NOTICE OF MEETING
VILLAGE OF FOX POINT
VILLAGE BOARD MEETING

SCHWEMER HALL – MUNICIPAL BUILDING
7200 N. SANTA MONICA BLVD
FOX POINT, WI 53217

TUESDAY
June 11, 2024
7:00 P.M.

NOTE: THE VILLAGE BOARD WILL BE MEETING IN PERSON AT VILLAGE HALL, WITH A REMOTE ATTENDANCE OPTION, PER THE HYBRID MEETING PROCEDURES FURTHER DESCRIBED IN SECTION 19-32 D. OF THE VILLAGE CODE. THIS MEETING IS OPEN TO ALL CITIZENS IN PERSON AT VILLAGE HALL, OR THROUGH THE ZOOM PARTICIPANT INFORMATION SHOWN BELOW, SUBJECT TO THE FOLLOWING: NO ASSURANCE IS PROVIDED TO THOSE GOVERNING BODY MEMBERS AND CITIZENS INTENDING TO ATTEND REMOTELY THAT THE TECHNOLOGY WILL PERFORM SUFFICIENTLY TO ALLOW FOR THEIR PARTICIPATION AND THE MEETING WILL PROCEDE REGARDLESS. PUBLIC OFFICIALS AND CITIZENS WISHING TO ENSURE THEY CAN PARTICIPATE ARE ENCOURAGED TO ATTEND IN PERSON. CITIZENS ARE ENCOURAGED TO SUBMIT ANY COMMENTS IN WRITING IN ADVANCE OF THE MEETING TO THE VILLAGE MANAGER AT sbotcher@villageoffoxpoint.com, HOWEVER THERE IS NO LARGER RIGHT TO COMMENT REMOTELY OR IN WRITING THAN IN PERSON.

Zoom Participant Information
https://us02web.zoom.us/j/83064634340
Meeting ID: 830 6463 4340
Dial: (312) 626-6799

AGENDA

1. **Roll Call**

2. **Persons desiring to be heard**

   At this time, individuals can address the Village Board on one or more topics for up to three-minutes with time extensions at the Village President's discretion. Citizen comment when agenda items are called will be heard at the discretion of the chair, subject to the overall three-minute limit. In connection with non-agenda items, no action will be taken except for possible referrals to individuals or committees. NOTE: No comments will be heard during this agenda item concerning a pending application for a zoning code amendment or any matter that is the subject of a public hearing, as the appropriate time for such comments will be at the duly noticed public hearing, so that all interested persons can hear the comments and due process is preserved.

3. **Committee Reports**

   a. Plan Commission

      1. Conditional use permit for Story Makery, LLC dba Story Makery to operate a book making shop with book writing, book making, reading, and writing.

4. **Public Hearing**

   a. Conditional use permit for Story Makery, LLC dba Story Makery to operate a book making shop with book writing, book making, reading, and writing. Pages 5 - 12

The Village Board will hear comments and input regarding the Conditional use permit for Story Makery, LLC dba Story Makery to operate a book making shop with book writing, book making, reading, and writing.

5. **Consent Agenda –** All items listed under the Consent Agenda will be approved in one motion without discussion unless any Board member requests that the item be removed for individual discussion and possible action. Any item(s) so removed shall be considered individually prior to consideration of any New Business agenda items in the same order in which they were originally listed in the Consent Agenda.

   a. Approve the minutes of the May 14, 2024 Village Board meeting. Pages 13 - 18

   b. Approve the minutes of the May 14, 2024 Special Village Board meeting. Pages 19 - 20

   c. Grant the renewals for two “Class A” Beer and Intoxicating Liquor Licenses; Walgreen Co, d/b/a, Walgreens #03125, PO Box 901, Deerfield, IL 60015, Taylor M. Miller, premises to be licensed: 8615 N Port Washington Road, Fox Point, WI 53217; Wisconsin CVS Pharmacy, LLC, d/b/a, CVS Pharmacy #8770, One CVS Drive, M/C 1160, Woonsocket, RI 02895, Andrew Karas, Agent, premises to be licensed: 8661 N Port Washington Road, Fox Point, WI 53217, renewals for four “Class B” Beer and Intoxicating Liquor Licenses, Jose's of Fox Point, Inc., d/b/a, Jose’s Blue Sombrero, 7613 W State Street, Wauwatosa, WI 53213, George Norbert Flees, Agent, premises to be licensed: 8617 N Port Washington Road, Fox Point, WI 53217. The Town Club, d/b/a, The Town Club, 7950 N Santa Monica Blvd, Fox Point, WI 53217, Corrine L. Kuester, Agent, premises to be licensed: 7950 N Santa Monica Blvd, Fox Point, WI 53217. Ginza II Fox Point Inc, d/b/a, Ginza Sushi, 333 W Brown Deer Road, Suite O, Fox Point, WI 53217, Teidi Yang, Agent, premises to be licensed: 333 W Brown Deer Road, Suite O, Fox Point, WI 53217. Fazarri Hospitality Group, LLC, d/b/a, Calderone Club, 8001 N Port Washington Road, Fox Point, WI 53217, Carmelo Fazzari, Agent, premises to be licensed: 8001 N Port Washington Road, Fox Point, WI 53217 and renewal for one Class “B” fermented malt beverage license Wheel & Sprocket, Inc., d/b/a, Wheel & Sprocket, 6940 N Santa Monica Blvd, Fox Point, WI 53217, Amelia Lukic-Kegel, Agent, premises to be licensed: 6940 N Santa Monica Blvd, Fox Point, WI 53217, and approve the appointment of two new agents, per the Village Clerk Treasurer’s memo dated June 5, 2024, subject to any conditions as noted. Pages 21 - 22

   d. Grant the Cigarette and Tobacco Product Retail License to the Establishment Walgreen Co, d/b/a, Walgreens #03125, located at 8615 North Port Washington Road per the Village Page 23

   e. Accept the quote of WSO Grading and Excavating in the amount of $12,168 for the placement of large rip rap along the drainage channel located along Indian Creek Boulevard southeast of Manor Lane and authorize the Village Manager to sign the contract per the Director of Public Works’ memorandum dated June 4, 2024. Pages 24 - 25

   f. Accept the quote of Munson Inc. in an amount not to exceed $117,041.00 for water main restoration and roadway patches at various locations in the Village and authorize the Village Manager to sign the agreement per the Director of Public Works’ memorandum dated June 4, 2024. Pages 26 - 39

   g. Approve Change Order No. 2 from Kapur & Associates in the amount of $2,900 for the additional design of storm sewer drainage on Lake Drive, including preparation of temporary and permanent limited easements, and authorize the Village President and Village Clerk/Treasurer to sign the change order per the Director of Public Works’ memorandum dated June 4, 2024. Pages 40 - 42

h. Approve the Rights of Entry for 6720 North Lake Drive, 6726 North Holly Court, and 7846 North Lake Drive needed for grading and other work related to the Lake Drive storm water drainage project and authorize the Village President to sign each Right of Entry pursuant to the Department of Public Works memorandum dated June 4, 2024 Pages 43 - 63

i. Approval of Eric Weiner to serve as an Election Inspector for the 2024-25 term.

j. Approve payment of the bills in the amount of $1,309,037.50 for the period May 1, 2024 through May 31, 2024 per the report submitted by the Village Manager. Pages 64 - 80

6. New Business

a. **Presentation of FY 2023 Audit by Wendi Unger (Baker Tilly) to the Village Board** Pages 81 - 202

Village Auditor Wendi Unger shall present and Village Board may accept the Fiscal Year 2023 Audit in final format.

b. **Adopt Resolution 2024 - 09 Approving of and Authorizing Submittal of the Compliance Maintenance Annual Report (CMAR) to the Department of Natural Resources for the 2023 Sanitary Sewer Activities.** Pages 203 - 212

The Village Board may discuss and approve Resolution 2024-09, a resolution to approve and authorize submittal of the Compliance Maintenance Annual Report (CMAR) to the Department of Natural Resources for the 2023 Sanitary Sewer Activities.

c. **Conditional Use Permit for Story Makery, LLC dba Story Makery to operate a book making shop with book writing, book making, reading, and writing.** Pages 213 - 215

The Village may discuss and approve the Conditional Use Permit for Story Makery, LLC dba Story Makery to operate a book making shop with book writing, book making, reading, and writing.

7. Future Agenda Items

The Village Board will act on any Trustee requests to place additional matters on an upcoming agenda, without discussion.

8. Closed Session

It is anticipated the Village Board will convene into closed session for the following reason(s):

a. Upon motion duly made and seconded, and adopted by roll call vote, the Village Board may convene into closed session pursuant to Wisconsin Statutes Section 19.85(1) (g), for conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved; more specifically, concerning the Town Club operation of pickle ball courts without accepting or complying with the terms approved by the Village Board conditional use order issued on or about May 14, 2024.

9. Reconvene into Open Session

The Village Board will reconvene into open session. The Village Board may consider and take such action as it deems appropriate regarding the matter discussed in closed session.

10. Announcements

The following individuals will be given the opportunity to make announcements at the meeting in regard to (i) actions taken since the previous Village Board meeting on behalf of the Village, (ii) future Village activities and (iii) communications received from citizens. These matters will not be discussed or acted on, and Board members shall not comment on matters announced by others. Referrals may be made to committees and/or individuals.

a. Village President Symchych
b. Trustee Fonstad
c. Trustee Ollman
d. Trustee Aelion
e. Trustee Stoltz
f. Trustee Freedman
g. Trustee Miller
h. Village Manager Botcher

11. Adjournment

NEXT REGULAR VILLAGE BOARD MEETING: July 9, 2024 7:00 P.M.

PLEASE NOTE:
Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aids. Also, upon reasonable notice, best efforts will be used to ensure that members of the public lacking access to the virtual meeting platform are provided alternative reasonable methods to attend. For additional information or to request these services, contact the Village Clerk at (414) 351-8900. "Persons requiring an interpreter or other assistance should contact the Village Clerk's office 72 hours prior to the meeting. Notice is hereby given that a majority any other board, commission or committee may be present at the meeting to gather information about a subject in which they are interested. This constitutes a meeting of any other board, commission or committee pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis. 2d 553, 494 2d 408 (1993), and must be noticed as such, although said boards, commissions or committees will not take any formal action at this meeting."

VILLAGE OF FOX POINT

VILLAGE OF FOX POINT
APPLICATION FOR CONDITIONAL USE PERMIT

Section 1

Name of Business	Phone #	Name of former tenant (if known)
Story Makery	262-291-0775	

Fox Point Business Address
7922 Port Washington Rd suite 2 Fox Point 53217

Email	Contact Person
lemon.alisha@gmail.com	Alisha Lemon

If the business is a corporation, complete the following section. If not, skip to next section.

Section 2

Legal name of corporation	Corporate email
Story Makery LLC	lemon.alisha@gmail.com

Corporate headquarters address	Corporate phone #
11830 N. sandhill circle Mequon WI 53092	262-291-0775

Name and addresses of all corporate officers
Alisha Lemon

Name of corporate agent	Address of corporate agent
Alisha Lemon	11830 N. sandhill circle Mequon WI 53092

If applicant(s) is an individual or partnership, please complete the following section.

Section 3

List the name, home address, business address, and phone numbers of all applicants and owners.

Name	Home address	Business address	Phone #
Alisha Lemon	11830 N. sandhill circle	7922 Port Washington	262-291-0775
	Mequon 53092	Fox Point, 53217	

All applicants must complete the following section.

Section 4

Applicant's specific interest in site
Book making shop

Describe in detail the business activity that will take place on site including products & services
Book writing, Book making, reading, writing

Describe all **owned** fixtures, furniture, and equipment to be used on site			
Desk, tables, laptop Computers, chairs			
Describe all **leased** fixtures, furniture, and equipment to be used on site			
None			
Describe any alterations planned for the site **and** estimated cost of renovation			
None			
Person responsible for obtaining building permit (if required)			
Nicholas J. Ehr			
Square footage of site 1500	# of employees 2		# of parking spaces to be used 7
Days & hours of operation 10Am - 7pm		Proposed date of occupancy July 2024	

Attach a site plan to this application (see Directions for Conditional Use Permit). Site plan must include a layout of the inside of the store.

This application must be fully completed to be considered by the Village.

Fee: $300.00 (non-refundable)

Business Owner Signature	Printed Name	Date
[signature]	Alisha Lemon	4-23-24

VILLAGE OF FOX POINT
APPLICATION FOR CONDITIONAL USE PERMIT

FOR OFFICE USE ONLY

Has sufficient site plan been submitted? (If not, what is needed?) ____________________

What is the category of proposed use? BOOK MAKING SHOP MA 5-20-24

Does the parking meet code requirements? 5 spaces per 1,000 sf required; Adequate parking appears to be present

Is there proper exterior lighting? Lighting is on exterior of building

Are there any existing code violations? SEE SHEET MA 5-20-24

Additional Comments? ____________________

Letter of Consent received from owner? Dated 4-26-2024
Comments/Date

Date application/materials received: 5-16-2024

Fee Paid: 5-16-2024 Receipt No. 1.060291

STATE OF WISCONSIN VILLAGE OF FOX POINT MILWAUKEE COUNTY

NOTICE

PLEASE BE ADVISED: Chapter 67, Article III of the Village of Fox Point Village Code is attached hereto and incorporated herein. Pursuant to this Ordinance, the Village of Fox Point Village Board has determined that whenever the services of the Village Attorney, Village Engineer, Village Forester or any other of the Village's professional staff (internal or independently contracted) results in a charge to the Village for that professional's time and services and such service is not a service supplied to the Village as a whole, the Village Treasurer shall charge the property owner for the fees incurred by the Village. Also be advised that pursuant to the Village of Fox Point Municipal Code certain other fees, costs and charges are the responsibility of the property owner making application to the Village.

I, the undersigned, have been advised that, pursuant to the Village Fox Point Village Code, if the Village Attorney, Village Engineer, Village Forester or any other Village professional (internal or independently contracted) provides services to the Village as a result of my activities, whether at my request or at the request of the Village, I shall be responsible for the fees incurred by the Village. Also I have been advised that pursuant to the Village of Fox Point Village code certain other fees, costs and charges are my responsibility.

Dated this April day of 23, 2024.

Signature of Property Owner

Nicholas J. Ehr
Name of Property Owner - PRINTED

Mailing Address of Property Owner: 7922 N. Port Washington Rd. Milwaukee, WI 53217

Same as address
7922 N. Port washington Rd
Fox Point, WI 53217

Tax Key No. of Property:

0910143000

Address of Property:

7922 N. Port washington
Fox Point 53217
Fox Point, WI 53217

For Village Use Only:

- ☐ Original kept on file with Village Clerk.
- ☐ Copy provided to Property Owner.

Signature: ____________________

WMN, LLC

7922 N. Port Washington Road, Fox Point WI 53217

April 26, 2024

Village of Fox Point
Attn: Scott Botcher
7200 North Santa Monica Boulevard
Fox Point, WI 53217

RE: Property Located at: 7922 North Port Washington Road

Dear Mr. Botcher:

suite 2 [illegible]

WMN, LLC, the owner of the property at 7922 North Port Washington Road, Fox Point, Wisconsin, would like to rent a portion of the building to Alisha Lemon d/b/a Storymakery, a center which offers children, between the ages of 5 and 17 years, a creative environment to write and print books. The center will also offer workshops to assist children in reading and writing.

Alisha has 10+ years' experience in working in this field with children, and we feel this business would be a creative new addition to the Port Washington Road corridor.

A copy of the mission statement and business summary is attached.

Yours truly,

WMN, LLC
By: Nicholas Ehr, Managing Member

Conditional Use Order

WHEREAS, an application has been filed by **Story Makery, LLC d.b.a. Story Makery** (hereinafter "Applicant"); and

WHEREAS, the Applicant is requesting that a conditional use permit be granted pursuant to the Zoning Ordinance of the Village of Fox Point for land described as **7922 N Port Washington Road Suite #2, Fox Point, Wisconsin**.

NOW, THEREFORE, the Village of Fox Point Village Board, upon consideration of thoughts expressed by all persons heard at the Village Board meeting in this matter, upon consideration of the recommendation from the Plan Commission, and following all necessary study and investigation, having given the matter due consideration, hereby ORDERS AS FOLLOWS: Commencing upon the date hereof, the Applicant is hereby granted a conditional use permit, subject to initial and continued compliance with each and every one of the following conditions, restrictions and limitations.

1. Use Restricted. **Story Makery, LLC d.b.a. Story Makery to operate a book making shop including book writing, book making, reading, and writing. The hours of operation shall be limited to 10:00 a.m. until 7:00 p.m., Monday through Sunday, unless additional hours are approved in writing by the Village Manager**.

2. Presentation Compliance. All of the Applicant's plans, specifications, terms and representations as submitted with the application, or in support thereof, or as represented to the Village Board in the course of the approval process, are specifically incorporated herein and made a part hereof by reference, and the use of the subject property shall be in substantial conformance with the same except as further restricted or modified herein.

3. Not Transferable. This conditional use permit is granted to the Applicant and shall not be transferred or assigned without the Village Board's prior written consent, which may only be granted following the Village Board's receipt of a recommendation from the Plan Commission.

4. Applicant and Owner Agreement. As a condition precedent to the issuance of the conditional use permit, the owner of the Subject Property shall approve the issuance of this conditional use permit upon the terms and conditions described herein in writing, and the Applicant is required to accept the terms and conditions of the same in its entirety in writing.

5. Other Uses Prohibited. Any use not specifically listed as permitted shall be considered to be prohibited except as may be otherwise specifically provided herein. In case of a question as to whether a use is permitted, the question shall be submitted to the Plan Commission for recommendation to the Village Board, and then to the Village Board for determination.

6. No Nuisances, and Compliance with Applicable Laws. No use is hereby authorized unless the use is conducted in a lawful, orderly and peaceful manner. Nothing in this order shall be deemed to authorize any public or private nuisance or to constitute a waiver, exemption or exception to any law, ordinance, order or rule of either the municipal governing body, the County of Milwaukee, the State of Wisconsin, the United States of America or other duly constituted authority, except only to the extent that it authorizes the use of the subject property above described in any specific respects described herein. This order shall not be deemed to constitute a building permit, nor shall this order constitute any other license or permit required by Village ordinance or other law.

7. Subject Property Only. This conditional use hereby authorized shall be confined to the Subject Property described, without extension or expansion other than as noted herein.

8. Abandonment. Should the permitted conditional use be abandoned in any manner, or discontinued in use for twelve (12) months, or continued other than in strict conformity with the conditions of the original approval, or should the Applicant be delinquent in payment of any monies due and owing to the Village, or should a change in the character of the surrounding area or the use itself cause it to be no longer compatible with the surrounding area or for similar cause based upon consideration of public health, safety or welfare, the conditional use may be terminated by action of the Village Board following receipt of a recommendation from the Plan Commission and after the Village Board holds a public hearing in the matter.

9. Amendments. Any change, addition, modification, alteration and/or amendment of any aspect of this conditional use, including but not limited to an addition, modification, alteration, and/or amendment to the use, premises (including but not limited to any change to the boundary limits of the Subject Property), structures, lands or owners, other than as specifically authorized herein, shall require a new permit and all procedures in place at the time must be followed.

10. Plan Amendments. Unless this conditional use permit expressly states otherwise, plans that are specifically required by this conditional use order may be amended (a) without separate approval in the limited circumstances described in Section 14.19(11) of the Village Code; or (b) by the Village Board upon receipt of a recommendation from the Plan Commission if the Village Board finds the plan amendment to be minor and consistent with the conditional use permit. Any change in any plan that the Village Board, in its sole discretion, finds to be substantial shall require a new permit, and all procedures in place at the time must be followed.

11. Severability. Should any paragraph or phrase of this conditional use permit be determined by a Court to be unlawful, illegal or unconstitutional, said determination as to the particular phrase or paragraph shall not void the rest of the conditional use and the remainder shall continue in full force and effect.

12. Most Restrictive Applies. If any aspect of this conditional use permit or any aspect of any plan contemplated and approved under this conditional use is in conflict with any other aspect of the conditional use or any aspect of any plan of the conditional use, the more restrictive provision shall be controlling as determined by the Plan Commission.

13. Prior Conditional Use Permits Terminated. Unless stated otherwise herein or in the documents incorporated herein, all conditional use permits previously granted for the Subject Property, if any, shall be automatically terminated without further action of the Village Board immediately following full satisfaction of all condition's precedent to this conditional use order taking effect.

14. Payment of fees. Applicant shall, on demand, reimburse the Village for all costs and expenses of any type that the Village incurs in connection with this conditional use order including the cost of professional services incurred by the Village (including engineering, legal, planning and other consulting fees) for the review and preparation of required documents or attendance at meetings or other related professional services for this application, as well as to enforce the conditions in this conditional use order due to a violation of these conditions.

15. Payment of Taxes and Charges. Any unpaid bills owed to the Village by the Subject Property Owner or his or her tenants, operators or occupants, for reimbursement of professional fees; or for personal property taxes; or for real property taxes; or for licenses, permit fees or any other fees owed to the Village; shall be placed upon the tax roll for the Subject Property if not paid within thirty (30) days of billing by the Village, pursuant to Section 66.0627, Wisconsin Statutes. Such unpaid bills also constitute a breach of the requirements of this conditional use order, that is subject to all remedies available to the Village, including possible cause for termination of the conditional use order.

16. Conditions Shown in Minutes Incorporated. All conditions of approval imposed by duly adopted motion of the Village Board in its consideration of the Applicant's application, as noted in the Minutes of the Village Board meeting at which approval was granted, are specifically incorporated herein by reference.

17. The Applicant is obligated to file with the Village Clerk a current mailing address and current phone number at which the Applicant can be reached, which must be continually updated by the Applicant if such contact information should change, for the duration of this conditional use. If the Applicant fails to maintain such current contact information the Applicant thereby automatically waives notice of any proceedings that may be commenced under this conditional approval, including proceedings to terminate this conditional use.

Let copies of this order be filed in the permanent records of the Village Board for the Village of Fox Point, and let copies be sent to the proper Village of Fox Point authorities and the Applicant and Owner.

Signed this _____ day of _______________, 2024, *nunc pro tunc* the _______ day of ________________, 2024.

BY THE FOX POINT VILLAGE BOARD:

____
Christine Symchych, Village President

Attest:

____
Sara A. Bruckman, CMC/WCMC, Village Clerk/Treasurer

APPROVAL

I hereby approve the issuance of this Conditional Use Permit to the Applicant on the terms and conditions described herein.

Dated this ___________ day of ____________________, 2024.

SUBJECT PROPERTY OWNER
____

By:____
Authorized Signatory

Title: ____

ACCEPTANCE

I hereby accept the terms and conditions of this Conditional Use in its entirety.

Dated this ___________ day of _________________________, 2024.

APPLICANT:

By: ____
Authorized Signatory

Title:____

VILLAGE OF FOX POINT
VILLAGE BOARD MEETING MINUTES
MAY 14, 2024

A meeting and public hearing of the Fox Point Village Board was held by a combination of in-person and virtual attendance via telephonic and video conferencing on Tuesday, May 14, 2024 in Schwemer Hall, 7200 N. Santa Monica Boulevard. Village President Symchych called the meeting to order at 8:13 p.m. and asked the Village Clerk Treasurer to take roll call. Roll Call of the Village Board present included:

Village President Christine Symchych
Trustee Eric Fonstad
Trustee Greg Ollman
Trustee Liz Aelion
Trustee Jennie Stoltz (Via Zoom)
Trustee Mark Freedman
Trustee David Miller

Also, present were Village Attorney Eric Larson, Village Manager Scott Botcher, Public Works Director Scott Brandmeier, Village Clerk Treasurer Sara Bruckman, and Assistant Village Manager Kevin Ausman

Notice of the meeting was provided to the North Shore Now and to all others as required by State open meetings laws and posted on the official bulletin board at 7200 N Santa Monica Boulevard, as well as the village website at www.villageoffoxpoint.com, as per 2015 Wisconsin Act 79 and as described in Village Ordinance Chapter 116-2, 116-2(C).

CEREMONIAL OATH

Trustees Mark Freedman and David Miller were sworn in by the Clerk Treasurer.

PERSONS DESIRING TO BE HEARD

Hearing no other comments, President Symchych closed public comment.

COMMITTEE REPORTS – Plan Commission

Trustee Fonstad the Plan Commission met May 6 and considered two applications for a conditional use and recommended approval for Flips for All, adding other related services to the use restriction. Approval was recommended of the application for Saddle and Spoke Cyclery conditioned on resolving issues to the building inspector's satisfaction identified in the building inspectors April 29, 2024 report.

Conditional Use Permit for 8643 N Port Washington Road – Flips 4 All, LLC dba Flips 4 All, LLC.

Motion President Symchych, seconded by Trustee Fonstad, and carried by roll call vote (7-0), to open the public hearing at 8:18 p.m., regarding Conditional Use Permit for 8643 N Port Washington Road – Flips 4 All, LLC dba Flips 4 All, LLC.

Public Comment

VILLAGE OF FOX POINT
VILLAGE BOARD MEETING MINUTES
MAY 14, 2024

Sarah Banck, owner and applicant of Flips 4 All reviewed the business model.

There were no public comments.

Motion by President Symchych, seconded by Trustee Ollman, and carried by roll call vote (7-0), to close the public hearing at 8:19 p.m., regarding Conditional Use Permit for 8643 N Port Washington Road – Flips 4 All, LLC dba Flips 4 All, LLC

Conditional Use Permit for 7922 N Port Washington Road, Suite #1 - Saddle and Spoke Cyclery, LLC, dba Saddle and Spoke Cycle.

Motion by President Symchych, seconded by Trustee Fonstad, and carried by roll call vote (7-0), to open the public hearing at 8:20 p.m., regarding Conditional Use Permit for 7922 N Port Washington Road, Suite #1 - Saddle and Spoke Cyclery, LLC, dba Saddle and Spoke Cycle.

Public Comment

Stephen Henke, owner and applicant of Saddle and Spoke Cycle reviewed the business model and requested cycle to be changed to cycles.

There was unanimous consent by the Village Board to change cycle to cycles.

There were no public comments.

Motion by Trustee Fonstad, seconded by President Symchych, and carried by roll call vote (7-0), to close the public hearing at 8:23 p.m., regarding Conditional Use Permit for 7922 N Port Washington Road, Suite #1 - Saddle and Spoke Cyclery, LLC, dba Saddle and Spoke Cycle.

CONSENT AGENDA

a. Approve the minutes of the April 9, 2024 Village Board meeting.

a. Confirm and approve President Symchych's list of appointments to various Boards, Committee, and Commissions.

b. Approve the Green Infrastructure Partnership Program funding agreement in the amount of $505,789.82 between the Milwaukee Metropolitan Sewerage District and the Village of Fox Point and authorize the Director of Public Works to sign the funding agreement per the Director of Public Works' memorandum dated May 8, 2024.

c. Accept the proposal of Ruekert Mielke in the amount of $35,000 to perform a FEMA floodplain Letter of Map Revision for Indian Creek and authorize the Village President and Village Clerk/Treasurer to sign the contract per the Director of Public Works' memorandum dated May 8, 2024.

d. Approve the Agreement for Reimbursement of Construction Costs and Other Related Costs between the Village of Fox Point and We Energies and authorize the Village President and

Village Clerk/Treasurer to sign the agreement per the Director of Public Works' memorandum dated May 8, 2024.

e. Approve Change Order No. 1 with UPI, LLC in the amount of $238,095 for the placement of additional storm sewer on Mohawk Road north of Bradley and authorize the Village President and Village Clerk/Treasurer to sign the contract per the Director of Public Works' memorandum dated May 8, 2024.

f. Approve Amendment No. 1 from Baxter & Woodman in the amount of $42,100 for additional design and construction services associated with the placement of additional storm sewer on Mohawk Road north of Bradley and authorize the Village President and Village Clerk/Treasurer to sign the contract per the Director of Public Works' memorandum dated May 8, 2024.

g. Approve the Local Roads Improvement Program (LRIP) State Municipal Agreement between the Wisconsin Department of Transportation and the Village of Fox Point and authorize the Village President and Village Clerk/Treasurer to sign the agreement per the Director of Public Works' memorandum dated May 8, 2024.

h. Approve an electric and telecommunications easement with We Energies for the placement of utilities within the Bradley Road and Lake Drive green space and authorize the Village President and Village Clerk/Treasurer to sign the easement on behalf of the Village pursuant to the Director of Public Works memorandum.

i. Approve payment of the bills in the amount of $473,054.50 for the period April 1, 2024 through April 30, 2024 per the report submitted by the Village Manager.

President Symchych requested the removal of consent agenda item b.

Motion by Trustee Fonstad, seconded by Trustee Aelion, and carried by roll call vote (7-0), to approve the consent agenda, absent consent agenda item b.

Unfinished Business

Consideration and possible action regarding a proposed Conditional Use Permit and outdoor recreational use for The Town Club, 7950 N Santa Monica Blvd., Fox Point, for Pickleball; matches with members, lessons with racket sports professionals, club leagues, and social mixers.

President Symchych recused herself and turned over deliberations to Trustee Fonstad. Trustee Fonstad took over Chair Pro Tem.

Chair Fonstad explained the Village Board met in closed session, absent President Symchych and reviewed a draft conditional use order and instructed the Village Attorney to update the draft conditional use order.

Attorney Larson noted for the record that the two new Village Board members were not on the board when the proceedings begin, because of that, the two new members were asked if they can be fair and impartial to participate in the matter. They believe they can and have conducted the background work to get up to speed. They both have signed affidavits stating "due to the quasi-judicial nature of the decision and to be a fair and an impartial decision maker I warrant that I have reviewed all relevant tapes submittal and all other documents

pertaining to the public hearings for the Town Club Conditional Use Permit and I warrant I can fairly participate in this matter, willing and able to participate in the decision of the matter and warrant that I will be fair and impartial decision maker regarding the Town Club."
The affidavits are art of the record and two new members are willing to participate.

Motion by Trustee Fonstad, seconded by Trustee Aelion, and carried by roll call vote (7-0), to grant a conditional use permit to the Town Club and approve pickleball as a recreational use on property located at 7950 N Santa Monica Blvd, upon all terms and conditions of the conditional use order drafted by the Village Board with the assistance of the Village Attorney and Village Staff, subject to the Petitioner's acceptance and agreement to abide by the terms and conditions of the conditional use permit.

President Symchych resumed chairing of the meeting

NEW BUSINESS

Consent Agenda Item B
President Symchych added Kathy Reily as a 2nd Alternate for Board of Review

Motion by President Symchych, seconded by Trustee Fonstad, and carried by roll call vote (7-0), to confirm and approve President Symchych's list of appointments to various Boards, Committee, and Commissions.

Resolution 2024 - 04 of Commendation and Appreciation – Former Village Trustee Liz Sumner

Motion by Fonstad, seconded by Trustee Ollman, and carried by roll call vote (7-0), to approve Resolution 2024 - 04 of Commendation and Appreciation – Former Village Trustee Liz Sumner.

Resolution 2024 – 05 of Commendation and Appreciation – Former Village Trustee Catie Anderson

Motion by President Symchych, seconded by Trustee Miller, and carried by roll call vote (7-0), to approve Resolution 2024 – 05 of Commendation and Appreciation – Former Village Trustee Catie Anderson.

Preliminary Borrowing Resolution 2024 – 06

Motion by President Symchych, seconded by Trustee Ollman, and carried by roll call vote (7-0), to approve Preliminary Borrowing Resolution 2024-06, the initial resolution authorizing the borrowing of not to exceed $5,975,000.00 and providing the issuance and sale of general obligation promissory notes series 2024A.

Resolution 2024 - 07 to Approve a Storm Water Utility Rate Increase

Motion by President Symchych, seconded by Trustee Freedman, and carried by roll call vote (7-0), to approve Resolution 2024-07 to Approve a Storm Water Utility Rate Increase.

Resolution 2024 - 08 to Approve a Sewer Utility Rate Increase

Motion by President Symchych, seconded by Trustee Miller, and carried by roll call vote (7-0), to Resolution 2024-08 to Approve a Sewer Utility Rate Increase.

Conditional Use Permit for 8643 N Port Washington Road – Flips 4 All, LLC dba Flips 4 All, LLC.

Motion by Trustee Fonstad, seconded by Trustee Miller, and carried by roll call vote (7-0), to Conditional Use Permit for 8643 N Port Washington Road – Flips 4 All, LLC dba Flips 4 All, LLC.

Conditional Use Permit for 7922 N Port Washington Road, Suite #1, Saddle and Spoke Cyclery, LLC dba Saddle and Spoke Cycle

Motion by Trustee Fonstad, seconded by Trustee Freedman, and carried by roll call vote (7-0), to approve the Conditional Use Permit for 7922 N Port Washington Road, Suite #1, Saddle and Spoke Cyclery, LLC dba Saddle and Spoke Cycles and condition our approval on the building issues identified by the Building Inspector in his April 29, 2024 report be resolved to the satisfaction of the Building Inspector.

FUTURE AGENDA ITEMS – None

ANNOUNCEMENTS

President Symchych announced thanking Village Manager Botcher for attending the ICC meeting Monday. June 15 Open House and Friday is the first beer garden.

Trustee Fonstad announced there was a meeting of Tree Commission held April 18; continued discussion of using stormwater utility to provide incentives to property owners to preserve and enhance the tree canopy. The Tree Commission received a report from Wachtel Tree Service with recommendations on how to use Stormwater management to support trees. The village is preparing a fact sheet explaining how stormwater benefits trees. The Village Forester reported the village is planting 104, two-inch diameter trees this spring. Arbor Day was April 25, 2024.

Trustee Ollman no announcements.

Trustee Aelion no announcements.

Trustee Stoltz announced she attended the North Shore Dementia Consortium meeting on Friday, May 3rd at Azura. We're currently working on providing training to the North Shore fire and police departments. We received word that the North Shore Fire Department is on board to participate in training, including Virtual Dementia tours. And we've been working with the individual police departments to find out their preferred training model – so far, most seem to want in-person training and to "train the trainer." We're going to see if we can get onto a North

Shore police chiefs meeting agenda so we can provide information to all the Chiefs at once and both answer questions and get suggestions/preferences from them at the same time. We discussed Dementia Friendly Communities, and I've begun researching this more to see if it is something that would be viable for Fox Point. One of the things that is part of a Dementia Friendly Community is Memory Cafes. Memory Cafes are social gatherings specifically designed for people with early stages of dementia and their caregivers. They are activities-based and can include music, dancing, crafts, painting, anything that can foster relationship building and reminiscing. I'm going to be contacting three of the North Shore libraries to see if they will begin hosting a few Memory Cafés similar to what has already been set up in the Bridges (Waukesha & Jefferson County) Library System. Hopefully over time more libraries will join.

Trustee Freedman announced express his gratitude and attending the Library Board meeting this week.

Trustee Miller no announcements.

Manager Botcher announced Board of Review completed at 5:00 p.m. today and is adjourned until 2025.

ADJOURNMENT

Motion made by President Symchych, second by Trustee Fonstad, and carried by roll call vote (7-0) to adjourn the Village Board meeting at 9:02 p.m.

Respectfully submitted,

Sara A. Bruckman
Village Clerk/Treasurer

VILLAGE OF FOX POINT
SPECIAL VILLAGE BOARD MEETING MINUTES
FEBRUARY 13, 2024

A meeting and public hearing of the Fox Point Village Board was held by a combination of in-person and virtual attendance via telephonic and video conferencing on Tuesday, May 14, 2024 in Schwemer Hall, 7200 N. Santa Monica Boulevard. Chair Pro Tem Trustee Fonstad called the meeting to order at 6:31 p.m. and asked the Village Clerk Treasurer to take roll call. Roll Call of the Village Board present included:

Trustee Eric Fonstad (Chair Pro Tem)
Trustee Greg Ollman
Trustee Liz Aelion
Trustee Jennie Stoltz (via Zoom)
Trustee Mark Freedman
Trustee David Miller

Not present:
Village President Christine Symchych

Also, present were Village Attorney Eric Larson, Village Manager Scott Botcher, Village Clerk Treasurer Sara Bruckman, and Assistant Village Manager Kevin Ausman

Notice of the meeting was provided to the North Shore Now and to all others as required by State open meetings laws and posted on the official bulletin board at 7200 N Santa Monica Boulevard, as well as the village website at www.villageoffoxpoint.com, as per 2015 Wisconsin Act 79 and as described in Village Ordinance Chapter 116-2, 116-2(C).

CLOSED SESSION

Motion made by Trustee Ollman, seconded by Trustee Miller, to convene into closed session at 6:34 p.m., Pursuant to State Statutes Sections:

a. Upon motion duly made and seconded, and adopted by roll call vote, the Village Board may convene into closed session pursuant to Wisconsin Statutes Section 19.85(1)(a) and/or (g), for deliberating concerning a case which was the subject of any judicial or quasi-judicial trial or hearing before that governmental body, and for conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved; more specifically, concerning the application of the Town Club for conditional use approval to construct and operate pickleball courts, which was the subject of a public hearing held by the Village Board on January 9, 2024 and April 9, 2024.

Trustee Fonstad	Aye
Trustee Ollman	Aye
Trustee Aelion	Aye
Trustee Stoltz	Aye
Trustee Freedman	Aye
Trustee Miller	Aye
President Symchych	Absent

VILLAGE OF FOX POINT
SPECIAL VILLAGE BOARD MEETING MINUTES
FEBRUARY 13, 2024

Failed by roll call vote (6-0).

ADJOURNMENT

Motion made by Trustee Aelion, second by Trustee Freedman, and carried by roll call vote (6-0) to adjourn the Village Board meeting at 8:06 p.m.

