AMENDED 08/11/25

NOTICE OF MEETING
VILLAGE OF FOX POINT
VILLAGE BOARD MEETING

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

TUESDAY
August 12, 2025
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 ASSISTANT VILLAGE MANAGER AT kausman@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/87335256142
Meeting ID: 873 3525 6142
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 conditional use permit, 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

4. **Public Hearing**

   a. Conditional Use Permit for Miracle Ear, 6850 N Santa Monica Blvd.

      Public Hearing on a conditional use permit application for Miracle Ear to allow a hearing aid retail, service, and testing center located at 6850 N Santa Monica Blvd, as required per Village Code Sections 745-18.

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 July 8, 2025 Village Board meeting and the July 16, 2025 Special Village Board meeting. Pages 5 - 12

   b. Adopt the proclamation declaring September 20 through 28 as Wisconsin Stormwater Week in Fox Point. Page 13

   c. Accept the quote from WSO Grading and Excavating in the amount of $10,000 for the improvement of a water vault located in the Village of Whitefish Bay and authorize the Village President to sign the contract on behalf of the Village per the Director of Public Work's memorandum dated July 30, 2025. Pages 14 - 18

   d. Approve the Certified Survey Map at 7950 N. Santa Monica Blvd. pursuant to the recommendation of the Plan Commission. Pages 19 - 24

   e. Accept Change Order No.1 from Kapur & Associates in the amount of $43,015 for Lake Drive water main inspection services and authorize the Village President and Village Clerk/Treasurer to sign the contract pursuant to the Director of Public Work's memorandum dated August 5, 2025. Pages 25 - 29

   f. Accept Change Order No. 1 from Kapur & Associates for additional design costs associated with the Thorne, Bell and Yates project in the amount of $5,460, more specifically to incorporate the replacement of the water main on Coleman Lane from Lake Drive east to Thorne Lane, and authorize the Village President and Village Clerk/Treasurer to sign the change order pursuant to the Director of Public Work's memorandum dated August 6, 2025. Pages 30 - 33

   g. Authorize the Acting Village Manager sale of surplus property currently in the possession of the Police Department and Department of Public Works through public auction. Page 34

   h. Authorize payment in the amount of $643,185.00 to the fiscal agent of the North Shore Library upon receipt of a proper invoice. Page 35

   i. Approve payment of the bills in the amount of $717,052.67 for the period July 1, 2025 through July 31, 2025 per the report submitted by the Village Manager. Pages 36 - 49

6. **Unfinished Business**

7. **New Business**

   a. **Consideration of Emergency Declaration Resolution Concerning the Storm Event of August 9 and 10, 2025** Pages 50 - 51

   The Village Board will hear a presentation from the Director of Public Works related to the storm and flooding event that occurred on August 9 and 10, 2025. The Village Board may consider and adopt an Emergency Declaration Resolution, to ratify and extend the Emergency Proclamation issued by President Symchych, to allow prompt action to be taken to respond to the damages and threatened damages from the storm.

b. Reject all bids for the Beach Drive Jetties Improvement Project per the Director of Public Works' memorandum dated August 6, 2025. Pages 52 - 54

The Village Board will consider and may act on a recommendation from the Director of Public Works to reject all bids for the Beach Drive Jetties Improvement Project.

c. Consideration of a Conditional Use Permit for MiracleEar, 6850 N Santa Monica Blvd. Pages 55 - 76

Consideration and possible action concerning a conditional use permit application for Miracle Ear to allow a hearing aid retail, service, and testing center located at 6850 N Santa Monica Blvd, as required per Village Code Sections 745-18.

d. Presentation of 2026-2030 Capital Plan Pages 77 - 103

Staff will review the Village's 2025-2029 five-year Capital Plan. No action is expected as part of this agenda item.

e. As requested by Trustee Stoltz and Trustee Barry discussion and possible action on allowing the Friends of the Fox Point Pool to use naming rights for the new municipal pool facility as a fund-raising tool.

As requested by Trustee Stoltz and Barry "The Board will consider and may act on allowing the Friends of the Fox Point Pool to use naming rights for the new municipal pool facility as a fund-raising tool.

f. Presentation and acceptance of FY 2024 Audit by Wendi Unger (Baker Tilly) to the Village Board Pages 104 - 220

Village Auditor Wendi Unger shall present and Village Board may accept the Fiscal Year 2024 Audit in final format.

8. Future Agenda Items

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

9. 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 Ollman
- c. Trustee Aelion
- d. Trustee Stoltz
- e. Trustee Freedman
- f. Trustee Miller
- g. Trustee Barry
- **h.** Acting Village Manager Freedy

10. Adjournment

NEXT REGULAR VILLAGE BOARD MEETING: **September 9, 2025 7:00 P.M.**
Published and Posted August 11, 2025

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 BOARD MEETING MINUTES
JULY 8, 2025

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, July 8, 2025 in Schwemer Hall, 7200 N. Santa Monica Boulevard. Village President Symchych called the meeting to order at 7:00 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 Greg Ollman
Trustee Liz Aelion
Trustee Jennie Stoltz
Trustee Freedman
Trustee Miller
Trustee Barry

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

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).

PERSONS DESIRING TO BE HEARD

Pamela Luken 1213 E Goodrich Ln, disappointed in the pest control sales men moving around door to door on hoverboards. Has a no solicitor sign on door bell and they have been ignoring.

Hearing no comments, President Symchych closed public comment.

COMMITTEE REPORTS – Plan Commission

Trustee Miller explained the Plan Commission met on July 7, 2025 to consider a Conditional Use Permit for Baja tan and the application is being recommended for approval.

PUBLIC HEARING

Public Hearing on a Conditional Use Permit Application for Baja Tan, 8667 N Port Washington Rd.

Motion by President Symchych, seconded by Trustee Miller, and carried by roll call vote (7-0), to open the public hearing at 7:07 p.m., regarding Consideration of Conditional Use Permit Application for Baja Tan, 8667 N Port Washington Rd.

Public Comment

There were no public comments.

Motion by President Symchych, seconded by Trustee Miller, and carried by roll call vote (7-0), to close the public hearing at 7:07 p.m., regarding Consideration of Conditional Use Permit Application for Baja Tan, 8667 N Port Washington Rd.

CONSENT AGENDA

a. Approve the minutes of the June 10, 2025 Village Board meeting and June 30, 2025 Special Village Board meeting.

b. Accept the quote of Marek for the Annual Beach Drive Maintenance and Stewardship of the Beach Drive shoreline per the Director of Public Works memorandum dated July 2, 2025.

c. Accept the bid of Compass Minerals in the amount of $83.20 per ton for sodium chloride per the Director of Public Works' memorandum dated July 2, 2025.

d. Authorize the submittal of a Community Development Block Grant application for the reimbursement of lease costs for the LX Club, a community based senior group pursuant to the Director of Public Works' memorandum dated July 2, 2025.

e. Approve payment of the bills in the amount of $1,316,718.80 for the period June 1, 2025 to June 30, 2025 per the report submitted by the Village Manager.

Trustee Aelion requested the removal of consent agenda item b and Trustee Stoltz requested the removal of consent agenda item a.

Motion by President Symchych, seconded by Trustee Miller, and carried by roll call vote (7-0), to approve the consent agenda with the removal of items a and b.

NEW BUSINESS

Consent Item 5a
Approve the minutes of the June 10, 2025 Village Board meeting and June 30, 2025 Special Village Board meeting.

Motion by President Symchych, seconded by Trustee Miller, and carried by roll call vote (7-0), to approve the minutes of the June 10, 2025 Village Board meeting and June 30, 2025 Special Village Board meeting.

Consent Item 5b
Accept the quote of Marek for the Annual Beach Drive Maintenance and Stewardship of the Beach Drive shoreline per the Director of Public Works memorandum dated July 2, 2025.

Motion by President Symchych, seconded by Trustee Miller, and carried by roll call vote (5-2 with Trustee Aelion and Trustee Stoltz voting nay), to accept the quote of Marek for the Annual Beach Drive Maintenance and Stewardship of the Beach Drive shoreline per the Director of Public Works memorandum dated July 2, 2025.

Consideration of Conditional Use Permit Application for Baja Tan, 8667 N Port Washington Rd.

Motion by President Symchych, seconded by Trustee Freedman, and carried by roll call vote (7-0), to approve the Conditional Use Permit application for Baja Tan, 8667 N Port Washington Road, as required by Village Code Sections 745-18 to include the adjustment to the conditional use permit.

Consideration of Resolution Awarding the Sale of $9,900,000 General Obligation Promissory Notes, Series 2025A

Motion by President Symchych, seconded by Trustee Ollman, and carried by roll call vote (7-0), to approve Resolution Awarding the Sale of $9,850,000 General Obligation Promissory Notes, Series 2025A.

Consideration of Ordinance to Create Section 63-2(A)(38) of the Village of Fox Point Village Code to require a fee for Floodplain Development Permit

Motion by President Symchych, seconded by Trustee Freedman, and carried by roll call vote (7-0), to approve Ordinance to create Section 63-2(A)(38) of the Village of Fox Point Village Code to require a fee for Floodplain Development Permit.

Consideration of Ordinance to Repeal and Re-Create Section 112-4. C. and Create Section 112-4.5 of the Village of Fox Point Village Code Related to Creation of the Position of Acting Village Manager.

No action was taken on this

FUTURE AGENDA ITEMS – None

CLOSED SESSION

President Symchych recused herself during “The Town Club v. Village of Fox Point”. Trustee Ollman took over Chair Pro Tem.

Motion made by Trustee Stoltz , seconded by Trustee Aelion, to convene into closed session at 8:31 p.m., pursuant to Wisconsin Statute Section session pursuant to Wisconsin Statute Section 19.85(1)(g), to confer with legal counsel for the government who is rendering oral or written advice concerning strategy to be adopted by the governing body with respect to litigation in which the body is involved; more specifically regarding the Milwaukee County Circuit Court case entitled “The Town Club v. Village of Fox Point”. The following persons are expected to participate in the closed session in addition to the Village Board: the Assistant Village Manager, the Village Clerk, the Village Attorney, and such other or different persons as the Village President may announce at the meeting.

Trustee Ollman	Aye
Trustee Aelion	Aye

Trustee Stoltz Aye
Trustee Freedman Aye
Trustee Miller Aye
Trustee Barry Aye

Carried by roll call vote (6-0).

RECONVENE INTO OPEN SESSION

Motion made by Trustee Barry, seconded by Trustee Ollman and carried by roll call vote (6-0), to reconvene into open session at 8:48 p.m.

ANNOUNCEMENTS

President Symchych announced she attended the North Shore Fire meeting and discussed the financial plan. Shared they are having issues with hiring and promoting people to lieutenants. Thank you to Foundation for Rock the Fox and 4th of July Parade.

Trustee Aelion thanked the Fox Point Foundation for Rock the Fox; it was well attended.

Trustee Freedman recognized the Fox Point Foundation for promoting community spirit.

Trustee Barry announced he attended the League of Wisconsin Municipalities training.

Assistant Manager Ausman thanked the Fox Point Foundation for the Rock the Fox and 4th of July celebration. Met with a few members of the Centennial Committee.

ADJOURNMENT

Motion made by Trustee Miller, second by Trustee Barry, and carried by roll call vote (6-0) to adjourn the Village Board meeting at 8:49 p.m.

Respectfully submitted,

Sara A. Bruckman
Clerk Treasurer

VILLAGE OF FOX POINT
SPECIAL VILLAGE BOARD MEETING MINUTES
JULY 16, 2025

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 Wednesday, July 16, 2025 in Schwemer Hall, 7200 N. Santa Monica Boulevard. Village President Symchych called the meeting to order at 7:00 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 Greg Ollman
Trustee Liz Aelion
Trustee Jennie Stoltz
Trustee Freedman
Trustee Miller
Trustee Barry

Also, present were Village Attorney Eric Larson, Attorney Hanna Kolberg, Assistant Village Manager Kevin Ausman, Village Clerk Treasurer Sara Bruckman

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).

Consideration and Possible Action concerning an Ordinance to Repeal and Re-Create Section 112-4. C. and Create Section 112-4.5 of the Village of Fox Point Village Code Related to Creation of the Position of Acting Village Manager

Motion made by President Symchych, seconded by Trustee Miller and carried by roll call vote (6-1 with Trustee Aelion voting nay), to approve Ordinance to Repeal and Re-Create Section 112-4. C. and Create Section 112-4.5 of the Village of Fox Point Village Code Related to Creation of the Position of Acting Village Manager to accommodate the changes Trustee Stoltz suggested and Attorney Larson has noted.

Announcement of Appointment of Acting Village Manager, Subject to Village Board Confirmation.

President Symchych announced Pursuant to Village ordinance Section 112-4.5, and due to the Village Manager being unavailable to perform the duties of office, I hereby appoint Chief Chris Freedy to serve as Acting Village Manager, subject to confirmation of the Village Board, on the terms established by the Village Board.

CLOSED SESSION

a. *Motion made by President Symchych, seconded by Trustee Aelion, to convene into closed session at 7:12 p.m., Pursuant to State Statutes Sections: 19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility; and (f) Considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public,* *would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations; specifically for purposes of discussing matters pertaining to employment and sensitive personal matters involving the Village Manager. The Village Board may invite specific persons to attend the closed session, and if so, the persons invited will be announced prior to convening in closed session.*

Trustee Ollman	Aye
Trustee Aelion	Aye
Trustee Stoltz	Aye
Trustee Freedman	Aye
Trustee Miller	Aye
Trustee Barry	Aye
President Symchych	Aye

Carried by roll call vote (7-0).

RECONVENE INTO OPEN SESSION

Motion made by President Symchych, seconded by Trustee Ollman and carried by roll call vote (7-0), to reconvene into open session at 8:23 p.m.

CLOSED SESSION

b. *Motion made by President Symchych, seconded by Trustee Miller, to convene into closed session at 8:26 p.m., Pursuant to State Statutes Sections: 19.85(1)(c) for considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility; more specifically, to discuss and consider the possible confirmation, compensation and related terms applicable to the individual the Village President appointed as Acting Village Manager. The Village Board may invite specific persons to attend the closed session, and if so, the persons invited will be announced prior to convening in closed session.*

Trustee Ollman	Aye
Trustee Aelion	Aye
Trustee Stoltz	Aye
Trustee Freedman	Aye
Trustee Miller	Aye
Trustee Barry	Aye
President Symchych	Aye

Carried by roll call vote (7-0).

RECONVENE INTO OPEN SESSION

Motion made by President Symchych, seconded by Trustee Ollman and carried by roll call vote (7-0), to reconvene into open session at 9:36 p.m.

Motion made by President Symchych, seconded by Trustee Miller and carried by roll call vote (5-2 with Trustees Aelion and Stoltz abstaining), to Pursuant to Village Ordinance Section 112-4.5, the Village Board finds the circumstances warrant the appointment of an Acting Village Manager and hereby confirms the Village President's appointment of Chief Chris Freedy to serve as Acting Village Manager, on the following terms:

1. *The Acting Village Manager shall be paid 15% percent more than his current salary during the period of service as Acting Village Manager.*

2. *The Acting Village Manager's powers and duties include all authority described in Section 112-2 of the Village Code, except:*
    a. *The powers described in Section 112-2 A. (1) (hire and fire)*
    b. *The powers described in Section 112-2 C. (transfer of funds)*
    c. *The powers described in Section 112-2. D. (sale of surplus property)*

The Village Manager's powers not conferred on the Acting Village Manager are reserved for the Village Board.

3. *This appointment addresses service in addition to, not to the exclusion of, the powers and duties of the office the appointee currently holds in the Village.*

4. *This appointment shall take effect immediately upon the Acting Village Manager's acceptance of the appointment on these terms and filing the official oath.*

CLOSED SESSION

c. *Motion made by President Symchych, seconded by Trustee Miller, to convene into closed session at 9:41 p.m., Pursuant to State Statutes Sections: 19.85(1)(g) to confer with legal counsel for the government who is rendering oral or written advice concerning strategy to be adopted by the governing body with respect to litigation in which the body is involved; more specifically regarding the Milwaukee County Circuit Court case entitled "The Town Club v. Village of Fox Point". The Village Board will be including the following staff: Village Clerk, Village Assistant Manager, Village Attorney.*

Trustee Ollman	Aye
Trustee Aelion	Aye
Trustee Stoltz	Aye
Trustee Freedman	Aye
Trustee Miller	Aye
Trustee Barry	Aye
President Symchych	Aye

Carried by roll call vote (7-0).

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

RECONVENE INTO OPEN SESSION

Motion made by Trustee Ollman, seconded by Trustee Freedman and carried by roll call vote (6-0), to reconvene into open session at 10:23 p.m.

ADJOURNMENT

Motion made by Trustee Ollman, second by Trustee Freedman, and carried by roll call vote (6-0) to adjourn the Village Board meeting at 10:23 p.m.

Respectfully submitted,

Sara A. Bruckman
Clerk Treasurer

Published and Posted , 2025

Proclamation

Wisconsin Stormwater Week
September 20-28, 2025

WHEREAS, a significant source of pollutants entering the navigable waters of Wisconsin comes from polluted stormwater runoff that flows directly into our waters; and

WHEREAS, polluted stormwater runoff entering into rivers, lakes, streams, and other waterways can negatively affect wildlife, ecosystems, quality of drinking water, and recreational activity; and

WHEREAS, common sources of stormwater pollution are sediments, road salt, automotive chemicals, litter and debris, household hazardous chemicals, bacteria, nutrients, and yard and pet waste; and

WHEREAS, it is imperative that pollutants be prevented from entering stormwater runoff from Fox Point's roadways, homes, and businesses; and

WHEREAS, Fox Point has made significant strides to improve water quality by implementing green infrastructure projects: and

WHEREAS, this week provides an opportunity to educate and encourage greater efforts across Fox Point and Wisconsin to reduce stormwater pollution and adopt green infrastructure practices;

Now, Therefore, I, Christine Symchych, President of Village of Fox Point, do hereby recognize the week of September 20 through September 28, as Fox Point, Wisconsin Stormwater week.

Dated this 12th day of August, 2025.

Signed:____________________________ Attest: ________________________________
Village President Christine Symchych Village Clerk Sara Bruckman

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: Chris Freedy, Interim Village Manager CF

Date: July 30, 2025

Re: Water Vault Improvements – Craig Counsell Park Whitefish Bay

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In September 2024, I received a note from a DPW employee from Whitefish Bay inquiring about a pit located in Craig Counsell Park just to the south of the ball diamond and to the northwest of the Whitefish Bay water tower as shown in the screen shot below and on the attached drawing from 1954.