Respectfully submitted,

Sara A. Bruckman, WCMC/CMC
Village Clerk Treasurer

VILLAGE OF FOX POINT

MILWAUKEE COUNTY

WISCONSIN

VILLAGE HALL
7200 N. SANTA MONICA BLVD.
FOX POINT WI 53217-3505
414-351-8900
FAX 414-351-8909

TO: Village Board

FROM: Sara A. Bruckman, CMC/WCMC
Clerk Treasurer

THROUGH: Scott Botcher
Village Manager

DATE: June 6, 2024

RE: Liquor License Renewals – Beer/Fermented Beverage and Intoxicating Liquor "Class A", "Class B", and Class "B"

Background and Overview

Attached is a list of the 2024-25 liquor license renewal applications for "Class A", retail fermented malt beverage and intoxicating liquor licenses and "Class B", fermented malt beverage and intoxicating liquor licenses as published in the North Shore Now on Wednesday, June 5, 2024.

Background investigations have been completed on each of the entity's agents by the Police Department and all individuals have been recommended for approval by Police Chief Chris Freedy.

Section 125.86 of the Village Code states that no initial or renewal alcohol beverage license shall be granted to any person or premises for which taxes, assessments, utility bills or other claims of the Village are delinquent and unpaid. As of June 5, 2024 all outstanding financial obligations to the Village of Fox Point have been satisfied by the establishments applying for "Class A" or "Class B" liquor license renewals for the period commencing on July 1, 2024 and expiring on June 30, 2025.

Recommendation

Staff recommends the Village Board take the following actions:

1. Grant approval for the issuance of two renewal "Class A" retail fermented malt beverage and intoxicating liquor license to the following establishments:

    a. Walgreen Co., d/b/a, Walgreens #03125, P.O. Box 901, Deerfield, IL 60015, Agent: Taylor M. Miller. Premise to be licensed, as described and located at: 8615 N Port Washington Road, Fox Point, WI 53217, subject to the satisfaction of all outstanding financial obligations to the Village of Fox Point.

b. Wisconsin CVS Pharmacy, L.L.C., d/b/a, CVS Pharmacy #8770, One CVS Drive M/C 1160 Woonsocket, RI 02895, Agent: Andrew Karas. Premise to be licensed, as described and located at: 8661 N Port Washington Road, Fox Point, WI 53217., subject to the satisfaction of all outstanding financial obligations to the Village of Fox Point.

2. Grant the approval for the issuance of three renewal “Class B” fermented malt beverage and intoxicating liquor licenses to the following establishments:

   a. Jose's of Fox Point, Inc., d/b/a, Jose’s Blue Sombrero, 7613 W State Street, Wauwatosa, WI 53213, Agent: George N Flees. Premise to be licensed, as described and located at: 8617 N Port Washington Road, subject to the satisfaction of all outstanding financial obligations to the Village of Fox Point.

   b. The Town Club, d/b/a, The Town Club, 7950 N Santa Monica Blvd., Fox Point, WI 53217, **NEW Agent:** Corrine L Kuester, Premise to be licensed as described and located at: 7950 N Santa Monica Blvd., subject to the satisfaction of all outstanding financial obligations to the Village of Fox Point.

   c. Ginza II Fox Point, Inc. d/b/a, Ginza Sushi Bar, 2140 N 114th St, Wauwatosa, WI 53226-2216, **NEW Agent**: Teidi Yang. Premise to be licensed, as described and located at: 333 W Brown Deer Road, Suite O, Fox Point, WI 53217, subject to the satisfaction of all outstanding financial obligations to the Village of Fox Point.

   d. Fazarri Hospitality Group, LLC, d/b/a, Calderone Club, 8001 N Port Washington Road, Fox Point, WI 53217, Carmelo Fazzari, Agent, premises to be licensed as described and located at: 8001 N Port Washington Road, Fox Point, WI 53217 subject to the satisfaction of all outstanding financial obligations to the Village of Fox Point.

3. Grant the approval for the issuance of three renewal Class “B” fermented malt beverage liquor licenses to the following establishment:

   a. Wheel & Sprocket, Inc., d/b/a, Wheel & Sprocket, 6940 N Santa Monica Blvd, Fox Point, WI 53217, Agent: Amelia Lukic-Kegel. Premise to be licensed: 6940 N Santa Monica Blvd, Fox Point, WI 53217, subject to the satisfaction of all outstanding financial obligations to the Village of Fox Point**.**

VILLAGE OF FOX POINT

TO: Village Board

FROM: Sara A. Bruckman, *CMC/WCMC*, Clerk Treasurer

THROUGH: Scott Botcher, Village Manager

DATE: June 5, 2024

RE: 2024-2025 Cigarette/Tobacco Product License Renewals

Background and Overview
Below is the 2024-2025 Cigarette/Tobacco Product license renewal application for the period commencing on July 1, 2024 and expiring on June 30, 2025 for the following entity:

WALGREEN CO., D/B/A, WALGREENS #03125

Taylor M. Miller **– Agent (Corporation)**
8615 North Port Washington Road
Fox Point, WI 53217
OTC (Over-the-Counter) Cigarette/Tobacco Product Retail License

Recommendation

Staff recommends the Village Board take the following actions:

Grant approval of the issuance for Tobacco Product License to Walgreen Co., d/b/a, Walgreens #03125, located at 8615 North Port Washington Road – Agent Taylor M. Miller, as presented and subject to the satisfaction of all outstanding financial obligations to the Village of Fox Point.

VILLAGE OF FOX POINT

MILWAUKEE COUNTY

WISCONSIN

VILLAGE HALL

7200 N. SANTA MONICA BLVD.

FOX POINT WI 53217-3505

414-351-8900

FAX 414-351-8909

To:	Village of Fox Point Village Board
From:	Scott Brandmeier, Director of Public Works SB
Through:	Scott Botcher, Village Manager SMB
Date:	June 4, 2024
Re:	Indian Creek Bank Stabilization

After the relatively large number of significant spring rain events, the east bank of Indian Creek between Dean Road and Manor Lane has experienced significant erosion that if allowed to continue could affect the integrity of the north bound lanes of Indian Creek Parkway. Staff evaluated the condition of the bank and erosion that occurred in May and determined that stabilization of the bank is necessary.

Staff contacted WSO Grading & Excavating to obtain a quote to remove a portion of the bank and install fabric and large rip rap along approximately100 feet of the bank. The purpose for placement of the large rip rap is to stem additional erosion from occurring understanding that additional long-term improvements may be necessary along this section of Indian Creek. For instance, the Village has already contracted with Kapur & Associates to provide a design for the Manor Lane retaining wall and drainage features just to the north of where this erosion occurred and the long-term plan for this area is to capture more of the sediment and debris that washes into Indian Creek while also providing stormwater storage.

WSO has performed similar projects for the Village and the scope of this work is well suited to WSO's expertise. WSO has submitted a quote in the amount of $12,168 to complete the work to repair and stabilize the bank related to the present erosion and prevent future erosion. This includes excavation of the necessary areas, hauling off the fill, placing geotextile fabric and rip rap and performing any restoration necessary.

The proposal is reasonable for the scope of work and, therefore, it is my recommendation that the Village Board authorize the Village Manager to sign the agreement with WSO in the amount of $12,168. The Village has available monies in the stormwater utility fund for the work to be completed. Please also note that staff has met with Marek Landscaping to discuss and obtain proposals to plant deep rooted plants in this area to further stabilize the banks.

WSO Grading & Excavating LLC
121 Highview Drive
Cedarburg, WI 53012
414.429.1002
jdwagner28@yahoo.com

Estimate

ADDRESS
Village of Fox Point.
7200 N. Santa Monica Blvd.
Fox Point, WI 53217

ESTIMATE # 2754
DATE 05/20/2024

WORKSITE
Indian Creek Parkway

DATE	DESCRIPTION	QTY/HRS	UNIT PRICE	TOTAL
	Excavation	1	12,168.00	12,168.00
	Truck off fill			
	Place HR fabric			
	Place 18"-24" RIP RAP			
	Labor			

Note: Not responsible for Asbestos Abatement. Hazardous Materials or Contaminated Fill will be removed and disposed of at OWNERS expense

TOTAL **$12,168.00**

Accepted By

Accepted Date

VILLAGE OF FOX POINT

MILWAUKEE COUNTY
WISCONSIN

VILLAGE HALL
7200 N. SANTA MONICA BLVD.
FOX POINT 53217-3505
414-351-8900
FAX 414-351-8909

To: Village of Fox Point Village Board

From: Scott Brandmeier, Director of Public Works SB

Through: Scott Botcher, Village Manager SMB

Date: June 4, 2024

Re: Recommendation for Approval of Quote for Asphalt Patching Repairs

---

During the course of the 2023-2024 winter season, Fox Point experienced a number of water main breaks that required excavation in Village roadways. While some patches are small enough that DPW staff can make the repairs, other patches are extensive and require a contractor to perform the work. There are also sections of roadway where there is a significant amount of deterioration requiring patching to maintain the integrity of the road.

The locations of the patches are shown on the attached table and included two main areas: water main break patching and general roadway patching.

Staff submitted a request for quote on May 9, 2024 to six firms to perform the patches: Munson, Inc., BMCI, Merit Asphalt, Pablocki Paving (Parking Lot Maintenance, LLC), Johnson and Sons Paving, and PLM Paving. Two of the six submitted quotes by the required June 4 deadline: Merit Asphalt and Munson, Inc. Of the quotes submitted, Munson, Inc. provided the lowest quotes for each of the areas. I am recommending that the Village Board accept the quotes for the general roadway and water main patches totaling $117,041.00.

Item	Munson, Inc.	Merit Asphalt
Crossway & Yates	$20,285.00	$32,835.00
Yates to Lombardy	$7,615.00	$14,100.00
Goodrich Lane	$35,079.00	$57,800.00
Fox Lane	$35,685.00	$55,985.00
Regent Road	$12,100.00	$18,600.00
6408 North Santa Monica	$3,307.00	$7,935.00
7621 North Santa Monica	$2,970.00	$7,100.00
Total Cost	$117,041.00	$194,355.00
Roadway portion	$104,714.00	
Water main portion	$12,327.00	

Of the amount quoted by Munson, Inc., $12,327 is related to the water main patches and $104,714 is related to the roadway patches. The Village has budgeted $75,000 in the water utility fund for maintenance of mains (which includes water main materials and patching) and another $100,000 in the capital projects fund for roadway patching. Though the cost to perform the roadway patches is slightly more than budgeted, there are savings from other projects that will permit the work to be performed.

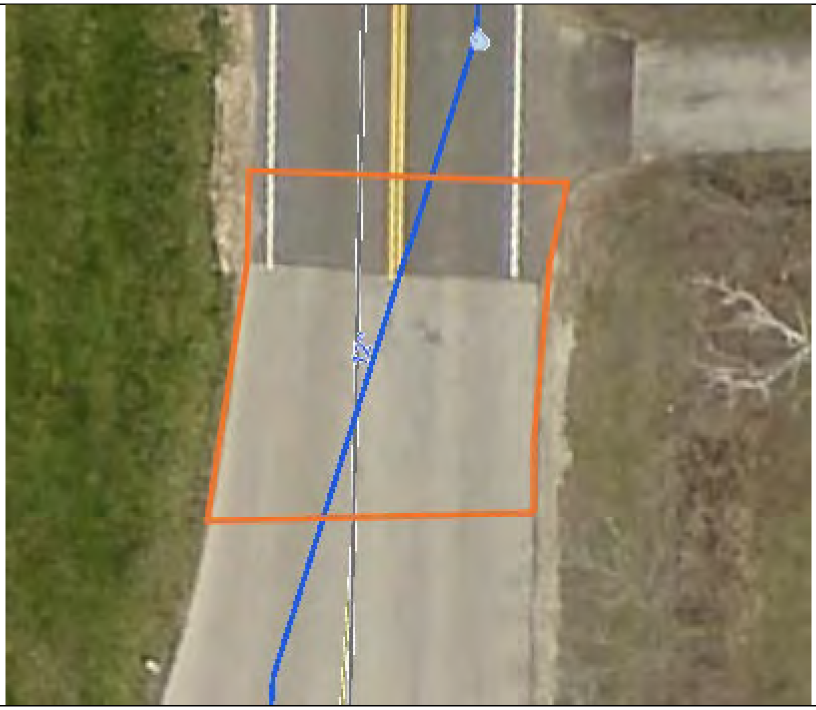
Munson, Inc has previously completed patching projects for the Village of Fox Point with great workmanship and attention to detail and are well equipped to complete the patching project. Therefore, it is my recommendation that the Village Board approve the quote of Munson, Inc. in an amount not to exceed $117,041.00 and authorize the Village Manager to sign the contract.

Village of Fox Point

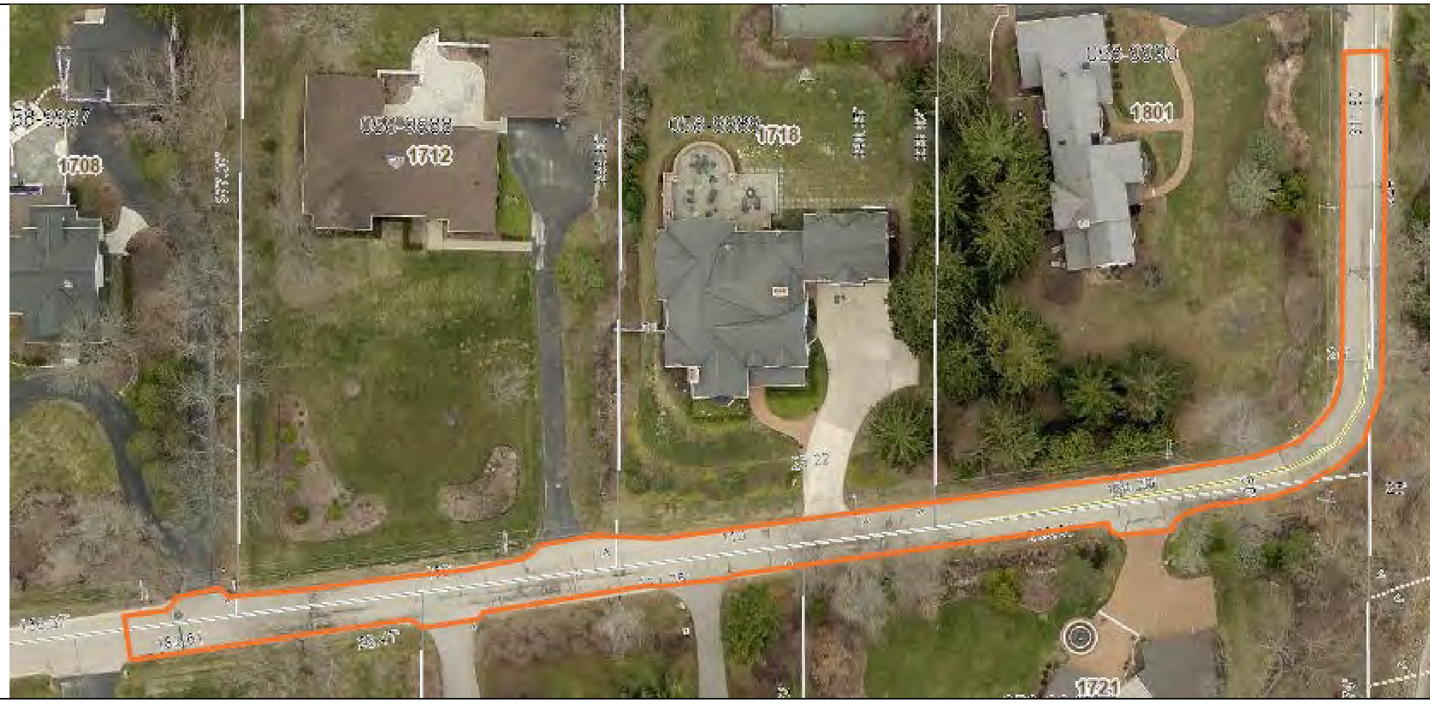
2024 Roadway and Watermain Patches

Location and Type	Approximate Size	Figure
Crossway and Yates Road (road patch)	7,200 square feet	

7060 North Yates to Lombardy Road (road patch)	2,700 square feet	

6408 North Santa Monica (from south of driveway toward School Road) (water patch)	840 square feet		

7621 North Santa Monica (water patch)	650 square feet	
Goodrich Lane from Goodrich Court on the west toward the east then north toward the northernmost driveway at 1500 East Goodrich (road patch)	13,700 square feet	

Fox Lane from the east side of the driveway at 1711 East Fox Lane to the east then north to just south of the driveway at 1801 East Fox Lane (road patch)	13,100 square feet	

8557 to 8585 North Regent (road and water patch) Please note that undercutting may be necessary on the northern part of the northernmost patch by 8585	3,700 square feet	

MUNSON FENCE DIV.
MUNSON-ARMSTRONG PAVING DIV.
MUNSON TENNIS COURT DIV.

MUNSON, INC.
Established 1955

6747 N. Sidney Place Glendale, WI 53209

Phone: (414) 351-0800 FAX: (414) 351-0879

www.munsoninc.com

PROPOSAL SUBMITTED TO:

SCOTT BRANDMEIER
VILLAGE OF FOX POINT
7200 N. SANTA MONICA BLVD.
FOX POINT, WI 53217

(414) 247-6624 DIRECT
(414) 333-1561 CELL

DATE:

June 3, 2024

D.O.P. 05/25/24

Scottbrandmeier@vil.fox-point.wi.us

JOB NAME & LOCATION

Village of Fox Point
2024 Roadway and Water Main Patches

ROAD PATCHES

LOCATION	SQUARE FEET	COST
CROSSWAY & YATES	7,200	$20,285.00
7060 N YATES TO LOMBARDY	2,450	$7,615.00
GOODRICH LANE	13,094	$35,079.00
FOX LANE	13,307	$35,685.00
8557 TO 8585 N. REGENT RD.	1,967	$6,050.00
	TOTAL	$104,714.00

WATER MAIN PATCHES

LOCATION	SQUARE FEET	COST
6408 N SANTA MONICA	841	$3,307.00
7621 N SANTA MONICA	700	$2,970.00
8557 N REGENT	1,967	$6,050.00
	TOTAL	$12,327.00

PROJECT TOTAL.....$117,041.00

Continued on Page 2

AUTHORIZED SIGNATURE: R. F. Fetherston

ROBERT F. FETHERSTON – *Civil Engineer*

NOTE: This proposal may be withdrawn by us if not accepted within **30** days.

ACCEPTANCE OF PROPOSAL: The above prices, specifications and attached Terms and Conditions are satisfactory and hereby accepted. You are authorized to do the work as specified.

SIGNATURE: ______________________

Date of Acceptance: ______________________ SIGNATURE: ______________________

-SEE REVERSE FOR TERMS AND CONDITIONS-

A. MUNSON, INC. TERMS & CONDITIONS

1. Upon acceptance of this contract, if a cancellation notice is not received in writing within three days of acceptance, Munson, Inc assumes that the owner or owner's agent accepts the work herein described and the terms and conditions of sale herein contained. Any withdrawal of this contract could result in partial billing to reimburse Munson, Inc. for planning, preparation, and materials already ordered or installed on the job site.
2. This contractor is not responsible for damage to or injuries caused by any privately (not installed by a Public Utility) placed underground wires, pipes, sewers, conduits, obstructions or restrictions. The owner or his agent agrees to indemnify and hold harmless Munson Fence Div./Munson-Armstrong Paving Div., Munson Inc. from any and all claims, liabilities, costs and expenses whatsoever arising from above.
3. Property owner is responsible for any necessary permits or variances, unless specifically noted in the contract
4. The contract does not contemplate the encountering of underlying rock, concrete, wood or other unsuitable materials or unusual conditions during excavation. Should these conditions be encountered the owner shall be charged for the extra work incurred.
5. The contract does not contemplate "frost-digging" conditions, unless specifically stated in this contract. Should owner require installation during such conditions, an additional charge will be made based on the actual time and equipment required to complete the installation.
6. Any alteration or deviation from stated specifications involving extra costs will become an extra charge over and above original contract. Any such alteration or deviation from stated specifications will be performed only upon submission of a written change order, and Owner/Contractor will be required to pay to Munson, Inc. an extra charge over and above the original contract price for performance of the requested change order.
7. If, after notification, Munson, Inc. is unable to complete its work due to unmoved vehicles or obstructions, Munson, Inc. may bill for additional trip charges or vehicle towing charges.
8. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.
9. All material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to standard practices.
10. All labor and material is conclusively accepted as satisfactory unless this contractor is notified in writing within 72 hours after the work is performed.
11. Any claim for property damage is conclusively waived unless this contractor is notified in writing within 72 hours of the occurrence.
12. Munson, Inc. is not responsible for concrete or asphalt damage due to normal construction equipment traffic.
13. Site restoration from excavation, such as backfilling edges or post footings, is <u>not</u> included unless specifically noted in the contract.
14. Prior to the commencement of the work of Munson, Inc., the work of others shall be completed to such an extent that it will not in any way conflict or interfere with the work of Munson, Inc. If Munson, Inc. is directed to commence its work prior to the time such other work is completed, Owner/Contractor agrees to pay the costs of any extra mobilizations or reduced productivity attributable to Munson, Inc. commencing any of its work before any others have completed their work.
15. All agreements are contingent upon strikes, accidents or delays beyond our control.
16. Unless stated in the contract, terms of payment are net 15 days. Any past due balances shall be subject to the current legal interest charge per month.
17. Owner shall reimburse Munson Inc. for any expense incurred by Munson Inc. in protecting or enforcing its rights under this agreement including, without limitation, reasonable attorneys fees and legal expenses (and, if appropriate, all expenses of taking possession, holding, preparing for disposition and disposing of any collateral). This includes any expenses incurred before and after the commencement of any litigation to protect or enforce its rights under this agreement, including all appeals.
18. This contract will be construed and enforced in accordance with the laws of the State of Wisconsin.

B. ADDITIONAL TERMS AND CONDITIONS FOR MUNSON FENCE DIV.

1. All property lines and grades are to be established by the owner. Fence is to follow ground lines unless otherwise provided for in this contract.
2. Obstructions of every nature, which in any manner interfere with the erection of fence shall be removed by the owner prior to commencement of work, unless otherwise provided for in this contract.
3. On all jobs where Munson Fence Div. installs or supplies "Razor Ribbon", owner or agents of the property will hold Munson Fence Div./Munson, Inc. harmless in any way from claims, liabilities or injuries.
4. Gate Operator Systems: End user to understand the operations and safety systems of the unit

C. ADDITIONAL TERMS AND CONDITIONS FOR MUNSON-ARMSTRONG PAVING DIV.

1. <u>MUNSON-ARMSTRONG PAVING DIV. DOES NOT WARRANT AGAINST CRACKS SINCE THEY WILL APPEAR IN ALL PAVEMENTS.</u>
2. A 1-1/2% slope or greater is necessary for surface drainage of asphalt paving; 1% for concrete paving. If the owner directs construction of the subgrade, base or paved surface that results in a lesser slope, this contractor does not warrant satisfactory surface drainage.
3. Salt or melting compounds should not be applied to concrete paving for 12 months after installation. Any pitting or peeling resulting from such application will not be warranted by this contractor.
4. Due to the fact that ready mixed concrete is composed of all natural materials, Munson Inc cannot warrant against premature discoloration.
5. Material will not be placed on a wet, unstable, or frozen subgrade. A suitable subgrade shall be furnished the contractor as a condition precedent to the performance of this contract.
6. The catch basin price is based upon the existing sewer lateral at the property line being in serviceable condition. Should it be necessary to connect to the street sewer line, owner shall be charged for the extra work incurred.

<u>LIEN NOTICE</u>

"AS REQUIRED BY THE WISCONSIN CONSTRUCTION LIEN LAW, BUILDER (CONTRACTOR) HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION ON OWNER'S LAND MAY HAVE LIEN RIGHTS ON THE OWNER'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO THE UNDERSIGNED BUILDER ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO GIVE THE OWNER NOTICE WITHIN 60 DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION. ACCORDINGLY, OWNER PROBABLY WILL RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR AND MATERIALS FOR THE CONSTRUCTION, AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO HIS MORTGAGE LENDER, IF ANY. BUILDER AGREES TO COOPERATE WITH THE OWNER AND HIS LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID."

MUNSON FENCE DIV.
MUNSON-ARMSTRONG PAVING DIV.
MUNSON TENNIS COURT DIV.

6747 N. Sidney Place Glendale, WI 53209

Phone: (414) 351-0800 FAX: (414) 351-0879

www.munsoninc.com

MUNSON, INC.
Established 1955

PROPOSAL SUBMITTED TO:

SCOTT BRANDMEIER
VILLAGE OF FOX POINT
7200 N. SANTA MONICA BLVD.
FOX POINT, WI 53217

(414) 247-6624 DIRECT
(414) 333-1561 CELL

DATE:

June 3, 2024

D.O.P. 05/25/24

Scottbrandmeier@vil.fox-point.wi.us

JOB NAME & LOCATION

Village of Fox Point
2024 Roadway and Water Main Patches

- *Page 2*

OPTION 1: 8585 N. Regent Road

- Undercut 10'x20' area and install 12" of Crushed limestone base.

ADD……$1,475.00

NOTE: All work per specifications of bid request of 05/09/2024

AUTHORIZED SIGNATURE: R. F. Fetherston

NOTE: This proposal may be withdrawn by us if not accepted within **30** days.

ROBERT F. FETHERSTON – *Civil Engineer*

ACCEPTANCE OF PROPOSAL: The above prices, specifications and attached Terms and Conditions are satisfactory and hereby accepted. You are authorized to do the work as specified.

SIGNATURE: ____________________

Date of Acceptance: ____________________ SIGNATURE: ____________________

-SEE REVERSE FOR TERMS AND CONDITIONS-

A. MUNSON, INC. TERMS & CONDITIONS

1. Upon acceptance of this contract, if a cancellation notice is not received in writing within three days of acceptance, Munson, Inc assumes that the owner or owner's agent accepts the work herein described and the terms and conditions of sale herein contained. Any withdrawal of this contract could result in partial billing to reimburse Munson, Inc. for planning, preparation, and materials already ordered or installed on the job site.
2. This contractor is not responsible for damage to or injuries caused by any privately (not installed by a Public Utility) placed underground wires, pipes, sewers, conduits, obstructions or restrictions. The owner or his agent agrees to indemnify and hold harmless Munson Fence Div./Munson-Armstrong Paving Div., Munson Inc. from any and all claims, liabilities, costs and expenses whatsoever arising from above.
3. Property owner is responsible for any necessary permits or variances, unless specifically noted in the contract
4. The contract does not contemplate the encountering of underlying rock, concrete, wood or other unsuitable materials or unusual conditions during excavation. Should these conditions be encountered the owner shall be charged for the extra work incurred.
5. The contract does not contemplate "frost-digging" conditions, unless specifically stated in this contract. Should owner require installation during such conditions, an additional charge will be made based on the actual time and equipment required to complete the installation.
6. Any alteration or deviation from stated specifications involving extra costs will become an extra charge over and above original contract. Any such alteration or deviation from stated specifications will be performed only upon submission of a written change order, and Owner/Contractor will be required to pay to Munson, Inc. an extra charge over and above the original contract price for performance of the requested change order.
7. If, after notification, Munson, Inc. is unable to complete its work due to unmoved vehicles or obstructions, Munson, Inc. may bill for additional trip charges or vehicle towing charges.
8. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.
9. All material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to standard practices.
10. All labor and material is conclusively accepted as satisfactory unless this contractor is notified in writing within 72 hours after the work is performed.
11. Any claim for property damage is conclusively waived unless this contractor is notified in writing within 72 hours of the occurrence.
12. Munson, Inc. is not responsible for concrete or asphalt damage due to normal construction equipment traffic.
13. Site restoration from excavation, such as backfilling edges or post footings, is **not** included unless specifically noted in the contract.
14. Prior to the commencement of the work of Munson, Inc., the work of others shall be completed to such an extent that it will not in any way conflict or interfere with the work of Munson, Inc. If Munson, Inc. is directed to commence its work prior to the time such other work is completed, Owner/Contractor agrees to pay the costs of any extra mobilizations or reduced productivity attributable to Munson, Inc. commencing any of its work before any others have completed their work.
15. All agreements are contingent upon strikes, accidents or delays beyond our control.
16. Unless stated in the contract, terms of payment are net 15 days. Any past due balances shall be subject to the current legal interest charge per month.
17. Owner shall reimburse Munson Inc. for any expense incurred by Munson Inc. in protecting or enforcing its rights under this agreement including, without limitation, reasonable attorneys fees and legal expenses (and, if appropriate, all expenses of taking possession, holding, preparing for disposition and disposing of any collateral). This includes any expenses incurred before and after the commencement of any litigation to protect or enforce its rights under this agreement, including all appeals.
18. This contract will be construed and enforced in accordance with the laws of the State of Wisconsin.

B. ADDITIONAL TERMS AND CONDITIONS FOR MUNSON FENCE DIV.

1. All property lines and grades are to be established by the owner. Fence is to follow ground lines unless otherwise provided for in this contract.
2. Obstructions of every nature, which in any manner interfere with the erection of fence shall be removed by the owner prior to commencement of work, unless otherwise provided for in this contract.
3. On all jobs where Munson Fence Div. installs or supplies "Razor Ribbon", owner or agents of the property will hold Munson Fence Div./Munson, Inc. harmless in any way from claims, liabilities or injuries.
4. Gate Operator Systems: End user to understand the operations and safety systems of the unit

C. ADDITIONAL TERMS AND CONDITIONS FOR MUNSON-ARMSTRONG PAVING DIV.

1. <u>MUNSON-ARMSTRONG PAVING DIV. DOES NOT WARRANT AGAINST CRACKS SINCE THEY WILL APPEAR IN ALL PAVEMENTS.</u>
2. A 1-1/2% slope or greater is necessary for surface drainage of asphalt paving; 1% for concrete paving. If the owner directs construction of the subgrade, base or paved surface that results in a lesser slope, this contractor does not warrant satisfactory surface drainage.
3. Salt or melting compounds should not be applied to concrete paving for 12 months after installation. Any pitting or peeling resulting from such application will not be warranted by this contractor.
4. Due to the fact that ready mixed concrete is composed of all natural materials, Munson Inc cannot warrant against premature discoloration.
5. Material will not be placed on a wet, unstable, or frozen subgrade. A suitable subgrade shall be furnished the contractor as a condition precedent to the performance of this contract.
6. The catch basin price is based upon the existing sewer lateral at the property line being in serviceable condition. Should it be necessary to connect to the street sewer line, owner shall be charged for the extra work incurred.

<u>LIEN NOTICE</u>

"AS REQUIRED BY THE WISCONSIN CONSTRUCTION LIEN LAW, BUILDER (CONTRACTOR) HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION ON OWNER'S LAND MAY HAVE LIEN RIGHTS ON THE OWNER'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO THE UNDERSIGNED BUILDER ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO GIVE THE OWNER NOTICE WITHIN 60 DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION. ACCORDINGLY, OWNER PROBABLY WILL RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR AND MATERIALS FOR THE CONSTRUCTION, AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO HIS MORTGAGE LENDER, IF ANY. BUILDER AGREES TO COOPERATE WITH THE OWNER AND HIS LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID."

MERIT ASPHALT
CELEBRATING FORTY YEARS '83 40 '23

S84W18645 Enterprise Drive
Muskego, WI 53150

office 262.679.3388 fax 262.679.3335
www.meritasphalt.com

QUALITY

INTEGRITY

EXPERIENCE

Purchaser **Scott Brandmeier**	Owner **Village of Fox Point**	Project Address **Same**
Address	Address **7200 N. Santa Monica**	City, State and Zip Code
City, State and Zip Code	City, State and Zip Code **Fox Point, WI 53217**	Project Manager **Jeff Terp**
Phone/Email	Phone/Email **414-247-6624**	Date **June 3, 2024**
OFFICE USE — Priv Lines ☐Yes / Diggers ☐Yes	Diggers #	Relocate#

Merit Asphalt, LLC. hereby offers to supply the following materials and labor:

Approximately 41,890 Square Feet

1. Sawcut and remove approximately 41,890 sq. ft. of asphalt from site.
2. Furnish and install 260 tons of crushed stone for finish grading.
3. Grade and shape for proper drainage.
4. Compact base with vibratory base roller.
5. Machine lay hot mix asphalt to a compacted thickness of 4" in two lifts (Binder Lift 2.5" / Wear Lift 1.5"LT-Mix).

Notes:

- Any changes or modifications to project will be subject to proposal revision.
- Proposal assumes adequate and structurally sound stone base is present under existing asphalt. In the event that undercutting is necessary, the charge to replace each ton of unsuitable base with one ton of stone will be $52.00.
- Not responsible for damage to existing asphalt or concrete caused by construction traffic.
- Finish landscaping/landscape restoration to be completed by others.
- Unless mentioned above this proposal **EXCLUDES:** Municipal authorizations or permits, field inspections, construction and/or materials testing; earthwork for subgrade preparation, removal of existing items, cold weather construction provisions, remediation of unstable base or subgrade, paving fabric, glass grid or geotextile supply/ installation, under drain construction, concrete removal or replacement, adjustment of manhole and/or water valve box, or restoration of lawn areas, traffic or pedestrian control, concrete wheel stop handling/ supply/ installation of shoulders, signage and pavement markings.
- The materials and services included in this proposal are subject to volatile market forces. If this proposal is not accepted and returned within 15 days from the date of this proposal and if the work is not completed by July 1, 2024. Merit Asphalt, LLC. reserves the right to cancel the agreement for any reason prior to commencement of work.

We Propose hereby to furnish material and labor-complete in accordance with above specifications, for the sum of:
One Hundred Ninety Four Thousand Three Hundred Fifty Five and 00/100-------------------- dollars ($194,355.00).
Payment to be made as follows: Payment due upon job completion.

All materials guaranteed to be as specified. All work to be completed in a workmanlike manner. No additional work will be started without owner's authorization. All agreements contingent upon weather, accidents or delays beyond our control. Buyer represents that he or she is in fact the legal owner of premises on which labor and material are to be performed. All workers are covered by Workman's Compensation Ins. Not responsible for deflection in asphalt of less than ½". Soil conditions (such as the presence of clay and sand), freeze/thaw cycles and fluctuations in both soil moisture and temperature may cause cracking. The property owner acknowledges that the risk of cracking is inherent in all asphalt pavements and that it is impossible to guarantee against it.

Authorized Signature: ___________ *This Proposal may be withdrawn if not accepted within **15** days.*

OPTIONS: PLEASE INITIAL TO ADD THE FOLLOWING WORK TO THE ABOVE SCOPE AND BASE PRICE:
Undercut 1,850 SF at regent site. Add $5,700.00 Initial to Accept ________

Acceptance of Proposal - I have read this two page contract, consisting of this page and the reverse side of this page and I understand it. The above prices, specifications and conditions described on both sides of this contract are satisfactory and are hereby accepted. You are authorized to do work as specified. Payment will be made as outlined above. Any payment processed by credit card will be charged a 3% fee. I understand that Merit Asphalt, LLC. is not responsible for any wires, pipes, etc. not marked by owner or hotline. I have received a copy of this contract.

Date of Acceptance:______________ Signature:______________________________

Village of Fox Point Road repairs

Price breakdown:

1. 1711 East Fox Lane	$55,985.00
2. Goodrich Lane	$57,800.00
3. 7621 North Santa Monica	$7100.00
4. 6408 North Santa Monica	$7935.00
5. 7600 North Yates Road	$14,100.00
6. Crossway and Yates	$32,835.00
7. Regent Road	$18,600.00

VILLAGE OF FOX POINT

MILWAUKEE COUNTY

WISCONSIN

VILLAGE HALL

7200 N. SANTA MONICA BLVD.

FOX POINT WI 53217-3505

414-351-8900

FAX 414-351-8909

To:	Village of Fox Point Village Board
From:	Scott Brandmeier, Director of Public Works SB
Through:	Scott Botcher, Village Manager
Date:	June 4, 2024
Re:	Change Order No.2 for the Lake Drive utilities project

This past spring, our consultant Kapur & Associates worked with Great Lakes TV Seal to televise a number of sanitary sewers and storm sewer pipes in the Village. One area that was televised was the storm sewer culvert located to the south of the driveway at 6516 North Lake Drive. This pipe segment was selected for televising because Village staff did not see an outlet for it on the north side of the driveway and we needed to learn more about this pipe segment.

After televising the pipe, we learned that it heads north about 29 feet – roughly parallel with Lake Drive – then makes a bend and daylights in the ravine located on the property at 6516. After this pipe segment was televised, the property owner inquired if we may be able to move the pipe segment further to the north so that she may, in the future, be able to evaluate the area north of her driveway as a potential development opportunity (new house).

Staff from the Village and Kapur met with the resident and indicated it may be possible to relocate the pipe segment (which, to the best of our knowledge, we currently do not have an easement) further to the north which would be dependent on her granting both a temporary limited easement for us to remove the existing pipe segment and a permanent drainage easement for the area where we would move the pipe segment to on her property (northern portion but still daylighting into the ravine).

Kapur has submitted a change order in the amount of $2,900 to perform the additional design associated with the relocation of the storm sewer pipe. I have reviewed the proposal and find the hours and fees to be reasonable. Therefore, it is my recommendation that the Village Board approve Change Order No. 2 from Kapur & Associates in an amount not to exceed $2,900 and authorize the

Village President and Village Clerk/Treasurer to sign the contract on behalf of the Village.

kapur all in

7711 N. Port Washington Road
Milwaukee, WI 53217
T: 414.751.7200 • F: 414.351.4117

CONTRACT CHANGE ORDER NO. 2

LAKE DRIVE DRAINAGE AND TRAFFIC STUDY, AND DESIGN

June 3, 2024

Mr. Scott Brandmeier, PE
Director of Public Works
Village of Fox Point
7200 North Santa Monica Boulevard
Fox Point, WI 53217

Contract Document made and entered into by and between the Village of Fox Point and Kapur & Associates, Inc., dated June 16, 2022 is hereby amended as set forth as follows, which is annexed and made a part of the original Contracts.

Additional Scope of Work:

- Additional topographic survey and base mapping – 4 hours x $140 = $560
- Additional design for storm water drainage improvement in the vicinity of 6516 N. Lake Drive: 4 hours x $135 = $540
- Create Permanent and Temporary Legal Easements (PLE & TLE) to obtain easements grants from residents of 6516 N. Lake Drive: 12 hours x $150 = $1,800.
- Incorporate additional work with original Contract Document.

Our fees for the additional scope of work is $2,900.

Contract Amount

The following is a summary of the revised contract amount:

Original Contract Amount	$ 75,509.00
Additional Fees (Contract Change Order No. 1)........................	$ 31,200.00
Additional Fees (Contract Change Order No. 2)........................	$ 2,900.00
Revised Contract Amount	$109,609.00

Receipt of a signed copy of this document will constitute an executed agreement.

For Kapur & Associates, Inc.,

By: Y. Amelyan
Yuriy Amelyan, P.E.,
Associate/Project Manager

Date: 6-04-2024

For the Village of Fox Point,

By: ______________________
Christine Symchych
Village President

Date: ______________________

By: ______________________
Sara Bruckman, Village Clerk/Treasurer

Date: ______________________

VILLAGE OF FOX POINT

MILWAUKEE COUNTY

WISCONSIN

VILLAGE HALL

7200 N. SANTA MONICA BLVD.

FOX POINT WI 53217-3505

414-351-8900

FAX 414-351-8909

To: Village of Fox Point Village Board

From: Scott Brandmeier SB

Through: Scott Botcher

Date: June 4, 2024

Re: Lake Drive Storm Water Management Project-Right of Entry

As presented to the Village Board at prior meetings, staff continues to work with our consultant, Kapur & Associates to prepare for the DOT project of repaving Lake Drive and, as part of the project, we are coordinating improvements to the storm sewer and storm water drainage system along the road. The improvements to the storm water management includes ditch drainage, storm water management and lining select storm sewers. This work is scheduled to begin this summer.

From Village records there are three properties that the storm water work will encroach onto private property requiring the Village to gain Right of Entry to these three properties to complete this work. After the work is completed, the Village will not need to enter upon the properties in the future as the work contemplated by the Rights of Entry are related to grading and grade tie-offs to more appropriately slope the adjacent properties into the improved ditches.

The three property owners have been contacted with details on the work that will accompany the storm water management and staff continues to work with the property owners to have the Right of Entry documents signed. It is my recommendation that the Village Board authorize the Village President and Village Clerk/Treasurer to sign the documents after the individual property owners have agreed to the access.

RIGHT OF ENTRY AGREEMENT

This Right of Entry Agreement ("Agreement") is dated this _______ day of______, 2024, by and between John and Brigit Miller (collectively the "Owner"), and the Village of Fox Point ("Village"), a municipal body corporate organized under the laws of the State of Wisconsin and located in Milwaukee County, State of Wisconsin (collectively, the "Parties").

RECITALS

WHEREAS, Owner owns real property located at 6720 North Lake Drive in the Village of Fox Point, Milwaukee County, Wisconsin (the "Property"); and

WHEREAS, in conjunction with certain storm sewer improvements in the vicinity of the Property, the Village has requested that the Owner allow the placement of a drainage pipe to be located on the Owner's property for a limited period of time and to regrade the ditch after the drainage pipe has been installed (the "Work"); and

NOW, THEREFORE, in consideration of the foregoing and intending to be legally bound hereby, the Parties agree as follows:

AGREEMENT

1. Grant of Access. Owner hereby grants to the Village, its representatives and contractors, the right to enter and remain on the Property in conformance with this Agreement. The Village shall have the privilege to access the Property as necessary for and incidental to the Work described above, and in accordance with this Agreement, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m., between the dates beginning on ________, and ending ________. National holidays are excluded. Any rights or privileges of access arising under this Agreement shall terminate on_______. The Work shall be completed no later than__________. Pipes shall be allowed to remain on the Property from the date of beginning shown above to the date of ending shown above, 24 hours a day and 7 days a week. The pipes that are allowed to be temporarily placed on the Property pursuant to this Agreement shall be located within the area depicted on the attached Exhibit A. The grading work described above shall occur in the area depicted on the attached Exhibit B.

2. Village Cost and Expense. The Village shall undertake this Work at its own cost and expense.

3. Restoration. The Village shall restore damage caused by the Work on the Property, by replacing soil to the pre-existing grade and establishing grass, in the event any such restoration is required as a result of the Work.

Dated this _____ day of _________________, 20___

OWNER

____
John Miller

STATE OF WISCONSIN)
) ss.
COUNTY OF MILWAUKEE)

Personally came before me on this ___day of ____________,2024, the above named John Miller executed the foregoing instrument and acknowledged the same.

NOTARY PUBLIC, STATE OF WI
My Commission Expires:______________
Print name: ________________________

Dated this _____ day of _________________, 2024

OWNER

____
Brigit Miller

STATE OF WISCONSIN)
) ss.
COUNTY OF MILWAUKEE)

Personally came before me on this______ day of _______,2024, the above named Brigit Miller executed the foregoing instrument and acknowledged the same.

NOTARY PUBLIC, STATE OF WI
My Commission Expires:______________
Print name: ________________________

Dated this _____ day of ________________, 2024

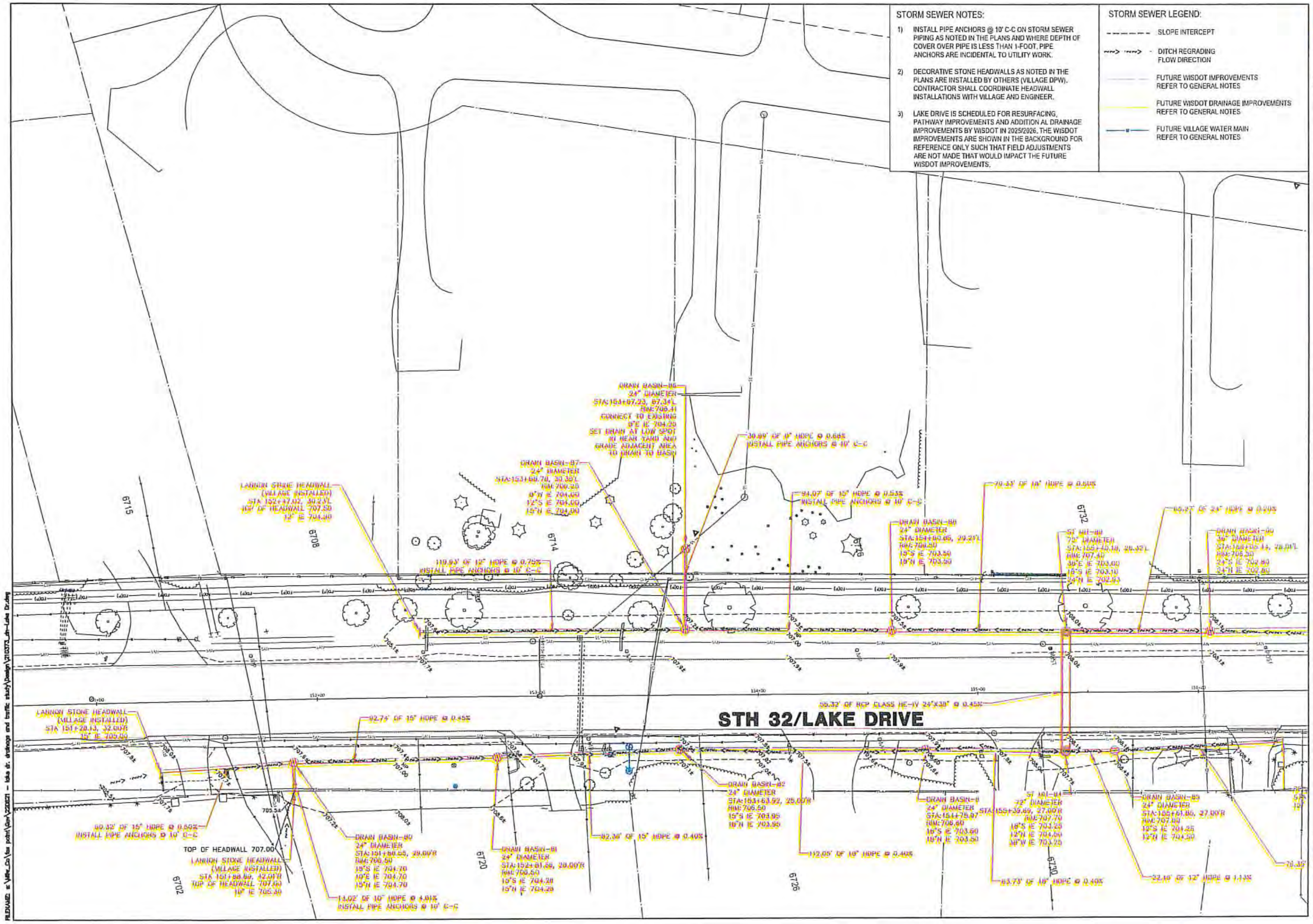
VILLAGE OF FOX POINT

____
, Village President

Attest:

____
, Village Clerk

Exhibit A
(insert location of where pipes will be stored)



STORM SEWER NOTES:

1) INSTALL PIPE ANCHORS @ 10' C-C ON STORM SEWER PIPING AS NOTED IN THE PLANS AND WHERE DEPTH OF COVER OVER PIPE IS LESS THAN 1-FOOT. PIPE ANCHORS ARE INCIDENTAL TO UTILITY WORK.

2) DECORATIVE STONE HEADWALLS AS NOTED IN THE PLANS ARE INSTALLED BY OTHERS (VILLAGE DPW). CONTRACTOR SHALL COORDINATE HEADWALL INSTALLATIONS WITH VILLAGE AND ENGINEER.

3) LAKE DRIVE IS SCHEDULED FOR RESURFACING, PATHWAY IMPROVEMENTS AND ADDITION AL DRAINAGE IMPROVEMENTS BY WISDOT IN 2025/2026. THE WISDOT IMPROVEMENTS ARE SHOWN IN THE BACKGROUND FOR REFERENCE ONLY SUCH THAT FIELD ADJUSTMENTS ARE NOT MADE THAT WOULD IMPACT THE FUTURE WISDOT IMPROVEMENTS.

STORM SEWER LEGEND:

- SLOPE INTERCEPT
- DITCH REGRADING FLOW DIRECTION
- FUTURE WISDOT IMPROVEMENTS REFER TO GENERAL NOTES
- FUTURE WISDOT DRAINAGE IMPROVEMENTS REFER TO GENERAL NOTES
- FUTURE VILLAGE WATER MAIN REFER TO GENERAL NOTES

kapur

7711 N. Port Washington Road
Milwaukee, Wisconsin 53217

kapurinc.com

PROJECT: LAKE DRIVE STORM DRAINAGE IMPROVEMENTS PROJECT

LOCATION: VILLAGE OF FOX POINT

CLIENT: VILLAGE OF FOX POINT

RELEASE: BID SET

REVISIONS:

#	DATE	DESCRIPTION
1	6/13/23	PRELIMINARY
2	9/29/23	30% PLAN
3	10/10/23	60% PLAN
4	3/5/24	BID SET

NORTH ARROW

VERT. SCALE 1"=2'
HORZ. SCALE 1"=20'

SEAL

SHEET: N. LAKE DRIVE STORM SEWER

PROJECT MANAGER: YA
PROJECT NUMBER: 22.0621.01
DATE: 3/5/24

SHEET NUMBER: 19

Exhibit B

(insert location of where grading will occur)

RIGHT OF ENTRY EXHIBIT
6720 N. LAKE DRIVE

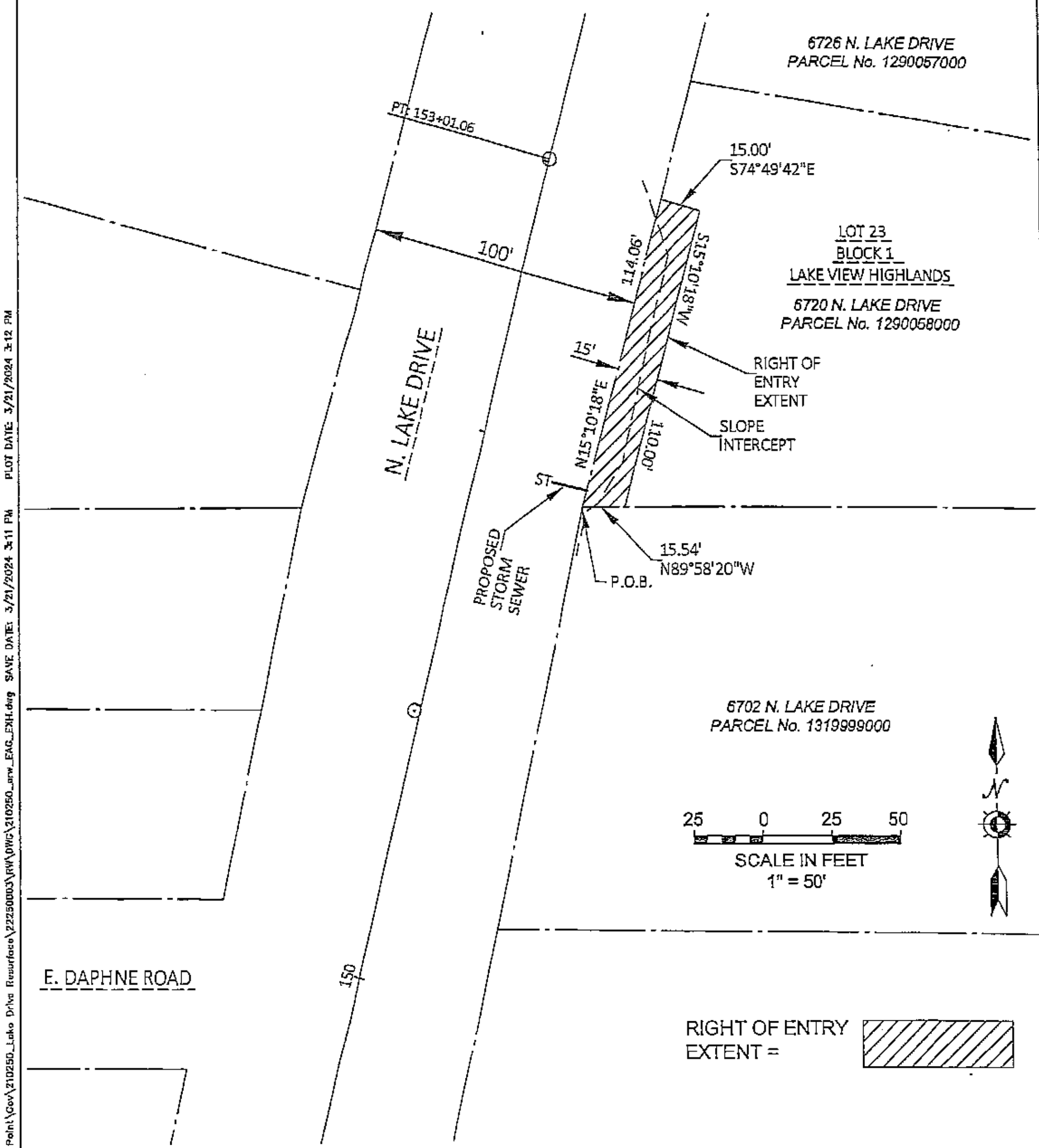
Lot 23, of Block 1, of Lake View Highlands Subdivision, being a part of Lots 2 and 3, in Fractional Section 21, of Township 08 North, Range 22 East, situated in the Village of Fox Point, Milwaukee County, Wisconsin.

RIGHT OF ENTRY DESCRIPTION:

Being a part of Lot 23, of Block 1, of Lake View Highlands Subdivision, being a part of Lots 2 and 3, in Fractional Section 21, of Township 08 North, Range 22 East, situated within the Village of Fox Point, Milwaukee County, Wisconsin, described as follows:

Beginning at the southwest corner of said Lot 23; thence North 15°10'18" East, along the easterly line of N. Lake Drive, 114.06 feet; thence South 74°49'42" East, at a right angle, 15.00 feet; thence South 15°10'18" West, parallel with said easterly line, 110.00 feet to the southerly line of said Lot 23; thence North 89°58'20" West, along said southerly line, 15.54 feet to the Point of Beginning.

Containing 1,680 square feet / 0.039 acres of land, more or less.



S:\Milw_Co\Fox Point\Civ\210250_Lake Drive Resurface\22250003\RW\DWG\210250_erw_EAG_EXH.dwg SAVE DATE: 3/21/2024 3:11 PM PLOT DATE: 3/21/2024 3:12 PM

kapur
226 W. WISCONSIN AVE.
APPLETON, WI 54911
kapurinc.com

THIS INSTRUMENT DRAFTED BY ERIK A. GUSTAFSON, KAPUR AND ASSOCIATES, INC.

RIGHT OF ENTRY AGREEMENT

This Right of Entry Agreement ("Agreement") is dated this ______ day of ____, 2024, by and between Margie Hood (the "Owner"), and the Village of Fox Point ("Village"), a municipal body corporate organized under the laws of the State of Wisconsin and located in Milwaukee County, State of Wisconsin (collectively, the "Parties").

RECITALS

WHEREAS, Owner owns real property located at 6726 North Holly Court in the Village of Fox Point, Milwaukee County, Wisconsin (the "Property"); and

WHEREAS, in conjunction with certain storm sewer improvements in the vicinity of the Property, the Village has requested that the Owner allow the placement of a drainage pipe to be located on the Owner's property for a limited period of time and to regrade the ditch after the drainage pipe has been installed (the "Work"); and

NOW, THEREFORE, in consideration of the foregoing and intending to be legally bound hereby, the Parties agree as follows:

AGREEMENT

1. Grant of Access. Owner hereby grants to the Village, its representatives and contractors, the right to enter and remain on the Property in conformance with this Agreement. The Village shall have the privilege to access the Property as necessary for and incidental to the Work described above, and in accordance with this Agreement, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m., between the dates beginning on ________, and ending ________. National holidays are excluded. Any rights or privileges of access arising under this Agreement shall terminate on_______. The Work shall be completed no later than__________. Pipes shall be allowed to remain on the Property from the date of beginning shown above to the date of ending shown above, 24 hours a day and 7 days a week. The pipes that are allowed to be temporarily placed on the Property pursuant to this Agreement shall be located within the area depicted on the attached Exhibit 1. The grading work described above shall occur in the area depicted on the attached Exhibit 2.

2. Village Cost and Expense. The Village shall undertake this Work at its own cost and expense.

3. Restoration. The Village shall restore damage caused by the Work on the Property, by replacing soil to the pre-existing grade and establishing grass, plants and mulch, in the event any such restoration is required as a result of the Work.

Dated this _____ day of _________________, 2024

OWNER

____
Margie Hood

STATE OF WISCONSIN)
) ss.
COUNTY OF MILWAUKEE)

Personally came before me on this ___day of ____________, 2024, the above named Margie Hood executed the foregoing instrument and acknowledged the same.

NOTARY PUBLIC, STATE OF WI
My Commission Expires:_____________
Print name: ______________________

Dated this _____ day of _________________, 2024

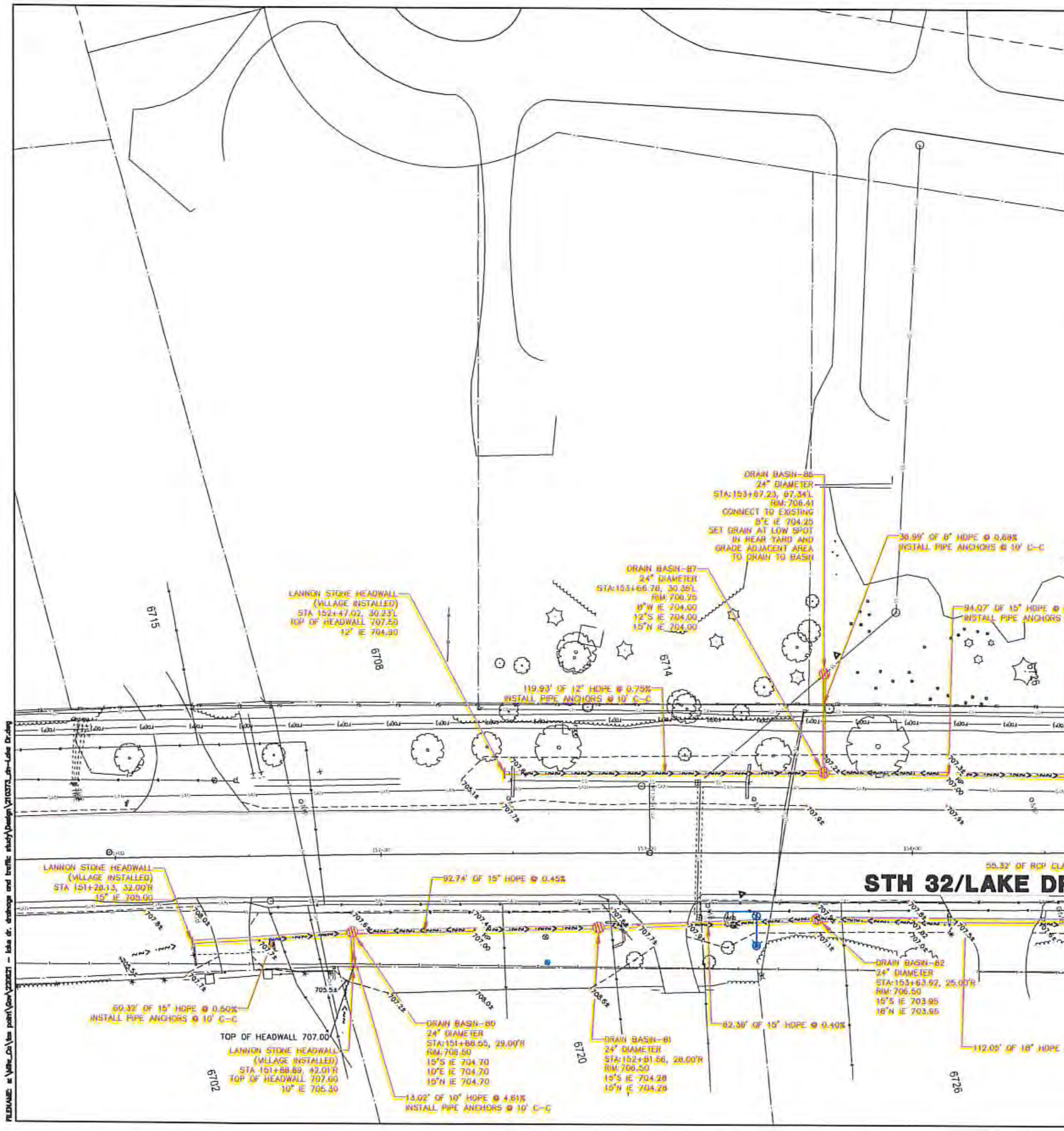
VILLAGE OF FOX POINT

____
, Village President

Attest:

____
, Village Clerk

Exhibit A
(insert location of where pipes will be stored)



STORM SEWER NOTES:

1) INSTALL PIPE ANCHORS @ 10' C-C ON STORM SEWER PIPING AS NOTED IN THE PLANS AND WHERE DEPTH OF COVER OVER PIPE IS LESS THAN 1-FOOT. PIPE ANCHORS ARE INCIDENTAL TO UTILITY WORK.

2) DECORATIVE STONE HEADWALLS AS NOTED IN THE PLANS ARE INSTALLED BY OTHERS (VILLAGE DPW). CONTRACTOR SHALL COORDINATE HEADWALL INSTALLATIONS WITH VILLAGE AND ENGINEER.

3) LAKE DRIVE IS SCHEDULED FOR RESURFACING, PATHWAY IMPROVEMENTS AND ADDITION AL DRAINAGE IMPROVEMENTS BY WISDOT IN 2025/2026. THE WISDOT IMPROVEMENTS ARE SHOWN IN THE BACKGROUND FOR REFERENCE ONLY SUCH THAT FIELD ADJUSTMENTS ARE NOT MADE THAT WOULD IMPACT THE FUTURE WISDOT IMPROVEMENTS.

STORM SEWER LEGEND:

- SLOPE INTERCEPT
- DITCH REGRADING FLOW DIRECTION
- FUTURE WISDOT IMPROVEMENTS REFER TO GENERAL NOTES
- FUTURE WISDOT DRAINAGE IMPROVEMENTS REFER TO GENERAL NOTES
- FUTURE VILLAGE WATER MAIN REFER TO GENERAL NOTES

kapur

7711 N. Port Washington Road
Milwaukee, Wisconsin 53217

kapurinc.com

PROJECT:
LAKE DRIVE STORM DRAINAGE IMPROVEMENTS PROJECT

LOCATION:
VILLAGE OF FOX POINT

CLIENT:
VILLAGE OF FOX POINT

RELEASE:
BID SET

REVISIONS

#	DATE	DESCRIPTION
1	6/13/22	PRELIMINARY
2	9/29/22	60% PLAN
3	11/10/23	90% PLAN
4	3/5/24	BID SET

NORTH ARROW

VERT. SCALE 1" = 2'
HORIZ. SCALE 1" = 20'

SEAL

SHEET:
N. LAKE DRIVE STORM SEWER

PROJECT MANAGER:	YA
PROJECT NUMBER:	220621.01
DATE:	3.5.24

SHEET NUMBER
19

Exhibit B

(Insert location of where grading will occur)

RIGHT OF ENTRY EXHIBIT
6726 N. HOLLY COURT

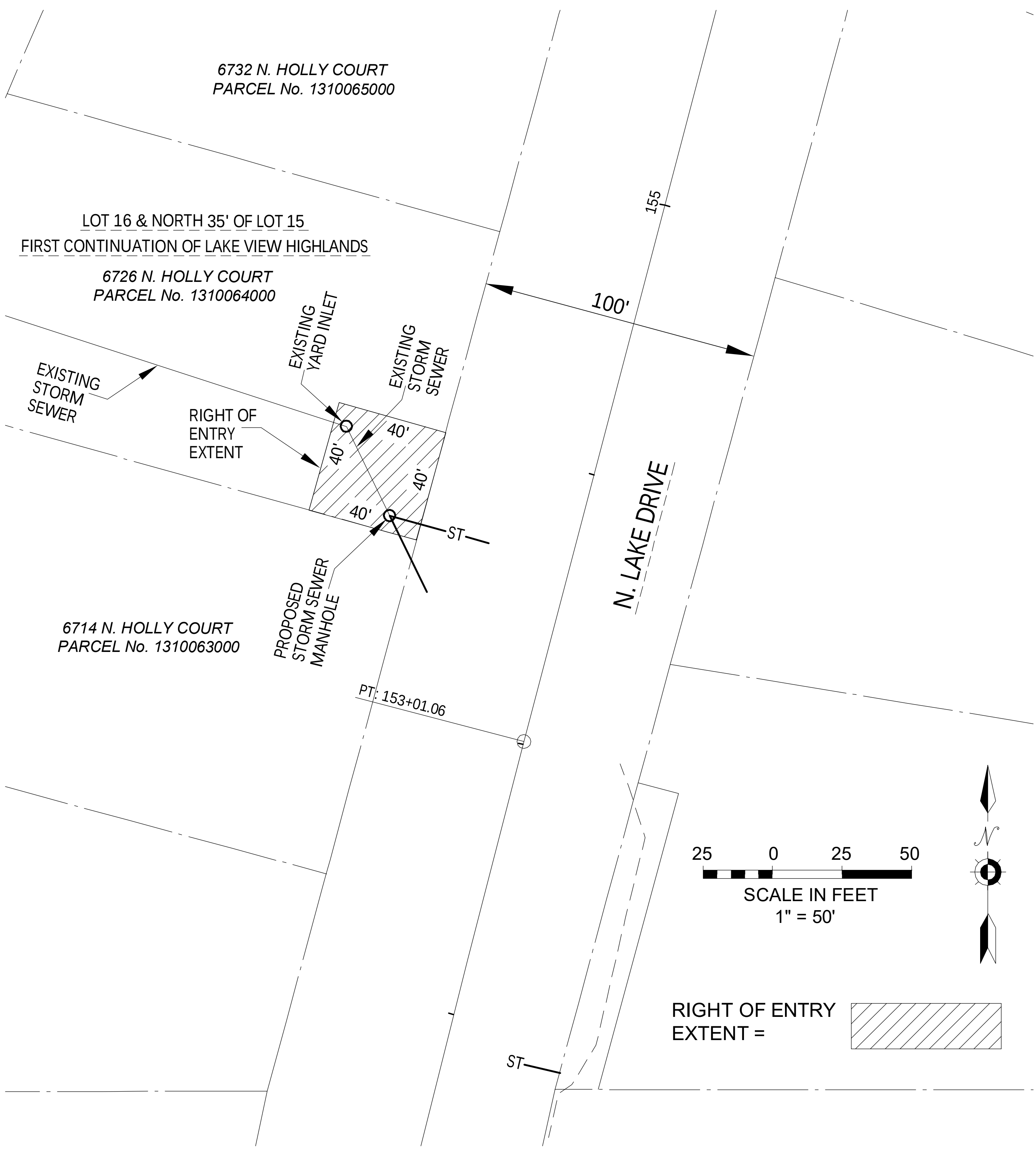
The north 35 feet of Lot 15, and all of Lot 16, of the Fiirst Continuation of Lake View Highlands Subdivision, being a part of the Southwest 1/4 of Section 21, of Township 08 North, Range 22 East, situated in the Village of Fox Point, Milwaukee County, Wisconsin.

RIGHT OF ENTRY DESCRIPTION:

Being a part of the north 35 feet of Lot 15, and all of Lot 16, of the First Continuation of Lake View Highlands Subdivision, being a part of the Southwest 1/4 of Section 21, of Township 08 North, Range 22 East, situated within the Village of Fox Point, Milwaukee County, Wisconsin, described as follows:

The Southerly 40.00 feet of the Easterly 40.00 feet of the parcel described as the north 35 feet of Lot 15, and all of Lot 16, of the Continuation of Lake View Highlands Subdivision.

Containing 1,594 square feet / 0.037 acres of land, more or less.



kapur
226 W. WISCONSIN AVE.
APPLETON, WI 54911
kapurinc.com

THIS INSTRUMENT DRAFTED BY ERIK A. GUSTAFSON, KAPUR AND ASSOCIATES, INC.

RIGHT OF ENTRY AGREEMENT

This Right of Entry Agreement ("Agreement") is dated this 17th day of May 2024, by and between Adam and Laura Toth (collectively the "Owner"), and the Village of Fox Point ("Village"), a municipal body corporate organized under the laws of the State of Wisconsin and located in Milwaukee County, State of Wisconsin (collectively, the "Parties").

RECITALS

WHEREAS, Owner owns real property located at 7846 North Lake Drive in the Village of Fox Point, Milwaukee County, Wisconsin (the "Property"); and

WHEREAS, in conjunction with certain storm sewer improvements in the vicinity of the Property, the Village has requested that the Owner allow the placement of a drainage pipe to be located on the Owner's property for a limited period of time and to regrade the ditch after the drainage pipe has been installed (the "Work"); and

NOW, THEREFORE, in consideration of the foregoing and intending to be legally bound hereby, the Parties agree as follows:

AGREEMENT

1. Grant of Access. Owner hereby grants to the Village, its representatives and contractors, the right to enter and remain on the Property in conformance with this Agreement. The Village shall have the privilege to access the Property as necessary for and incidental to the Work described above, and in accordance with this Agreement, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m., between the dates beginning on ________, and ending ________. National holidays are excluded. Any rights or privileges of access arising under this Agreement shall terminate on________. The Work shall be completed no later than__________. Pipes shall be allowed to remain on the Property from the date of beginning shown above to the date of ending shown above, 24 hours a day and 7 days a week. The pipes that are allowed to be temporarily placed on the Property pursuant to this Agreement shall be located within the area depicted on the attached Exhibit 1. The grading work described above shall occur in the area depicted on the attached Exhibit 2.

2. Village Cost and Expense. The Village shall undertake this Work at its own cost and expense.

3. Restoration. The Village shall restore damage caused by the Work on the Property, by replacing soil to the pre-existing grade and establishing grass, in the event any such restoration is required as a result of the Work.

Dated this 17 day of May, 2024

OWNER

Adam Toth

STATE OF WISCONSIN)
) ss.
COUNTY OF MILWAUKEE)

Personally came before me on this 17 day of May, 2024, the above named Adam Toth executed the foregoing instrument and acknowledged the same.

NOTARY PUBLIC, STATE OF WI
My Commission Expires: 12/5/27
Print name: Kestra Jost

Dated this 17 day of May, 2024

OWNER

Laura Toth

KESTRA JOST NOTARY PUBLIC STATE OF WISCONSIN

STATE OF WISCONSIN)
) ss.
COUNTY OF MILWAUKEE)

Personally came before me on this 17 day of May, 2024, the above named Laura Toth executed the foregoing instrument and acknowledged the same.

NOTARY PUBLIC, STATE OF WI
My Commission Expires: 12/5/27
Print name: Kestra Jost

KESTRA JOST NOTARY PUBLIC STATE OF WISCONSIN

Dated this _____day of _____________________________2024

Village of Fox Point

____

Christine Symchych, Village President

Attest:

____

Sara Bruckman, Village Clerk

Exhibit A
(insert location of where pipes will be stored)

STORM SEWER NOTES:

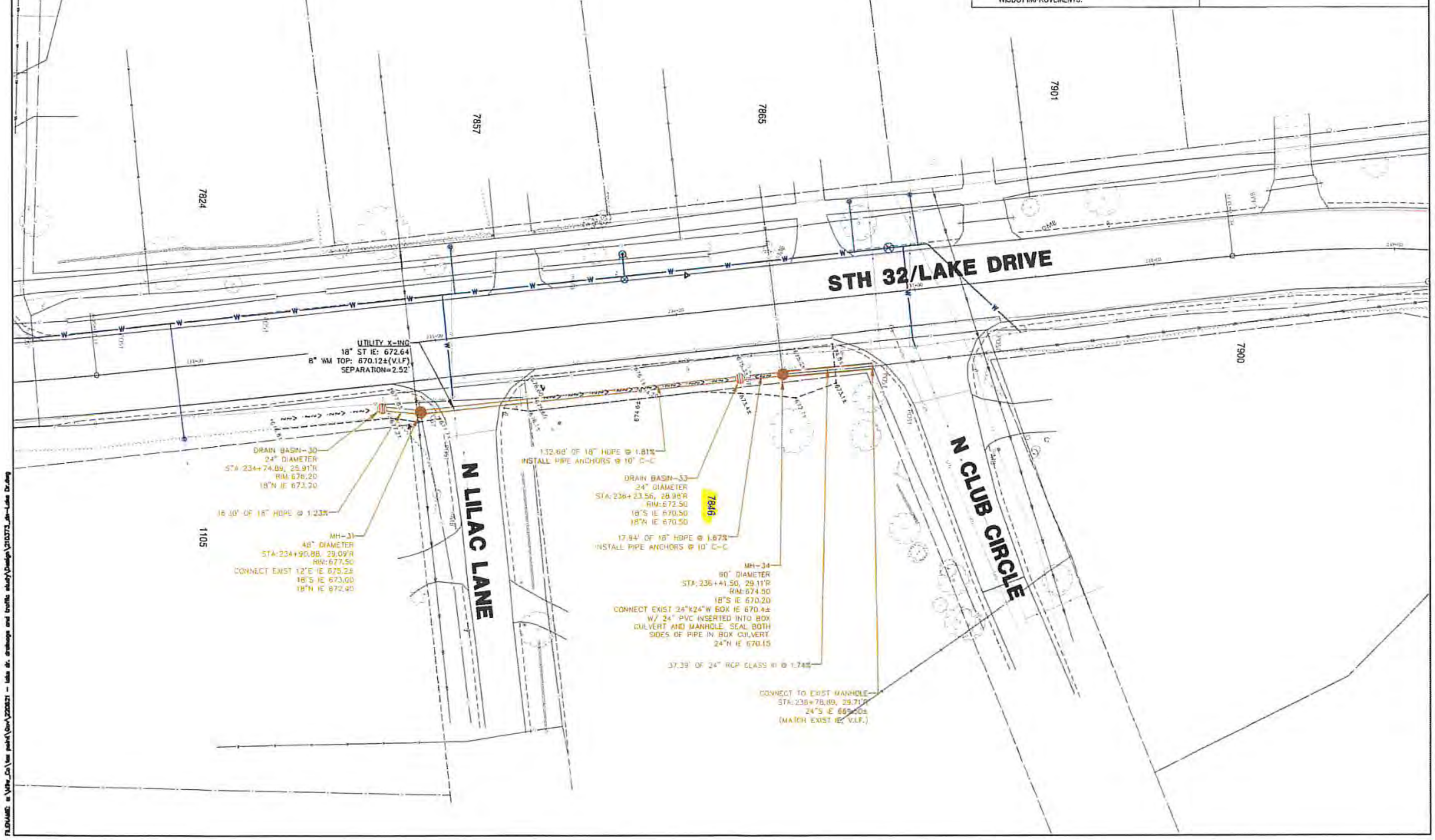
1) INSTALL PIPE ANCHORS @ 10' C-C ON STORM SEWER PIPING AS NOTED IN THE PLANS AND WHERE DEPTH OF COVER OVER PIPE IS LESS THAN 1-FOOT. PIPE ANCHORS ARE INCIDENTAL TO UTILITY WORK.