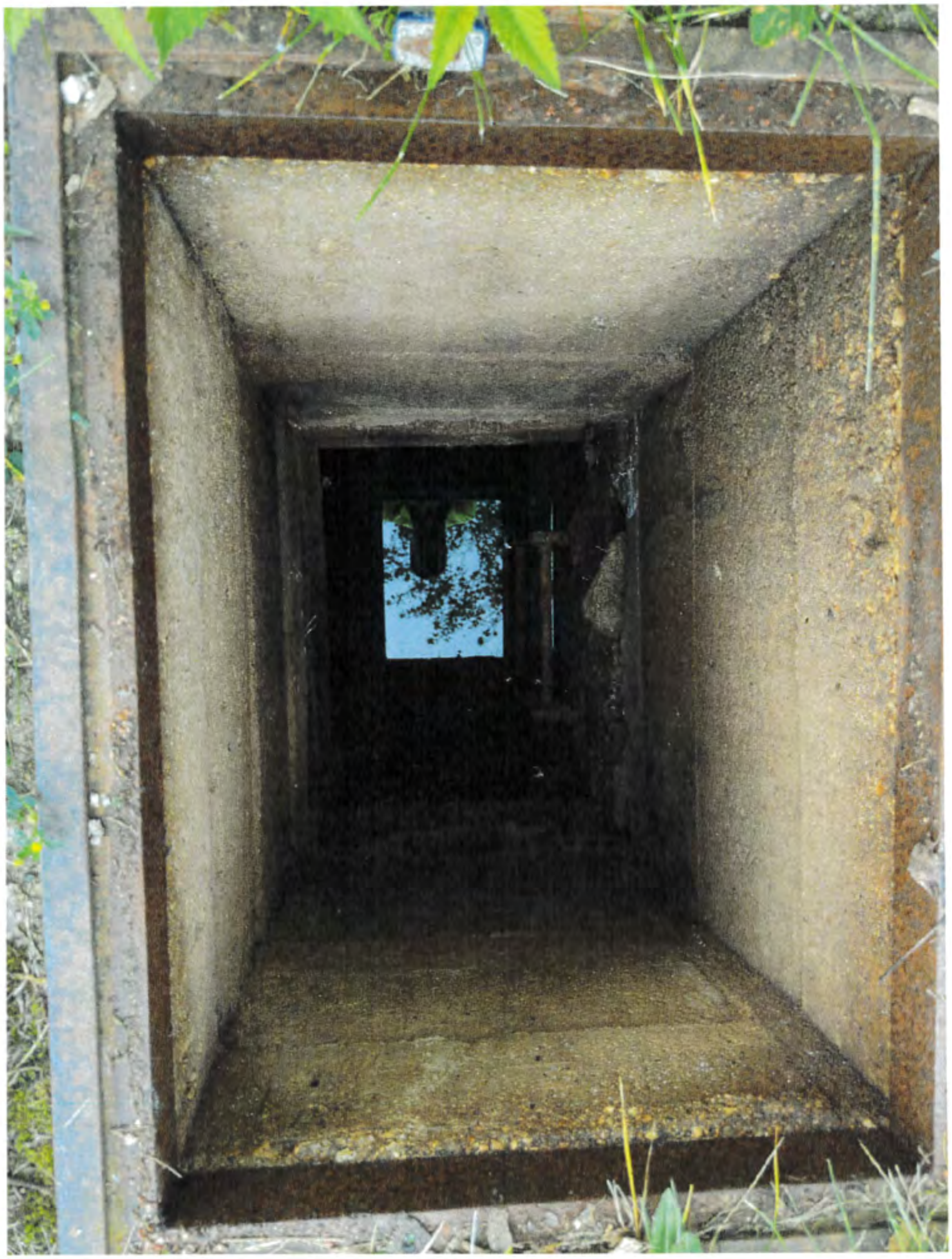
The blue line in the screen shot represents the approximate location of our 16-inch water supply line from the North Shore Water Filtration Plant to the Village of Fox Point and the blue dot depicts the approximate location of the access/manhole point for the vault (or pit) located in the park. As shown on the 1954 drawing, this pit had once been used as a booster pump station in order to maintain pressure in the system when the Village used to obtain water from the City of Milwaukee. Once the plant was constructed in the 1960's, it is presumed that the booster pumps were removed. However, the pit was not abandoned because it was the opinion of our water utility operator at the time that the pit could be used to drain the 16-inch main in an emergency situation.

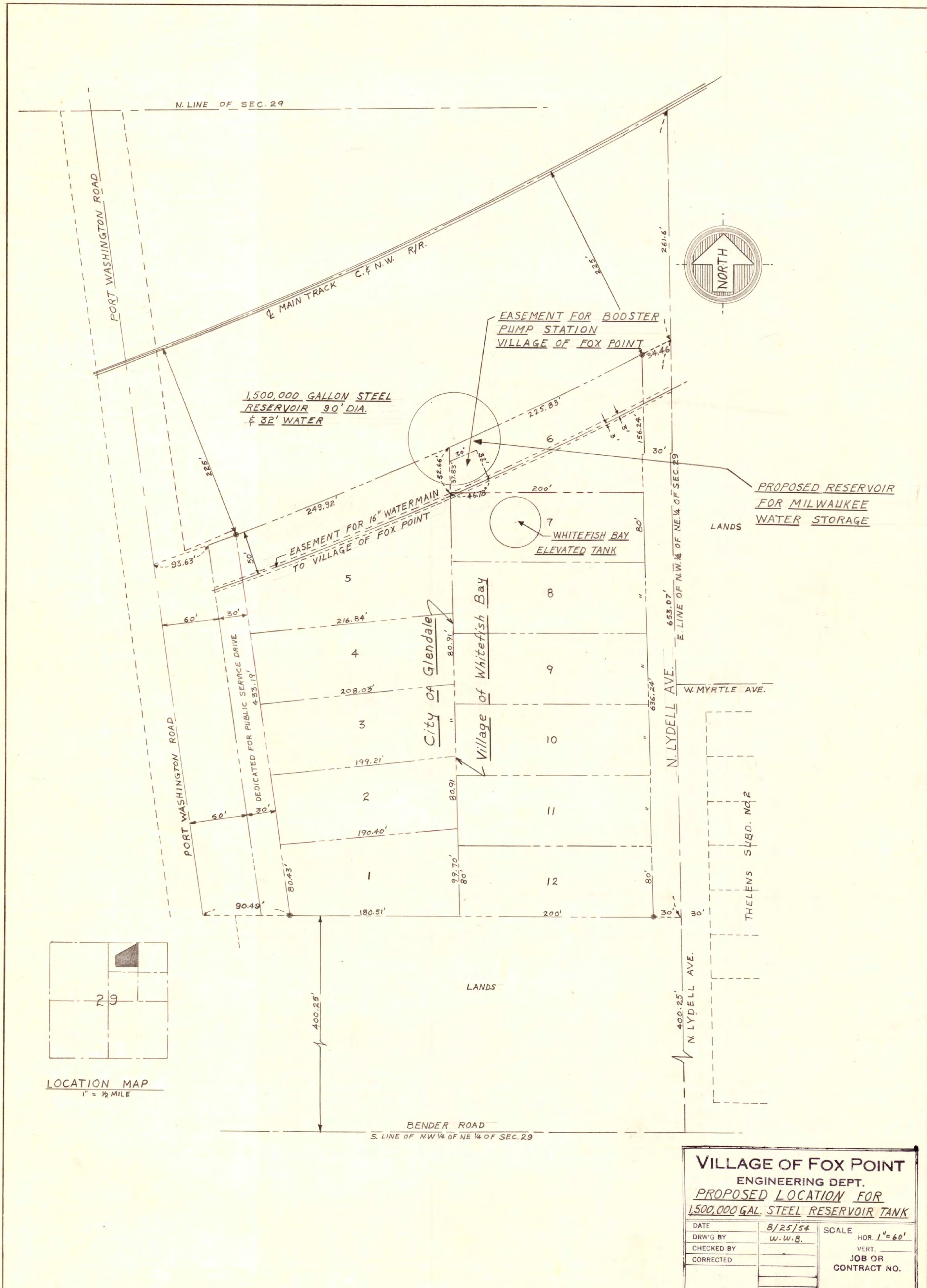
When staff from Whitefish Bay contacted us, they informed us that (a) the pit was completely full of water and (b) that the lid/cover to the pit was removed and thrown into the pit. The Director of Public Works for Whitefish Bay requested that we address the safety concerns associated with this structure due in large part to the fact that the ball diamonds are used for their baseball leagues and that there are many young families with children that walk through this area.

Staff solicited a quote from WSO Grading and Excavating to perform repairs/improvements to the structure which includes removing the upper sections of the manhole/access point, inserting a fabricated stainless steel section from the lower section to ground level, installing a bolt down lid and grouting the connection point between the stainless steel riser section and the lower portion of the manhole. The repairs are being proposed to create a more water tight connection, remove the cracked joints within the manhole access and add steps to the upper section to improve access to the pit. Please refer to the picture which depicts the access.

Staff did not solicit any other quotes for the work considering that the materials comprise over two-thirds of the cost of the overall cost to perform he work and the labor and equipment cost ($3,200) is reasonable given the level of work involved in removing and replacing the upper sections of the manhole access point.

Therefore, it is my recommendation that the Village Board approve the quote of WSO Grading & Excavating in the amount of $10,000 for repairs to the manhole section at Craig Counsell Park in Whitefish Bay and authorize the Interim Village Manager to sign the quote on behalf of the Village.




N. LINE OF SEC. 29
PORT WASHINGTON ROAD
℄ MAIN TRACK C. & N.W. R/R.
225'
261.6'
NORTH
EASEMENT FOR BOOSTER PUMP STATION VILLAGE OF FOX POINT
34.46'
1,500,000 GALLON STEEL RESERVOIR 90' DIA. & 32' WATER
225.83'
156.24'
6
30'
PROPOSED RESERVOIR FOR MILWAUKEE WATER STORAGE
52.66'
37.83'
46.18
200'
249.92'
EASEMENT FOR 16" WATERMAIN TO VILLAGE OF FOX POINT
7
WHITEFISH BAY ELEVATED TANK
80'
LANDS
93.63'
50'
5
8
60'
30'
216.84'
City of Glendale
Village of Whitefish Bay
80.91'
4
9
653.07'
E. LINE OF N.W. 1/4 OF NE. 1/4 OF SEC. 29
DEDICATED FOR PUBLIC SERVICE DRIVE
433.19'
208.03'
N. LYDELL AVE.
W. MYRTLE AVE.
636.24'
3
10
199.21'
2
11
80.91
190.40'
THELENS SUBD. No. 2
1
12
80.43'
99.70'
80'
90.49'
180.51'
200'
30'
LANDS
400.25'
N. LYDELL AVE.
29
LOCATION MAP
1" = 1/2 MILE
BENDER ROAD
S. LINE OF N.W. 1/4 OF NE 1/4 OF SEC. 29
VILLAGE OF FOX POINT
ENGINEERING DEPT.
PROPOSED LOCATION FOR
1,500,000 GAL. STEEL RESERVOIR TANK
DATE 8/25/54
DRW'G BY W.W.B.
CHECKED BY
CORRECTED
SCALE HOR. 1" = 60'
VERT.
JOB OR CONTRACT NO.