2) DECORATIVE STONE HEADWALLS AS NOTED IN THE PLANS ARE INSTALLED BY OTHERS (VILLAGE DPW). CONTRACTOR SHALL COORDINATE HEADWALL INSTALLATIONS WITH VILLAGE AND ENGINEER.

3) LAKE DRIVE IS SCHEDULED FOR RESURFACING, PATHWAY IMPROVEMENTS AND ADDITION AL DRAINAGE IMPROVEMENTS BY WISDOT IN 2025/2026. THE WISDOT IMPROVEMENTS ARE SHOWN IN THE BACKGROUND FOR REFERENCE ONLY SUCH THAT FIELD ADJUSTMENTS ARE NOT MADE THAT WOULD IMPACT THE FUTURE WISDOT IMPROVEMENTS.

STORM SEWER LEGEND:

- SLOPE INTERCEPT
- DITCH REGRADING FLOW DIRECTION
- FUTURE WISDOT IMPROVEMENTS REFER TO GENERAL NOTES
- FUTURE WISDOT DRAINAGE IMPROVEMENTS REFER TO GENERAL NOTES
- FUTURE VILLAGE WATER MAIN REFER TO GENERAL NOTES



kapur
7711 N. Port Washington Road
Milwaukee, Wisconsin 53217
kapurinc.com

PROJECT: LAKE DRIVE STORM DRAINAGE IMPROVEMENTS PROJECT

LOCATION: VILLAGE OF FOX POINT

CLIENT: VILLAGE OF FOX POINT

RELEASE: BID SET

REVISIONS:

#	DATE	DESCRIPTION
1	8/13/23	PRELIMINARY
2	9/29/23	60% PLAN
3	11/10/23	90% PLAN
4	3/5/24	BID SET

NORTH ARROW:

VERT. SCALE 1" = 2'
HORZ. SCALE 1" = 20'

SEAL:

all in

SHEET: N. LAKE DRIVE STORM SEWER

PROJECT MANAGER: YA
PROJECT NUMBER: 22.0621.01
DATE: 3/5/24

SHEET NUMBER: 23

Exhibit B
(insert location of grading work)

RIGHT OF ENTRY EXHIBIT
7846 N. LAKE DRIVE

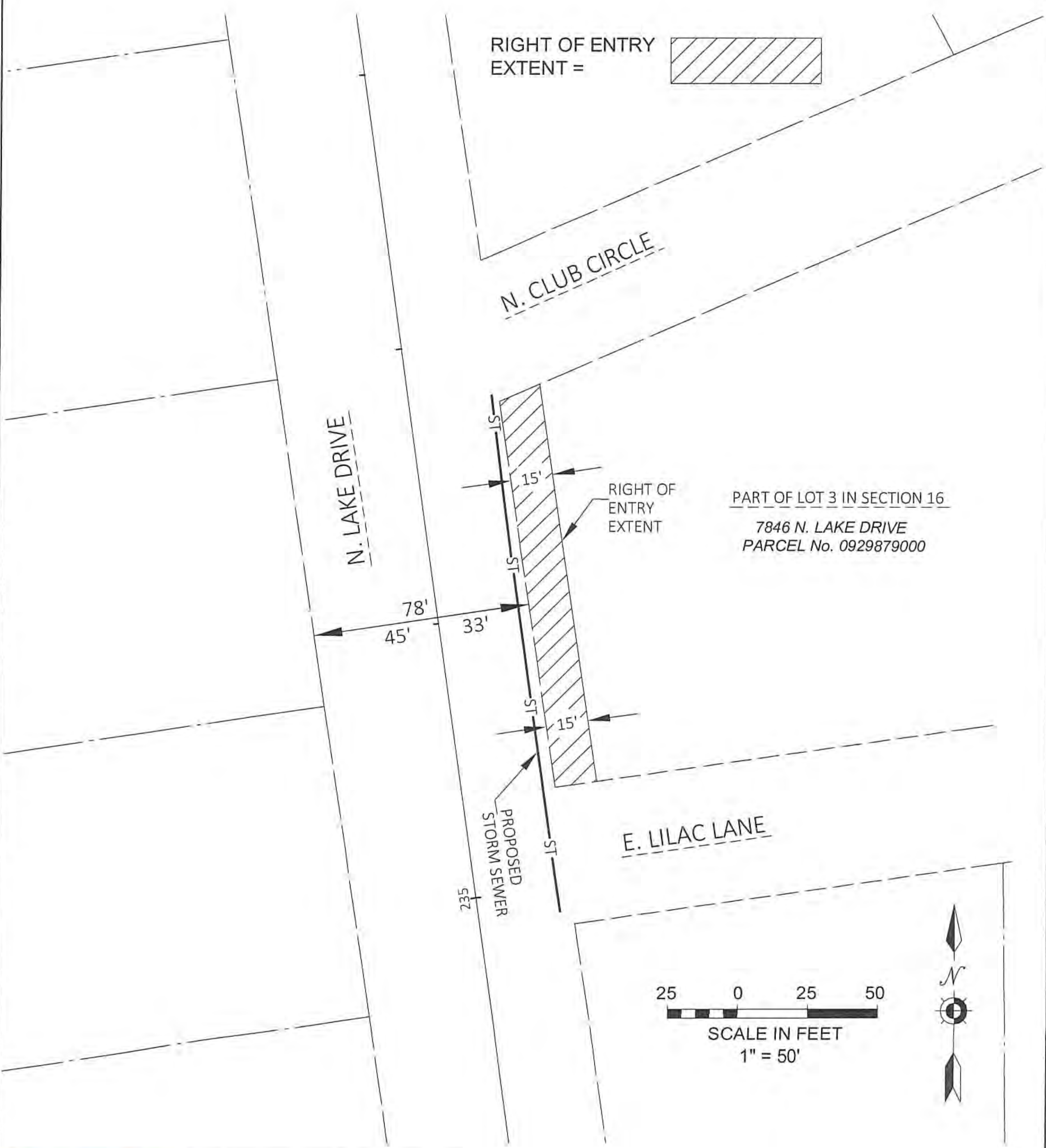
Part of Lot 3, of Section 16, of Township 08 North, Range 22 East, situated in the Village of Fox Point, Milwaukee County, Wisconsin.

RIGHT OF ENTRY DESCRIPTION:

Being a part of Lot 3, of Section 16, of Township 08 North, Range 22 East, situated within the Village of Fox Point, Milwaukee County, Wisconsin, described as follows:

A strip of land 15.00 feet wide, located east of, abutting, and parallel with the easterly right of way line of N. Lake Drive, from E. Lilac Lane, northerly to N. Club Circle.

Containing 2,141 square feet / 0.049 acres of land, more or less.



kapur
226 W. WISCONSIN AVE.
APPLETON, WI 54911
kapurinc.com

THIS INSTRUMENT DRAFTED BY ERIK A. GUSTAFSON, KAPUR AND ASSOCIATES, INC.

S:\Milw_Co\Fox Point\Gov\210250_Lake Drive Resurface\22250003\RW\DWG\210250_erw_EAG_EXH.dwg SAVE DATE: 3/21/2024 3:11 PM PLOT DATE: 3/21/2024 3:13 PM

This is to certify that the attached is true and correct list of bills due for a period from May1-31, 2024, in the total amount of $1,309,137.50. Each bill has been approved in writing by the official department head or employee authorized to incur the obligations and which bills have been audited by the undersigned pursuant to resolution of the Village Board.

Scott Botcher
Village Manager
Village of Fox Point

This is to certify that the above listed accounts and demands have been presented and allowed and ordered paid by the Village Board at a meeting thereof held on June 11, 2024

Christine Symchych
Village President

Sara A. Bruckman
Village Clerk/Treasurer
Village of Fox Point

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
10-21520 GROUP LIFE						
18	SECURIAN FINANCIAL GROUP I	JUNE 2024	LIFE INSURANCE	05/09/2024	796.72	05/10/2024
	Total 10-21520 GROUP LIFE:				796.72	
10-21521 SUPPLEMENTAL PLANS						
18	SECURIAN FINANCIAL GROUP I	2024MAY	ACCIDENTAL	05/02/2024	74.70	05/06/2024
1227	AFLAC	835939	ACCT #G8B41	05/02/2024	593.46	05/03/2024
	Total 10-21521 SUPPLEMENTAL PLANS:				668.16	
10-21525 UNION DUES						
185	FOX POINT POLICE PROT. ASS	MAY 2024	POLICE DUES	05/16/2024	525.00	05/17/2024
	Total 10-21525 UNION DUES:				525.00	
10-21530 DEFERRED COMPENSATION						
77	MissionSquare - 303753	PR0509241	Deferred Comp ICMA-PRETAX	05/08/2024	1,160.14	05/10/2024
77	MissionSquare - 303753	PR0523241	Deferred Comp ICMA-PRETAX	05/21/2024	1,160.14	05/24/2024
375	NORTH SHORE BANK, FSB	PR0509242	Deferred Comp NORTH SHORE	05/08/2024	2,260.00	05/10/2024
375	NORTH SHORE BANK, FSB	PR0523242	Deferred Comp NORTH SHORE	05/21/2024	2,260.00	05/24/2024
814	GREAT-WEST TRUST COMPAN	PR0509241	Deferred Comp WI DEFER - PRE	05/08/2024	3,697.60	05/10/2024
814	GREAT-WEST TRUST COMPAN	PR0509241	Deferred Comp WI DEFER - RO	05/08/2024	1,265.00	05/10/2024
814	GREAT-WEST TRUST COMPAN	PR0523241	Deferred Comp WI DEFER - PRE	05/21/2024	3,697.60	05/24/2024
814	GREAT-WEST TRUST COMPAN	PR0523241	Deferred Comp WI DEFER - RO	05/21/2024	1,265.00	05/24/2024
	Total 10-21530 DEFERRED COMPENSATION:				16,765.48	
10-21540 GARNISHMENT						
797	WI SCTF	04/26/2024	REMIT 217318 CASE PIN 217318	04/30/2024	149.60	05/03/2024
797	WI SCTF	05/10/2024	REMIT 217318 CASE PIN 217318	05/09/2024	149.60	05/10/2024
797	WI SCTF	05/24/2024	REMIT 217318 CASE PIN 217318	05/23/2024	149.60	05/24/2024
	Total 10-21540 GARNISHMENT:				448.80	
10-44120 LIQUOR/TOBACCO LICENSES						
727	WI DEPT. OF JUSTICE	05/03/24LIQUOR	BARTENDERS	05/06/2024	28.00	05/10/2024
727	WI DEPT. OF JUSTICE	05/17/2024	BARTENDERS	05/20/2024	21.00	05/24/2024
727	WI DEPT. OF JUSTICE	abf51bfe	BARTENDER	04/30/2024	7.00	05/03/2024
727	WI DEPT. OF JUSTICE	FDYGZKNX	BARTENDER	05/28/2024	7.00	05/31/2024
2052	GINZA II FOX POINT, INC.	1.060244	OVERPAYMENT	05/09/2024	120.00	05/10/2024
	Total 10-44120 LIQUOR/TOBACCO LICENSES:				183.00	
10-45100 FINES/FORFEITURES						
621	MID MORAINE MUNICIPAL COU	WHITE/CORTEZ 2/	WHITE/CORTEZ 2/11/2004 M/B	05/23/2024	470.50	05/24/2024
2057	HICKS, COURTNEY	4/23/2024	OVERPAYMENT BOND	05/23/2024	4.50	05/31/2024
	Total 10-45100 FINES/FORFEITURES:				475.00	
10-46710 PAVILION RENTALS						
1306	BELETE, MICHAEL	1.060042	REFUND PAVILION DEPOSIT	05/20/2024	50.00	05/24/2024
2155	GERDING, HALEY	1.060100	DEPOSIT REFUND	05/20/2024	50.00	05/24/2024
	Total 10-46710 PAVILION RENTALS:				100.00	
10-51100-310 SUPPLIES/EXPENSES						
297	MAJESTIC ENGRAVING CORP.	63292	NAME PLATE	05/02/2024	55.00	05/03/2024

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Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
	Total 10-51100-310 SUPPLIES/EXPENSES:				55.00	
10-51200-395 COUNTY COURT FEES						
330	MILWAUKEE COUNTY TREASU	APRIL 2024	DRIVER SUR/JAIL FEE	05/02/2024	876.60	05/03/2024
552	WISCONSIN, STATE OF - COUR	APRIL 2024	APRIL	05/02/2024	1,906.38	05/03/2024
	Total 10-51200-395 COUNTY COURT FEES:				2,782.98	
10-51300-218 VILLAGE ATTORNEY						
535	MUNICIPAL LAW & LITIGATION	11930	VLG ATTORNEY	05/16/2024	8,599.59	05/17/2024
	Total 10-51300-218 VILLAGE ATTORNEY:				8,599.59	
10-51410-322 TRAINING						
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	10.18	05/17/2024
	Total 10-51410-322 TRAINING:				10.18	
10-51420-310 SUPPLIES/EXPENSES						
57	JPMORGAN CHASE BANK NA	05/11/2024	LEAGUE OF WI	05/16/2024	76.00	05/17/2024
	Total 10-51420-310 SUPPLIES/EXPENSES:				76.00	
10-51420-322 TRAINING						
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	18.18	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	15.08	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	16.07	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	12.84	05/17/2024
	Total 10-51420-322 TRAINING:				62.17	
10-51440-233 EQUIPMENT MAINTENANCE						
774	ELECTION SYSTEMS & SOFTW	CD2089543	LICENSE	05/16/2024	455.00	05/17/2024
	Total 10-51440-233 EQUIPMENT MAINTENANCE:				455.00	
10-51440-310 SUPPLIES/EXPENSES						
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	29.21	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	AMAZON	05/16/2024	26.58	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	ELECTIONS	05/16/2024	72.31	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	ELECTIONS	05/16/2024	37.78	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	ELECTIONS	05/16/2024	13.99	05/17/2024
	Total 10-51440-310 SUPPLIES/EXPENSES:				179.87	
10-51440-321 DUES/TRAINING						
57	JPMORGAN CHASE BANK NA	05/11/2024	LOCAL GOV EDU	05/16/2024	499.00	05/17/2024
	Total 10-51440-321 DUES/TRAINING:				499.00	
10-51520-322 TRAINING						
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	16.14	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	11.77	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	8.38	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	8.91	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	8.18	05/17/2024

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Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
	Total 10-51520-322 TRAINING:				53.38	
10-51530-210 CONTRACT SERVICES						
2706	ASSOCIATED APPRAISAL CON	174075	PROFESSION SERV/ INTERNET	05/02/2024	2,850.15	05/03/2024
	Total 10-51530-210 CONTRACT SERVICES:				2,850.15	
10-51530-310 SUPPLIES/EXPENSES						
1567	GANNETT WISCONSIN LOCALI	0006350115	AACT 960009	05/16/2024	213.15	05/17/2024
	Total 10-51530-310 SUPPLIES/EXPENSES:				213.15	
10-51600-210 CONTRACT SERVICES						
57	JPMORGAN CHASE BANK NA	05/11/2024	ZOOM	05/16/2024	40.00	05/17/2024
194	BAKER TILLY VIRCHOW KRAUS	BT2770302	PROGRESS BILLING	05/02/2024	13,665.00	05/03/2024
405	PITNEY BOWES INC.	3319071164	QUARTERLY FEES	05/09/2024	462.72	05/10/2024
789	DO IT NOW CLEANING LLC	757	MONTHLY CLEANING	05/02/2024	1,583.37	05/03/2024
1353	FORWARD TS, LTD	AR216799	MONTHLY COPIES	05/23/2024	295.01	05/24/2024
1353	FORWARD TS, LTD	AR226326	MONTHLY COPIES	05/16/2024	401.39	05/17/2024
2395	CIVICPLUS LLC	301863	ANNUAL FEE	05/09/2024	8,618.73	05/10/2024
	Total 10-51600-210 CONTRACT SERVICES:				25,066.22	
10-51600-220 GAS-HEAT						
536	WE-ENERGIES	4/25/24	0702787382-00002	05/02/2024	468.12	05/03/2024
536	WE-ENERGIES	5/23/24	0702787382-00002	05/28/2024	74.81	05/31/2024
	Total 10-51600-220 GAS-HEAT:				542.93	
10-51600-221 ELECTRIC UTILITIES						
536	WE-ENERGIES	05/06/2024	0702787382-00009	05/09/2024	20.40	05/10/2024
536	WE-ENERGIES	4/25/24	0702787382-00002	05/02/2024	1,329.48	05/03/2024
536	WE-ENERGIES	5/23/24	0702787382-00002	05/28/2024	1,118.28	05/31/2024
	Total 10-51600-221 ELECTRIC UTILITIES:				2,468.16	
10-51600-222 TELEPHONE UTILITIES						
2691	CENTURYLINK-BUSINESS SVC.	688286931	87619173	05/09/2024	.31	05/10/2024
5312	AT & T- VILLAGE	04/22/2024	414 351-8900 758 7	05/02/2024	63.50	05/03/2024
	Total 10-51600-222 TELEPHONE UTILITIES:				63.81	
10-51600-234 VILLAGE HALL MAINTENANCE						
57	JPMORGAN CHASE BANK NA	05/11/2024	BESTBUY	05/16/2024	99.99	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	VILLAGE	05/16/2024	60.38	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	BESTBUY	05/16/2024	699.99	05/17/2024
360	NASSCO INC.	6416701	PAPER PRODUCTS	04/30/2024	126.21	05/03/2024
892	SPECTRUM	5/7/24	8348 10 012 0042231 VLG	05/14/2024	13.78	05/17/2024
1235	J.M. BRENNAN, INC.	11008504	BOILER ISSUES	05/01/2024	3,182.60	05/03/2024
1412	CONDITIONED AIR DESIGNED I	45327	REPAIR	05/14/2024	385.00	05/17/2024
2055	PAUL DAVIS RESTORATIO OF S	41207	EMERGENCY SERVICEA	05/16/2024	5,899.81	05/17/2024
2055	PAUL DAVIS RESTORATIO OF S	42356	RECONSTRUCTION	05/16/2024	26,011.89	05/17/2024
5691	CINTAS CORPORATION	5211520122	FIRST AID CABINET VH	05/28/2024	751.95	05/31/2024
	Total 10-51600-234 VILLAGE HALL MAINTENANCE:				37,231.60	

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Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
10-51600-310 SUPPLIES/MISC EXPENSES						
57	JPMORGAN CHASE BANK NA	05/11/2024	VILLAGE	05/16/2024	27.72	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	VILLAGE	05/16/2024	24.78	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	VILLAGE	05/16/2024	33.95	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	VILLAGE	05/16/2024	26.09	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	VILLAGE	05/16/2024	12.99	05/17/2024
Total 10-51600-310 SUPPLIES/MISC EXPENSES:					125.53	
10-51700-511 GROUP HEALTH - RETIREES						
270	LAMM, GERALD	5	Health Insurance	05/01/2024	426.28	05/03/2024
433	RESNICK, AMY	52	HEALTH INSURANCE REIMBUR	05/01/2024	831.27	05/03/2024
435	RIES, DANIEL	68	HEALTH	05/01/2024	466.80	05/03/2024
446	SCHELLING JUDITH	31	REIMBURSEMENT	05/01/2024	306.75	05/03/2024
520	WICHMAN, MICHELLE	13	MONTHLY	05/01/2024	386.76	05/03/2024
1227	AFLAC	835939	ACCT #G6B41	05/02/2024	166.98	05/03/2024
2194	OBREMSKI, DANIEL	17	SUPPLEMENTAL PAY	05/01/2024	386.76	05/03/2024
Total 10-51700-511 GROUP HEALTH - RETIREES:					2,971.60	
10-52100-210 POLICE MAINTENANCE CONTRACTS						
5152	JAMES IMAGING SYSTEMS, IN	1436222	POLICE DEPARTMENT	05/01/2024	127.31	05/03/2024
5152	JAMES IMAGING SYSTEMS, IN	1441006	POLICE DEPARTMENT	05/15/2024	118.36	05/17/2024
Total 10-52100-210 POLICE MAINTENANCE CONTRACTS:					245.67	
10-52100-220 GAS UTILITIES						
536	WE-ENERGIES	04/25/2024	0702787382-00008	04/30/2024	611.53	05/03/2024
536	WE-ENERGIES	05/23/2024	0702787382-00008	05/28/2024	248.62	05/31/2024
Total 10-52100-220 GAS UTILITIES:					860.15	
10-52100-221 ELECTRIC UTILITIES						
536	WE-ENERGIES	04/25/2024	0702787382-00015	04/30/2024	32.85	05/03/2024
536	WE-ENERGIES	04/25/2024	0702787382-00006	04/30/2024	1,731.25	05/03/2024
536	WE-ENERGIES	05/23/2024	0702787382-00015	05/28/2024	25.13	05/31/2024
536	WE-ENERGIES	05/23/2024	0702787382-00006	05/28/2024	1,624.81	05/31/2024
Total 10-52100-221 ELECTRIC UTILITIES:					3,414.04	
10-52100-222 TELEPHONE UTILITIES						
892	SPECTRUM	20240420OTA	8348 10 012 0041845 POLICE	05/14/2024	12.96	05/17/2024
892	SPECTRUM	238770901052124	238770901	05/29/2024	239.60	05/31/2024
892	SPECTRUM	70433001050124	070433001	05/14/2024	724.13	05/17/2024
2691	CENTURYLINK-BUSINESS SVC.	688286931	87619173	05/09/2024	.30	05/10/2024
5312	AT & T- VILLAGE	04/22/2024	414 351-8900 758 7	05/02/2024	39.69	05/03/2024
5312	AT & T- VILLAGE	287329447591X041	287329447591-PD	04/22/2024	426.45	05/03/2024
5312	AT & T- VILLAGE	287329447591X051	287329447591-PD	05/29/2024	430.91	05/31/2024
Total 10-52100-222 TELEPHONE UTILITIES:					1,874.04	
10-52100-232 VEHICLE MAINTENANCE						
4777	BATTERIES PLUS -	72399324	12VOLT	05/02/2024	172.05	05/03/2024
4777	BATTERIES PLUS -	72680408	12VOLT	05/14/2024	899.80	05/17/2024
4777	BATTERIES PLUS -	P72401994	12VOLT	05/03/2024	21.30	05/10/2024
Total 10-52100-232 VEHICLE MAINTENANCE:					1,093.15	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
10-52100-233 EQUIPMENT MAINTENANCE						
57	JPMORGAN CHASE BANK NA	05/11/2024	POLICE	05/16/2024	34.92	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	POLICE	05/16/2024	52.38	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	POLICE	05/16/2024	29.00	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	POLICE	05/16/2024	178.38	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	POLICE	05/16/2024	65.25	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	POLICE	05/16/2024	99.99	05/17/2024
1762	SOS ELECTRONICS	2403019	REPAIR	05/14/2024	1,862.00	05/17/2024
5839	LEXISNEXIS	1246411-20240430	MONTHLY FEE	05/03/2024	30.00	05/10/2024
	Total 10-52100-233 EQUIPMENT MAINTENANCE:				2,351.92	
10-52100-330 CLOTHING ALLOWANCE						
57	JPMORGAN CHASE BANK NA	05/11/2024	CREDIT	05/16/2024	82.00-	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	POLICE	05/16/2024	164.00	05/17/2024
473	STREICHER'S	1697580	HANNA	05/14/2024	144.90	05/17/2024
473	STREICHER'S	1697582	HANNA	05/14/2024	12.00	05/17/2024
473	STREICHER'S	1700282	DUBNICKA	05/29/2024	153.60	05/31/2024
	Total 10-52100-330 CLOTHING ALLOWANCE:				392.50	
10-52100-334 JANITORIAL SUPPLIES						
393	PACKERLAND RENT-A-MAT INC.	3108472	POLICE 10586-10586	05/01/2024	222.65	05/03/2024
393	PACKERLAND RENT-A-MAT INC.	3116260	POLICE 10586-10586	05/21/2024	178.72	05/24/2024
1585	QUILL CORPORTATION	38135047	PAPER TOWELS	05/01/2024	115.95	05/03/2024
	Total 10-52100-334 JANITORIAL SUPPLIES:				517.32	
10-52100-335 SCHOOL EXPENSES						
1294	Galls, LLC,-	0014604726	RECRUIT	05/14/2024	1.63	05/17/2024
	Total 10-52100-335 SCHOOL EXPENSES:				1.63	
10-52100-350 BIKE/PERSONAL SAFETY EXPENSE						
57	JPMORGAN CHASE BANK NA	05/11/2024	POLICE	05/16/2024	42.70	05/17/2024
	Total 10-52100-350 BIKE/PERSONAL SAFETY EXPENSE:				42.70	
10-52100-351 DARE FUND PURCHASES						
5784	CREATIVE PRODUCT SOURCIN	158320	DARE T SHIRTS	05/01/2024	88.05	05/03/2024
	Total 10-52100-351 DARE FUND PURCHASES:				88.05	
10-53100-233 GIS MAINTENANCE						
39	RUEKERT MIELKE, INC.	151178	MAINTENANCE & MAPPING	04/26/2024	467.81	05/03/2024
39	RUEKERT MIELKE, INC.	151559	GIS DATA MAINT	05/16/2024	1,000.00	05/24/2024
	Total 10-53100-233 GIS MAINTENANCE:				1,467.81	
10-53100-310 SUPPLIES/EXPENSES						
57	JPMORGAN CHASE BANK NA	05/11/2024	CREDIT	05/16/2024	22.99-	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	AMAZON	05/16/2024	22.99	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	AMAZON	05/16/2024	14.71	05/17/2024
	Total 10-53100-310 SUPPLIES/EXPENSES:				14.71	
10-53300-221 STREET LIGHTS - ELECTRIC						
536	WE-ENERGIES	05/06/2024	0702787382-00001	05/09/2024	185.61	05/10/2024

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
536	WE-ENERGIES	5/9/24	0702787382-00013	05/14/2024	16.85	05/17/2024
	Total 10-53300-221 STREET LIGHTS - ELECTRIC:				202.46	
10-53300-405 STREET MATERIALS						
1496	AM CONSTRUCTION SUPPLY I	3213	CONCRETE	05/09/2024	363.32	05/17/2024
	Total 10-53300-405 STREET MATERIALS:				363.32	
10-53400-221 BUS STOP-ELECTRIC						
536	WE-ENERGIES	5/10/24	0702787382-00003	05/16/2024	16.51	05/17/2024
536	WE-ENERGIES	5/9/24	0702787382-00005	05/14/2024	14.73	05/17/2024
536	WE-ENERGIES	5/9/24	0702787382-00016	05/14/2024	14.73	05/17/2024
	Total 10-53400-221 BUS STOP-ELECTRIC:				45.97	
10-53630-370 LANDFILL FEES						
1298	WASTE MANAGEMENT OF WI-M	0000982-1996-7	MSW	05/06/2024	7,813.26	05/10/2024
	Total 10-53630-370 LANDFILL FEES:				7,813.26	
10-53642-400 MATERIALS						
1298	WASTE MANAGEMENT OF WI-M	00698464-2286-0	YARDWASTE	05/06/2024	1,161.31	05/10/2024
1298	WASTE MANAGEMENT OF WI-M	0069996-2286-0	YARDWASTE	05/22/2024	978.07	05/24/2024
	Total 10-53642-400 MATERIALS:				2,139.38	
10-53700-300 MISCELLANEOUS EXPENSE						
1074	MATHESON TRI-GAS, INC	52345738	ACETYLENE	05/15/2024	129.43	05/17/2024
2241	ITU ABSORB TECH, INC	8320940	SHOP	05/01/2024	12.20	05/03/2024
2241	ITU ABSORB TECH, INC	8328936	SHOP	05/15/2024	12.20	05/17/2024
2241	ITU ABSORB TECH, INC	8336869	SHOP	05/28/2024	12.20	05/31/2024
	Total 10-53700-300 MISCELLANEOUS EXPENSE:				166.03	
10-53700-341 REPAIR PARTS						
57	JPMORGAN CHASE BANK NA	05/11/2024	STATE CHEMIC	05/16/2024	605.30	05/17/2024
198	NAPA AUTO PARTS	5250-786657	FILTER	05/01/2024	46.55	05/03/2024
281	LINCOLN CONTRACTORS SUP	J00578	PARTS	05/28/2024	21.34	05/31/2024
349	MONROE TRUCK EQUIPMENT	853243	PARTS	05/01/2024	825.94	05/03/2024
349	MONROE TRUCK EQUIPMENT	853268	PARTS	05/01/2024	14.28	05/03/2024
368	MID-STATE EQUIPMENT	274831	PARTS	05/01/2024	927.30	05/03/2024
457	SEWER EQUIPMENT CO. OF A	0000219144	PARTS	05/01/2024	673.66	05/03/2024
502	VILLAGE HARDWARE - VH	238399/1	NUTS BOLTS	05/15/2024	2.95	05/17/2024
547	ROLAND MACHINERY	40125805	LUBE SPIN	05/01/2024	144.80	05/03/2024
547	ROLAND MACHINERY	40126075	LUBE SPIN	05/15/2024	48.75	05/17/2024
597	BROOKS TRACTOR INC.	285619	MISC	05/28/2024	374.34	05/31/2024
631	FACTORY MOTOR PARTS	13-1731293	MISC	05/28/2024	93.54	05/31/2024
631	FACTORY MOTOR PARTS	160-208387	PARTS	05/15/2024	9.80	05/17/2024
665	LAKESIDE INTERNATIONAL TR	1083591	REPAIRS	05/28/2024	2,921.04	05/31/2024
665	LAKESIDE INTERNATIONAL TR	1421872P	MISC	05/15/2024	48.45	05/17/2024
665	LAKESIDE INTERNATIONAL TR	REISSUE128173	MISC	05/09/2024	2.80	05/10/2024
931	RAYS TOWING INC	139110	HEAVY DUTY TOWING	05/15/2024	360.00	05/17/2024
1042	EJ EQUIPMENT INC	P12454	SHOCK	05/15/2024	810.46	05/17/2024
1042	EJ EQUIPMENT INC	P12530	MISC	05/28/2024	95.70	05/31/2024
2987	TEREX	7431412	TEREX	05/15/2024	2,737.12	05/17/2024
3292	OSI ENVIROMENTAL INC.	7025850	SOLVENT	05/15/2024	208.00	05/17/2024

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	Total 10-53700-341 REPAIR PARTS:				10,974.12	
10-53700-342 TIRES						
615	PERFECT CIRCLE TIRE LLC	104928	DISMOUNT/MOUNT	05/15/2024	4,516.20	05/17/2024
	Total 10-53700-342 TIRES:				4,516.20	
10-53700-343 FUEL						
631	FACTORY MOTOR PARTS	160-208387	DEF	05/15/2024	101.84	05/17/2024
631	FACTORY MOTOR PARTS	160-210380	DEF	05/28/2024	50.92	05/31/2024
2179	EDWARD H. WOLF & SON'S INC	804282	FUEL	05/06/2024	1,992.76	05/10/2024
2179	EDWARD H. WOLF & SON'S INC	804333	FUEL	05/06/2024	2,090.52	05/10/2024
2179	EDWARD H. WOLF & SON'S INC	818354	FUEL	05/22/2024	2,468.35	05/24/2024
2179	EDWARD H. WOLF & SON'S INC	818373	FUEL	05/22/2024	2,207.66	05/24/2024
	Total 10-53700-343 FUEL:				8,912.05	
10-53700-344 OIL						
631	FACTORY MOTOR PARTS	160-210380	OIL	05/28/2024	43.20	05/31/2024
	Total 10-53700-344 OIL:				43.20	
10-53700-346 MISC DPW SHOP TOOLS						
5528	TODD A GAULKE AUTHORIZE D	043024116162	SMALL TOOLS	05/01/2024	147.50	05/03/2024
	Total 10-53700-346 MISC DPW SHOP TOOLS:				147.50	
10-53800-220 GAS UTILITIES						
536	WE-ENERGIES	4/25/24	0702787382-00002	05/02/2024	468.13	05/03/2024
536	WE-ENERGIES	5/23/24	0702787382-00002	05/28/2024	74.81	05/31/2024
	Total 10-53800-220 GAS UTILITIES:				542.94	
10-53800-221 ELECTRIC UTILITIES						
536	WE-ENERGIES	4/25/24	0702787382-00002	05/02/2024	1,329.47	05/03/2024
536	WE-ENERGIES	5/23/24	0702787382-00002	05/28/2024	1,118.28	05/31/2024
	Total 10-53800-221 ELECTRIC UTILITIES:				2,447.75	
10-53800-222 TELEPHONE UTILITIES						
5312	AT & T- VILLAGE	04/22/2024	414 351-8900 758 7	05/02/2024	55.57	05/03/2024
	Total 10-53800-222 TELEPHONE UTILITIES:				55.57	
10-53800-224 CELL PHONES						
57	JPMORGAN CHASE BANK NA	05/11/2024	APPLE	05/16/2024	.99	05/17/2024
2136	VERIZON WIRELESS	334000055132	10000018646	05/16/2024	37.97	05/24/2024
2136	VERIZON WIRELESS	9963073197	787000169-00001	05/17/2024	17.43	05/24/2024
5312	AT & T- VILLAGE	04152024	287334403697 VLG	04/23/2024	129.41	05/03/2024
5312	AT & T- VILLAGE	05152024	287334403697 VLG	05/29/2024	129.38	05/31/2024
	Total 10-53800-224 CELL PHONES:				315.18	
10-53800-300 MISCELLANEOUS EXPENSE						
776	GRAINGER, INC.	9104123634	CHAIR	05/15/2024	280.31	05/17/2024
1215	MONITORING SERVICES LLC	3787	7200 N SANTA MONIC	05/15/2024	312.00	05/17/2024
2005	BADGER CDL., LLC	1199	CDL TRAINING	05/28/2024	718.75	05/31/2024

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2241	ITU ABSORB TECH, INC	8320942	DPW	05/01/2024	28.51	05/03/2024
2241	ITU ABSORB TECH, INC	8328938	TOWELS/MATS	05/15/2024	223.99	05/17/2024
2241	ITU ABSORB TECH, INC	8336871	DPW	05/28/2024	28.51	05/31/2024
	Total 10-53800-300 MISCELLANEOUS EXPENSE:				1,592.07	
10-53800-333 SAFETY PROGRAM						
671	AIRGAS	9149957562	GLOVES	05/28/2024	479.35	05/31/2024
5763	AMERICAN INDUSTRIAL MEDIC	24080VFP	AUDIOMETRIC TESTING	05/06/2024	700.00	05/10/2024
	Total 10-53800-333 SAFETY PROGRAM:				1,179.35	
10-53900-310 SUPPLIES/EXPENSES						
57	JPMORGAN CHASE BANK NA	05/11/2024	RECRUIT	05/16/2024	415.52	05/17/2024
	Total 10-53900-310 SUPPLIES/EXPENSES:				415.52	
10-53900-324 DRUG TESTING						
2040	AURORA MEDICAL GROUP, INC	553755	NEW HIRE	05/06/2024	249.50	05/10/2024
	Total 10-53900-324 DRUG TESTING:				249.50	
10-54100-215 CONTRACT - HEALTH						
619	MADACC	JAN-APR 2024	DOG/CAT LICENSE	05/02/2024	5.10	05/03/2024
	Total 10-54100-215 CONTRACT - HEALTH:				5.10	
10-55200-435 PLAYGROUND MATERIALS						
280	LIESENER SOILS INC.	0219808	SOIL	05/06/2024	231.00	05/10/2024
	Total 10-55200-435 PLAYGROUND MATERIALS:				231.00	
10-55400-430 LX CLUB MATERIALS						
890	FOX POINT BAYSIDE LX CLUB	4.29.2024	LX CLUB FEES	04/29/2024	60.78	05/03/2024
	Total 10-55400-430 LX CLUB MATERIALS:				60.78	
10-55440-220 GAS UTILITIES						
536	WE-ENERGIES	5/9/24	0702787382-00011	05/14/2024	103.58	05/17/2024
	Total 10-55440-220 GAS UTILITIES:				103.58	
10-55440-221 ELECTRIC UTILITIES						
536	WE-ENERGIES	5/9/24	0702787382-00010	05/14/2024	101.00	05/17/2024
	Total 10-55440-221 ELECTRIC UTILITIES:				101.00	
10-55440-450 SKATE RINK MATERIALS						
360	NASSCO INC.	6418701	PAPER PRODUCTS	04/30/2024	126.22	05/03/2024
	Total 10-55440-450 SKATE RINK MATERIALS:				126.22	
10-56100-125 FORESTRY CONSULTANT						
5933	WACHTEL TREE SCIENCE & SE	131408	FORESTRY REQUESTS	04/30/2024	5,087.50	05/03/2024
	Total 10-56100-125 FORESTRY CONSULTANT:				5,087.50	

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10-56100-465 TREE MAINTENANCE						
5933	WACHTEL TREE SCIENCE & SE	132085	SOIL TREATMENT	05/16/2024	180.00	05/24/2024
5933	WACHTEL TREE SCIENCE & SE	133222	SPRAY	05/24/2024	180.00	05/31/2024
	Total 10-56100-465 TREE MAINTENANCE:				360.00	
21-53100-233 GIS MAINTENANCE						
39	RUEKERT MIELKE, INC.	151178	MAINTENANCE & MAPPING	04/26/2024	467.82	05/03/2024
39	RUEKERT MIELKE, INC.	151559	GIS DATA MAINT	05/16/2024	528.75	05/24/2024
	Total 21-53100-233 GIS MAINTENANCE:				996.57	
21-71000-400 MATERIALS						
41	NORLAB, INC	88544	TRACING DYE	04/25/2024	287.00	05/03/2024
502	VILLAGE HARDWARE - VH	238282/1	WATER DEPT	05/02/2024	5.10	05/10/2024
2260	PORT A JOHN	1368521	MONTHLY FEE	05/15/2024	113.00	05/17/2024
2260	PORT A JOHN	1369390	MONTHLY FEE	04/25/2024	113.00	05/03/2024
2260	PORT A JOHN	1370455	MONTHLY FEE	05/24/2024	113.00	05/31/2024
	Total 21-71000-400 MATERIALS:				631.10	
21-72000-220 GAS UTILITIES						
536	WE-ENERGIES	5/9/24	0702787382-00004	05/14/2024	11.07	05/17/2024
	Total 21-72000-220 GAS UTILITIES:				11.07	
21-72000-221 ELECTRIC UTILITIES						
536	WE-ENERGIES	5/9/24	0702787382-00004	05/14/2024	155.38	05/17/2024
536	WE-ENERGIES	5/9/24	0702787382-00007	05/14/2024	26.45	05/17/2024
	Total 21-72000-221 ELECTRIC UTILITIES:				181.83	
21-73000-310 SUPPLIES/EXPENSES						
415	POSTMASTER	FEB-MAY 2024	FEB-MAY WATERBILLS	05/21/2024	488.78	05/24/2024
	Total 21-73000-310 SUPPLIES/EXPENSES:				488.78	
21-73000-400 MATERIALS						
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	5.35	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	3.36	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	3.58	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	3.50	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	AMAZON	05/16/2024	34.48	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	APPLE	05/16/2024	.50	05/17/2024
2136	VERIZON WIRELESS	334000055132	10000018646	05/16/2024	37.96	05/24/2024
5312	AT & T- VILLAGE	04152024	287334403697 VLG	04/23/2024	70.21	05/03/2024
5312	AT & T- VILLAGE	05152024	287334403697 VLG	05/29/2024	70.21	05/31/2024
	Total 21-73000-400 MATERIALS:				229.15	
21-75000-210 CONTRACT SERVICES						
194	BAKER TILLY VIRCHOW KRAUS	BT2770302	PROGRESS BILLING	05/02/2024	5,445.00	05/03/2024
2005	BADGER CDL., LLC	1199	CDL TRAINING	05/28/2024	718.75	05/31/2024
	Total 21-75000-210 CONTRACT SERVICES:				6,163.75	
21-91000-575 PRIVATE LATERAL PROGRAM (MMSD)						
256	KAPUR & ASSOCIATES, INC.	124943	LATERAL	04/26/2024	1,050.00	05/03/2024

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Total 21-91000-575 PRIVATE LATERAL PROGRAM (MMSD):					1,050.00	
21-91000-871 TELEVISING						
256	KAPUR & ASSOCIATES, INC.	124942	CCTV	04/26/2024	1,125.00	05/03/2024
Total 21-91000-871 TELEVISING:					1,125.00	
21-91000-888 SEWER SYSTEM IMPROVEMENTS						
256	KAPUR & ASSOCIATES, INC.	124939	SANITARY	04/26/2024	1,625.00	05/03/2024
256	KAPUR & ASSOCIATES, INC.	124941	SANITARY	04/26/2024	6,000.00	05/03/2024
256	KAPUR & ASSOCIATES, INC.	124945	SANITARY	04/26/2024	3,105.00	05/03/2024
256	KAPUR & ASSOCIATES, INC.	125545	SANITARY	05/23/2024	375.00	05/31/2024
256	KAPUR & ASSOCIATES, INC.	125546	SANITARY	05/23/2024	3,251.63	05/31/2024
256	KAPUR & ASSOCIATES, INC.	125548	SANITARY	05/23/2024	16,805.38	05/31/2024
256	KAPUR & ASSOCIATES, INC.	125551	SANITARY	05/23/2024	1,215.00	05/31/2024
535	MUNICIPAL LAW & LITIGATION	11930	VLG ATTORNEY	05/16/2024	268.01	05/17/2024
Total 21-91000-888 SEWER SYSTEM IMPROVEMENTS:					32,645.02	
22-53650-210 CONTRACT SERVICES						
1299	WASTE MANAGEMENT OF WI-M	IAC5361997	RECYCLING	04/29/2024	2,331.14	05/03/2024
1299	WASTE MANAGEMENT OF WI-M	IAC5465062	RECYCLING	05/16/2024	2,835.00	05/17/2024
Total 22-53650-210 CONTRACT SERVICES:					5,166.14	
22-53800-310 SUPPLIES/EXPENSES						
2136	VERIZON WIRELESS	334000055132	10000018646	05/16/2024	37.97	05/24/2024
5312	AT & T- VILLAGE	04152024	267334403697 VLG	04/23/2024	39.85	05/03/2024
5312	AT & T- VILLAGE	05152024	287334403697 VLG	05/29/2024	39.85	05/31/2024
Total 22-53800-310 SUPPLIES/EXPENSES:					117.67	
23-55420-220 GAS UTILITIES						
536	WE-ENERGIES	5/9/24	0702787382-00012	05/14/2024	9.57	05/17/2024
Total 23-55420-220 GAS UTILITIES:					9.57	
23-55420-221 ELECTRIC UTILITIES						
536	WE-ENERGIES	5/9/24	0702787382-00012	05/14/2024	27.76	05/17/2024
Total 23-55420-221 ELECTRIC UTILITIES:					27.76	
23-55420-400 MATERIALS						
1440	PARKITECTURE & PLANNING L	2	CONCEPTUAL DESIGN	05/14/2024	1,600.00	05/17/2024
Total 23-55420-400 MATERIALS:					1,600.00	
24-44470 PLUMBING PERMIT						
558	PIEPER ELECTRIC	1.060011	7945 N FAIRCHILD	05/16/2024	30.00	05/17/2024
2051	LEAF HOME ENHANCENTS LLC	1.059535	OVER PAYMENT	05/09/2024	30.00	05/10/2024
Total 24-44470 PLUMBING PERMIT:					60.00	
24-52400-210 CONTRACT SERVICES						
2256	SAFEBUILT	376124	INSPECTIONS	04/30/2024	94.04	05/10/2024
2647	KWK ELECTRIC INC	40497	INSPECTION	04/25/2024	360.00	05/03/2024

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	Total 24-52400-210 CONTRACT SERVICES:				454.04	
24-52400-218 VILLAGE ATTORNEY						
535	MUNICIPAL LAW & LITIGATION	11930	VLG ATTORNEY	05/16/2024	410.80	05/17/2024
	Total 24-52400-218 VILLAGE ATTORNEY:				410.80	
24-52400-224 CELL PHONES						
5312	AT & T- VILLAGE	04152024	287334403697 VLG	04/23/2024	29.92	05/03/2024
5312	AT & T- VILLAGE	05152024	287334403697 VLG	05/29/2024	29.92	05/31/2024
	Total 24-52400-224 CELL PHONES:				59.84	
24-52400-322 TRAINING						
57	JPMORGAN CHASE BANK NA	05/11/2024	CONFERENCE	05/16/2024	270.00	05/17/2024
	Total 24-52400-322 TRAINING:				270.00	
25-52400-410 PERMIT EXPENSES						
102184	WI DNR	241034430-2024-01	ENVIROMENTAL FEE	05/16/2024	1,000.00	05/24/2024
	Total 25-52400-410 PERMIT EXPENSES:				1,000.00	
25-53410-400 MATERIALS						
502	VILLAGE HARDWARE - VH	238282/1	WATER DEPT	05/02/2024	5.09	05/10/2024
	Total 25-53410-400 MATERIALS:				5.09	
25-53420-415 MAINTENANCE						
2844	SWEEP-ALL LLC	30652	BEACH HILL/DPW/ VLG HALL	05/17/2024	390.00	05/24/2024
	Total 25-53420-415 MAINTENANCE:				390.00	
25-53640-400 MATERIALS						
1496	AM CONSTRUCTION SUPPLY I	3213	CONCRETE	05/09/2024	363.32	05/17/2024
	Total 25-53640-400 MATERIALS:				363.32	
25-53800-210 CONTRACT SERVICES						
2005	BADGER CDL., LLC	1199	CDL TRAINING	05/28/2024	718.75	05/31/2024
2136	VERIZON WIRELESS	334000055132	10000018646	05/16/2024	37.96	05/24/2024
5312	AT & T- VILLAGE	04152024	287334403697 VLG	04/23/2024	70.21	05/03/2024
5312	AT & T- VILLAGE	05152024	287334403697 VLG	05/29/2024	70.21	05/31/2024
	Total 25-53800-210 CONTRACT SERVICES:				897.13	
25-53800-233 GIS MAINTENANCE						
39	RUEKERT MIELKE, INC.	151178	MAINTENANCE & MAPPING	04/26/2024	467.81	05/03/2024
39	RUEKERT MIELKE, INC.	151559	GIS DATA MAINT	05/16/2024	528.75	05/24/2024
	Total 25-53800-233 GIS MAINTENANCE:				996.56	
25-55410-210 CONTRACT SERVICES						
194	BAKER TILLY VIRCHOW KRAUS	BT2770302	PROGRESS BILLING	05/02/2024	5,445.00	05/03/2024
	Total 25-55410-210 CONTRACT SERVICES:				5,445.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
25-55410-310 SUPPLIES/EXPENSES						
415	POSTMASTER	FEB-MAY 2024	FEB-MAY WATERBILLS	05/21/2024	488.77	05/24/2024
	Total 25-55410-310 SUPPLIES/EXPENSES:				488.77	
25-91500-800 WPDES COMPLIANCE PROGRAM						
776	GRAINGER, INC.	9111225562	PET WASTE BAGS	05/15/2024	285.27	05/17/2024
	Total 25-91500-800 WPDES COMPLIANCE PROGRAM:				285.27	
25-91500-834 STORM SEWER. MANOR/INDIAN CRK						
256	KAPUR & ASSOCIATES, INC.	124946	RETAINING WALL	04/26/2024	1,375.00	05/03/2024
	Total 25-91500-834 STORM SEWER. MANOR/INDIAN CRK:				1,375.00	
25-91500-846 STORM SEWER ASSESSMENTS						
1259	GREAT LAKES TV SEAL, INC	22652	TELEVISE	05/16/2024	1,820.00	05/24/2024
	Total 25-91500-846 STORM SEWER ASSESSMENTS:				1,820.00	
30-58100-615 PAYMENT TO ESCROW AGENT						
302	ASSOCIATED BANK	25442	GENERAL OBLIGATION	05/16/2024	475.00	05/17/2024
	Total 30-58100-615 PAYMENT TO ESCROW AGENT:				475.00	
40-91100-807 COMPUTERS						
57	JPMORGAN CHASE BANK NA	05/11/2024	AMAZON	05/16/2024	105.30	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	AMAZON	05/16/2024	99.95	05/17/2024
477	TAYLOR COMPUTER SERVICES	26217	COMPUTORS/ MICROSOFT/ INS	05/09/2024	57,453.60	05/10/2024
	Total 40-91100-807 COMPUTERS:				57,658.85	
40-91200-801 SQUAD CARS						
2060	NAPLETON CHEVROLET COLU	F24234	1GNSKLED2RR256124	05/21/2024	51,164.70	05/24/2024
4976	GENERAL COMMUNICATIONS	331975	EQUIPMENT	05/16/2024	3,220.00	05/17/2024
	Total 40-91200-801 SQUAD CARS:				54,384.70	
40-91400-806 PICKUP TRUCK - W/PLOW						
899	CARPENTER TECHNOLOGY	2912	MOBILE RADIO	05/01/2024	381.65	05/03/2024
1577	BADGER CHEVROLET, LLC	V1020-3758	1GCRDAED7RZ169048	05/01/2024	41,556.50	05/03/2024
	Total 40-91400-806 PICKUP TRUCK - W/PLOW:				41,938.15	
40-91400-814 GARBAGE PACKER						
3206	BRILLIANT DPI, INC	38568	LETTERING	05/15/2024	2,150.00	05/17/2024
	Total 40-91400-814 GARBAGE PACKER:				2,150.00	
40-91500-801 STREET RESURFACING						
256	KAPUR & ASSOCIATES, INC.	124938	LAKE DR	04/26/2024	3,135.00	05/03/2024
535	MUNICIPAL LAW & LITIGATION	11930	VLG ATTORNEY	05/16/2024	1,028.80	05/17/2024
662	MILWAUKEE COUNTY	04.24.2024	ENCROACHMENT	04/25/2024	775.00	05/03/2024
1073	WI DEPT. OF TRANSPORTATIO	349249	DESIGN	05/16/2024	4,173.65	05/24/2024
2016	BAXTER & WOODMAN INC.	0258998	BRADLEY RD	05/24/2024	4,009.49	05/31/2024
2016	BAXTER & WOODMAN INC.	pay app 1	BRADLEY RD	05/16/2024	18,377.22	05/24/2024
2030	KENDALL, JOHN	parcel 4	EASEMENT	05/23/2024	4,600.00	05/31/2024
2034	CLARK, MELANIE	parcel 8	EASEMENT	05/23/2024	4,400.00	05/31/2024

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
2035	WEINDLING, HOWARD OR PAM	parcel 9	EASEMENT	05/16/2024	600.00	05/24/2024
2036	KILLIAM, BRADLEY	parcel 10	EASEMENT	05/29/2024	13,400.00	05/31/2024
2038	EDSTROM, WILLIAM OR MARI	4.15.2024	EASEMENT	04/30/2024	250.00	05/03/2024
2039	ROESNER, JOHN OR DEBORAH	4.15.2024	EASEMENT	04/30/2024	700.00	05/03/2024
	Total 40-91500-801 STREET RESURFACING:				55,449.16	
40-91500-825 PROJECT MANAGEMENT						
256	KAPUR & ASSOCIATES, INC.	125547	GENERAL PROF	05/23/2024	960.00	05/31/2024
	Total 40-91500-825 PROJECT MANAGEMENT:				960.00	
40-91600-800 STORMWATER ROAD PROJECT						
256	KAPUR & ASSOCIATES, INC.	124940	STORM SEWER	04/26/2024	472.60	05/03/2024
256	KAPUR & ASSOCIATES, INC.	125544	LAKE DR	05/23/2024	8,261.50	05/31/2024
256	KAPUR & ASSOCIATES, INC.	125548	SANITARY	05/23/2024	1,623.37	05/31/2024
256	KAPUR & ASSOCIATES, INC.	125552	LAKE DR	05/23/2024	1,200.00	05/31/2024
2016	BAXTER & WOODMAN INC.	0258998	BRADLEY RD	05/24/2024	21,723.85	05/31/2024
2016	BAXTER & WOODMAN INC.	pay app 1	BRADLEY RD	05/16/2024	18,377.22	05/24/2024
	Total 40-91600-800 STORMWATER ROAD PROJECT:				51,658.54	
40-91600-824 TREE PLANTING						
513	MCKAY NURSERY COMPANY	01-17-2437683	TREES	04/26/2024	2,338.13	05/03/2024
514	TILLMANN WHOLESALE GROW	290761	TREES	04/26/2024	1,593.00	05/03/2024
515	TIMBERLINE TREES LLC	4.18.2024	SPRING TREES	04/26/2024	2,036.80	05/03/2024
617	JOHNSON'S NURSERY	16906.1	SPRING TREES	04/26/2024	4,184.00	05/03/2024
618	WAYSIDE NURSERIES, INC.	194452	SPRING TREES	04/26/2024	4,374.40	05/03/2024
2477	LEAVES INSPIRED TREE NURS	25190	SPRING TREES	04/26/2024	1,776.00	05/03/2024
	Total 40-91600-824 TREE PLANTING:				16,302.33	
40-91600-830 SIGN REPLACEMENT						
280	LIESENER SOILS INC.	0219808	SOIL	05/06/2024	630.00	05/10/2024
	Total 40-91600-830 SIGN REPLACEMENT:				630.00	
40-91600-833 TREE REPLACEMENT						
327	MENARD'S - MILWAUKEE	86550	MISC	05/15/2024	129.43	05/17/2024
327	MENARD'S - MILWAUKEE	86598	MISC	05/06/2024	98.65	05/10/2024
327	MENARD'S - MILWAUKEE	86869	MISC	05/13/2024	85.16	05/17/2024
327	MENARD'S - MILWAUKEE	87821	NETTING	05/28/2024	63.87	05/31/2024
513	MCKAY NURSERY COMPANY	01-17-2437683	TREES	04/26/2024	584.54	05/03/2024
514	TILLMANN WHOLESALE GROW	290761	TREES	04/26/2024	397.75	05/03/2024
515	TIMBERLINE TREES LLC	4.16.2024	TREES	04/26/2024	509.20	05/03/2024
585	LFGEORGE INC.	LC19564	RENTAL	05/01/2024	1,700.00	05/03/2024
617	JOHNSON'S NURSERY	16906.1	SPRING EAB REPLACEMENT	04/26/2024	2,297.00	05/03/2024
618	WAYSIDE NURSERIES, INC.	194452	ASH REPLACEMENT PROGRAM	04/26/2024	2,343.60	05/03/2024
2477	LEAVES INSPIRED TREE NURS	25190	TREES	04/26/2024	444.00	05/03/2024
5933	WACHTEL TREE SCIENCE & SE	131407	EAB	04/30/2024	412.50	05/03/2024
	Total 40-91600-833 TREE REPLACEMENT:				9,065.70	
40-91600-849 BEACH DRIVE-SHORELINE EROSION						
327	MENARD'S - MILWAUKEE	87631	PEBBLES	05/28/2024	59.94	05/31/2024
327	MENARD'S - MILWAUKEE	87821	PEBBLES	05/28/2024	79.92	05/31/2024
983	MSA PROFESSIONAL SVCS, IN	003643	SHORELINE REPAIRS	04/26/2024	48,543.19	05/03/2024
983	MSA PROFESSIONAL SVCS, IN	004258	SHORELINE REPAIRS	05/06/2024	498.50	05/10/2024

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
	Total 40-91600-849 BEACH DRIVE-SHORELINE EROSION:				49,181.55	
50-53100-233 GIS MAINTENANCE						
39	RUEKERT MIELKE, INC.	151178	MAINTENANCE & MAPPING	04/26/2024	467.81	05/03/2024
	Total 50-53100-233 GIS MAINTENANCE:				467.81	
50-81000-601 SOURCE OF WATER SUPPLY						
378	NORTH SHORE WATER COMMI	97	MONTHLY	05/01/2024	22,939.74	05/03/2024
	Total 50-81000-601 SOURCE OF WATER SUPPLY:				22,939.74	
50-81000-640 OPERATIONS LABOR WATER MAINS						
2839	CITY WATER LLC	1091	FIELD MEETING	05/09/2024	390.00	05/10/2024
2839	CITY WATER LLC	1091	MONTHLY MANAGEMENT FEE	05/09/2024	6,300.00	05/10/2024
	Total 50-81000-640 OPERATIONS LABOR WATER MAINS:				6,690.00	
50-81000-651 MAINTENANCE OF MAINS						
280	LIESENER SOILS INC.	0219808	SOIL	05/06/2024	630.00	05/10/2024
474	CORE & MAIN LP	U693690	HYMAX	04/11/2024	1,248.74	05/03/2024
474	CORE & MAIN LP	U704648	PARTS	05/03/2024	2,558.00	05/31/2024
474	CORE & MAIN LP	U730280	BOX RISER	04/17/2024	799.76	05/03/2024
474	CORE & MAIN LP	U763989	PARTS	04/24/2024	2,819.63	05/10/2024
502	VILLAGE HARDWARE - VH	238282/1	WATER DEPT	05/02/2024	5.10	05/10/2024
502	VILLAGE HARDWARE - VH	238821/1	WATER DEPT	05/23/2024	13.47	05/31/2024
776	GRAINGER, INC.	9102026425	PART	05/15/2024	19.51	05/17/2024
1273	WOLF PAVING CO. INC.	46596	5LTS	05/22/2024	494.00	05/24/2024
1273	WOLF PAVING CO. INC.	46631	5LTS	05/22/2024	608.00	05/24/2024
1273	WOLF PAVING CO. INC.	46646	5LTS	05/28/2024	532.00	05/31/2024
1496	AM CONSTRUCTION SUPPLY I	3213	CONCRETE	05/09/2024	363.33	05/17/2024
2241	ITU ABSORB TECH, INC	8320941	WATER DEPT	05/01/2024	8.80	05/03/2024
2241	ITU ABSORB TECH, INC	8328937	WATER	05/15/2024	47.87	05/17/2024
2241	ITU ABSORB TECH, INC	8336870	WATER DEPT	05/28/2024	8.80	05/31/2024
101806	USA BLUEBOOK	INV00351823	PARTS	04/30/2024	1,909.75	05/31/2024
	Total 50-81000-651 MAINTENANCE OF MAINS:				12,066.76	
50-81000-653 MAINTENANCE OF METERS						
60	L-R METER TESTING & REPAIR	5109	REPAIR	04/10/2024	2,158.86	05/31/2024
502	VILLAGE HARDWARE - VH	237898/1	WATER	04/19/2024	14.38	05/03/2024
776	GRAINGER, INC.	9094194496	WATER DEPT	04/22/2024	73.36	05/10/2024
	Total 50-81000-653 MAINTENANCE OF METERS:				2,246.60	
50-81000-655 MAINTENANCE OF OTHER PLANT						
2061	CLEAR VISION PROWASH	7257	PRESSURE WASH	05/28/2024	4,080.00	05/31/2024
	Total 50-81000-655 MAINTENANCE OF OTHER PLANT:				4,080.00	
50-81000-800 CAPITAL OUTLAY						
256	KAPUR & ASSOCIATES, INC.	124944	WATER MAIN	04/26/2024	6,195.00	05/03/2024
256	KAPUR & ASSOCIATES, INC.	125550	NOKOMIS	05/23/2024	3,375.00	05/31/2024
2016	BAXTER & WOODMAN INC.	0258998	BRADLEY RD	05/24/2024	26,980.94	05/31/2024
2016	BAXTER & WOODMAN INC.	pay app 1	BRADLEY RD	05/16/2024	643,643.47	05/24/2024

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
	Total 50-81000-800 CAPITAL OUTLAY:				680,194.41	
50-81000-903 SUPPLIES AND EXPENSE						
2005	BADGER CDL., LLC	1199	CDL TRAINING	05/28/2024	718.75	05/31/2024
	Total 50-81000-903 SUPPLIES AND EXPENSE:				718.75	
50-81000-921 OFFICE SUPPLIES AND EXPENSE						
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	5.35	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	3.35	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	3.58	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	MEALS	05/16/2024	3.51	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	AMAZON	05/16/2024	34.47	05/17/2024
57	JPMORGAN CHASE BANK NA	05/11/2024	APPLE	05/16/2024	.49	05/17/2024
415	POSTMASTER	FEB-MAY 2024	FEB-MAY WATERBILLS	05/21/2024	488.78	05/24/2024
2136	VERIZON WIRELESS	334000055132	10000018646	05/16/2024	37.96	05/24/2024
2136	VERIZON WIRELESS	9963073197	787000169-00001	05/17/2024	17.43	05/24/2024
5312	AT & T- VILLAGE	04152024	287334403697 VLG	04/23/2024	132.73	05/03/2024
5312	AT & T- VILLAGE	05152024	287334403697 VLG	05/29/2024	132.73	05/31/2024
	Total 50-81000-921 OFFICE SUPPLIES AND EXPENSE:				860.38	
50-81000-923 OUTSIDE SERVICES EMPLOYED						
194	BAKER TILLY VIRCHOW KRAUS	BT2770302	PROGRESS BILLING	05/02/2024	5,445.00	05/03/2024
	Total 50-81000-923 OUTSIDE SERVICES EMPLOYED:				5,445.00	
50-81000-930 MISC GENERAL EXPENSE						
2385	WISCONSIN RURAL WATER AS	W2362	MEMBERSHIP RENEWAL	05/01/2024	45.00	05/10/2024
5310	DNR-SS/WB	6/6/24	EXAM FEES	05/06/2024	25.00	05/10/2024
	Total 50-81000-930 MISC GENERAL EXPENSE:				70.00	
70-12100 TAXES RECEIVABLES						
484	JUAREZ, REBECA OR BRETT	35945 EFT	OVERPAYMENT TAXES	05/17/2024	216.24	05/24/2024
808	MIDLAND MANAGEMENT, LLC	36022	TAXES OVERPAYMENT	05/28/2024	337.50	05/31/2024
1621	DZIKI, JOSEPH	REISSUE128157	REISSUE	05/09/2024	3,217.44	05/10/2024
2064	BECK, STEPHAN T	36098	OVERPAYMENT TAXES	05/30/2024	40.00	05/31/2024
	Total 70-12100 TAXES RECEIVABLES:				3,811.18	
	Grand Totals:				1,309,037.5	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid

Date Approved: ______________________

Village Manager: ______________________

Village Board: ______________________

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VILLAGE OF
FOX POINT

2023 Financial Highlights

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 Fox Point as December 31, 2023.

- **Our Opinion**
  - An unmodified audit opinion has been issued on the financial statements for the fiscal year ending December 31, 2023.
  - The financial statements are fairly presented in accordance with generally accepted accounting principles.
  - All appropriate disclosures have been properly reflected in the financial statements.

- **Management's Discussion and Analysis**

Summary Financial Information

Results of Operations

	General Fund	Capital Projects Fund	Debt Service Fund	Nonmajor Funds
Revenues and other sources	$ 7,883,726	$ 1,900,018	$ 6,693,820	$ 697,170
Expenditures and other uses	7,437,414	1,818,885	4,858,246	673,668
Excess	446,312	81,133	1,835,574	23,502
Fund balance				
Beginning of year	3,890,268	538,751	1,124,433	111,245
End of year	$ 4,336,580	$ 619,884	$ 2,960,007	$ 134,747
Fund Balance consist of:				
Nonspendable	$ 98,449	$ -	$ -	$ -
Restricted	-	619,884	2,960,007	-
Committed	-	-	-	134,747
Unassigned	4,238,131	-	-	-
Total	$ 4,336,580	$ 619,884	$ 2,960,007	$ 134,747

Summary Financial Information (cont.)

Results of Operations

	Water Utility	Sewer Utility	Storm Water
Revenues, transfers & capital contributions	$ 2,206,414	$ 1,086,828	$ 890,460
Expenses & transfers	1,560,031	955,187	728,523
Change in net position	646,383	131,641	161,937
Net Position			
Beginning of year	10,356,431	6,672,938	5,422,853
End of year	$ 11,002,814	$ 6,804,579	$ 5,584,790

Other Information

- **Total long-term obligations outstanding at December 31, 2023**
  - $19,797,293 of governmental activities debt
  - $4,137,472 of business-type activities debt

- **Debt capacity**
  - Ability to borrow up to 5% of equalized value ($79,640,445), total general obligation debt outstanding at December 31, 2023 was $19,383,533.

Required Communication

- **Reporting & Insights Communication**
  - 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 anything else covered, please contact me at 414.777.5423 or wendi.unger@bakertilly.com.

bakertilly

Village of Fox Point

Financial Statements and
Supplementary Information

December 31, 2023

Village of Fox Point

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December 31, 2023

Independent Auditors' Report

To the Village Board of
Village of Fox Point

Report on the Audit of the Financial Statements

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 Fox Point (the Village), as of and for the year ended December 31, 2023, 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 accompanying 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 Fox Point, Wisconsin, as of December 31, 2023 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) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards)*. 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 the 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2024 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Milwaukee, Wisconsin
May 31, 2024

Management's Discussion and Analysis
December 31, 2023
(Unaudited)

The Village of Fox Point (Village) offers the readers of the Village's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended December 31, 2023. The discussion and analysis presents the highlights of financial activities and financial position for the Village. Since the analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes and variances from the budget and specific issues related to funds and the economic factors currently affecting the Village, please read it in conjunction with the Village's financial statements following this section.

Financial Highlights

- The assets and deferred outflows of resources of the Village exceeded its liabilities and deferred inflows of resources at the close of the fiscal year ended December 31, 2023 by $36,289,973. Of this amount, the governmental activities net position totaled $12,897,790, while the business-type activities net position totaled $23,392,183.

- The Village's total net position increased by $1,972,081, governmental net position increased by $1,032,120 and the business-type net position increased by $939,961.

- As of December 31, 2023, the Village's governmental funds reported combined ending fund balances of $8,051,218, an increase of $2,386,521 in comparison with the prior fiscal year. Approximately 54% of this total amount, $4,372,878, is fund balance that is committed and unassigned and therefore available for spending at the government's discretion.

- As of December 31, 2023, the total unassigned fund balance for the General Fund was $4,238,131 or 58% of total General Fund expenditures of $7,279,938.

- As of December 31, 2023, the Village's proprietary funds reported combined total net position of $23,392,183, an increase of $939,961 in comparison with the prior fiscal year and a total unrestricted net position of $3,088,939.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Village's basic financial statements. The Village's basic financial statements comprise three components: (1) Government-wide financial statements, (2) Fund financial statements and (3) Notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business. The government-wide financial statements include a statement of net position and a statement of activities. These statements provide both long-term and short-term information about the Village's overall financial status.

The statement of net position presents information on all of the Village's assets, deferred outflows, deferred inflows and liabilities, with the difference between the two reported as net position. Over time, increase or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The statement of activities presents information showing how the Village's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods such as revenues pertaining to uncollected taxes and earned, but unused, vacation leave.

These government-wide financial statements distinguish governmental activities of the Village that are principally supported by taxes and intergovernmental revenues, such as grants, from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, public safety, public works, health and human services, leisure activities and conservation and development. Business-type activities include Water, Sewer and Storm Water Utilities.

The government-wide financial statements are presented on pages 1 – 2 of this report.

Fund Financial Statements

Traditional users of the Village's financial statements will find the fund financial statement presentation to be more familiar. The focus is now on major funds rather than fund types.

The fund financial statements are designed to report information about groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance-related legal requirements.

Within the basic financial statements, fund financial statements focus on the Village's most significant funds rather than the Village as a whole. Major funds are separately reported while all other funds are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combined statements in a later section of this report.

All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, however, the governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as, on balances of spendable resources available at the end of the fiscal year. This information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

A budgetary comparison statement is included for the General Fund, which is a major fund. Data from the nonmajor governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor funds is provided in the form of combining statements located within the supplementary information following the notes to the financial statements. These statements and schedules demonstrate compliance with the Village's adopted and final revised budget.

The basic governmental fund financial statements are presented on pages 3 – 6 of this report.

Proprietary Funds - Proprietary funds are generally used to account for services for which the Village charges customers a fee and are reported in the fund financial statements. There are two kinds of proprietary funds. These are enterprise funds and internal service funds. Enterprise funds essentially encompass the same functions reported as business-type activities in the government-wide statements. The Village uses enterprise funds to account for its water, sewer and storm water operations, which provide services to customers external to the Village organization. Internal service funds provide services and charge fees to customers within the Village organization. The Village of Fox Point has no internal service funds.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Water Utility, Sewer Utility and Storm Water Utility Funds are considered to be major funds and are therefore presented separately within the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages 7 – 11 of this report.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the Village government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs. Total assets of the fiduciary funds were $29,877,010. The basic fiduciary fund financial statement can be found on pages 12 – 13 of this report.

Notes to the Financial Statements - The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 14 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 64 – 65 of this report.

Government-Wide Financial Analysis

Over time, net position may serve as a useful indicator of a government's financial position. The following table reflects the condensed Statement of Net Position. In the case of the Village of Fox Point, assets exceeded liabilities by $36,289,973.

Management's Discussion and Analysis
December 31, 2023
(Unaudited)

Village of Fox Point's Summary of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	$ 19,132,098	$ 18,557,191	$ 4,582,344	$ 3,367,123	$ 23,714,442	$ 21,924,314
Capital assets	22,906,161	19,769,041	24,142,012	22,738,731	47,048,173	42,507,772
Total assets	42,038,259	38,326,232	28,724,356	26,105,854	70,762,615	64,432,086
Pension/ OPEB deferred outflows	4,748,860	3,929,528	468,209	323,081	5,217,069	4,252,609
Deferred loss on refunding	25,070	34,555	-	-	25,070	34,555
Total deferred outflows	4,773,930	3,964,083	468,209	323,081	5,242,139	4,287,164
Total assets and deferred outflows of resources	$ 46,812,189	$ 42,290,315	$ 29,192,565	$ 26,428,935	$ 76,004,754	$ 68,719,250
Long-term liabilities	$ 17,308,066	$ 12,343,118	$ 3,509,877	$ 2,605,931	$ 20,817,943	$ 14,949,049
Other liabilities	4,230,087	4,341,404	2,043,941	991,020	6,274,028	5,332,424
Total liabilities	21,538,153	16,684,522	5,553,818	3,596,951	27,091,971	20,281,473
Unearned revenues	9,525,306	9,121,636	-	-	9,525,306	9,121,636
Pension/OPEB deferred inflows	2,818,010	4,581,215	246,564	379,762	3,064,574	4,960,977
Deferred gain on refunding	32,930	37,272	-	-	32,930	37,272
Total deferred inflows	12,376,246	13,740,123	246,564	379,762	12,622,810	14,119,885
Net investment in capital assets	12,055,514	11,357,041	20,303,244	19,769,284	30,754,326	29,462,350
Restricted	1,244,611	2,353,817	-	177,518	1,244,611	2,531,335
Unrestricted (deficit)	(402,335)	(1,845,188)	3,088,939	2,505,420	4,291,036	2,324,207
Total net position	12,897,790	11,865,670	23,392,183	22,452,222	36,289,973	34,317,892
Total liabilities, deferred inflows of resources and net position	$ 46,812,189	$ 42,290,315	$ 29,192,565	$ 26,428,935	$ 76,004,754	$ 68,719,250

The largest portion of the Village of Fox Point's net position reflects its net investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure). The Village of Fox Point uses these capital assets to provide services to citizens and these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Total net position for governmental activities increased by $1,032,120 during the current fiscal year.

Total net position for business-type activities increased by $939,961 during the current fiscal year.

Management's Discussion and Analysis
December 31, 2023
(Unaudited)

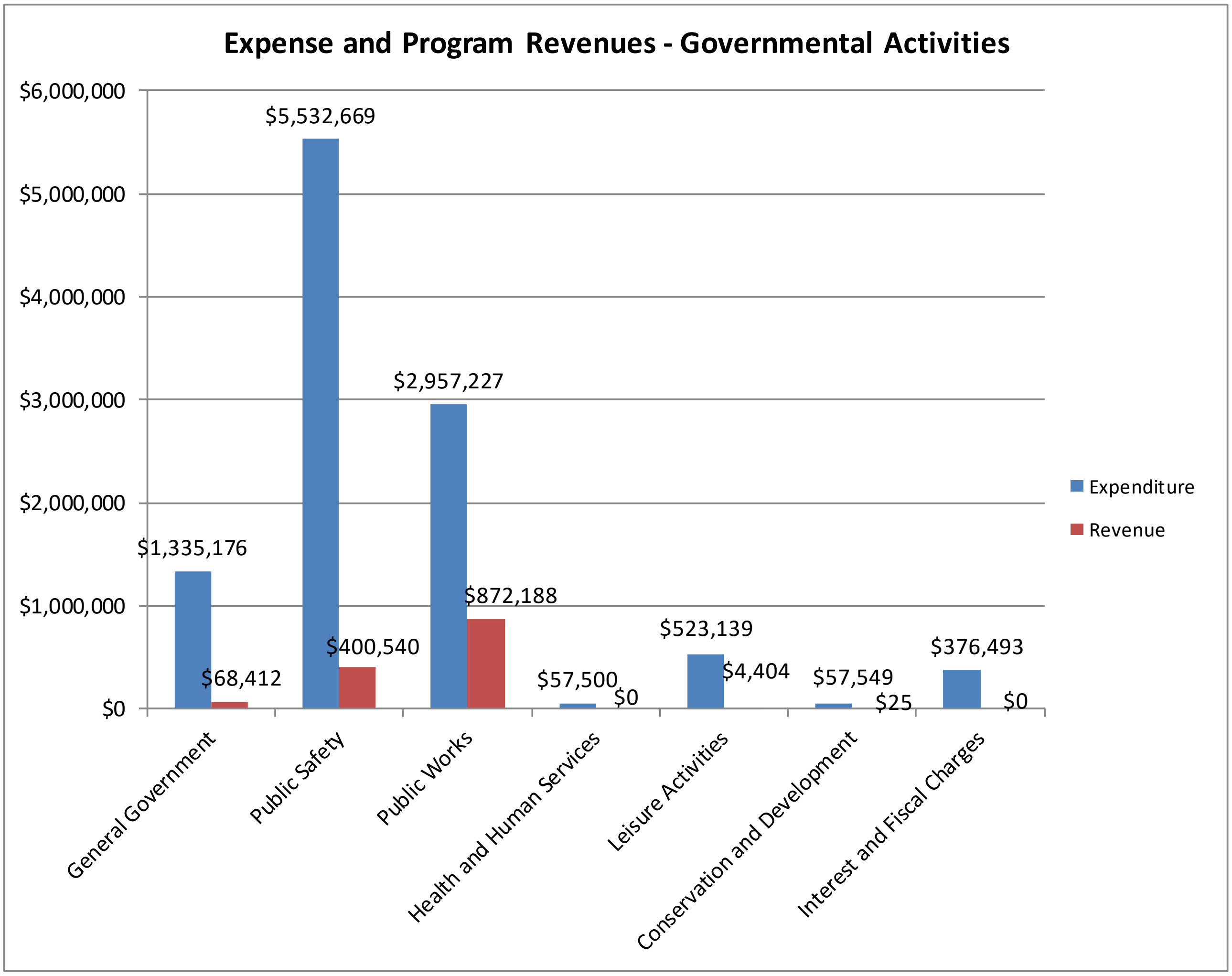
The table below provides a summary of the Village's changes in net position.