M-29 WM142 6

WSO Grading & Excavating LLC
1210 Beechwood Dr
Cedarburg, WI 53012 USA
+14144291002
jdwagner28@yahoo.com

Estimate

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

ESTIMATE # 2782
DATE 07/24/2025

WORKSITE
WHITEFISH BAY -Man hole repairs

DATE	DESCRIPTION	QTY/HRS	UNIT PRICE	TOTAL
	Excavation to expose and replace approximately 48" of riser stone/Restoration Truck	1	3,200.00	3,200.00
	Truck off backfill			
	Mobilization			
	Price 304 stainless steel manhole sleeve 3'x4'x4' long with bolt on cover	1	6,800.00	6,800.00
	*Subtract $500 Hot roll sleeve			

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

TOTAL **$10,000.00**

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 Plan Commission
From:	Scott Brandmeier, Director of Public Works
Through:	Chris Freedy, Interim Village Manager
Date:	July 28, 2025
Re:	Land Combination – 7950 North Santa Monica

In December 203, the Town Club submitted an application to combine parcels on property owned by it along Santa Monica Boulevard south of Bradley Road. The application proposed combining the two parcels at 7950 North Santa Monica Boulevard (Tax Key Numbers 0929991000 and 0929980000) into one parcel.

After approving the land combination based on information submitted by the Applicant and its surveyor, the appropriate parties signed the CSM and the Town Club submitted it to Milwaukee County for recording earlier this summer. Fox Point staff received a call from staff within the Register of Deeds at Milwaukee County who informed us that the CSM was incorrect; namely, they noted that the CSM from December 2023 including property which had been deeded to Fox Point in the early 1950's (the 60-foot strip along Santa Monica).

Staff consulted with Attorney Larson and learned that (a) the Applicant is required to submit the necessary information to the Village Board for a proper determination of the land combination request and (b) because the request in December 2023 did not include the required information, the Town Club would need to resubmit a revised CSM documenting the proper boundaries of the parcels they wish to combine.

That CSM is attached hereto. It is my understanding that the surveyor for the Town Club has done a more exhaustive search of the deeds in the record (most title searches only go back 60 years) and has updated the CSM to reflect the metes and bounds of the combined parcel.

Based upon correspondence from the Village Attorney, it is my understanding that the application requires a filing fee ($300) and the appropriate CSM but does not require an appraisal, as it is a land combination, nor notice to property owners within 500 feet of the proposed land combination. As the filing fee has been paid and the CSM has been submitted depicting the land combination, it appears that the requirements for the land combination have been met and, therefore, is referred to the Plan Commission for action on the matter.

Abby Schroeder

General Manager

The Town Club

7950 N. Santa Monica Blvd.

Milwaukee, WI 53217

July 22, 2025

Scott Brandmeier

Director of Public Works

Village of Fox Point

7200 North Santa Monica Blvd.

Fox Point, WI 53217

RE: New CSM to correct CSM limits as it relates to existing right of way

Dear Mr. Brandmeier,

Chaput Land Surveys is submitting this new C.S.M. to correct C.S.M. No. 9667 limits as it relates to the existing right of way of N. Santa Monica Boulevard.

Let us know if there are any other questions or concerns.

Respectfully,

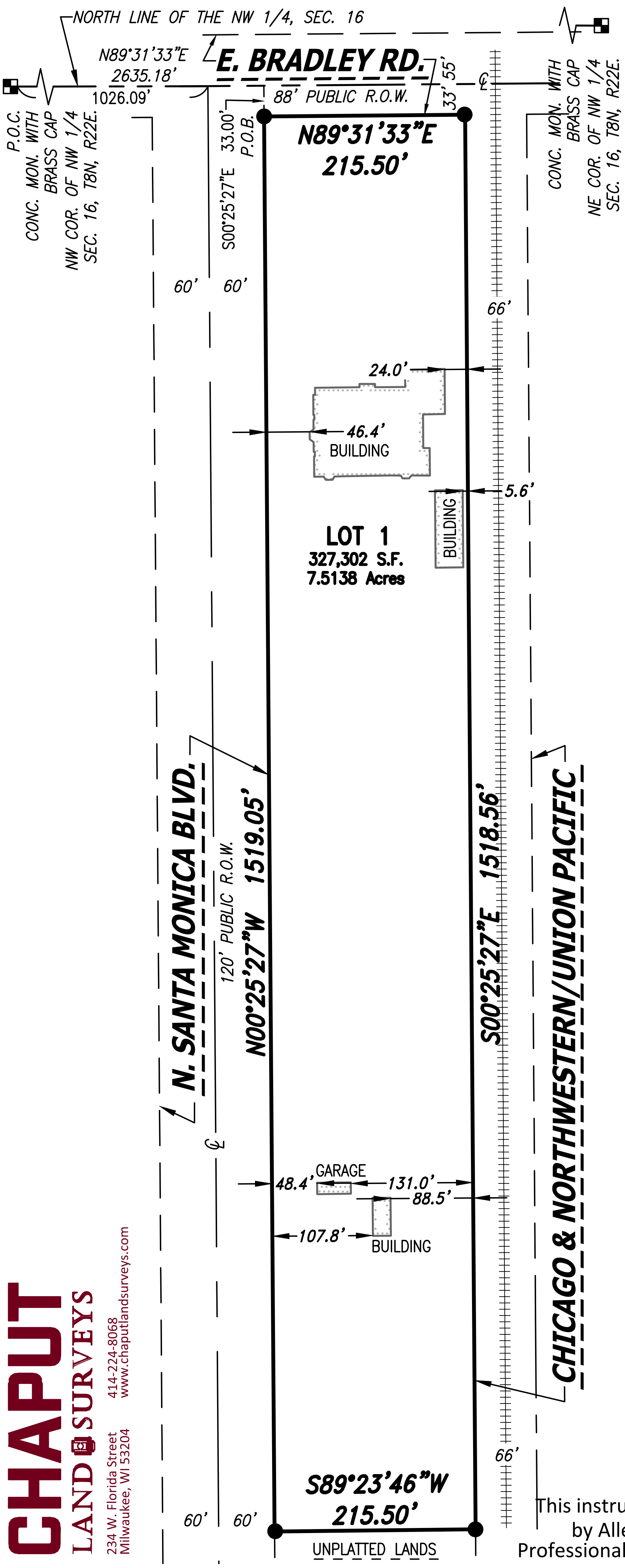
Al Schneider, PLS

CC: Abby Schroeder

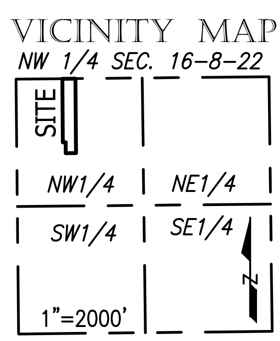
The Town Club

CERTIFIED SURVEY MAP NO.______

A redivision of Lot 1 of Certified Survey Map No. 9667 all in the Northwest 1/4 of the Northwest 1/4 of Section 16, Township 8 North, Range 22 East, in the Village of Fox Point, Milwaukee County, Wisconsin.

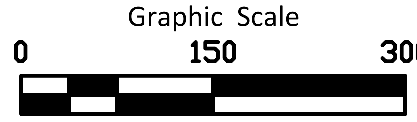


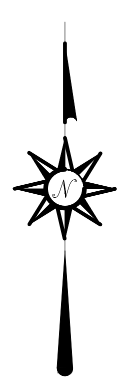
Owner : The Town Club
7950 N. Santa Monica Blvd.
Fox Point, WI 53217



● Indicates found 1" iron pipe.

All bearings are referenced to the Wisconsin State Plane Coordinate System, South-zone (NAD83/2011) in which the North line of the NW 1/4, Sec. 16 bears N89°31'33"E.





WISCONSIN
ALLEN J. SCHNEIDER
S-2194
GREENFIELD
WI
LAND SURVEYOR

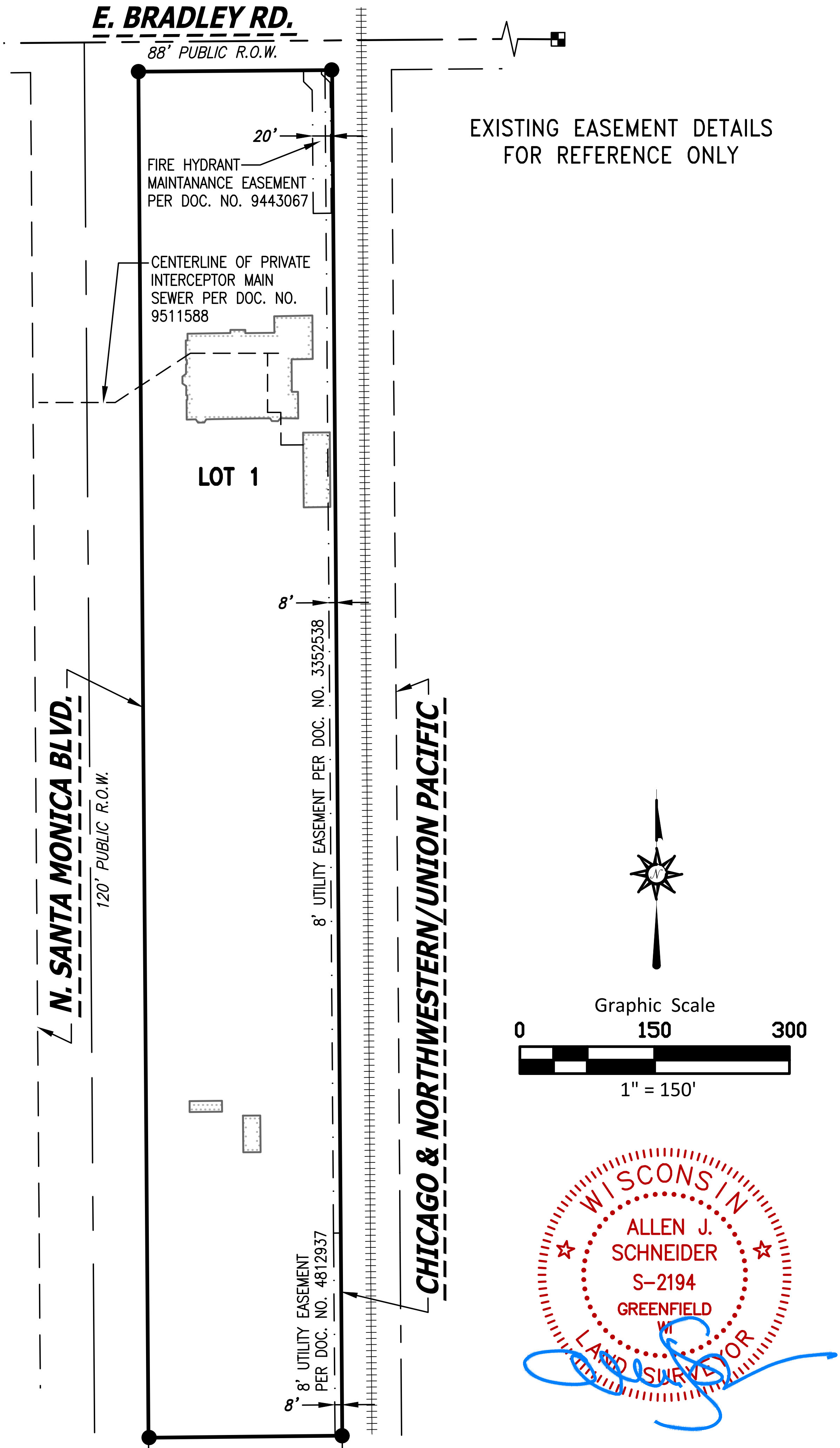
CHAPUT LAND SURVEYS
234 W. Florida Street
Milwaukee, WI 53204
414-224-8068
www.chaputlandsurveys.com

This instrument was drafted
by Allen J. Schneider
Professional Land Surveyor S-2194

Date: July 9, 2025
Survey No. 5247-lpm
Sheet 1 of 4 Sheets

CERTIFIED SURVEY MAP NO.______

A redivision of Lot 1 of Certified Survey Map No. 9667 all in the Northwest 1/4 of the Northwest 1/4 of Section 16, Township 8 North, Range 22 East, in the Village of Fox Point, Milwaukee County, Wisconsin.



CHAPUT LAND SURVEYS
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This instrument was drafted by Allen J. Schneider
Professional Land Surveyor S-2194

Date: July 9, 2025
Survey No. 5247-lpm
Sheet 2 of 4 Sheets

CERTIFIED SURVEY MAP NO.______

A redivision of Lot 1 of Certified Survey Map No. 9667 all in the Northwest 1/4 of the Northwest 1/4 of Section 16, Township 8 North, Range 22 East, in the Village of Fox Point, Milwaukee County, Wisconsin.

SURVEYOR'S CERTIFICATE

STATE OF WISCONSIN}
:SS
MILWAUKEE COUNTY}

I, ALLEN J. SCHNEIDER, a professional land surveyor, certify:

THAT I have surveyed, divided and mapped a redivision of Lot 1 of Certified Survey Map No. 9667, recorded July 1, 2025, as Doc. No. 11518955, all in the Northwest 1/4 of the Northwest 1/4 of Section 16, Township 8 North, Range 22 East, in the Village of Fox Point, Milwaukee County, Wisconsin, bounded and described as follows:

COMMENCING at the Northwest corner of the Northwest 1/4 of said Section 16, thence North 89°31'33" East along the North line of said 1/4 Section 1026.09 feet to a point; thence South 00°25'27" East 33.00 feet to the South line of E. Bradley Road and point of beginning of the lands hereinafter described; thence North 89°31'33" East along said South line 215.50 feet to a point on the West line of the Chicago and Northwestern Railroad; thence South 00°25'27" East along said West line 1518.56 feet to a point; thence South 89°23'46" West 215.50 feet to a point on the East line of North Santa Monica Boulevard; thence North 00°25'27" West along said East line 1519.05 feet to the point of beginning.

Said lands as described contains 327,302 square feet or 7.5138 acres.

THAT I have made the survey, land division and map by the direction of The Town Club, owner.

THAT the map is a correct representation of all the exterior boundaries of the land surveyed and the land division thereof made.

THAT I have fully complied with Chapter 236 of the Wisconsin Statutes and the subdivision regulation of the Village of Fox Point in surveying, dividing and mapping the same.

Date: July 9, 2025

WISCONSIN
ALLEN J.
SCHNEIDER
S-2194
GREENFIELD
WI
LAND SURVEYOR

Allen J. Schneider
Professional Land Surveyor S-2194

This instrument was drafted by Allen J. Schneider
Professional Land Surveyor S-2194

Survey No. 5247-lpm
Sheet 3 of 4 Sheets

CERTIFIED SURVEY MAP NO.________

A redivision of Lot 1 of Certified Survey Map No. 9667 all in the Northwest 1/4 of the Northwest 1/4 of Section 16, Township 8 North, Range 22 East, in the Village of Fox Point, Milwaukee County, Wisconsin.

CORPORATE OWNER'S CERTIFICATE

The Town Club, a Wisconsin Corporation duly organized and existing under and by virtue of the laws of the State of Wisconsin, as owner, certifies that said corporation caused the land described on this map to be surveyed, divided, dedicated and mapped as represented on this map in accordance with the requirements of the Village of Fox Point Code of Ordinances.

In consideration of the approval of the map by the Village Council of the Village of Fox Point and in accordance with the Village of Fox Point Code, the undersigned agrees:

In Witness Where of, The Town Club, a Wisconsin Corporation, has caused these presents to be signed by ________________, its ___________________ this ______ day of _________________,20___.
In the presence of:

____

____

STATE OF _______________}
:SS
________________COUNTY}

Personally came before me this ______ day of __________________, 20___, the above named _________________, to me known as the person who executed the foregoing instrument and acknowledged the same.

____
Notary Public
State of Wisconsin
My commission expires:_________
My commission is permanent.

VILLAGE BOARD APPROVAL

Approved by the Village Board of the Village of Fox Point on the _____ day of ________________, 20___

____
CHRISTINE SYMCHYCH, PRESIDENT

____
SARA BRUCKMAN, CLERK TREASURER

WISCONSIN
ALLEN J.
SCHNEIDER
S-2194
GREENFIELD
WI
LAND SURVEYOR

This instrument was drafted by Allen J. Schneider
Professional Land Surveyor S-2194

Date: July 9, 2025
Survey No. 5247-lpm
Sheet 4 of 4 Sheets

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 Plan Commission and Village Board

From: Scott Brandmeier, Director of Public Works SB

Through: Chris Freedy, Interim Village Manager CF

Date: August 5, 2025

Re: Lake Drive Watermain Inspection Change Order No. 1

The Village of Fox Point approved the water main inspection contract for Lake Drive with Kapur & Associates at the February 2025 Village Board meeting in the amount of approximately $166,000. The amount of time included in the inspection contract erred on the side of caution and estimated 16 weeks of construction extending from mid-April through mid-August. After the water main inspection contract was approved, a pre-construction meeting was held with the prime contractor for the DOT project (Stark Asphalt) as well as with the DOT, their inspector (raSmith) and the subcontractor performing the water main work (Genesis). At that time, the water main schedule was provided to staff and it was noted that all water main work was anticipated to be completed in about nine weeks (late March through late May).

Unfortunately, Stark's expectation for water main completion kept shifting based on the performance of their subcontractor and, as noted in prior administrative reports, their subcontractor Genesis has moved quite slowly as they progressed toward completion. Genesis also brought in a second contractor to assist with project activities. Nonetheless, progress has been slow and it is anticipated that the water main work will not be completed until the end of August.

Given the slowness of the work and the fact that a second contractor was retained to assist with the work, Kapur is incurring more inspection time associated with the work which includes both the length of time in the field and that a second inspector was (is) brought in while the second contractor is on site assisting with the work.

The attached change order reflects the additional hours for one inspector (four weeks at 50 hours per week) as well as the extra hours for the second inspector (to date, about 185 hours with an additional 120 hours expected to be incurred). The change order also reflects a deduction in the cost for services that will not be required (driveway pavement restoration and landscape restoration). The total cost of the change order is $43,015.

I have reviewed the hours and fees associated with the change order and am of the opinion that they are reasonable. It is noted that the project will likely extend beyond the contract completion date of August 29, 2025 and that liquidated damages will likely be assessed against the contractor for each day that the work extends beyond the substantial completion date. Unfortunately, no interim completion dates were written into the contract and I have had multiple discussions with DOT staff and their inspector (raSmith) regarding my opinion that the Village should be eligible to receive a portion of the liquidated damages considering that we are being impacted by the delay in completion. While I do not have a definitive answer to that question/request, it has been noted that my request will be considered.

Nonetheless, we still have to finish the work and it is my recommendation that the Village approve Change Order No. 1 from Kapur & Associates in an amount not to exceed $43,015 and authorize the Village President and Village Clerk/Treasurer to sign the change order on behalf of the Village.

kapur all in

CONTRACT CHANGE ORDER NO. 1

CONSTRUCTION MANAGEMENT FOR
2025 LAKE DRIVE WATER IMPROVEMENT PROJECT
VILLAGE OF FOX POINT, WI

Contract Document made and entered into by and between the Village of Fox Point and Kapur, Inc. dated February 19, 2025, is hereby amended as set forth as follows, which is annexed and made a part of the original Contracts.

The construction cost of the project is $1,759,025.00 and as of July 25, 2025, the completed amount was $1,399,765.00 and the remaining cost for the project completion is $359,260.00 (see attached spreadsheet).

The estimated construction cost of the weekly performance is between $65,000 and $70,000 or approximately $359,260 ÷ $70,000 = 5.13 weeks left for the project completion. The original contract noted a start date of mid-April and a completion date of mid-August. The Contractor began work the last week in March and it is anticipated that work will be completed end of August. Additionally, due to the delays from the Contractor, they hired a subcontractor to assist with the work leading to a second inspector on site (through end of July, 185 hours). It is expected a second inspector will be on site for another 3 weeks (120 hours).

Based on the above information, the following changes shall be made to the fee schedule:

- Item 4a – add to original field inspection 4 more weeks at 50 hours per week or 200 hours x $115 = **$23,000** for one inspector.
- Item 4a - beginning from June 2025 a second contractor started on site. Add one more inspector for approximately 305 hours x $115 = **$35,075.**

The estimated cost for an additional filed inspection will be: **$23,000 + $35,075 = $58,075**

Subtract from original contract [**$15,060**]:

- Item 4b - driveways pavement restoration – [$5,230]
- Item 4c - landscaping restoration – [$ 9,830]

Estimated CCO #1 total will be: $58,075– $15,060 = **$43,015**

Contract Amount:

The following is a summary of the revised contract amount:

Original Contract Amount	$	165,930.00
Additional Fees (Contract Change Order No. 1)......................	$	43,015.00
Revised Contract Amount	$	208,945.00

Receipt of a signed copy of this document will constitute an executed agreement.
As always, Fox Point will only bill for the actual hours incurred.