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	$ 674,194	$ 702,087	$ 3,753,106	$ 3,670,448	$ 4,427,300	$ 4,372,535
Operating grants and contributions	671,375	633,404	55,975	-	727,350	633,404
Capital grants and contributions	-	-	203,673	120,320	203,673	120,320
General revenues:						
Property and other taxes	7,535,846	7,436,495	-	-	7,535,846	7,436,495
Intergovernmental revenues	1,777,671	742,082	-	-	1,777,671	742,082
Investment income	398,810	100,132	132,052	30,823	530,862	130,955
Other	582,102	293,983	-	-	582,102	293,983
Total revenues	11,639,998	9,908,183	4,144,806	3,821,591	15,784,804	13,729,774
Expenses:						
General government	1,335,176	1,179,387	-	-	1,335,176	1,179,387
Public safety	5,532,669	4,138,717	-	-	5,532,669	4,138,717
Public works	2,957,227	2,514,370	-	-	2,957,227	2,514,370
Health and human services	57,500	50,338	-	-	57,500	50,338
Culture, education and recreation	523,139	532,960	-	-	523,139	532,960
Conservation and development	57,549	55,743	-	-	57,549	55,743
Interest and fiscal charges	376,493	243,266	-	-	376,493	243,266
Water utility	-	-	1,290,098	1,314,725	1,290,098	1,314,725
Sewer utility	-	-	954,349	1,054,064	954,349	1,054,064
Storm water utility	-	-	728,523	729,303	728,523	729,303
Total expenses	10,839,753	8,714,781	2,972,970	3,098,092	13,812,723	11,812,873
Transfers	231,875	(421,772)	(231,875)	421,772	-	-
Change in net position	1,032,120	771,630	939,961	1,145,271	1,972,081	1,916,901
Net Position, Beginning	11,865,670	11,094,040	22,452,222	21,306,951	34,317,892	32,400,991
Net Position, Ending	$ 12,897,790	$ 11,865,670	$ 23,392,183	$ 22,452,222	$ 36,289,973	$ 34,317,892

The above condensed summary of the Village's governmental and business-type activities for the period ended December 31, 2023 reflects net position increasing by $1,972,081. The prior period is also included for comparative purposes.

Governmental Activities

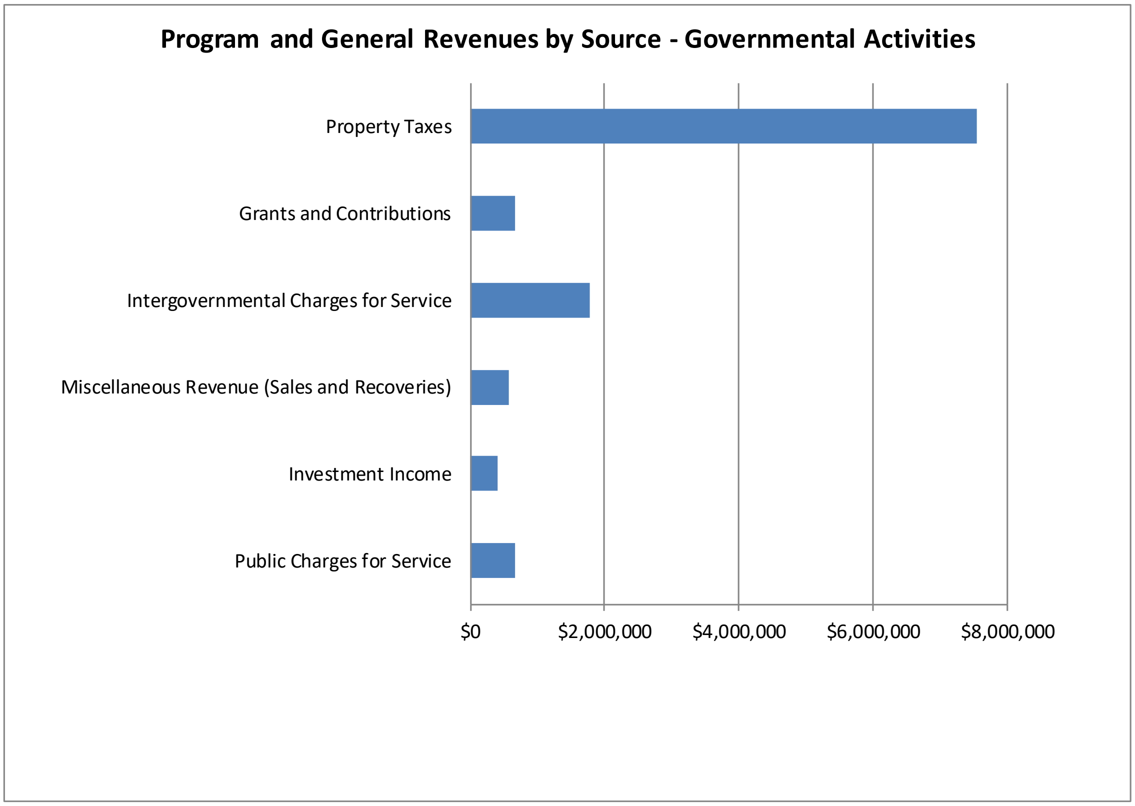
Governmental activities increased the Village of Fox Point's net position by $1,032,120.



This graph shows the total 2023 governmental activities cost of $10,839,753 for this year. Of the total amount, public works accounts for $2,957,227 of the cost and public safety accounts for $5,532,669 of the cost. Additional activities expenditures in include general government at $1,335,176, leisure activities at $523,139, conservation and development at $57,549 and health and human services at $57,500. Interest and fiscal charges accounted for $376,493 of total activity expenses.

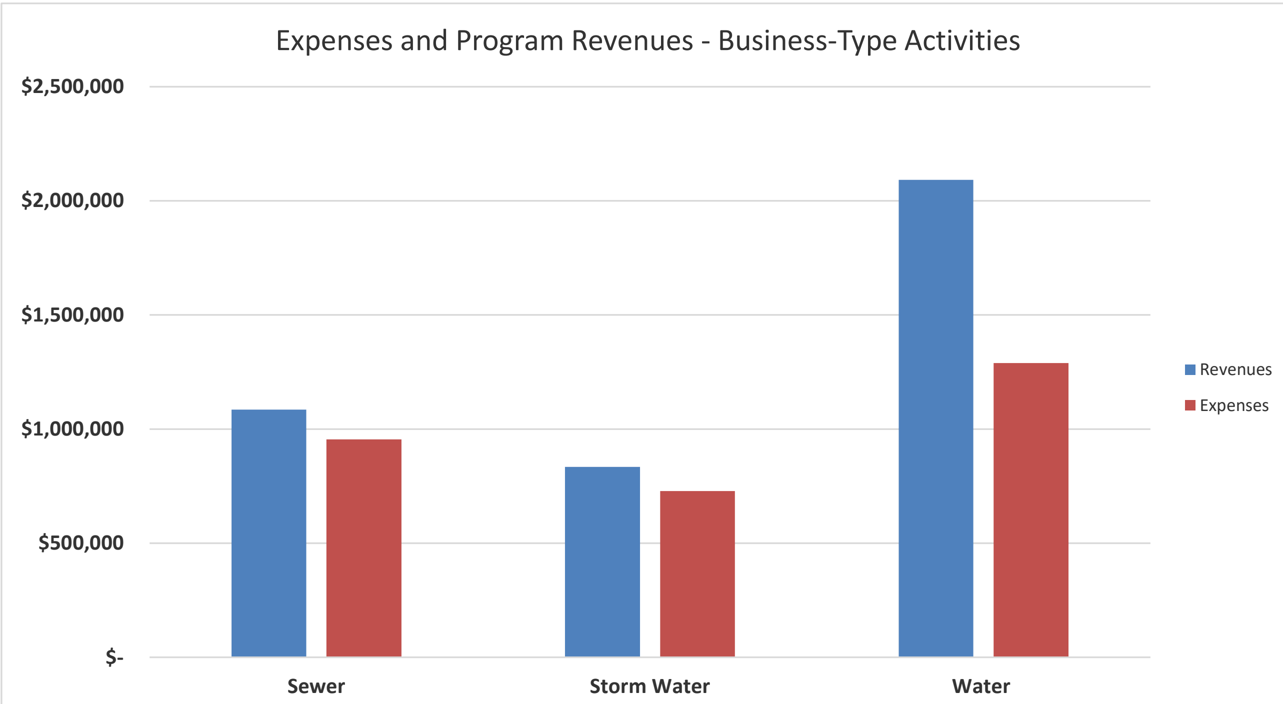
The graph also shows how much of the governmental activities cost is covered by program revenues. The costs that are not covered by program revenue must be covered by taxes, other general revenue or transfers.

Management's Discussion and Analysis
December 31, 2023
(Unaudited)



As graphically portrayed above, the Village in 2023 received a significant amount of its revenue – 65% - from property taxes. The Village is also reliant on grants and charges for services to support its governmental operations. These revenue sources each provide 6% of the governmental activities revenue.

Proprietary Funds - Proprietary Funds or Business-type activities increased the Village of Fox Point's net position by $939,961.



The above graph shows total business-type activities cost of $2,972,970 for this year. Water expenses comprised $1,290,098 or 43% of the cost, Sewer expenses accounted for $954,349 or 32% and Storm Water expenses consisted of $728,523 or 25% of the cost.

The graph also shows how much of the business-type activities cost is covered by program revenues. Revenue for business-type activities exceeded expenditures by 22%. The additional revenue is the result of the Village's continued effort to gradually build additional cash reserves to permit cash-financing of capital projects in the future.

As shown above, in 2023, the Village's business-type activities – water, sewer and storm water utilities – received the vast majority of its revenue from charges for services. Charges for services totaled $3,753,106. Interest income, capital grants and contributions and miscellaneous income account for the remaining balance of business-type activities revenue.

Financial Analysis of the Governmental Funds

Governmental Funds - The focus of the Village of Fox Point's governmental funds is to provide information on short-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

As of December 31, 2023, the Village of Fox Point's governmental funds – General Fund, Debt Service, Capital Projects Fund and Nonmajor Governmental Funds - reported a combined ending fund balances of $8,051,218. Of this amount, $3,678,340 is restricted or nonspendable to indicate that the funds are not available for spending because it has already been restricted to pay for capital projects ($2,960,007), debt ($619,884) and prepaid health insurance premiums and delinquent personal property taxes ($98,449). The fund balance also includes $4,372,878 that is available for spending at the government's discretion (committed and unassigned fund balance). Of this amount, $134,747 is committed for use in the Nonmajor Governmental Funds and $4,238,131 remains unassigned in the general fund. The unassigned fund balance represents 29% of the governmental fund expenditures. Total fund balance represents approximately 56% of the governmental fund expenditures in comparison.

The General Fund is the chief operating fund of the Village of Fox Point. At the end of the 2023 year, unassigned fund balance of the General Fund was $4,238,131 while the nonspendable General Fund balance was $98,449. During the 2023 year, the fund balance of the Village of Fox Point's General Fund increased by $446,312 due to higher-than-expected revenues and lower than expected expenditures in a number of areas.

The Capital Projects Fund provides funding for capital projects relating to Village-owned capital assets and capital equipment. The ending fund balance was $2,960,007, an increase of $1,835,574 from the 2022 ending fund balance of $1,124,433.

The remaining funds are comprised of the Village's Special Revenue Funds (Recycling Fund, Pool Fund, Inspection Fund and Community Development Block Grant Fund (CDBG)) and the Debt Service Fund. The Special Revenue Funds account for grants and fees designated for major Village programs – recycling, municipal pool and inspection services. The Debt Service Fund is used to account for general obligation debt that is supported by property tax revenues. At the end of 2023, the fund balance of the nonmajor funds increased by $23,502. During 2023, the special revenue funds generated $539,694 in revenue, primarily from intergovernmental sources ($58,540), charges for services ($189,799) and licenses and permit fees ($291,355). Total expenditures were $478,518, with the majority - $170,467 – for inspection services, $171,232 – for recycling operations and $127,163 – for pool operations.

Proprietary Funds - The Village of Fox Point's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position at the end of the year amounted to $1,608,927 for the Water Utility Fund, $747,370 for the Sewer Utility Fund and $732,642 for the Storm Water Utility Fund. The change in net position was an increase of $646,383 for the Water Utility Fund, an increase of $131,641 for the Sewer Utility Fund and an increase of $161,937 for the Storm Water Utility Fund. Other factors concerning the finances of these funds have already been addressed in the discussion of the Village of Fox Point's business-type activities.

Management's Discussion and Analysis
December 31, 2023
(Unaudited)

General Fund Budgetary Highlights

The General Fund budget is adopted at the fund level of expenditure. Budget amendments were not made in 2023. The Village's General Fund ended the year with a favorable variance in revenues and a favorable variance in expenditures. Revenues and other financing sources were over budget $384,092 while expenditures and other financing uses were $61,828 under the final budget.

Capital Asset and Debt Administration

Capital Assets - The Village of Fox Point's investment in capital assets for its governmental and business type activities as of December 31, 2023 amounted to $47,048,173 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, construction in progress buildings, improvements other than buildings, machinery and equipment and infrastructure such as roads, storm sewers and bridges. The following table provides a summary of the Village's capital assets. Additional information on the Village of Fox Point's capital assets can be found in Note 3 in the notes to the financial statements.

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land & land improvments	$ 10,606,337	$ 7,091,443	$ 26,561	$ 26,561	$ 10,632,898	$ 7,118,004
Building and system	5,225,587	5,212,717	1,549,406	1,258,149	6,774,993	6,470,866
Machinery & equipment	5,920,229	5,686,760	652,061	652,061	6,572,290	6,338,821
Infrastructure	11,041,181	10,842,006	33,296,889	32,065,356	44,338,070	42,907,362
Construction in progress	195,426	290,463	1,372,943	801,292	1,568,369	1,091,755
Subtotal	32,988,760	29,123,389	36,897,860	34,803,419	69,886,620	63,926,808
Less accumulated depreciation	(10,082,599)	(9,354,348)	(12,755,848)	(12,064,688)	(22,838,447)	(21,419,036)
Total	$ 22,906,161	$ 19,769,041	$ 24,142,012	$ 22,738,731	$ 47,048,173	$ 42,507,772

Long-Term Debt - At the end of the 2023 fiscal year, the Village of Fox Point had total bonded debt outstanding of $19,383,533. This entire amount is backed by the full faith and credit of the Village.

Village of Fox Point's Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds and notes	$ 15,490,303	$ 12,197,603	$ 3,893,230	$ 3,025,397	$ 19,383,533	$ 15,223,000
Total	$ 15,490,303	$ 12,197,603	$ 3,893,230	$ 3,025,397	$ 19,383,533	$ 15,223,000

The Village of Fox Point maintains a bond rating of Aaa from Moody's Investor Service.

Wisconsin state statutes limit the amount of general obligation debt a governmental entity may issue to 5% of its equalized valuation. The current debt limitation for the Village of Fox Point is $79,640,445 of which the Village has used $19,383,533 or 24.3%.

Additional information on the Village of Fox Point's long-term debt can be found in Note 3 in the notes to the financial statements.

Economic Factors and Next Year's Budgets and Rates

The Village will continue to monitor tax exempt rates and interest rate sensitivity looking into 2024. If tax exempt bond rates increase to a yet to be determined level, the Village may consider utilizing a richer blend of its unrestricted cash with debt to fund capital projects.

Requests for Information

This financial report is designed to provide a general overview of the Village of Fox Point's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional information should be addressed to the Village's Finance Department, at 7200 N. Santa Monica Blvd., Fox Point, Wisconsin 53217.

Village of Fox Point

Statement of Net Position
December 31, 2023

		Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments		$ 5,966,670	$ 3,205,431	$ 9,172,101
Taxes receivable		10,859,871	-	10,859,871
Delinquent personal property taxes		12,698	-	12,698
Accounts receivable		688,496	1,031,698	1,720,194
Lease receivable		1,643,192	-	1,643,192
Internal balances		(152,953)	152,953	-
Prepaid items		114,124	-	114,124
Inventories		-	26,393	26,393
Equity in North Shore Water Commission		-	165,869	165,869
Capital assets:				
Land and right of way		5,856,476	26,561	5,883,037
Construction in progress		195,426	1,372,943	1,568,369
Other capital assets		26,936,858	35,498,356	62,435,214
Less accumulated depreciation/amortization		(10,082,599)	(12,755,848)	(22,838,447)
Total assets		42,038,259	28,724,356	70,762,615
Deferred Outflows of Resources				
Deferred loss on refunding		25,070	-	25,070
Pension and OPEB related amounts		4,748,860	468,209	5,217,069
Total deferred outflows of resources		4,773,930	468,209	5,242,139
Liabilities, Deferred inflows of Resources and Net Position				
Liabilities				
Accounts payable and accrued expenses		1,009,010	1,416,346	2,425,356
Due to other governmental units		27,004	-	27,004
Deposits		20,000	-	20,000
Unearned revenues		684,846	-	684,846
Noncurrent liabilities:				
Due within one year		2,489,227	627,595	3,116,822
Due in more than one year		17,308,066	3,509,877	20,817,943
Total liabilities		21,538,153	5,553,818	27,091,971
Deferred Inflows of Resources				
Deferred gain on refunding		32,930	-	32,930
Subsequent years tax levy		7,882,114	-	7,882,114
Pension and OPEB related amounts		2,818,010	246,564	3,064,574
Unearned lease revenue		1,643,192	-	1,643,192
Total deferred inflows of resources		12,376,246	246,564	12,622,810
Net Position				
Net investment in capital assets		12,055,514	20,303,244	30,754,326
Restricted for:				
Debt service		434,598	-	434,598
Capital projects		810,013	-	810,013
Unrestricted (deficit)		(402,335)	3,088,939	4,291,036
Total net position		$ 12,897,790	$ 23,392,183	$ 36,289,973

See notes to financial statements

Village of Fox Point

Statement of Activities
Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Business-Type Activities	Net (Expenses) Revenues and Changes in Net Position: Total
Governmental activities:							
General government	$ 1,335,176	$ 68,412	$ -	$ -	$ (1,266,764)	$ -	$ (1,266,764)
Public safety	5,532,669	357,904	42,636	-	(5,132,129)	-	(5,132,129)
Public works	2,957,227	243,449	628,739	-	(2,085,039)	-	(2,085,039)
Health and human services	57,500	-	-	-	(57,500)	-	(57,500)
Culture, education and recreation	523,139	4,404	-	-	(518,735)	-	(518,735)
Conservation and development	57,549	25	-	-	(57,524)	-	(57,524)
Interest and fiscal charges	376,493	-	-	-	(376,493)	-	(376,493)
Total governmental activities	10,839,753	674,194	671,375	-	(9,494,184)	-	(9,494,184)
Business-type activities:							
Sewer utility	954,349	1,085,645	-	-	-	131,296	131,296
Water utility	1,290,098	1,888,488	-	203,673	-	802,063	802,063
Storm water utility	728,523	778,973	55,975	-	-	106,425	106,425
Total business-type activities	2,972,970	3,753,106	55,975	203,673	-	1,039,784	1,039,784
Total	$ 13,812,723	$ 4,427,300	$ 727,350	$ 203,673	(9,494,184)	1,039,784	(8,454,400)
General Revenues							
Taxes:							
Property taxes, levied for general purposes					5,714,653	-	5,714,653
Property taxes, levied for debt service					1,759,261	-	1,759,261
Other taxes					61,932	-	61,932
Intergovernmental revenues not restricted to specific programs					1,777,671	-	1,777,671
Investment income					398,810	132,052	530,862
Miscellaneous					582,102	-	582,102
Total general revenues					10,294,429	132,052	10,426,481
Transfers					231,875	(231,875)	-
Change in net position					1,032,120	939,961	1,972,081
Net Position, Beginning					11,865,670	22,452,222	34,317,892
Net Position, Ending					$ 12,897,790	$ 23,392,183	$ 36,289,973

See notes to financial statements

Village of Fox Point

Balance Sheet -
Governmental Funds
December 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
Assets					
Cash and investments	$ 1,895,390	$ 619,884	$ 3,297,963	$ 153,433	$ 5,966,670
Receivables:					
Taxes	8,713,121	2,146,750	-	-	10,859,871
Delinquent personal property tax	12,698	-	-	-	12,698
Accounts	31,753	-	615,299	41,444	688,496
Lease receivables	1,643,192	-	-	-	1,643,192
Due from other funds	-	-	-	8,724	8,724
Prepaid items	85,751	-	28,373	-	114,124
Total assets	$ 12,381,905	$ 2,766,634	$ 3,941,635	$ 203,601	$ 19,293,775
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 85,880	$ -	$ 296,782	$ 59,232	$ 441,894
Accrued liabilities	372,208	-	-	9,622	381,830
Deposits	20,000	-	-	-	20,000
Due to other funds	161,677	-	-	-	161,677
Due to other governments	27,004	-	-	-	27,004
Unearned revenues	-	-	684,846	-	684,846
Total liabilities	666,769	-	981,628	68,854	1,717,251
Deferred Inflows of Resources					
Unearned revenues	7,378,556	2,146,750	-	-	9,525,306
Total deferred inflows of resources	7,378,556	2,146,750	-	-	9,525,306
Fund Balance					
Nonspendable	98,449	-	-	-	98,449
Restricted	-	619,884	2,960,007	-	3,579,891
Committed	-	-	-	134,747	134,747
Unassigned	4,238,131	-	-	-	4,238,131
Total fund balances	4,336,580	619,884	2,960,007	134,747	8,051,218
Total liabilities, deferred inflows of resources and fund balance	$ 12,381,905	$ 2,766,634	$ 3,941,635	$ 203,601	$ 19,293,775

See notes to financial statements

Village of Fox Point

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2023

Total Fund Balances, Governmental Funds	$	8,051,218
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.		
Land		1,203,921
Land improvements		4,652,555
Construction in progress		195,426
Other capital assets		26,936,858
Less accumulated depreciation		(10,082,599)
Deferred outflows of resources related to pensions and OPEBs do not relate to current financial resources and are not reported in the governmental funds.		4,748,860
Deferred inflows of resources related to pensions and OPEBs do not relate to current financial resources and are not reported in the governmental funds.		(2,818,010)
Deferred loss on refunding does not relate to current financial resources and is not reported in the governmental funds.		25,070
Deferred gain on refunding does not relate to current financial resources and is not reported in the governmental funds.		(32,930)
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		(15,490,303)
Compensated absences		(812,410)
Accrued interest		(185,286)
Total OPEB obligation, Health Insurance		(440,804)
Total OPEB obligation, Life Insurance		(203,410)
Net pension liability - WRS		(1,213,092)
Unamortized debt premium		(365,959)
North Shore Fire Department obligations		(1,098,181)
Total pension liability, single-employer plan		(173,134)
Net Position of Governmental Activities	$	12,897,790

See notes to financial statements

Village of Fox Point

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
Revenues					
Taxes	$ 5,776,585	$ 1,759,261	$ -	$ -	$ 7,535,846
Intergovernmental	866,037	-	1,454,032	58,540	2,378,609
Licenses and permits	130,522	-	-	291,355	421,877
Fines, forfeitures and penalties	68,469	-	-	-	68,469
Public charges for services	25,692	-	-	189,799	215,491
Intergovernmental charges for services	111,226	14,101	-	-	125,327
Special assessments	-	-	1,108	-	1,108
Investment income	200,314	45,147	153,349	-	398,810
Miscellaneous revenues	258,323	-	173,532	-	431,855
Total revenues	7,437,168	1,818,509	1,782,021	539,694	11,577,392
Expenditures					
Current:					
General government	1,212,373	-	-	-	1,212,373
Public safety	4,050,526	-	-	170,467	4,220,993
Public works	1,621,015	-	-	171,232	1,792,247
Health and human services	57,500	-	-	-	57,500
Culture, recreation and education	278,984	-	-	127,163	406,147
Conservation and development	59,540	-	-	-	59,540
Capital outlay	-	-	4,814,607	9,656	4,824,263
Debt service:					
Principal	-	1,542,300	-	-	1,542,300
Interest and fiscal charges	-	276,585	43,639	-	320,224
Total expenditures	7,279,938	1,818,885	4,858,246	478,518	14,435,587
Excess (deficiency) of revenues over expenditures	157,230	(376)	(3,076,225)	61,176	(2,858,195)
Other Financing Sources (Uses)					
Transfers in	444,558	20,150	-	157,476	622,184
Transfers out	(157,476)	-	-	(195,150)	(352,626)
Proceeds from sale of capital assets	2,000	-	76,799	-	78,799
Premium on debt issued	-	61,359	-	-	61,359
Debt issued	-	-	4,835,000	-	4,835,000
Total other financing sources (uses)	289,082	81,509	4,911,799	(37,674)	5,244,716
Net change in fund balances	446,312	81,133	1,835,574	23,502	2,386,521
Fund Balances, Beginning	3,890,268	538,751	1,124,433	111,245	5,664,697
Fund Balances, Ending	$ 4,336,580	$ 619,884	$ 2,960,007	$ 134,747	$ 8,051,218

See notes to financial statements

Village of Fox Point

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2023

Net Change in Fund Balances, Total Governmental Funds	$ 2,386,521
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	4,824,263
Some items reported as capital outlay were not capitalized	(722,698)
Capital assets contributed to storm water	(37,683)
Depreciation is reported in the government-wide financial statements	(854,229)
Net book value of assets retired	(72,533)
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	(4,835,000)
Principal repaid	1,542,300
Governmental funds report debt premiums and discounts as other financing sources (uses) or financing sources or uses. However, in the statement of net position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the statement of activities and are reported as interest expense.	
Debt premium on debt issued	(61,359)
Amortization of premium on debt issued	66,837
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	1,664
North Shore Fire Department obligations	(730,048)
Accrued interest on debt	(117,963)
Net pension liability, WRS	(3,095,481)
Total pension liability, single-employer plan	15,394
Net OPEB liability, Life Insurance	98,598
Total OPEB liability, Health Insurance	46,143
Deferred outflows of resources related to pensions and OPEBs	819,332
Deferred inflows of resources related to pensions and OPEBs	1,763,205
Amortization of deferred loss on refunding	(9,485)
Amortization of deferred gain on refunding	4,342
Change in Net Position of Governmental Activities	$ 1,032,120

See notes to financial statements

Village of Fox Point

Statement of Net Position -
Proprietary Funds
December 31, 2023

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Storm Water Utility	Total
Assets				
Current assets:				
Cash and investments	$ 2,026,337	$ 587,741	$ 591,353	$ 3,205,431
Accounts receivables	630,236	233,891	167,571	1,031,698
Due from other funds	71,777	54,634	26,542	152,953
Inventory	26,393	-	-	26,393
Total current assets	2,754,743	876,266	785,466	4,416,475
Noncurrent assets:				
Restricted assets:				
Capital assets:				
Construction in progress	1,313,382	-	59,561	1,372,943
Property and equipment	18,634,922	8,975,899	7,887,535	35,498,356
Land	26,561	-	-	26,561
Less accumulated depreciation	(7,870,978)	(2,707,201)	(2,177,669)	(12,755,848)
Other assets:				
Equity in North Shore Water Commission	165,869	-	-	165,869
Total noncurrent assets	12,269,756	6,268,698	5,769,427	24,307,881
Total assets	15,024,499	7,144,964	6,554,893	28,724,356
Deferred Outflows of Resources				
Pension related amounts	223,050	150,957	94,202	468,209
Total deferred outflows of resources	223,050	150,957	94,202	468,209

See notes to financial statements

Village of Fox Point

Statement of Net Position -
Proprietary Funds
December 31, 2023

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Storm Water Utility	Total
Liabilities				
Current liabilities:				
Accounts payable	$ 1,254,812	$ 111,779	$ 3,200	$ 1,369,791
Accrued wages	7,274	5,193	3,516	15,983
Accrued interest	25,379	294	4,899	30,572
Compensated absences	42,746	33,273	45,476	121,495
Current portion of long-term debt	256,900	73,200	176,000	506,100
Total current liabilities	1,587,111	223,739	233,091	2,043,941
Noncurrent liabilities:				
Long-term debt:				
General obligation bonds payable	2,496,196	149,655	741,279	3,387,130
Unamortized premium	-	1,489	-	1,489
Net pension liability	57,051	37,822	26,385	121,258
Total noncurrent liabilities	2,553,247	188,966	767,664	3,509,877
Total liabilities	4,140,358	412,705	1,000,755	5,553,818
Deferred Inflows of Resources				
Pension related amounts	104,377	78,637	63,550	246,564
Total deferred inflows of resources	104,377	78,637	63,550	246,564
Net Position				
Net investment in capital assets	9,393,887	6,057,209	4,852,148	20,303,244
Restricted for:				
Unrestricted net position	1,608,927	747,370	732,642	3,088,939
Total net position	$ 11,002,814	$ 6,804,579	$ 5,584,790	$ 23,392,183

See notes to financial statements

Village of Fox Point

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Funds
Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Storm Water Utility	Total
Operating Revenues				
Public charges for services	$ 1,809,325	$ 1,085,645	$ 778,973	$ 3,673,943
Other operating revenues	79,163	-	-	79,163
Total operating revenues	1,888,488	1,085,645	778,973	3,753,106
Operating Expenses				
Operation and maintenance	813,471	846,161	366,446	2,026,078
Depreciation/amortization	369,760	101,744	338,169	809,673
Taxes	15,037	4,533	-	19,570
Total operating expenses	1,198,268	952,438	704,615	2,855,321
Operating income	690,220	133,207	74,358	897,785
Nonoperating Revenues (Expenses)				
Investment income	113,878	345	17,829	132,052
Interest and fiscal charges	(92,205)	(2,749)	(23,908)	(118,862)
Amortization	375	838	-	1,213
Total nonoperating revenues (expenses)	22,048	(1,566)	(6,079)	14,403
Income before contributions and transfers	712,268	131,641	68,279	912,188
Contributions and Transfers				
Capital contributions	203,673	-	93,658	297,331
Transfers out	(269,558)	-	-	(269,558)
Total contributions and transfers	(65,885)	-	93,658	27,773
Change in net position	646,383	131,641	161,937	939,961
Net Position, Beginning	10,356,431	6,672,938	5,422,853	22,452,222
Net Position, Ending	$ 11,002,814	$ 6,804,579	$ 5,584,790	$ 23,392,183

See notes to financial statements

Village of Fox Point

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Storm Water Utility	Total
Cash Flows From Operating Activities				
Received from customers	$ 1,846,791	$ 1,115,201	$ 853,467	$ 3,815,459
Paid to suppliers for goods and services	(590,869)	(691,432)	(266,714)	(1,549,015)
Paid to employees for services	(306,680)	(151,582)	(104,665)	(562,927)
Net cash flows from operating activities	949,242	272,187	482,088	1,703,517
Cash Flows From Investing Activities				
Investment income	113,878	345	17,829	132,052
Net cash flows from investing activities	113,878	345	17,829	132,052
Cash Flows From Noncapital Financing Activities				
Paid to municipality for tax equivalent	(269,558)	-	-	(269,558)
Net cash flows from noncapital financing activities	(269,558)	-	-	(269,558)
Cash Flows From Capital and Related Financing Activities				
Debt issued	1,355,000	-	-	1,355,000
Debt retired	(167,541)	(109,625)	(210,000)	(487,166)
Interest paid	(79,546)	(3,075)	(29,527)	(112,148)
Special assessments received	4,978	16,777	-	21,755
Acquisition and construction of capital assets	(809,312)	(305,564)	(53,138)	(1,168,014)
Contribution received for construction	-	-	55,975	55,975
Net cash flows from capital and related financing activities	303,579	(401,487)	(236,690)	(334,598)
Net change in cash and cash equivalents	1,097,141	(128,955)	263,227	1,231,413
Cash and Cash Equivalents, Beginning	929,196	716,696	328,126	1,974,018
Cash and Cash Equivalents, Ending	$ 2,026,337	$ 587,741	$ 591,353	$ 3,205,431

See notes to financial statements

Village of Fox Point

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Storm Water Utility	Total
Reconciliation of Operating Income to Net Cash Flows From Operating Activities				
Operating income	$ 690,220	$ 133,207	$ 74,358	$ 897,785
Adjustments to reconcile operating income to net cash flows from operating activities:				
Depreciation	369,760	101,744	338,169	809,673
Depreciation charged to other funds	12,509	-	-	12,509
Changes in assets and liabilities:				
Accounts receivable	(50,955)	24,079	74,894	48,018
Due from other funds	(3,251)	5,477	(400)	1,826
Inventories	(4,734)	-	-	(4,734)
Compensated absences	(2,537)	(1,151)	(2,655)	(6,343)
Accounts payable	(75,436)	8,340	(7,787)	(74,883)
Other current liabilities	(386)	(127)	(271)	(784)
Pension related deferrals and liabilities/assets	14,052	618	5,780	20,450
Net cash flows from operating activities	$ 949,242	$ 272,187	$ 482,088	$ 1,703,517
Noncash Capital and Related Financing Activities				
Equity in NSWC	$ 24,518	$ -	$ -	
Amortization premium	$ 375	$ 838	$ -	
Capital assets paid with accounts payable	$ 1,236,903	$ -	$ -	
Capital assets contributed by municipality	$ -	$ -	$ 37,683	
Capital assets contributed by State	$ 203,673	$ -	$ -	

See notes to financial statements

Village of Fox Point

Statement of Fiduciary Net Position -
Fiduciary Funds
December 31, 2023

	Custodial Fund
	Tax Collection Fund
Assets	
Cash and investments	$ 19,194,221
Tax roll receivable	10,682,789
Total assets	29,877,010
Liabilities	
Accounts payable	1,415
Due to other taxing units	29,875,595
Total liabilities	29,877,010
Net Position	
Total net position	$ -

See notes to financial statements

Village of Fox Point

Statement of Changes in Fiduciary Net Position -
Fiduciary Funds
Year Ended December 31, 2023

	Custodial Fund
	Tax Collection Fund
Additions	
Tax collections on-behalf of underlying districts	$ 22,525,579
Deductions	
Tax payments to underlying districts	22,525,579
Change in fiduciary net position	-
Net Position, Beginning	-
Net Position, Ending	$ -

See notes to financial statements

Village of Fox Point

Index to Notes to Financial Statements
December 31, 2023

Village of Fox Point

Notes to Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies

The accounting policies of the Village of Fox Point, 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 units. 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 Village has not identified any organizations that meet this criteria.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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

Fund Financial Statements

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

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

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

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

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

The Village reports the following major governmental funds:

General Fund

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.

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 TID or enterprise debt.

Capital Projects Fund

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

Enterprise Funds

The Village reports the following major enterprise funds:

Water Utility accounts for operations of the Water system.

Sewer Utility accounts for operations of the Sewer system.

Storm Water Utility accounts for operations of the Storm Water system

The Village reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds are 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).

Recycling
Inspection
Pool

In addition, the Village reports the following fund type:

Custodial Fund

Custodial Fund is 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

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 water, sewer and storm water utilities 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 to 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 water, sewer and storm water utilities 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.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. 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, 2023, 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 county government 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 - 2023 tax roll:

Lien date and levy date	December 2023
Tax bills mailed	December 2023
Payment in full, or	January 31, 2024
First installment due	January 31, 2024
Second installment due	March 31, 2024
Third installment due	May 31, 2024
Personal property taxes in full	January 31, 2024
Tax sale - 2023 delinquent real estate taxes	October 2026

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 water, sewer and storm water utilities 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.

Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average and charged to construction and/or operation and maintenance expense when used.

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. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, plant and equipment (including right-to-use lease assets), are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $2,500 general capital assets and $5,000 for infrastructure assetsand an estimated useful life in excess of one 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 and overhead. 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	50-75	Years
Land improvements	20	Years
Machinery and equipment	7-30	Years
Utility system	50	Years
Infrastructure	40	Years
Intangibles	5	Years

Lease assets are typically amortized over the lease term.

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 assets 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

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

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, 2023, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

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, pension and OPEB obligations and accrued compensated absences.

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

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

Leases

The Village is a lessor because it leases capital assets to other entities. As a lessor, the Village reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The Village continues to report and depreciate the capital assets being leased as capital assets of the primary government.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets 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/amortization 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."

The net position section includes an adjustment for capital assets owned by the business-type activities column, but financed by the debt of the governmental activities column. The amount is a reduction of "net investment in capital assets" and an increase in "unrestricted" net position, shown only in the total column. A reconciliation of this adjustment is as follows:

	Governmental Activities	Business-Type Activities	Adjustment	Total
Net investment in capital assets	$ 12,055,514	$ 20,303,244	$ (1,604,432)	$ 30,754,326
Unrestricted	(402,335)	3,088,939	1,604,432	4,291,036

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

Fund Statements

Governmental fund balances are displayed as follows:

a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.

d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Village Board has, by resolution, adopted a financial policy authorizing the Village Manager 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 then first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The Village has a formal minimum fund balance policy. That policy is to maintain the Village's General Fund fund balance as of January 1st of each year to be no less than 10% of that year's adopted General Fund operating budget. The General Fund fund balance at year end was $4,336,580 or approximately 64% of the 2024 General Fund operating budget.

See Note 3 for further information.

Pension

For purposes of measuring the total pension liability and deferred outflows or resources related to pension and pension expense, the Village Stipend Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset);
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions; and
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the 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)

For purposes of measuring the total OPEB liability - Health Insurance, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, the Village OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

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 following:

- Net OPEB Liability;
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Postemployment Benefits; and
- OPEB Expense (Revenue).

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.