For Kapur & Associates, Inc.,

By: YAmelyan

Yuriy Amelyan, P.E.,
Associate/Project Manager

Date: 8-05-2025

For the Village of Fox Point,

By: ______________________

Christine Symchych
Village President

Date: ______________________

By: ______________________

Sara Bruckman
Village Clerk/Treasurer

Date: ______________________

LAKE DRIVE WATER MAIN IMPROVEMENT
VILLAGE OF FOX POINT

CONSTRUCTION PERFORMANCE BY THE END OF JULY 2025

Lake Drive Water Main						Field Measured Quantities: Totals as of Last Week		Field Measured Quantities: Totals This Week		Field Measured Quantities: Project Totals	
Item Code	Item Description	Quantity	Units	Unit Price	Total	Quantity	Extension	Quantity	Extension	Quantity	Extension
SPV.0060	Special 40. Hydrant Assembly With 6-Inch Gate Valve	27	EACH	$ 8,650.00	$ 233,550.00	20	$173,000.00	0	$0.00	20.0	$173,000.00
SPV.0060	Special 41. 8-Inch Gate Valve and Valve Box	14	EACH	$ 2,750.00	$ 38,500.00	11	$30,250.00	1	$2,750.00	12.0	$33,000.00
SPV.0060	Special 42. 12-Inch Gate Valve and Valve Box	24	EACH	$ 7,100.00	$ 170,400.00	17	$120,700.00	2	$14,200.00	19.0	$134,900.00
SPV.0060	Special 43. 1.25-Inch Corporation Stop	42	EACH	$ 630.00	$ 26,460.00	28	$17,640.00	7	$4,410.00	35.0	$22,050.00
SPV.0060	Special 44. 1.5-Inch Corporation Stop	1	EACH	$ 600.00	$ 600.00	1	$600.00	0	$0.00	1.0	$600.00
SPV.0060	Special 45. 2-Inch Corporation Stop	1	EACH	$ 725.00	$ 725.00	2	$1,450.00	0	$0.00	2.0	$1,450.00
SPV.0060	Special 46. 1.25-Inch Curb Box	42	EACH	$ 380.00	$ 15,960.00	27	$10,260.00	7	$2,660.00	34.0	$12,920.00
SPV.0060	Special 47. 1.5-inch Curb Box	1	EACH	$ 500.00	$ 500.00	1	$500.00	0	$0.00	1.0	$500.00
SPV.0060	Special 48. 2-Inch Curb Box	1	EACH	$ 650.00	$ 650.00	2	$1,300.00	0	$0.00	2.0	$1,300.00
SPV.0060	Special 49. Cap and Abandon Existing Water Main	21	EACH	$ 2,000.00	$ 42,000.00	8	$16,000.00	1	$2,000.00	9.0	$18,000.00
SPV.0090	Special 40. Hydrant Lead 6-Inch	490	LF	$ 100.00	$ 49,000.00	372.5	$37,250.00	0	$0.00	372.5	$37,250.00
SPV.0090	Special 41. PVC Water Main 6-Inch	166	LF	$ 340.00	$ 56,440.00	49.5	$16,830.00	0	$0.00	49.5	$16,830.00
SPV.0090	Special 42. PVC Water Main 8-Inch	1,761	LF	$ 150.00	$ 264,150.00	1348.5	$202,275.00	33	$4,950.00	1381.5	$207,225.00
SPV.0090	Special 43. PVC Water Main 12-Inch	2,435	LF	$ 270.00	$ 657,450.00	2058	$555,660.00	26	$7,020.00	2084.0	$562,680.00
SPV.0090	Special 44. HDPE Water Service 1.25-Inch	1,668	LF	$ 115.00	$ 191,820.00	1156	$132,940.00	216	$24,840.00	1372.0	$157,780.00
SPV.0090	Special 45. HDPE Water Service 1.5-Inch	26	LF	$ 120.00	$ 3,120.00	15	$1,800.00	0	$0.00	15.0	$1,800.00
SPV.0090	Special 46. HDPE Water Service 2-Inch	55	LF	$ 140.00	$ 7,700.00	132	$18,480.00	0	$0.00	132.0	$18,480.00
				Lake Drive Water Main-Total:	**$ 1,759,025.00**	**Lake Drive Water Main-Total:**	**$1,336,935.00**	**Lake Drive Water Main-Total:**	**$62,830.00**	**Lake Drive Water Main-Total:**	**$1,399,765.00**

1. a) Construction cost for Lake Drive Water Main Improvement is $1,759.025.
   b) Actual work performed by the end of July is $1,399,765. Thus, $1,799.025- $1,399,765 = **$359,260**. remaining construction work.
   c) Assume that anticipating weekly performance approximately $70,000 or approximately 5.13 weeks left for the project completion.

2. The cost of Engineering Agreement for Construction Management / Inspection is $165,930. By August 1st the remaining amount was approximately $15,000

ORIGINAL CONSTRUCTION MANAGEMENT FEE SCHEDULE

2025 LAKE DRIVE WATER MAIN IMPROVEMENT PROJECT - CONSTRUCTION MANAGEMENT

VILLAGE OF FOX POINT, WISCONSIN

	TASK	Project Manager	Project Engineer	Construction Inspector	RLS	Survey Crew	Cad Technician	Total Task Hours	Total Task Cost
		$190.00	$125.00	$115.00	$160.00	$150.00	$110.00		
1	Meetings with DOT, the Village Staff, Contractors and Residents	8	8	16				32	$4,360.00
2	Shop drawing/submittals review and approval	8	8	4				20	$2,980.00
3	Construction staking water main, hydrants, valves corporation & curb stops and cut sheets (Assume survey crew 15 days in field)	4		8	18	140	32	202	$29,080.00
4	Construction inspection:								
4(a)	Water main improvements includes: water main, hydrants, valves and water services (assumes 16 weeks at 50 hours per week)	2	2	800				804	$92,630.00
4(b)	Driveways pavement restoration (assumes one week at 40 hours per week)	2	2	40				44	$5,230.00
4(c)	Landscaping restoration (assumes 2 weeks at 40 hours per week)	2	2	80				84	$9,830.00
5	Coordination with Utility Companies	8	8	8				24	$3,440.00
6	Weekly Coordination meetings with DOT Construction Management Team (assume 24 weeks at 3 hours per week)	24		48				72	$10,080.00
7	Payment Recommendation	8		8				16	$2,440.00
8	Project close out activities, punch list, As-Builts and incorporation into GIS system	4	8	16			16	44	$5,360.00
9	Reimburseable Expences								$500.00
	TOTAL CONSTRUCTION MANAGEMENT:	**70**	**38**	**1,028**	**18**	**140**	**48**	**1,342**	**$165,930.00**

kapur
all in

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 Plan Commission and Village Board

From: Scott Brandmeier, Director of Public Works SB

Through: Chris Freedy, Interim Village Manager CF

Date: August 6, 2025

Re: Thorne, Bell, and Yates Design Change Order No. 1

Kapur & Associates was retained by the Village to perform the design services for the road and utility project on Thorne Lane, Bell Road and Yates Road. Originally, the work was to be designed in 2025 with construction slated for 2026. As described previously, due to budget constraints, Bell and Yates have been pushed back to 2027 and the current plan is to construct Beach Drive (originally slated for 2025) and Thorne Lane in 2026.

During the course of the design, it was determined that we should add in the replacement of the water main that runs under Coleman Lane from Lake Drive east to Thorne Lane. The replacement of Coleman Lane (road and utility work) is a possible consideration for replacement in 2034 or later, but the road predominantly serves as an access point for two properties on Lake Drive – 7516 and 7520 – and does not experience heavy traffic loadings. Considering that plus the fact that our water main project for Lake Drive includes a connection to the main within Lake Drive running for about 25-feet to the east of Lake Drive, staff is proposing that we replace the Coleman Lane water main from the end of the DOT related work on Lake Drive to the Thorne Lane proposed work (a distance of about 350 feet) as shown in the screen shot below.

Based on my review of the estimated hours and fees, I am of the opinion the requested change order of $5,460 is reasonable. Therefore, it is my recommendation that the Village Board accept Change Order No. 1 from Kapur & Associates in an amount not to exceed $5,460 and authorize the Village President and Village Clerk/Treasurer to sign the change order.

kapur all in

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

CONTRACT CHANGE ORDER NO. 1

YATES ROAD, BELL ROAD AND THORNE LANE - ROAD AND UTILITY RECONSTRUCTION PROJECT VILLAGE OF FOX POINT, WI

Contract Document made and entered into by and between the Village of Fox Point and Kapur & Associates, Inc., dated September 10, 2024, is hereby amended as follows, which is annexed and made a part of the original Contracts.

Additional work proposed to be performed at E. Thorne Lane:

- Topographic survey and base mapping
- Replacement of approximately 350 feet of existing 6" water main with 8" PVC water main and 3 water laterals
- Agency/Utilities coordination

Our fees for the additional construction services are $5,460.00 and are detailed on the attached Fee Schedule.

Contract Amount

The following is a summary of the revised contract amount:

Original Contract Amount ....$	168,705.00
Additional Fees (Contract Change Order No. 1)......................$	5,460.00
Revised Contract Amount ....$	174,165.00

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

For Kapur & Associates, Inc.,

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

Date: 8-05-2025

For the Village of Fox Point,

By: ______________________
Christine Symchych
Village President

Date: ______________________

By: ______________________
Sara Bruckman
Village Clerk/Treasurer

Date: ______________________

CCO#1 DESIGN FOR THE 2024 ROAD AND UTILITY RECONSTRUCTION PROJECT OF YATES ROAD, BELL ROAD AND THORNE ROAD

VILLAGE OF FOX POINT, WISCONSIN

TASK	Project Manager	Project Engineer	Staff Engineer	RLS	One Man Survey Crew	Cad Technician	Total Task Hours	Total Task Cost
	$185.00	$135.00	$110.00	$155.00	$145.00	$110.00		
E. THORNE LANE								
1. Topographic Survey and Base Mapping	1			3	8	8	**20**	$2,690.00
2. Water Main Design (Approx. 350 LF and 3 water services for 7500, 7516 and 7520 N. Lake Drive)	2	8				8	18	$2,330.00
3. Agency/Utilities Coordination			4				4	$440.00
TOTAL DESIGN FOR E. THORNE LANE:	3	8	4	3	8	16	42	$5,460.00

kapur

VILLAGE OF FOX POINT

MEMORANDUM

To: Board of Trustees

From: Christopher Freedy, Acting Village Manager

Date: July 25, 2025

RE: Surplus Property

As outlined in Village code 112-4.5, the acting manager has the authority granted to the Village Manager position with the exception of 112-2.D; Sale of Surplus Property. I am requesting permission from the Village Board to sell surplus property currently in the possession of the Police Department and Department of Public Works through a public auction. This process is consistent with the disposal methods outlined in village code and past practices. The auction sites include Auction Associates in Ripon Wisconsin for vehicles and Wisconsin Surplus Online Auction for small equipment and vehicle accessories.

The initial items to be sold include:

- Police Utility Vehicle at end of life and replaced through capital budget in 2025.
- Police vehicle equipment that is non-compatible with current vehicles, end of life, or non-operational.
- Computer equipment and accessories including rack mounted battery back-up systems.
- DPW sand blasting cabinet
- 3 large 15HP pump motors for the main pool.
- 2 smaller 1HP pump motors for the wading pool.
- A small booster pump motor used to help circulate the pool water
- The 2 chemical controllers used to regulate the chlorine and acid.

Additional items of small equipment may be identified for placement in the online auction as staff review current inventory and the police property room inventory is completed for identification of abandoned property.

VILLAGE HALL
7200 North Santa Monica Blvd.
Fox Point, Wisconsin 53217-3505
414-351-8900 | Fax 414-351-8909

VILLAGE OF FOX POINT

MEMORANDUM

To: Village Board of Trustees

From: Christopher Freedy; Acting Village Manager

Date: July 28, 2025

RE: Invoice Payment

I attended a meeting with our North Shore Library partner municipalities to receive an update on the financial status of the new library project on July 28, 2025. During the meeting, I was advised by the library fiscal agent (Bayside Village Manager Andy Pederson) that the project was proceeding on (or close to) schedule, with pledged donations arriving as expected; however, the partner municipalities would need to submit their payments for the shared community costs before September 1, 2025.

The Fox Point Village Board approved the North Shore Library Funding Agreement, Resolution 2025-05, at the regular May board meeting (May 13, 2025). This funding agreement authorized the borrowing of $643,185.00 and I am expecting an invoice from the fiscal agent to arrive in August of this year to cover ongoing construction expenses.

As a note to the board, the resolution does allow for refunds to be issued by the fiscal agent in the event donations or other funds become available for the project, thereby reducing the member municipalities fiscal obligation.

I am requesting the Village Board to authorize payment in the amount of $643,185.00 to the fiscal agent upon receipt of a proper invoice.

This is to certify that the attached is true and correct list of bills due for a period from July 1-31, 2025, in the total amount of $717,052.67. 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.

Christopher Freedy
Acting 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 August 12, 2025.