Basis for Existing Rates

Water Rates

Current water rates as approved by the PSCW were placed into effect on August 1, 2021.

Sewer Rates

Current sewer rates as approved by the Village Board were placed into effect on January 1, 2013.

Storm Water Rates

Current storm water rates as approved by the Village Board were placed into effect February 1, 2019.

2. Stewardship, Compliance and Accountability

Excess Expenditures and Other Financing Uses Over Budget

Fund	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
Debt Service Fund	$ 1,793,512	$ 1,818,885	$ 25,373
Special Revenue Fund, Inspection	173,682	345,467	171,785

The Village controls expenditures at the fund level. Some individual departments 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 net 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:

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 22,118,748	$ 20,363,617	Custodial credit
LGIP	6,247,094	6,247,094	Credit
Petty cash	480	-	N/A
Total deposits and investments	$ 28,366,322	$ 26,610,711	

Reconciliation to financial statements	
Per statement of net position:	
Unrestricted cash and investments	$ 9,172,101
Per statement of net position, fiduciary fund:	
Tax collection	19,194,221
Total deposits and investments	$ 28,366,322

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 been considered in computing custodial credit risk.

The Village maintains collateral agreements with its banks. At December 31, 2023, the banks had pledged various government securities in the amount of $23,582,906 to secure the Village's deposits.

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.

The Village does not have any deposits 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.

The Village had investments in the external Wisconsin Local Government Investment Pool which is not rated.

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 $12,698 of delinquent personal property taxes and $1,637,241 of lease receivables.

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
Property taxes receivable for subsequent year	$ 7,882,114
Grants received prior to eligibility requirements	684,846
Unearned lease revenue	1,643,192
Total unearned/unavailable revenue for governmental funds	$ 10,210,152
Unearned revenue included in liabilities	$ 684,846
Unearned revenue included in deferred inflows	9,525,306
Total unearned revenue for governmental funds	$ 10,210,152

Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	$ 1,203,921	$ -	$ -	$ 1,203,921
Right of way	4,652,555	-	-	4,652,555
Construction in progress	290,463	89,146	184,183	195,426
Total capital assets not being depreciated / amortized	6,146,939	89,146	184,183	6,051,902
Capital assets being depreciated / amortized:				
Land improvements	1,234,967	3,514,894	-	4,749,861
Buildings	5,212,717	25,057	12,187	5,225,587
Machinery and equipment	5,566,989	392,231	158,762	5,800,458
Streets	7,642,184	226,737	27,562	7,841,359
Bridges	3,199,822	-	-	3,199,822
Software	119,771	-	-	119,771
Total capital assets being depreciated / amortized	22,976,450	4,158,919	198,511	26,936,858
Total capital assets	29,123,389	4,248,065	382,694	32,988,760
Less accumulated depreciation / amortization for:				
Land improvements	(589,349)	(234,550)	-	(823,899)
Buildings	(1,636,179)	(92,176)	12,187	(1,716,168)
Machinery and equipment	(3,175,084)	(289,853)	102,422	(3,362,515)
Streets	(3,028,686)	(174,496)	11,369	(3,191,813)
Bridges	(841,289)	(58,517)	-	(899,806)
Software	(83,761)	(4,637)	-	(88,398)
Total accumulated depreciation / amortization	(9,354,348)	(854,229)	125,978	(10,082,599)
Net capital assets being depreciated / amortized	13,622,102	3,304,690	72,533	16,854,259
Total governmental activities capital assets, net as reported in the statement of net position	$ 19,769,041	$ 3,393,836	$ 256,716	$ 22,906,161

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities	
General government	$ 42,121
Public safety	115,561
Public works	675,407
Culture, education and recreation	21,140
Total governmental activities depreciation / amortization expense	$ 854,229

Village of Fox Point

Notes to Financial Statements
December 31, 2023

Business-Type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Sewer				
Capital assets being depreciated / amortized:				
Collection system	$ 8,373,691	$ 305,564	$ -	$ 8,679,255
Treatment and disposal	50,000	-	-	50,000
General	132,381	-	-	132,381
Software	114,263	-	-	114,263
Total capital assets being depreciated / amortized	8,670,335	305,564	-	8,975,899
Less accumulated depreciation / amortization for:				
Sewer capital assets	(2,605,457)	(101,744)	-	(2,707,201)
Total accumulated depreciation / amortization	(2,605,457)	(101,744)	-	(2,707,201)
Net capital assets being depreciated / amortized	6,064,878	203,820	-	6,268,698
Net sewer capital assets	$ 6,064,878	$ 203,820	$ -	$ 6,268,698

	Beginning Balance	Additions	Deletions	Ending Balance
Water				
Capital assets not being depreciated:				
Land and land rights	$ 26,561	$ -	$ -	$ 26,561
Construction in progress	801,292	1,234,018	721,928	1,313,382
Total capital assets not being depreciated	827,853	1,234,018	721,928	1,339,943
Capital assets being depreciated:				
Source of supply	278,542	-	-	278,542
Pumping	893,832	-	-	893,832
Water treatment	1,964,799	37,580	2,003	2,000,376
Transmission and distribution	13,186,015	987,797	128,665	14,045,147
General	1,125,768	291,611	354	1,417,025
Total capital assets being depreciated	17,448,956	1,316,988	131,022	18,634,922
Total capital assets	18,276,809	2,551,006	852,950	19,974,865
Less accumulated depreciation for:				
Water capital assets	(7,619,731)	(382,269)	131,022	(7,870,978)
Total accumulated depreciation	(7,619,731)	(382,269)	131,022	(7,870,978)
Net capital assets being depreciated	9,829,225	934,719	-	10,763,944
Net water capital assets	$ 10,657,078	$ 2,168,737	$ 721,928	$ 12,103,887

Village of Fox Point

Notes to Financial Statements
December 31, 2023

	Beginning Balance	Additions	Deletions	Ending Balance
Storm Water				
Capital assets not being depreciated:				
Construction in progress	$ -	$ 59,561	$ -	$ 59,561
Total capital assets not being depreciated	-	59,561	-	59,561
Capital assets being depreciated / amortized:				
Storm water system	7,318,477	31,260	-	7,349,737
Software	127,635	-	-	127,635
Equipment	410,163	-	-	410,163
Total capital assets being depreciated / amortized	7,856,275	31,260	-	7,887,535
Total capital assets	7,856,275	90,821	-	7,947,096
Less accumulated depreciation / amortization for:				
Storm water system	(1,633,285)	(302,316)	-	(1,935,601)
Software	(98,799)	(27,344)	-	(126,143)
Equipment	(107,416)	(8,509)	-	(115,925)
Total accumulated depreciation / amortization	(1,839,500)	(338,169)	-	(2,177,669)
Net capital assets being depreciated / amortized	6,016,775	(306,909)	-	5,709,866
Net storm water capital assets	$ 6,016,775	$ (247,348)	$ -	$ 5,769,427
Business-type activities capital assets, net as reported in the statement of net position	$ 22,738,731	$ 2,125,209	$ 721,928	$ 24,142,012

Depreciation / amortization expense was charged to functions as follows:

Business-Type Activities	
Sewer	$ 101,744
Water	369,760
Storm water	338,169
Total business-type activities depreciation / amortization expense	$ 809,673

Depreciation expense is different from additions because of joint metering, salvage cost of removal, internal allocations and cost associated with the disposal of assets.

Interfund Receivables/Payables and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
Water utility	General fund	$ 71,777
Sewer utility	General fund	54,634
Storm water utility	General fund	26,542
Special revenue, recycling fund	General fund	8,724
Total, fund financial statements		161,677
Less fund eliminations		(8,724)
Total internal balances, government-wide statement of net position		$ 152,953

All amounts are due within one year.

The principal purpose of these interfunds are due to delinquent utility bills collected during the tax collection process of the general fund. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
General fund	Water utility	$ 269,558	Payment in lieu of taxes
General fund	Special revenue, inspection fund	175,000	Transfer surplus funds
Debt service fund	Special revenue, pool fund	20,150	Debt service requirements
Special revenue, pool fund	General fund	157,476	Reimbursement for expenditures
Total, fund financial statements		622,184	
Less fund eliminations		(352,626)	
Less capital assets transferred to storm water utility		(37,683)	
Total transfers, government-wide statement of activities		$ 231,875	

Fund Transferred To	Fund Transferred From	Amount
Governmental activities	Business-type activities	$ 269,558
Business-type activities	Governmental activities	(37,683)
Total government-wide financial statements		$ 231,875

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, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	$ 12,197,603	$ 4,835,000	$ 1,542,300	$ 15,490,303	$ 1,658,900
(Discounts)/premiums	371,437	61,359	66,837	365,959	-
Total bonds and notes payable	12,569,040	4,896,359	1,609,137	15,856,262	1,658,900
Other liabilities:					
North Shore Fire Department obligation (NSFD)	368,133	763,876	33,828	1,098,181	17,917
Total OPEB liability, Health Insurance	486,947	-	46,143	440,804	-
Net OPEB liability, Life Insurance	302,008	-	98,598	203,410	-
Total pension liability, single employer plan	188,528	-	15,394	173,134	-
Net pension liability, WRS	-	1,213,092	-	1,213,092	-
Vested compensated absences	814,074	-	1,664	812,410	812,410
Total other liabilities	2,159,690	1,976,968	195,627	3,941,031	830,327
Total governmental activities long-term liabilities	$ 14,728,730	$ 6,873,327	$ 1,804,764	$ 19,797,293	$ 2,489,227
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	$ 3,025,397	$ 1,355,000	$ 487,167	$ 3,893,230	$ 506,100
(Discounts)/premiums:					
Bond discount	2,702	-	1,213	1,489	-
Total bonds and notes payable	3,028,099	1,355,000	488,380	3,894,719	506,100
Other liabilities:					
Net pension liability, WRS	-	121,258	-	121,258	-
Vested compensated absences	127,838	-	6,343	121,495	121,495
Total other liabilities	127,838	121,258	6,343	242,753	121,495
Total business-type activities long-term liabilities	$ 3,155,937	$ 1,476,258	$ 494,723	$ 4,137,472	$ 627,595

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2023, was $79,640,445. Total general obligation debt outstanding at year end was $19,383,533.

General Obligation Debt

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

Governmental Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2023
2012 G.O. Debt	05/02/12	04/01/27	1.00-2.50%	$ 2,500,000	$ 815,000
2015 G.O. Debt	11/03/15	04/01/25	2.00	2,888,050	210,000
2016 G.O. Debt	08/01/16	04/01/26	1.50-1.65	1,901,254	296,254
2016 G.O. Refunding Debt	08/01/16	04/01/32	2.00-2.38	1,949,448	1,259,049
2017 G.O. Debt	08/02/17	04/01/32	1.50-3.0	825,000	360,000
2018 G.O. Debt	07/30/18	04/01/28	2.50-4.00	1,000,000	635,000
2019 G.O. Debt	07/30/19	04/01/29	2.00-4.00	1,615,000	1,255,000
2020 G.O. Debt	08/04/20	04/01/30	1.00-2.00	2,290,000	1,865,000
2021 G.O. Refunding Debt	01/05/21	04/01/26	0.98	427,000	260,000
2021 G.O. Debt	08/02/21	04/01/31	1.05-2.00	2,475,000	2,255,000
2022 G.O. Debt	07/26/22	04/01/32	3.00-4.00	1,525,000	1,445,000
2023 G.O. Debt	04/04/23	04/01/26	4.00	4,350,000	4,350,000
2023 G.O. Debt	08/01/23	04/01/33	4.00	485,000	485,000
Total governmental activities, general obligation debt					$ 15,490,303

Business-Type Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2023
Sewer 2016 G.O. Refunding	08/01/16	04/01/32	2.00-2.38%	$ 20,055	$ 12,855
Water 2016 G.O. Refunding	08/01/16	04/01/32	2.00-2.38	70,496	43,096
Water 2018 G.O. Debt	07/30/18	04/01/28	2.50-4.00	200,000	105,000
Storm Water 2016 G.O. Debt	08/01/16	04/01/26	1.50-1.65	387,279	62,279
Storm Water 2017 G.O. Debt	08/01/17	04/01/32	1.50-3.0	375,000	165,000
Storm Water 2018 G.O. Debt	07/30/18	04/01/28	2.50-4.00	405,000	110,000
Storm Water 2019 G.O. Debt	07/30/19	04/01/29	2.00-4.00	215,000	140,000
Water 2020 G.O. Debt	08/04/20	04/01/30	1.00-2.00	215,000	155,000
Sewer 2021 G.O. Refunding	01/05/21	04/01/26	0.98	349,000	210,000
Storm Water 2021 G.O. Refunding	01/05/21	04/01/26	0.98	230,000	140,000
Water 2021 G.O. Debt	08/02/21	04/01/31	1.05-2.00	700,000	575,000
Water 2022 G.O. Debt	07/26/22	04/01/32	3.00-4.00	560,000	520,000
Storm Water 2022 G.O. Debt	07/26/22	04/01/32	3.00-4.00	325,000	300,000
Water 2023 G.O. Debt	08/01/23	04/01/33	4.00	1,355,000	1,355,000
Total business-type activities, general obligation debt					$ 3,893,230

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt Principal	Governmental Activities General Obligation Debt Interest	Business-Type Activities General Obligation Debt Principal	Business-Type Activities General Obligation Debt Interest
2024	$ 1,658,900	$ 506,521	$ 506,100	$ 119,309
2025	1,654,700	375,086	525,300	96,203
2026	6,028,154	246,318	545,379	81,406
2027	1,547,500	120,197	427,500	67,535
2028	1,273,400	87,555	406,600	54,336
2029-2033	3,327,649	131,200	1,482,351	109,059
Total	$ 15,490,303	$ 1,466,877	$ 3,893,230	$ 527,848

Other Long-Term Obligations

Other long-term obligations at December 31, 2023 consists of the following:

Governmental Activities Other Long-Term Obligations	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2023
NSFD debt obligation	05/01/19	05/01/39	.50-2.00%	$ 60,581	$ 58,121
NSFD debt obligation	01/22/20	05/01/39	2.00	302,909	276,184
NSFD debt obligation	05/23/23	03/01/43	4.00-5.00	763,876	763,876
Total governmental activities other long-term obligations					$ 1,098,181

Debt service requirements to maturity are as follows:

Years	Governmental Activities Other Long-Term Obligations Principal	Governmental Activities Other Long-Term Obligations Interest
2024	$ 17,917	$ 50,967
2025	38,456	40,809
2026	40,204	39,068
2027	41,952	37,243
2028	45,885	35,281
2043-2033	253,023	145,864
2034-2038	300,656	96,138
2039-2043	360,088	36,977
Total	$ 1,098,181	$ 482,347

Other Debt Information

Estimated payments of vested compensated absences, net and total pension liabilities and net and total OPEB liabilities are not included in the debt service requirement schedules. The vested compensated absences, net and total pension liabilities and net and total OPEB liabilities attributable to governmental activities will be liquidated primarily by the general and utility funds.

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The Village believes it is in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

Lease Disclosures

Lessor - Lease Receivables

Governmental Activities **Lease Receivables Description**	**Date of Inception**	**Final Maturity**	**Interest Rates**	**Receivable Balance December 31, 2023**
Telecom Infrastructure T, Inc.	01/01/16	12/31/60	1.25%	$ 1,643,192
Total governmental activities				$ 1,643,192

The Village recognized $4,530 of lease revenue during the fiscal year.

The Village recognized $28,898 of interest revenue during the fiscal year.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2023, includes the following:

Governmental Activities

Net investment in capital assets:	
Land	$ 1,203,921
Construction in progress	195,426
Right-of-way	4,652,555
Other capital assets, net of accumulated depreciation/amortization	16,854,259
Less long-term debt outstanding	(15,490,303)
Plus unspent capital related debt proceeds	2,149,994
Plus noncapital debt proceeds	2,863,481
Plus deferred loss on refunding	25,070
Less deferred gain on refunding	(32,930)
Less unamortized premium on long-term debt	(365,959)
Total net investment in capital assets	$ 12,055,514

Village of Fox Point

Notes to Financial Statements
December 31, 2023

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2023, include the following:

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Funds	Total
Fund Balances					
Nonspendable:					
Prepaid items	$ 85,751	$ -	$ -	$ -	$ 85,751
Delinquent personal property taxes	12,698	-	-	-	12,698
Subtotal	98,449	-	-	-	98,449
Restricted for:					
Debt service	-	619,884	-	-	619,884
Capital projects	-	-	2,960,007	-	2,960,007
Subtotal	-	619,884	2,960,007	-	3,579,891
Committed to:					
Recycling	-	-	-	28,571	28,571
Inspections	-	-	-	106,176	106,176
Subtotal	-	-	-	134,747	134,747
Unassigned:	4,238,131	-	-	-	4,238,131
Total fund balances	$ 4,336,580	$ 619,884	$ 2,960,007	$ 134,747	$ 8,051,218

Business-Type Activities

Net investment in capital assets:	
Land	$ 26,561
Construction in progress	1,372,943
Other capital assets, net of accumulated depreciation/amortization	22,742,508
Less long-term debt outstanding	(3,893,230)
Plus noncapital debt proceeds	55,951
Less unamortized premium on long-term debt	(1,489)
Total net investment in capital assets	$ 20,303,244

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.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

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.

Postretirement Adjustments

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

Year	Core Fund Adjustment %	Variable Fund Adjustment %
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
2021	5.1	13.0
2022	7.4	15.0

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 was 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 $298,256 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2023 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.50 %	6.50 %
Protective with Social Security	6.50	12.00
Protective without Social Security	6.50	16.40

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

At December 31, 2023, the Village reported a liability of $1,334,350 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022 the Village's proportion was 0.02518733%, which was a decrease of 0.00036925% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Village recognized pension expense (revenue) of $643,546.

At December 31, 2023, 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 projected and actual experience	$ 2,125,206	$ 2,792,043
Changes in assumptions	262,388	-
Net differences between projected and actual earnings on pension plan investments	2,266,753	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	17,009	6,128
Employer contributions subsequent to the measurement date	336,030	-
Total	$ 5,007,386	$ 2,798,171

$336,030 reported as deferred outflows of resources 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2024	$ 78,241
2025	388,824
2026	400,092
2027	1,006,028

Actuarial Assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*:	1.7%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% 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 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 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:

Asset Allocation Targets and Expected Returns* as of December 31, 2022

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	48	7.6	5
Public Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund***	115	7.4	4.8
Variable Fund Asset			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1

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

** *New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.5%*

*** *The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used subject to an allowable range of up to 20%.*

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05% (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 G.O. AA Index" as of December 31, 2022. 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 6.8% expected rate of return implies that a dividend of approximately 1.7% 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 6.80%, 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 (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
Village's proportionate share of the net pension liability (asset)	$ 4,428,664	$ 1,334,350	$ (794,272)

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.

At December 31, 2023, the Village reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

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 and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

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, 2023. 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 Water Commission

The Village of Fox Point, City of Glendale and the Village of Whitefish Bay jointly operate the local supply and filtration system, which is called the North Shore Water Commission (NSWC) and provides water supply and filtration. The communities share in the operation proportionately based upon water sold to each participant.

The governing body is made up of citizens from each municipality. Local representatives are appointed by the municipalities. The governing body has authority to adopt its own budget and control the financial affairs of the commission.

Debt is repaid with resources of the utility and is secured by the assets and revenues of NSWC. The transactions of the Commission are not reflected in these financial statements. $271,198 of operating costs represents the Village's share for the North Shore Water Commission which is expected to continue to provide services in the future at similar rates. Financial information of the North Shore Water Commission as of December 31, 2023 is available directly from the NSWC office.

The Village accounts for its share of the operations in the water utility fund. The Village has an equity interest in the NSWC equal to its percentage share of participation. The equity interest is reported in the statement of net position as an asset and the amount of change for the year is reflected on the statement of revenues, expenses and changes in net position.

North Shore Library

The City of Glendale and the Villages of Fox Point, Bayside and River Hills 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 Library 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 the Nicolet School District. The Joint Library Board has the powers to repair, maintain and renew physical assets of 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's share of operations in 2023 was $253,671. The Village believes that the library will continue to provide services in the future at similar rates. The Village does not report an equity interest in the joint venture.

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 Village of Fox Point, Village of Shorewood, Village of Brown Deer, Village of River Hills, Village of Whitefish Bay, Village of Bayside and City of Glendale. The North Shore Fire Department furnishes fire and emergency medical services. The North Shore Fire Department (NSFD) is operated by a Board of Directors consisting of seven members which includes the Mayor or Village President of each participating municipality. The affirmative vote of a majority of the members of the Board of Directors is required on most matters.

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

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 fiscal agent for the North Shore Fire Department is the Village of Brown Deer. The Village's share of operations in 2023 was $1,244,917. The Village does not report an equity interest in this joint venture.

Dispatch Services

The Village of Fox Point, River Hills and Bayside jointly operate a dispatch service center 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. During 2023, the Village's share of operations was $313,023. The Village does not report an equity interest in this joint venture.

Other Postemployment Benefits

General Information about the OPEB Plan

Plan Description

The Village administers a single-employer defined benefit healthcare plan. The plan provides for eligible retirees and their spouses through the Village's healthcare plan which covers both active and retired members. Benefit provisions are established through personnel policy guidelines and collective bargaining agreements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The Village makes the same monthly health insurance contribution on behalf of the retiree as it makes on behalf of all other active employees. The Village contributes 25% of the current year premiums until Medicare is available. Plan members receiving benefits contribute 75% of their premium costs.

Employees Covered by Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	10
Active plan members	40
Total	50

Total OPEB Liability

The Village's total OPEB liability of $440,804 was measured as of December 31, 2021, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Discount rate	4.25%
Healthcare cost trend rates	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50% and level thereafter

The discount rate was based on S&P Municipal Bond 20 Year High Grade Index.

Mortality rates were based on the 2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study 2018-2020.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at December 31, 2022	$ 486,947
Changes for the year:	
Service cost	33,703
Interest	10,886
Changes in assumptions or other inputs	(50,765)
Benefit payments	(39,967)
Net changes	(46,143)
Balances at December 31, 2023	$ 440,804

Changes of assumptions and other inputs reflect a change in the discount rate from 2.25% in 2021 to 4.25% in 2022.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Village, as well as what the Village's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.25%) or 1-percentage-point higher (5.25%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Total OPEB liability	$ 465,609	$ 440,804	$ 417,257

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Village, as well as what the Village's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.0% decreasing to 3.5%) or 1-percentage-point higher (8.0% decreasing to 5.5%) than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	$ 436,908	$ 440,804	$ 444,022

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2023, the Village recognized OPEB expense of $6,784. At December 31, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 26,635	$ -
Changes of assumptions or other inputs	46,820	74,282
Total	$ 73,455	$ 74,282

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

Years Ending December 31:	Amount
2024	$ 2,162
2025	2,162
2026	2,162
2027	2,162
2028	2,162
Thereafter	(11,637)
Total	$ (827)

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 postemployment 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 the link above.

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 postretirement 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 member 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, 2023 are:

Coverage Type	Employer Contribution
50% Postretirement Coverage	40% of member contribution
25% Postretirement Coverage	20% of member 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:

Life Insurance Member Contribution Rates *for the Plan Year

Attained Age	Basic	Supplemental
Under 30	$0.05	$0.05
30-34	0.06	0.06
35-39	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 $1,071 in contributions from the employer.

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

At December 31, 2023, the Village reported a liability of $203,410 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2022 rolled forward to December 31, 2022. 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, 2022, the Village's proportion was 0.05339100%, which was an increase of 0.00229300% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Village recognized OPEB expense (revenue) of $17,330.

At December 31, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 19,907
Net differences between projected and actual earnings on plan investments	3,817	-
Changes in actuarial assumptions	73,081	120,068
Changes in proportion and differences between employer contributions and proportionate share of contributions	18,195	23,118
Employer contributions subsequent to the measurement date	1,097	-
Total	$ 96,190	$ 163,093

$1,097 reported as deferred outflows of resources 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 (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2024	$ (6,088)
2025	(8,072)
2026	(4,728)
2027	(14,842)
2028	(17,327)
Thereafter	(16,943)

Actuarial Assumptions

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

Actuarial Valuation Date:	January 1, 2022
Measurement Date of Net OPEB Liability (Asset)	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020. Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*	3.72%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.76%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.10% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

*Based on the Bond Buyers G.O. index

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total OPEB Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2022 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.

State OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2022

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	50.00 %	2.45 %
U.S. Mortgages	Bloomberg U.S. MBS	50.00	2.83
Inflation			2.30
Long-Term Expected Rate of Return			4.25

The long-term expected rate of return remained unchanged from the prior year at 4.25%. 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. The expected inflation rate remained unchanged from the prior year at 2.30%.

Single Discount Rate

A single discount rate of 3.76% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.17% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. 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 (Asset) to Changes in the Discount Rate

The following presents the Village's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.76%, as well as what the Village's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.76%) or 1-percentage-point higher (4.76%) than the current rate:

	1% Decrease to Discount Rate (2.76%)	Current Discount Rate (3.76%)	1% Increase to Discount Rate (4.76%)
Village's proportionate share of the net OPEB liability (asset)	$ 277,329	$ 203,410	$ 146,761

Single-Employer Defined Benefit Pension Plan

Plan Description

The Village reports a single-employer defined benefit pension plan (the Stipend Plan). Management of the Stipend Plan is vest in the Village Board. No assets have been accumulated in a trust for the payment of these benefits. The plan is administered by the Village and provides active public safety employees that retire on or after January 1, 2002 with a monthly cash benefit ranging from $200 to $375 per month. Benefit provisions are established through agreements approved by the Village Board.

At December 31, 2023, the District plan's membership consisted of:

Retirees and beneficiaries	1
Active members	10
Total	11

The District paid $6,571 for pension benefits as they came due during the reporting period. The District is funding these benefits on a pay-as-you-go basis.

Changes in Total Pension Liability

The District's change in total pension liability for the fiscal year ended December 31, 2023 was as follows:

	Total Pension Liability
Beginning of Year Balance	$ 188,528
Service cost	9,014
Interest on total pension liability	4,269
Changes in assumptions or other inputs	(22,106)
Benefit payments	(6,571)
End of Year Balance	$ 173,134

Assumptions

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

Measurement Date:	December 31, 2022
Actuarial Valuation Date:	December 31, 2021
Inflation:	2.50%
Salary Changes:	5.8% down to 0.2% in 30 years; includes merit increases plus inflation
Discount Rate:	4.25%

The discount rate was based on S&P Municipal Bond 20 Year High Grade Index.

Mortality rates were based on the 2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study 2018-2020.

Sensitivity of the Total Pension Liability to Changes in the Discount Rate

The following is a sensitivity analysis of the total pension liability to changes in the discount rate. The table below presents the pension liability of the District calculated using the current discount rate of 4.25% as well as what the total pension liability would be if it were to be calculated using a discount rate that is 1-percentage-point lower (3.25%) or 1-percentage-point higher (5.25%) that the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	$ 183,896	$ 173,134	$ 162,977

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended December 31, 2023, the Village recognized pension expense of $5,091.

At December 31, 2023 the Village reported deferred outflows of resources related to pensions from the following source:

	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 12,617	$ 6,095
Changes in assumptions	18,214	22,933
Employer contributions subsequent to the measurement date	9,207	-
Total	$ 40,038	$ 29,028

$9,207 reported as deferred outflows related to pension resulting from the Stipend Plan's contributions subsequent to the measurement date will be recognized as a reduction of the total pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2024	$ 1,015
2025	1,015
2026	1,015
2027	1,015
2028	1,015
Thereafter	(3,272)

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

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

REQUIRED SUPPLEMENTARY INFORMATION

Village of Fox Point

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Taxes	$ 5,773,653	$ 5,776,585	$ 2,932
Intergovernmental	834,025	866,037	32,012
Licenses and permits	125,250	130,522	5,272
Fines, forfeitures and penalties	100,000	68,469	(31,531)
Public charges for services	49,056	25,692	(23,364)
Intergovernmental charges for services	110,000	111,226	1,226
Investment income	55,000	200,314	145,314
Miscellaneous revenues	46,650	258,323	211,673
Total revenues	7,093,634	7,437,168	343,534
Expenditures			
Current:			
General government	1,127,047	1,212,373	(85,326)
Public safety	4,176,894	4,050,526	126,368
Public works	1,630,457	1,621,015	9,442
Health and human services	57,489	57,500	(11)
Culture, recreation and education	279,747	278,984	763
Conservation and development	53,000	59,540	(6,540)
Total expenditures	7,324,634	7,279,938	44,696
Excess (deficiency) of revenues over (under) expenditures	(231,000)	157,230	388,230
Other Financing Sources (Uses)			
Transfers in	405,000	444,558	39,558
Transfers out	(174,608)	(157,476)	17,132
Proceeds from sale of capital assets	1,000	2,000	1,000
Total other financing sources (uses)	231,392	289,082	57,690
Net change in fund balance	$ 392	446,312	$ 445,920
Fund Balance, Beginning		3,890,268	
Fund Balance, Ending		$ 4,336,580	

See notes to required supplementary information

Village of Fox Point

Schedule of Proportionate Share of the Net Pension Liability (Asset) -
Wisconsin Retirement System
Year Ended December 31, 2023

WRS Fiscal Year End	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/14	0.02766856%	$ (679,616)	$ 3,210,928	21.17%	102.74%
12/31/15	0.02724353%	442,702	3,268,645	13.54%	98.20%
12/31/16	0.02669150%	220,002	3,236,140	6.80%	99.12%
12/31/17	0.02708612%	(804,219)	3,396,748	23.68%	102.93%
12/31/18	0.02730611%	971,465	3,406,954	28.51%	96.45%
12/31/19	0.02738158%	(882,907)	3,403,013	25.94%	102.96%
12/31/20	0.02645525%	(1,651,637)	3,132,860	52.72%	105.26%
12/31/21	0.02555658%	(2,059,907)	3,181,408	64.75%	106.02%
12/31/22	0.02518733%	1,334,350	3,278,971	40.69%	95.72%

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2023

Village Fiscal Year End	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	$ 277,668	$ 277,668	$ -	$ 3,268,645	8.49%
12/31/16	233,362	233,362	-	3,236,140	7.21%
12/31/17	268,350	268,350	-	3,396,748	7.90%
12/31/18	272,687	272,687	-	3,406,954	8.00%
12/31/19	265,308	265,308	-	3,403,013	7.80%
12/31/20	294,488	294,488	-	3,132,860	9.40%
12/31/21	292,303	292,303	-	3,181,408	9.19%
12/31/22	299,492	299,492	-	3,278,972	9.13%
12/31/23	336,030	336,030	-	3,419,581	9.83%

See notes to required supplementary information

Village of Fox Point

Schedule of Changes in the Total Pension Liability and Related Ratios -
Supplemental Pension (Stipend) Plan
Year Ended December 31, 2023

	2023	2022	2021	2020	2019	2018
Total Pension Liability						
Service cost	$ 9,014	$ 8,958	$ 8,008	$ 6,323	$ 6,683	$ 6,683
Interest	4,269	4,293	4,919	5,305	4,635	4,432
Difference between expected and actual experience	-	-	-	19,829	-	125,761
Changes in assumptions	(22,106)	(7,619)	6,155	21,587	(4,723)	-
Benefit payments	(6,571)	(6,814)	(8,502)	(6,777)	(5,634)	(4,974)
Net change in total pension liability	(15,394)	(1,182)	10,580	46,267	961	131,902
Total Pension Liability, Beginning	188,528	189,710	179,130	132,863	131,902	-
Total Pension Liability, Ending	$ 173,134	$ 188,528	$ 189,710	$ 179,130	$ 132,863	$ 131,902
Covered-Employee Payroll	$ 831,546	$ 831,546	$ 885,477	$ 885,477	$ 774,235	$ 774,235
Total pension liability as a percentage of covered payroll	20.82%	22.67%	21.42%	20.23%	17.16%	17.04%

See notes to required supplementary information

Village of Fox Point

Schedule of Changes in the Total OPEB Liability and Related Ratios -
Health Insurance
Year Ended December 31, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	$ 33,703	$ 33,559	$ 30,481	$ 18,705	$ 19,418	$ 19,418
Interest	10,886	11,291	14,286	18,264	16,656	16,876
Difference between expected and actual experience	-	23,756	-	12,719	-	486,994
Changes in assumptions	(50,765)	(28,806)	13,311	62,506	(11,100)	-
Benefit payments	(39,967)	(75,802)	(78,754)	(31,622)	(56,174)	(29,035)
Net change in total OPEB liability	(46,143)	(36,002)	(20,676)	80,572	(31,200)	494,253
Total OPEB Liability, Beginning	486,947	522,949	543,625	463,053	494,253	-
Total OPEB Liability, Ending	$ 440,804	$ 486,947	$ 522,949	$ 543,625	$ 463,053	$ 494,253
Covered-Employee Payroll	$ 3,057,144	$ 3,057,144	$ 2,985,665	$ 2,985,665	$ 2,784,095	$ 2,784,095
Total OPEB liability as a percentage of covered-employee payroll	14.42%	15.93%	17.52%	18.21%	16.63%	17.75%

See notes to required supplementary information

Village of Fox Point

Schedule of Proportionate Share of the Net OPEB Liability -
Local Retiree Life Insurance Fund (LRLIF)
Year Ended December 31, 2023

Plan Fiscal Year End	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/17	0.06120200%	$ 184,131	$ 2,573,719	7.15%	44.81%
12/31/18	0.05947700%	153,471	2,879,000	5.33%	48.69%
12/31/19	0.06052900%	257,744	2,847,000	9.05%	37.58%
12/31/20	0.04896200%	269,326	2,720,000	9.90%	31.36%
12/31/21	0.05109800%	302,008	2,832,000	10.66%	29.57%
12/31/22	0.05339100%	203,410	2,912,000	6.99%	38.81%

Schedule of Employer Contributions - Local Retiree Life Insurance Fund (LRLIF)
Year Ended December 31, 2023

Village Fiscal Year End	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/18	$ 1,162	$ 1,162	$ -	$ 2,573,719	0.05%
12/31/19	1,145	1,145	-	2,879,000	0.04%
12/31/20	965	965	-	2,847,000	0.03%
12/31/21	1,024	1,024	-	2,720,000	0.04%
12/31/22	1,084	1,084	-	2,832,000	0.04%
12/31/23	1,097	1,097	-	2,912,000	0.04%

See notes to required supplementary information

Village of Fox Point

Notes to Required Supplementary Information
Year Ended December 31, 2023

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 include any amendments made. 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 department 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. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

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. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

Health Insurance Plan

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 benefits terms for the village.

Changes in assumptions. There were no changes in assumptions except that the inflation rate changed from 2.00% to 2.50% and the discount rate changed from 2.25% to 4.25%.

Supplemental Pension (Stipend) Plan

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.

Accumulation of assets: No assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 73.

Changes in benefit terms: There were no changes of benefit terms.

Changes in assumptions: There were no changes in assumptions except that the inflation rate changed from 2.00% to 2.50% and the discount rate changed from 2.25% to 4.25%.

SUPPLEMENTARY INFORMATION

Village of Fox Point

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance With Final Budget
Taxes			
General property taxes	$ 5,714,653	$ 5,714,653	$ -
Payment in lieu of taxes	24,000	24,489	489
Interest and penalties on taxes	35,000	37,443	2,443
Total taxes	5,773,653	5,776,585	2,932
Intergovernmental			
Federal grants	6,000	6,600	600
State shared revenues	89,966	95,574	5,608
Spending restraint	71,440	71,440	-
Fire insurance tax from state	39,826	42,636	2,810
State aid, streets	566,142	566,212	70
State aid, exempt computer aid	28,151	36,905	8,754
Other State grants	32,500	46,670	14,170
Total intergovernmental	834,025	866,037	32,012
Licenses and Permits			
Beverage licenses	6,100	7,481	1,381
Bicycle licenses	50	50	-
Pet licenses	1,000	1,943	943
Cable TV franchise fee	83,600	73,540	(10,060)
Other permits	34,500	47,508	13,008
Total licenses and permits	125,250	130,522	5,272
Fines, Forfeitures and Penalties			
Court penalties and costs	100,000	68,469	(31,531)
Public Charges for Services			
Miscellaneous service revenues	35,556	9,330	(26,226)
Job orders	11,700	11,787	87
Pavilion rental	1,600	4,370	2,770
Fingerprint fee	200	180	(20)
Administrative warrant fee	-	25	25
Total public charges for services	49,056	25,692	(23,364)
Intergovernmental Charges for Services			
Utility equipment rental	110,000	111,226	1,226
Investment Income			
Investment income	55,000	200,314	145,314

Village of Fox Point

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance With Final Budget
Miscellaneous Revenues			
Insurance recoveries	$ 15,000	$ 7,329	$ (7,671)
Miscellaneous revenues	31,650	250,994	219,344
Total miscellaneous revenues	46,650	258,323	211,673
Other Financing Sources			
Transfer in	405,000	444,558	39,558
Proceeds from sale of capital assets	1,000	2,000	1,000
Total other financing sources	406,000	446,558	40,558
Total revenues and other financing sources	$ 7,499,634	$ 7,883,726	$ 384,092

Village of Fox Point

Schedule of Expenditures and Other Financing Uses - Budget and Actual -
General Fund
Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance With Final Budget
General Government			
Board	$ 6,550	$ 10,876	$ (4,326)
Manager	183,315	188,058	(4,743)
Clerk	180,435	178,623	1,812
Treasurer/financial manager	93,775	92,971	804
Elections	14,782	13,501	1,281
Assessor	44,000	46,239	(2,239)
Legal	72,000	117,539	(45,539)
Judicial	60,985	60,902	83
Municipal court	27,500	23,224	4,276
General buildings and plant	170,467	193,760	(23,293)
Insurance	178,879	285,305	(106,426)
Other general government	4,100	1,375	2,725
Contingency	90,259	-	90,259
Total general government	1,127,047	1,212,373	(85,326)
Public Safety			
Police	2,876,445	2,736,850	139,595
Fire	1,242,107	1,244,917	(2,810)
Other public safety and joint charges	57,542	68,359	(10,817)
Protective inspection	800	400	400
Total public safety	4,176,894	4,050,526	126,368
Public Works			
Village engineer	125,657	132,388	(6,731)
Machinery and equipment	178,000	169,593	8,407
Building and grounds	1,062,590	1,045,869	16,721
DPW fringe benefits	11,060	8,855	2,205
Storm sewer maintenance	850	578	272
Highway and streets	62,700	63,210	(510)
Snow/ice removal	81,000	74,421	6,579
Sanitation	93,000	110,853	(17,853)
Traffic control	14,000	14,388	(388)
Job orders	1,600	860	740
Total public works	1,630,457	1,621,015	9,442
Health and Human Services			
Health department and welfare	57,489	57,500	(11)
Culture, Recreation and Education			
Library	249,947	253,671	(3,724)
Skating rink/shelter	17,550	12,303	5,247
Parks and recreation	6,250	6,091	159
Culture and recreation	6,000	6,919	(919)
Total	279,747	278,984	763
Conservation and Development			
Forestry	53,000	59,540	(6,540)
Other Financing Uses			
Transfers out	174,608	157,476	17,132
Total expenditures and other financing uses	$ 7,499,242	$ 7,437,414	$ 61,828

Village of Fox Point

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2023

	Special Revenue Funds			
	Recycling	Pool	Inspection	Total Nonmajor Governmental Funds
Assets				
Cash and investments	$ 2,561	$ 4,376	$ 146,496	$ 153,433
Receivables:				
Accounts	41,444	-	-	41,444
Due from other funds	8,724	-	-	8,724
Total assets	$ 52,729	$ 4,376	$ 146,496	$ 203,601
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 24,001	$ -	$ 35,231	$ 59,232
Accrued liabilities	157	4,376	5,089	9,622
Total liabilities	24,158	4,376	40,320	68,854
Fund Balances				
Committed	28,571	-	106,176	134,747
Total fund balances	28,571	-	106,176	134,747
Total liabilities and fund balances	$ 52,729	$ 4,376	$ 146,496	$ 203,601

Village of Fox Point

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2023

	Special Revenue Funds			
	Recycling	Pool	Inspection	Total Nonmajor Governmental Funds
Revenues				
Intergovernmental	$ 58,540	$ -	$ -	$ 58,540
Licenses and permits	-	-	291,355	291,355
Public charges for services	189,765	34	-	189,799
Total revenues	248,305	34	291,355	539,694
Expenditures				
Current:				
Public safety	-	-	170,467	170,467
Public works	170,691	541	-	171,232
Culture, recreation and education	-	127,163	-	127,163
Capital outlay	-	9,656	-	9,656
Total expenditures	170,691	137,360	170,467	478,518
Excess (deficiency) of revenues over expenditures	77,614	(137,326)	120,888	61,176
Other Financing Sources (Uses)				
Transfers in	-	157,476	-	157,476
Transfer out	-	(20,150)	(175,000)	(195,150)
Total other financing sources (uses)	-	137,326	(175,000)	(37,674)
Net change in fund balances	77,614	-	(54,112)	23,502
Fund Balances (Deficit), Beginning	(49,043)	-	160,288	111,245
Fund Balances, Ending	$ 28,571	$ -	$ 106,176	$ 134,747

Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards*

Independent Auditors' Report

To the Village Board of
Village of Fox Point

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Fox Point (the Village), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated May 31, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

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 a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-001 and 2023-002, that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Village's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Village's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Milwaukee, Wisconsin
May 31, 2024

Financial Statement Findings Required to Be Reported in Accordance With *Government Auditing Standards*

Finding 2023-001: Internal Control Over Financial Reporting

Repeat Finding of 2022-001

Criteria: A system of internal control should be in place that provides reasonable assurance that year-end financial statements are complete and accurate.

Condition: There is a lack of controls over the year-end financial reporting process. We, as your auditors, prepared the Village's financial statements. In addition, a material misstatement in the general ledger was identified during the audit.

Cause: The Village has chosen to have the auditors prepare its annual financial statements.

Effect: The annual financial statements are not available to the Village until they are completed by the auditors.

Recommendation: Many small governments operate with only enough staff to process monthly transactions and reports and rely on outside consultants to handle year-end financial reporting. Management and the Village Board should continue to make a reasonable effort to be knowledgeable about the Village's financial condition and financial reporting requirements.

Management's Response: Although some segregation of duties issues exist due to the limited number of personnel, management believes that certain controls are in place to mitigate these issues, such as the review of bank reconciliations, payroll reports and journal entries by the administrator, other members of management who possess the skills, knowledge and experience related to these processes to identify and correct errors.

Finding 2023-002: Segregation of Duties

Repeat Finding of 2022-002

Criteria: Management is responsible for establishing and maintaining effective internal control over financial reporting, the selection and application of accounting principles and the safeguarding of assets. Proper segregation of duties provides a system of checks and balances on the accounting system and reduces the risk of errors and irregularities, both intentional and unintentional.

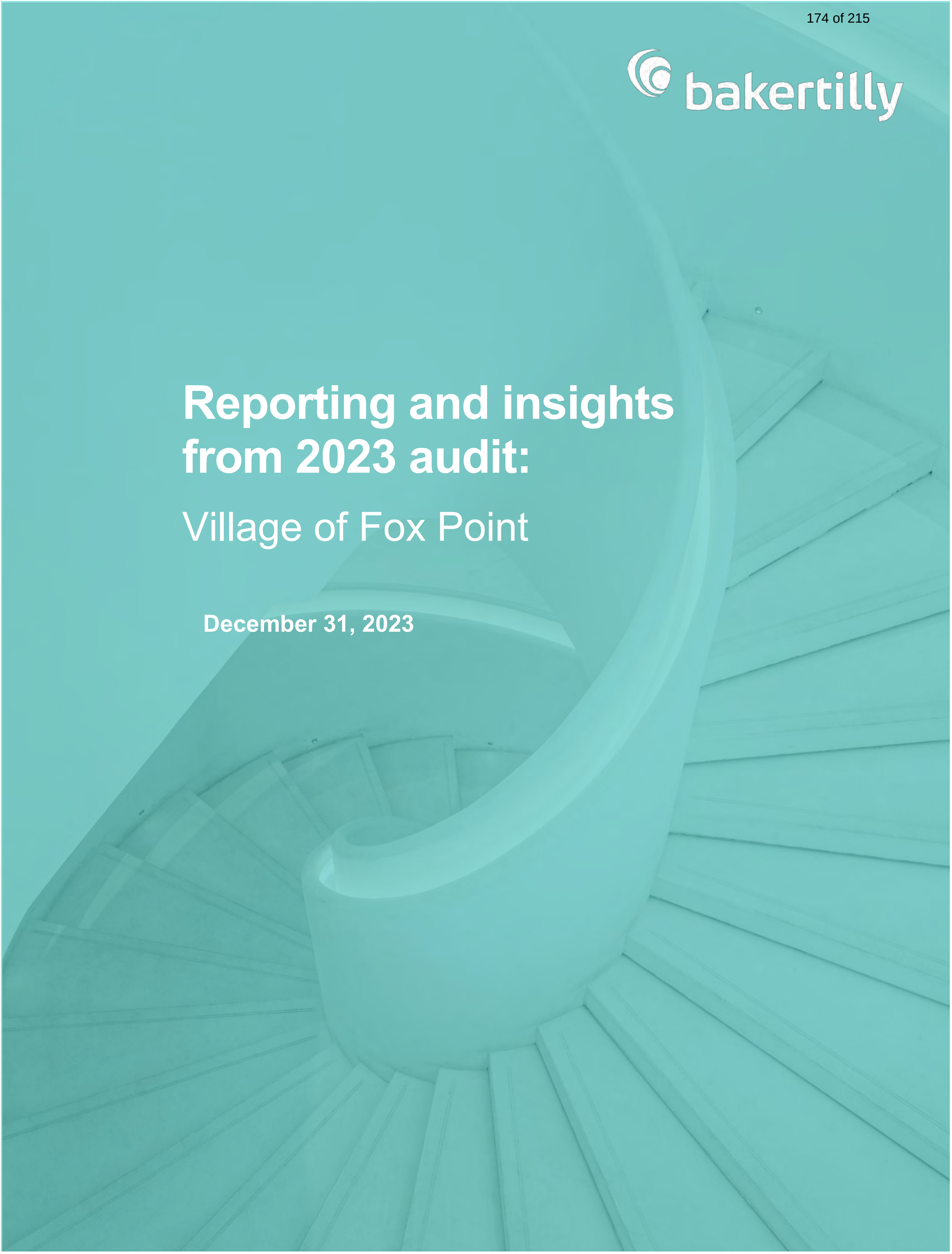
Condition: The size of the Village’s office staff precludes an adequate segregation of accounting and reporting functions necessary to ensure an adequate internal control system. The Village primarily operates its accounting and reporting functions with one individual.

Cause: The Village has not assigned duties to have appropriate controls in place.

Effect: Errors or irregularities could occur and go unnoticed for an extended time.

Recommendation: Continued monitoring and supervision of the accounting and reporting functions by management and the elected body. Monthly reporting of actual results, both revenues and expenditures, to budget.

Management's Response: Although management does not prepare the financial statements, draft copies of the report is reviewed and approved prior to its issuance by management. This review includes verifying amounts to the general ledger and other documentation such as grant agreements, debt documents, etc. Management does attend annual training sessions which include content relating to current financial reporting requirements and new accounting standards. Currently, management has not implemented controls to evaluate and determine whether the financial statements conform to the requirements of accounting principles generally accepted in the United States of America. As such, management will continue to rely on the auditors to assist in preparing the Village’s financial statements.



bakertilly

Reporting and insights from 2023 audit:

Village of Fox Point

December 31, 2023

Executive summary

May 31, 2024

To the Village Board
Village of Fox Point

We have completed our audit of the financial statements of the Village of Fox Point (the Village) for the year ended December 31, 2023, and have issued our report thereon dated May 31, 2024. 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 Fox Point 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 M. Unger

Wendi M. 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
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards.*
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal and major state programs to design tests of both controls and compliance with identified requirements.
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and *State Single Audit Guidelines* about the entity's compliance with requirements described in the *OMB Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of its major federal and state programs.
- 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 of 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

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
- Implementation of new accounting and auditing standards

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

Key areas of focus and significant findings

Significant risks of material misstatement

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

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

Other 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 and OPEB liabilities	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

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

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

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

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

- **Inadequate segregation of duties**

  A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to your government's assets or accounting records, and to achieve a higher likelihood that errors or irregularities in your accounting processes would be discovered by your staff in a timely manner.

  At this time, due to staffing and financial limitations, the proper internal controls are not in place to achieve adequate segregation of duties. As a result, errors, irregularities or fraud could occur as part of the financial reporting process that may not be discovered by someone in your organization. Therefore, we are reporting a material weakness related to the internal control environment.

- **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.

  <u>Controls over utility billing</u>
  - Persons involved in the cash receipting process should be independent of other billing duties.
  - The reconciliation of the detailed listing of receivables in the billing system and the receivable balance in the general ledger should be reviewed by someone independent of the utility billing and cash receipting processes.

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.

- **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.

Other comments and recommendations

- **Departmental Controls**

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

  In some cases, the primary system of accounting procedures and controls of the Village are supported by smaller systems which are decentralized, and reside within a department or location. In many cases, those systems are as simple as handling cash collections and remitting those collections to the Administrative Services Department.

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

  As auditors, we are required to communicate with you on a variety of topics. Since there is now more emphasis on internal controls and management's responsibilities, we believe it is appropriate to make sure that you are informed about the lack of segregation of duties that may occur at departments or locations that handle cash. Departments in your Village that fit this situation may include the following:

  Pool
  Police department

  As you might expect, similar situations are common in most governments.

  As auditors, we are required to focus on the financial statements at a highly summarized level and our audit procedures support our opinion on those financial statements. Departments or locations that handle relatively smaller amounts of money are not the primary focus of our audit. Yet, because of the lack of segregation of duties, the opportunity for loss is higher there than in centralized functions that have more controls.

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

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

Status of Prior Year Comments and Recommendations

1. Controls over Information Technology – This point is still valid.
2. Identity Theft Prevention Program – This point is still valid.
3. Access to Server Room – This point is still valid.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2023. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
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 liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Total pension 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
Total/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 later in the report 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.

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.

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 attachments include 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.

We will issue a separate document which contains the results of our audit procedures to comply with the Uniform Guidance and *State Single Audit Guidelines.*

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 of the financial statements, 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.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports
- Utility rate consulting
- Civic Systems Software
- Auditee section of the data collection form completion
- Schedule of federal and state awards preparation

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.

Management representation letter

VILLAGE OF FOX POINT

MILWAUKEE COUNTY

WISCONSIN

VILLAGE HALL
7200 N. SANTA MONICA BLVD.
FOX POINT WI 53217-3505
414-351-8900
FAX 414-351-8909

May 31, 2024

Baker Tilly US, LLP
790 N Water St
Suite 2000
Milwaukee, Wisconsin 53202

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Fox Point as of December 31, 2023 and for the year then ended for the purpose of expressing opinions 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 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 (GAAP). 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 dated , including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

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, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.

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 or in the schedule of findings and questioned costs.

7) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.

8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.

9) We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with accounting principles generally accepted in the United States of America, or which would affect federal or state award programs,and we have not consulted a lawyer concerning litigation, claims, or assessments.

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 and all audit or relevant monitoring reports, if any, received from funding sources.

   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, including side agreements, 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) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.

21) The Village has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

22) 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.

23) 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.

24) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and 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) SEFSA preparation

d) Compiled regulatory reports

e) Civic Systems software

f) Utility rate consulting

g) Preparation of auditee sections of the data collection form

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

25) The Village of Fox Point 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.

26) The Village of Fox Point has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

27) 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.

28) The financial statements properly classify all funds and activities.

29) 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.

30) 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.

31) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

32) 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.

33) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

34) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

35) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

36) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.

37) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

38) Tax-exempt bonds issued have retained their tax-exempt status.

39) We have appropriately disclosed the Village of Fox Point'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.

40) 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.

41) 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.

42) We assume responsibility for, and agree with, the findings of specialists in evaluating the pension and other post employment benefits 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.

43) 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.

44) We have evaluted implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and have determined that this standard is not material to the financial statements.

45) 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 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 auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.

46) With respect to federal and state award programs:

a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *State Single Audit Guidelines,* including requirements relating to preparation of the schedule of expenditures of federal and state awards (SEFSA).

b) We acknowledge our responsibility for preparing and presenting the SEFSA and related disclosures in accordance with the requirements of the Uniform Guidance and the State Single Audit Guidelines, and we believe the SEFSA, including its form and content, is fairly presented in accordance with the Uniform Guidance and the *State Single Audit Guidelines.* The methods of measurement and presentation of the SEFSA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFSA.

c) If the SEFSA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFSA no later than the date we issue the SEFSA and the auditors' report thereon.

d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the *State Single Audit Guidelines* and included in the SEFSA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal and state program.

f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are administering our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.

u) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Sincerely,

Village of Fox Point

Signed:____________________________

Mr. Scott Botcher, Village Manager

Signed:____________________________

Ms. Mary Carthell, Financial Manager

Client service team

Wendi M. Unger, CPA

Partner

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United States

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Accounting changes relevant to the Village of Fox Point

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
100	Accounting Changes and Error Corrections	✔	12/31/24
101	Compensated Absences	✔	12/31/24

Further information on upcoming GASB pronouncements.

Revised guidance for accounting changes and error corrections

GASB Statement No. 100, *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62*, seeks to provide more understandable, reliable, relevant, consistent and comparable information for making decisions and assessing accountability.

The standard establishes the following categories:

1. Accounting changes, which is comprised of:
   a. Changes in accounting principles – result from a change from one generally accepted accounting principle to another that is justified on the basis that the newly adopted principle is preferable to the previously applied principle, or the implementation of a new pronouncement.
   b. Changes in accounting estimates – occur when inputs change due to a change in circumstances, new information, or more experience. Note that the focus is on changes to the inputs used; a change in the value of an input such as an annual inflation update does not require disclosure under this standard.
   c. Changes to or within the financial reporting entity – result from the addition or removal of a fund that results from the movement of continuing operations (such as moving sanitation operation from the general fund to its own separate fund), a change in a fund's presentation as major or nonmajor, the addition or removal of a component unit (with certain exceptions), or a change in a component unit's presentation as blended or discretely presented.
2. Error corrections – result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time of the financial statements were issued (i.e., facts that could reasonably be expected to have been obtained and considered at that time).

A summary of the reporting impact of each category is as follows:

	Accounting changes			
Reporting considerations	**Change in accounting principle**	**Change in estimate**	**Change to the financial reporting entity**	**Correction of an error**
Basic financial statement schedules:	Restate earliest period presented	Report prospectively	Adjust current year beginning balances	Restate earliest period presented
Required supplementary information & supplementary information:	Should match the financial statement presentation noted above; no adjustments to earlier periods needed			Restate all periods impacted
Additional disclosures?	Yes	Yes	Yes	Yes

The Village should become familiar with the new guidance in advance of the implementation effective date.

Updated accounting and reporting for compensated absences

The Governmental Accounting Standards Board (GASB) issued its Statement No. 101, *Compensated Absences*, in June 2022. The objective of GASB 101 is to update the recognition and measurement guidance for compensated absences for state & local government employers. It supersedes GASB No. 16, *Accounting for Compensated Absences*, issued in 1992, as well as earlier guidance, and addresses changes resulting from the types of leave now being offered. GASB 101 is effective for fiscal years beginning after December 15, 2023 (i.e., December 31, 2024, and June 30, 2025 year-end reporting entities).

GASB 101 more appropriately reflects a liability *when* a government incurs an obligation for compensated absences, and will improve comparability of reporting between governments that offer different types of leave. It requires that liabilities be recognized for (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled-up via non-cash means. Compensated absences is defined as leave for which employees may receive one or more of the following:

- Cash payments when the leave is used for time off;
- Other cash payments, such as payment for unused leave upon termination of employment, or;
- Noncash settlements, such as conversion to defined benefit postemployment benefits.

Examples of compensated absences provided in GASB 101 include vacation, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave, and certain types of sabbatical leave. Payment or settlement of compensated absences could occur during employment, or upon termination of employment. GASB 101 does not apply to benefits that are within the scope of GASB 47, *Accounting for Termination Benefits*.

GASB 101 requires that a liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered;
- The leave accumulates, and;
- The leave is "more likely than not" (i.e., likelihood of more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means (101 provides factors to assess this criteria). (This differs from GASB 16, which required payment to be "probable" to be recognized).

Under GASB 101, governments will now need to accrue for time that has accumulated and is likely to be used, even if the employee is not eligible for a payout upon termination. This was not a requirement under GASB 16, and thus may result in a higher compensated absence liability.

GASB 101 requires liabilities for compensated absences to be recognized in financial statements prepared using the economic resources measurement focus equal to the amount of leave that has not yet been used and leave that has been used but not yet paid or settled. GASB 101 did not change the report for financial statements prepared using the current financial resources measurement focus (i.e., governmental funds).

Other changes in financial statement disclosures include the change in compensated absences liability can now be disclosed as a net change, rather than gross increases/decreases in the liability. Also, governments are no longer required to disclose which fund has typically liquidated the liability.

We recommend that governments begin to review the guidance contained in GASB 101 within the context of your existing compensated absences policies and accounting practices, in order to be better informed in terms of the information that you will need for this implementation.

Material corrected misstatements

Description	Opinion unit	Amount
To allocate interest from general fund to other funds	Multiple opinion units	$ 633,662
To remove revenue and move to deferred related to school tax credit error in taxes	General fund	2,816,081
To record tax revenue and expenditures for collections of 2022 tax roll in 2023	Tax Collection fund and aggregate remaining funds	22,525,579
To record current year WRS activity	Multiple opinion units	301,941
To move Beach Drive Shoreline project retainage to correct expense account	Capital Project fund	89,899
To record current year sewer capital asset activity	Sewer fund	407,308
To record contributed capital in storm water fund	Storm Water fund	37,683
To remove duplicated accounts payable	Capital Project fund	159,700
To record current year storm water capital asset activity	Storm Water fund	391,307
To record North Shore Water Commission activity for 2023	Water Fund	190,904
To record water capital asset activity additions for 2023	Water Fund	2,463,616
To record water capital asset deletions and depreciation for 2023	Water Fund	398,322
To properly record 2023B debt issuance	Multiple opinion units	122,718
To allocate water meter costs to sewer	Water & Sewer funds	24,350
To adjust property tax equivalent	General & Water funds	39,558

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

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. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

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 and *Government Auditing Standards, OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*.

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. For audits done in accordance with *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance, and the *State Single Audit Guidelines*, in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

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

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization’s objectives and strategies, and the related business risks that may result in material misstatements.

d. We anticipate that the Village will receive an unmodified opinion on its financial statements.

e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

f. Have you had any significant communications with regulators or grantor agencies?

g. Are there other matters that you believe are relevant to the audit of the financial statements?

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

a. The entity’s internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

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

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

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

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

STATE OF WISCONSIN VILLAGE OF FOX POINT MILWAUKEE COUNTY

RESOLUTION APPROVING OF AND AUTHORIZING SUBMITTAL OF THE CMAR REPORT FOR THE ACTIVITIES OF 2023

RESOLUTION 2024-XX

WHEREAS, the Village of Fox Point is regulated by a WPDES (Wisconsin Pollution Discharge Elimination System) permit for its wastewater collection system; and

WHEREAS, the WPDES permit and NR 208 of the Wisconsin Administrative Code requires the Village to submit a CMAR (Compliance Maintenance Annual Report) by June 30th annually for the previous year's activities; and

WHEREAS, the CMAR Report for the Activities of 2023 has been submitted to and reviewed by the Village Board;

NOW, THEREFORE, BE IT RESOLVED, by the Village Board of the Village of Fox Point that the CMAR Report for the Activities of 2023 is hereby approved and the Director of Public Works is directed to submit the report to the Wisconsin Department of Natural Resources with all required certifications.

Dated this 11th day of June, 2024.

VILLAGE OF FOX POINT

____
Christine Symchych
Village President

____
Sara Bruckman
Village Clerk/Treasurer

Compliance Maintenance Annual Report

Fox Point Sewage Collection System

Last Updated: 6/5/2024
Reporting For: **2023**

Financial Management

1. Provider of Financial Information Name: Scott Brandmeier Telephone: 4142476624 (XXX) XXX-XXXX E-Mail Address (optional): sbrandmeier@villageoffoxpoint.com	
2. Treatment Works Operating Revenues 2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ? ● Yes (0 points) ☐☐ ○ No (40 points) If No, please explain: 2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised? Year: 2023 ● 0-2 years ago (0 points) ☐☐ ○ 3 or more years ago (20 points)☐☐ ○ N/A (private facility) 2.3 Did you have a special account (e.g., CWFP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system? ● Yes (0 points) ○ No (40 points)	**0**
REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]	
3. Equipment Replacement Funds 3.1 When was the Equipment Replacement Fund last reviewed and/or revised? Year: 2023 ○ 1-2 years ago (0 points)☐☐ ○ 3 or more years ago (20 points)☐☐ ● N/A If N/A, please explain: The Village of Fox Point does not have a dedicated equipment replacement fund nor equipment specifically reserved for sanitary sewer operations other than that for its lift stations. The equipment is owned by the Village and is used for a variety of tasks and operations including sanitary sewer maintenance, road repair, storm water management, and other public works related functions. All of the equipment is evaluated on an annual basis to determine whether a particular piece of equipment needs to be repaired or replaced. Upon such determination, funds are allocated/programmed in the subsequent year's budget to accommodate the repair and/or replacement. 3.2 Equipment Replacement Fund Activity	

Compliance Maintenance Annual Report

Fox Point Sewage Collection System

Last Updated: 6/5/2024 Reporting For: **2023**

3.2.1 Ending Balance Reported on Last Year's CMAR $ 0.00

3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.) $ 0.00

3.2.3 Adjusted January 1st Beginning Balance $ 0.00

3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.) + $ 0.00

3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*) - $ 0.00

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year $ 0.00

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

0

3.3 What amount should be in your Replacement Fund? $ 437,600.00

Please note: If you had a CWFP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.

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)?

○ Yes

● No

If No, please explain.

The amount shown above reflects the total estimated capital costs spread over the next five years (through 2028). As noted in Section 3.1, only that amount which is specifically required for a particular budget year is programmed; for 2023, $385,000 was budgeted for improvements to the sanitary sewer system and for 2024 $710,000 is budgeted.

4. Future Planning

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?

● Yes - If Yes, please provide major project information, if not already listed below.☐☐

○ No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	Televising sanitary sewer mains. $20,000 to $25,000 is planned to be expended annually for the next 5 year budget cycle.	$25,000	2024
2	The Village has implemented a Geographic Information System (GIS) database to assist the Department of Public Works in tracking the Village of Fox Point's sanitary sewer system infrastructure, rehabilitation efforts being undertaken, and associated activities. Activities that have been converted to digital copies are now being incorporated into a web-based system such that Village staff can input inspection reports, rehab information, and the such while in the field.	$4,000	2024

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3	In conjunction with the Milwaukee Metropolitan Sewerage District (MMSD), the Village has adopted a Private Property Infiltration and Inflow (PP I/I) policy to fund rehabilitation activities on private property in an effort to reduce clear water from entering the sanitary sewer system. Funding for the program from MMSD may change, but the cost is reflective of the estimated dollars that may be allocated to a project in 2026 when MMSD will allow lateral lining again.	$150,000	2026
4	Sanitary sewer rehabilitation activities, including CIPP and spot repairs and relays in selected areas of the Village.	$275,000	2024
5	Perform manhole rehabilitation activities including lining and repair or replacement of the internal/external seals in selected areas of the Village.	$360,000	2024
6	Sanitary sewer mainline and manhole rehabilitation activities in the Village.	$560,000	2025
7	Sanitary sewer mainline and manhole rehabilitation activities in the Village.	$560,000	2026
8	Update CMOM plan.	$10,000	2026
9	Sanitary sewer rehabilitation activities, including CIPP and spot repairs and relays in selected areas of the Village as well as possible manhole rehab.	$250,000	2027
10	Sanitary sewer rehabilitation activities, including CIPP and spot repairs and relays in selected areas of the Village as well as possible manhole rehab.	$105,000	2028

5. Financial Management General Comments

The Village regularly budgets for sewer rehabilitation in various areas depending on the results of the televising performed in prior years. On average, expenditures range from $150,000 to $500,000 annually to line or perform spot repairs on sewer mains and to line or rehab manholes.

ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations: 2

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	1,521	2
February	1,317	1
March	1,448	2
April	1,630	2
May	1,007	1
June	654	2
July	454	1
August	374	2
September	406	1
October	332	1
November	557	2
December	1,156	3
Total	**10,856**	**20**
Average	**905**	**2**

6.1.2 Comments:

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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:

There is a PLC used to identify information related to usage and well levels at each lift station.

6.2.2 Comments:

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

- ○ No
- ● Yes

Year: 2008

By Whom: Focus on Energy

Describe and Comment:

Upgraded the pumps and controls in 2012 and the generator and dialer in 2020.

6.4 Future Energy Related Equipment

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

Energy efficient improvements have been made to the lift stations.

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

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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:

The goals in our CMOM plan include the following: (1) comply with the WPDES permit concerning sanitary sewer overflows, (2) minimize the occurrence of problematic overflows, (3) maintain assets cost-effectively through a rehabilitation and replacement program based on condition assessment, (4) provide quality customer care, (5) improve or maintain system reliability, (6) reduce the potential threat to human health from sewer overflows, (7) provide adequate capacity to convey peak flows, (8) manage infiltration and inflow, (9) protect sanitary sewer system worker health and safety, and (10) operate a continuous CMOM program.

Did you accomplish them?

● Yes

○ No

If No, explain:

☒ Organization [NR 210.23 (4) (b)]☐☐

Does this chapter of your CMOM include:

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

☒ Internal and external lines of communication responsibilities

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

☒ Legal Authority [NR 210.23 (4) (c)]

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

Village Code

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2014-05-01

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)]

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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
- ☒ 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 Managment Plan (SECAP)
- ☐ Lift Station Evaluation Report
- ☒ Others:

Staff continues to perform an empirical study of I/I to Lift Station 2 after removing a source of I/I on Goodrich Court in 2022. After performing smoke testing and dye water testing and speaking with the property owner, it was determined that a depression in her yard was where a house once stood decades earlier. The house had been razed but the sewer lateral from the old house was never properly abandoned. Our private property I/I efforts in 2022 resulted in the lining of a sewer to eliminate this connection, adding fill to grade the depression past the old pipe, and bulkheading the old sewer lateral where the depression had existed. Since removing this source of I/I, we have not had any high water alarms or SSO's at Lift Station 2.

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	44.2	% of system/year
Root removal	8.7	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	8.3	% of system/year
Manhole inspections		

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	19.0	% of system/year
Lift station O&M	5	# per L.S./year
Manhole rehabilitation	0	% of manholes rehabbed
Mainline rehabilitation	3.4	% of sewer lines rehabbed
Private sewer inspections	0	% of system/year
Private sewer I/I removal	0	% of private services
River or water crossings	0	% 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.

32.98	Total actual amount of precipitation last year in inches
31	Annual average precipitation (for your location)
39	Miles of sanitary sewer
2	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
6	Number of basement backup occurrences
6	Number of complaints
0.41	Average daily flow in MGD (if available)
	Peak monthly flow in MGD (if available)
	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

0.00	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.00	Sanitary sewer overflows (number/sewer mile/yr)
0.15	Basement backups (number/sewer mile)
0.15	Complaints (number/sewer mile)
0.0	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
0.0	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.

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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:

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

No changes from previous year.

5.4 What is being done to address infiltration/inflow in your collection system?

The Village continues to perform mainline rehabilitation, have evaluated sources of infiltration from riser pipes affixed to private property laterals, performed manhole inspections and rehab, and incorporated stormwater storage into the system to reduce the amount of stormwater that can potentially migrate/infiltrate into the system.

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

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Grading Summary

WPDES No: 0047341

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			**4**	**16**
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)

Conditional Use Order

WHEREAS, an application has been filed by **Story Makery, LLC d.b.a. Story Makery** (hereinafter "Applicant"); and

WHEREAS, the Applicant is requesting that a conditional use permit be granted pursuant to the Zoning Ordinance of the Village of Fox Point for land described as **7922 N Port Washington Road Suite #2, Fox Point, Wisconsin**.

NOW, THEREFORE, the Village of Fox Point Village Board, upon consideration of thoughts expressed by all persons heard at the Village Board meeting in this matter, upon consideration of the recommendation from the Plan Commission, and following all necessary study and investigation, having given the matter due consideration, hereby ORDERS AS FOLLOWS: Commencing upon the date hereof, the Applicant is hereby granted a conditional use permit, subject to initial and continued compliance with each and every one of the following conditions, restrictions and limitations.

1. Use Restricted. **Story Makery, LLC d.b.a. Story Makery to operate a book making shop including book writing, book making, reading, and writing. The hours of operation shall be limited to 10:00 a.m. until 7:00 p.m., Monday through Sunday, unless additional hours are approved in writing by the Village Manager**.

2. Presentation Compliance. All of the Applicant's plans, specifications, terms and representations as submitted with the application, or in support thereof, or as represented to the Village Board in the course of the approval process, are specifically incorporated herein and made a part hereof by reference, and the use of the subject property shall be in substantial conformance with the same except as further restricted or modified herein.

3. Not Transferable. This conditional use permit is granted to the Applicant and shall not be transferred or assigned without the Village Board's prior written consent, which may only be granted following the Village Board's receipt of a recommendation from the Plan Commission.

4. Applicant and Owner Agreement. As a condition precedent to the issuance of the conditional use permit, the owner of the Subject Property shall approve the issuance of this conditional use permit upon the terms and conditions described herein in writing, and the Applicant is required to accept the terms and conditions of the same in its entirety in writing.

5. Other Uses Prohibited. Any use not specifically listed as permitted shall be considered to be prohibited except as may be otherwise specifically provided herein. In case of a question as to whether a use is permitted, the question shall be submitted to the Plan Commission for recommendation to the Village Board, and then to the Village Board for determination.

6. No Nuisances, and Compliance with Applicable Laws. No use is hereby authorized unless the use is conducted in a lawful, orderly and peaceful manner. Nothing in this order shall be deemed to authorize any public or private nuisance or to constitute a waiver, exemption or exception to any law, ordinance, order or rule of either the municipal governing body, the County of Milwaukee, the State of Wisconsin, the United States of America or other duly constituted authority, except only to the extent that it authorizes the use of the subject property above described in any specific respects described herein. This order shall not be deemed to constitute a building permit, nor shall this order constitute any other license or permit required by Village ordinance or other law.

7. Subject Property Only. This conditional use hereby authorized shall be confined to the Subject Property described, without extension or expansion other than as noted herein.

8. Abandonment. Should the permitted conditional use be abandoned in any manner, or discontinued in use for twelve (12) months, or continued other than in strict conformity with the conditions of the original approval, or should the Applicant be delinquent in payment of any monies due and owing to the Village, or should a change in the character of the surrounding area or the use itself cause it to be no longer compatible with the surrounding area or for similar cause based upon consideration of public health, safety or welfare, the conditional use may be terminated by action of the Village Board following receipt of a recommendation from the Plan Commission and after the Village Board holds a public hearing in the matter.

9. Amendments. Any change, addition, modification, alteration and/or amendment of any aspect of this conditional use, including but not limited to an addition, modification, alteration, and/or amendment to the use, premises (including but not limited to any change to the boundary limits of the Subject Property), structures, lands or owners, other than as specifically authorized herein, shall require a new permit and all procedures in place at the time must be followed.

10. Plan Amendments. Unless this conditional use permit expressly states otherwise, plans that are specifically required by this conditional use order may be amended (a) without separate approval in the limited circumstances described in Section 14.19(11) of the Village Code; or (b) by the Village Board upon receipt of a recommendation from the Plan Commission if the Village Board finds the plan amendment to be minor and consistent with the conditional use permit. Any change in any plan that the Village Board, in its sole discretion, finds to be substantial shall require a new permit, and all procedures in place at the time must be followed.

11. Severability. Should any paragraph or phrase of this conditional use permit be determined by a Court to be unlawful, illegal or unconstitutional, said determination as to the particular phrase or paragraph shall not void the rest of the conditional use and the remainder shall continue in full force and effect.

12. Most Restrictive Applies. If any aspect of this conditional use permit or any aspect of any plan contemplated and approved under this conditional use is in conflict with any other aspect of the conditional use or any aspect of any plan of the conditional use, the more restrictive provision shall be controlling as determined by the Plan Commission.

13. Prior Conditional Use Permits Terminated. Unless stated otherwise herein or in the documents incorporated herein, all conditional use permits previously granted for the Subject Property, if any, shall be automatically terminated without further action of the Village Board immediately following full satisfaction of all condition's precedent to this conditional use order taking effect.

14. Payment of fees. Applicant shall, on demand, reimburse the Village for all costs and expenses of any type that the Village incurs in connection with this conditional use order including the cost of professional services incurred by the Village (including engineering, legal, planning and other consulting fees) for the review and preparation of required documents or attendance at meetings or other related professional services for this application, as well as to enforce the conditions in this conditional use order due to a violation of these conditions.

15. Payment of Taxes and Charges. Any unpaid bills owed to the Village by the Subject Property Owner or his or her tenants, operators or occupants, for reimbursement of professional fees; or for personal property taxes; or for real property taxes; or for licenses, permit fees or any other fees owed to the Village; shall be placed upon the tax roll for the Subject Property if not paid within thirty (30) days of billing by the Village, pursuant to Section 66.0627, Wisconsin Statutes. Such unpaid bills also constitute a breach of the requirements of this conditional use order, that is subject to all remedies available to the Village, including possible cause for termination of the conditional use order.

16. Conditions Shown in Minutes Incorporated. All conditions of approval imposed by duly adopted motion of the Village Board in its consideration of the Applicant's application, as noted in the Minutes of the Village Board meeting at which approval was granted, are specifically incorporated herein by reference.

17. The Applicant is obligated to file with the Village Clerk a current mailing address and current phone number at which the Applicant can be reached, which must be continually updated by the Applicant if such contact information should change, for the duration of this conditional use. If the Applicant fails to maintain such current contact information the Applicant thereby automatically waives notice of any proceedings that may be commenced under this conditional approval, including proceedings to terminate this conditional use.

Let copies of this order be filed in the permanent records of the Village Board for the Village of Fox Point, and let copies be sent to the proper Village of Fox Point authorities and the Applicant and Owner.

Signed this _____ day of ______________, 2024, *nunc pro tunc* the _______ day of ________________, 2024.

BY THE FOX POINT VILLAGE BOARD:

____
Christine Symchych, Village President

Attest:

____
Sara A. Bruckman, CMC/WCMC, Village Clerk/Treasurer

APPROVAL

I hereby approve the issuance of this Conditional Use Permit to the Applicant on the terms and conditions described herein.

Dated this ___________ day of ____________________, 2024.

SUBJECT PROPERTY OWNER
____

By:____
Authorized Signatory

Title: ____

ACCEPTANCE

I hereby accept the terms and conditions of this Conditional Use in its entirety.

Dated this ___________ day of _________________________, 2024.

APPLICANT:

By: ____
Authorized Signatory

Title:____