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	AUGUST 2025	LIFE INSURANCE	07/08/2025	1,056.35	07/11/2025
	Total 10-21520 GROUP LIFE:				1,056.35	
10-21521 SUPPLEMENTAL PLANS						
18	SECURIAN FINANCIAL GROUP I	8/01/2025	ACCIDENTAL	07/08/2025	87.04	07/11/2025
	Total 10-21521 SUPPLEMENTAL PLANS:				87.04	
10-21530 DEFERRED COMPENSATION						
77	MissionSquare - 303753	PR0703251	Deferred Comp ICMA-PRETAX	07/01/2025	1,160.14	07/02/2025
77	MissionSquare - 303753	PR0717251	Deferred Comp ICMA-PRETAX	07/16/2025	1,160.14	07/18/2025
375	NORTH SHORE BANK, FSB	PR0703252	Deferred Comp NORTH SHORE	07/01/2025	1,485.00	07/02/2025
375	NORTH SHORE BANK, FSB	PR0717252	Deferred Comp NORTH SHORE	07/16/2025	1,485.00	07/18/2025
814	GREAT-WEST TRUST COMPAN	PR0703251	Deferred Comp WI DEFER - PRE	07/01/2025	3,622.60	07/02/2025
814	GREAT-WEST TRUST COMPAN	PR0703251	Deferred Comp WI DEFER - RO	07/01/2025	1,240.00	07/02/2025
814	GREAT-WEST TRUST COMPAN	PR0717251	Deferred Comp WI DEFER - PRE	07/16/2025	3,622.60	07/18/2025
814	GREAT-WEST TRUST COMPAN	PR0717251	Deferred Comp WI DEFER - RO	07/16/2025	1,240.00	07/18/2025
	Total 10-21530 DEFERRED COMPENSATION:				15,015.48	
10-44120 LIQUOR/TOBACCO LICENSES						
727	WI DEPT. OF JUSTICE	EPGMFSNY	BARTENDER	07/03/2025	7.00	07/11/2025
727	WI DEPT. OF JUSTICE	mhdvzbms	BARTENDER	07/01/2025	7.00	07/02/2025
727	WI DEPT. OF JUSTICE	uegta74b	BARTENDER	11/12/2523	7.00	07/02/2025
727	WI DEPT. OF JUSTICE	VAJAMS7C	BARTENDER	07/03/2025	7.00	07/11/2025
	Total 10-44120 LIQUOR/TOBACCO LICENSES:				28.00	
10-46710 PAVILION RENTALS						
1306	BELETE, MICHAEL	1.061533	PAVILION LESS CANCEL	06/16/2025	240.00	07/11/2025
2444	ERNSTER, BRIAN	22000113	PAVILLION DEPOSIT	05/19/2025	50.00	07/11/2025
2445	HOFFMANN, ANNA	22000086	PAVILLION DEPOSIT	07/03/2025	50.00	07/11/2025
102280	GOTTSACKER, JESSE	1.061636	PAVILLION DEPOSIT REFUND	07/14/2025	50.00	07/24/2025
	Total 10-46710 PAVILION RENTALS:				390.00	
10-51200-395 COUNTY COURT FEES						
330	MILWAUKEE COUNTY TREASU	JUNE 2025	DRIVER SUR/JAIL FEE	07/03/2025	798.80	07/11/2025
552	WISCONSIN, STATE OF - COUR	JUNE 2025	JUNE	07/03/2025	2,274.93	07/11/2025
	Total 10-51200-395 COUNTY COURT FEES:				3,073.73	
10-51300-211 LABOR ATTORNEY						
1692	VON BRIESEN & ROPER, S. C.	499428	PROFESSIONAL SRVCS	07/23/2025	3,869.00	07/24/2025
	Total 10-51300-211 LABOR ATTORNEY:				3,869.00	
10-51410-191 EMPLOYEE RECOGNITION						
57	JPMORGAN CHASE BANK NA	06/27/2025	EMPLOYEE REG.	07/08/2025	13.25	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	EMPLOYEE REG.	07/08/2025	100.00	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	EMPLOYEE REG.	07/08/2025	9.47	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	EMPLOYEE REG.	07/08/2025	269.41	07/11/2025
	Total 10-51410-191 EMPLOYEE RECOGNITION:				392.13	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
10-51410-321 PROFESSIONAL DUES/MEETINGS						
57	JPMORGAN CHASE BANK NA	06/27/2025	CLERK	07/08/2025	600.00	07/11/2025
	Total 10-51410-321 PROFESSIONAL DUES/MEETINGS:				600.00	
10-51420-322 TRAINING						
57	JPMORGAN CHASE BANK NA	06/27/2025	CLERK	07/08/2025	99.00	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	CLERK	07/08/2025	220.00	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	CLERK	07/08/2025	220.00	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	CLERK	07/08/2025	89.00	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	CLERK	07/08/2025	89.00	07/11/2025
	Total 10-51420-322 TRAINING:				717.00	
10-51440-233 EQUIPMENT MAINTENANCE						
774	ELECTION SYSTEMS & SOFTW	CD2123010	LICENSE	07/18/2025	265.00	07/24/2025
	Total 10-51440-233 EQUIPMENT MAINTENANCE:				265.00	
10-51440-310 SUPPLIES/EXPENSES						
774	ELECTION SYSTEMS & SOFTW	CD2122723	PAPER	07/08/2025	1,762.44	07/11/2025
	Total 10-51440-310 SUPPLIES/EXPENSES:				1,762.44	
10-51520-321 PROFESSIONAL DUES/MEETINGS						
57	JPMORGAN CHASE BANK NA	06/27/2025	CLERK	07/08/2025	60.00	07/11/2025
	Total 10-51520-321 PROFESSIONAL DUES/MEETINGS:				60.00	
10-51520-322 TRAINING						
57	JPMORGAN CHASE BANK NA	06/27/2025	CLERK	07/08/2025	99.00	07/11/2025
	Total 10-51520-322 TRAINING:				99.00	
10-51600-210 CONTRACT SERVICES						
57	JPMORGAN CHASE BANK NA	06/27/2025	ZOOM	07/08/2025	40.00	07/11/2025
194	BAKER TILLY VIRCHOW KRAUS	BT3234687	PROGRESS BILLING	06/30/2025	1,680.00	07/02/2025
477	TAYLOR COMPUTER SERVICES	28125	MANAGED SERVICES	07/15/2025	1,243.50	07/18/2025
789	DO IT NOW CLEANING LLC	934	MONTHLY CLEANING	07/03/2025	1,583.37	07/11/2025
	Total 10-51600-210 CONTRACT SERVICES:				4,546.87	
10-51600-220 GAS-HEAT						
536	WE-ENERGIES	6/25/25	0702787382-00002	07/03/2025	42.53	07/11/2025
	Total 10-51600-220 GAS-HEAT:				42.53	
10-51600-221 ELECTRIC UTILITIES						
536	WE-ENERGIES	07/08/2025	0702787382-00009	07/15/2025	20.69	07/18/2025
536	WE-ENERGIES	6/25/25	0702787382-00002	07/03/2025	1,065.36	07/11/2025
	Total 10-51600-221 ELECTRIC UTILITIES:				1,086.05	
10-51600-222 TELEPHONE UTILITIES						
2691	CENTURYLINK-BUSINESS SVC.	744290596	87619173	07/15/2025	.12	07/18/2025
5312	AT & T- VILLAGE	06/22/2025	414 351-8909-758 7	07/03/2025	349.10	07/11/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
	Total 10-51600-222 TELEPHONE UTILITIES:				349.22	
10-51600-231 ELEVATOR MAINTENANCE						
733	NATIONAL ELEVATOR INSPECTI	RI 25016502	ELEVATOR INSPECTION	07/15/2025	88.00	07/18/2025
	Total 10-51600-231 ELEVATOR MAINTENANCE:				88.00	
10-51600-234 VILLAGE HALL MAINTENANCE						
57	JPMORGAN CHASE BANK NA	06/27/2025	VILLAGE	07/08/2025	77.16	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	VILLAGE	07/08/2025	48.57	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	AMAZON	07/08/2025	28.99	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	AMAZON	07/08/2025	58.62	07/11/2025
286	BOB LURIE GLASS CORP.	92323	GLASS	07/15/2025	1,688.00	07/18/2025
327	MENARD'S - MILWAUKEE	7606	VILLAGE	07/07/2025	146.47	07/11/2025
502	VILLAGE HARDWARE - VH	250107/1	VH SUPPLIES	07/15/2025	34.19	07/18/2025
892	SPECTRUM	07/07/2025	8348 10 012 0042231 VLG	07/17/2025	16.50	07/18/2025
1246	SECURE FIRE & SAFETY LLC	52199	ANNUAL VH	07/23/2025	594.15	07/24/2025
2014	BASSETT MECHANICAL	298205	VALVE	07/16/2025	1,192.00	07/18/2025
4745	WHITLOW'S SECURITY SPECIA	8017	KEYS	07/07/2025	11.00	07/11/2025
	Total 10-51600-234 VILLAGE HALL MAINTENANCE:				3,895.65	
10-51600-310 SUPPLIES/MISC EXPENSES						
57	JPMORGAN CHASE BANK NA	06/27/2025	AMAZON	07/08/2025	68.56	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	AMAZON	07/08/2025	28.58	07/11/2025
	Total 10-51600-310 SUPPLIES/MISC EXPENSES:				97.14	
10-51700-511 GROUP HEALTH - RETIREES						
433	RESNICK, AMY	66	HEALTH INSURANCE REIMBUR	07/01/2025	327.27	07/11/2025
435	RIES, DANIEL	82	HEALTH	07/01/2025	479.63	07/11/2025
520	WICHMAN, MICHELLE	27	MONTHLY	07/01/2025	397.39	07/11/2025
2194	OBREMSKI, DANIEL	31	SUPPLEMENTAL PAY	07/01/2025	397.39	07/11/2025
	Total 10-51700-511 GROUP HEALTH - RETIREES:				1,601.68	
10-52100-180 RECRUITMENT						
1069	ASCENSION MEDICAL GROUP/	424861	PRE EMPLOY	06/30/2025	864.00	07/02/2025
	Total 10-52100-180 RECRUITMENT:				864.00	
10-52100-210 POLICE MAINTENANCE CONTRACTS						
1560	FP SOLUTIONS LLC	30820	ANNUAL FIRE	06/30/2025	650.00	07/02/2025
1763	TACTICAL SOLUTIONS	10890	CERTIFICATIONS	07/17/2025	362.00	07/18/2025
5839	LEXISNEXIS	1100165938	MONTHLY FEE	07/08/2025	200.00	07/11/2025
	Total 10-52100-210 POLICE MAINTENANCE CONTRACTS:				1,212.00	
10-52100-217 DISPATCHING CONTRACT SERVICES						
61	BAYSIDE, VILLAGE OF	2500002307	DISPATCH	07/10/2025	81,743.56	07/11/2025
	Total 10-52100-217 DISPATCHING CONTRACT SERVICES:				81,743.56	
10-52100-220 GAS UTILITIES						
536	WE-ENERGIES	06/25/2025	0702787382-00008	07/01/2025	226.40	07/02/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
	Total 10-52100-220 GAS UTILITIES:				226.40	
10-52100-221 ELECTRIC UTILITIES						
536	WE-ENERGIES	06/25/2025	0702787382-00015	07/01/2025	39.48	07/02/2025
536	WE-ENERGIES	06/25/2025	0702787382-00006	07/01/2025	2,226.23	07/02/2025
	Total 10-52100-221 ELECTRIC UTILITIES:				2,265.71	
10-52100-222 TELEPHONE UTILITIES						
892	SPECTRUM	07012025OTA	8348 10 012 0041845 POLICE	07/11/2025	16.50	07/18/2025
892	SPECTRUM	238770901070125	238770901	07/08/2025	599.00	07/11/2025
2101	IPITOMY COMMUNICATIONS LL	62669	SIP TRUNK 85995	07/08/2025	240.72	07/11/2025
2691	CENTURYLINK-BUSINESS SVC.	744290596	87619173	07/15/2025	.12	07/18/2025
	Total 10-52100-222 TELEPHONE UTILITIES:				856.34	
10-52100-232 VEHICLE MAINTENANCE						
57	JPMORGAN CHASE BANK NA	06/27/2025	POLICE	07/08/2025	9.89	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	POLICE	07/08/2025	30.36	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	POLICE	07/08/2025	49.94	07/11/2025
	Total 10-52100-232 VEHICLE MAINTENANCE:				90.19	
10-52100-233 EQUIPMENT MAINTENANCE						
2350	POLICE & SHERIFFS PRESS IN	121945	ID CARDS	07/17/2025	40.00	07/18/2025
2448	WI LESO PROGRAM	LESO2025	ANNUAL	07/09/2025	300.00	07/11/2025
4777	BATTERIES PLUS -	83900662	12VOLT	07/11/2025	32.95	07/18/2025
	Total 10-52100-233 EQUIPMENT MAINTENANCE:				372.95	
10-52100-234 BUILDING MAINTENANCE						
4777	BATTERIES PLUS -	83553835	12VOLT	06/30/2025	31.95	07/02/2025
	Total 10-52100-234 BUILDING MAINTENANCE:				31.95	
10-52100-310 SUPPLIES/EXPENSES						
57	JPMORGAN CHASE BANK NA	06/27/2025	POLICE	07/08/2025	82.58	07/11/2025
	Total 10-52100-310 SUPPLIES/EXPENSES:				82.58	
10-52100-330 CLOTHING ALLOWANCE						
57	JPMORGAN CHASE BANK NA	06/27/2025	POLICE	07/08/2025	141.75	07/11/2025
473	STREICHER'S	1769493	GLOVE	07/08/2025	35.00	07/11/2025
473	STREICHER'S	1769950	NEW HIRE	07/08/2025	908.99	07/11/2025
473	STREICHER'S	1770695	BRYANT	07/11/2025	11.99	07/18/2025
473	STREICHER'S	1770698	BUKOURAS	07/11/2025	11.99	07/18/2025
473	STREICHER'S	1770896	MORELLI	07/11/2025	265.00	07/18/2025
473	STREICHER'S	1770900	BUKOURAS	07/09/2025	1,030.00	07/18/2025
473	STREICHER'S	1771467	HUBER	07/17/2025	164.99	07/24/2025
473	STREICHER'S	1771468	PAUL	07/17/2025	850.00	07/18/2025
473	STREICHER'S	1771799	AUXILIARY	07/17/2025	11.99	07/18/2025
988	TOP PACK DEFENSE LLC	16468	SIG SAUER	07/08/2025	169.95	07/11/2025
	Total 10-52100-330 CLOTHING ALLOWANCE:				3,601.65	
10-52100-334 JANITORIAL SUPPLIES						
393	PACKERLAND RENT-A-MAT INC.	3211251	POLICE 10586-10586	07/08/2025	156.09	07/11/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
	Total 10-52100-334 JANITORIAL SUPPLIES:				156.09	
10-52100-335 SCHOOL EXPENSES						
57	JPMORGAN CHASE BANK NA	06/27/2025	AXON	07/08/2025	895.00	07/11/2025
511	WAUKESHA COUNT TECH. COL	0866025	TRAINING	07/08/2025	385.57	07/11/2025
877	FBI-LEEDA	200128720	CLI	07/09/2025	795.00	07/11/2025
877	FBI-LEEDA	200129681	CLI	07/09/2025	795.00	07/11/2025
	Total 10-52100-335 SCHOOL EXPENSES:				2,870.57	
10-52100-343 FUEL						
57	JPMORGAN CHASE BANK NA	06/27/2025	POLICE	07/08/2025	49.89	07/11/2025
	Total 10-52100-343 FUEL:				49.89	
10-53100-233 GIS MAINTENANCE						
39	RUEKERT MIELKE, INC.	158158	GIS DATA MAINT	07/21/2025	1,830.30	07/24/2025
	Total 10-53100-233 GIS MAINTENANCE:				1,830.30	
10-53100-310 SUPPLIES/EXPENSES						
57	JPMORGAN CHASE BANK NA	06/27/2025	ENGINEER	07/08/2025	111.99	07/11/2025
	Total 10-53100-310 SUPPLIES/EXPENSES:				111.99	
10-53200-400 MATERIALS						
502	VILLAGE HARDWARE - VH	250252/1	MAILBOX	07/18/2025	66.19	07/24/2025
	Total 10-53200-400 MATERIALS:				66.19	
10-53300-221 STREET LIGHTS - ELECTRIC						
536	WE-ENERGIES	07/08/2025	0702787382-00001	07/15/2025	209.95	07/18/2025
536	WE-ENERGIES	07/11/2025	0702787382-00013	07/18/2025	17.31	07/24/2025
	Total 10-53300-221 STREET LIGHTS - ELECTRIC:				227.26	
10-53300-405 STREET MATERIALS						
458	SHERWIN INDUSTRIES, INC.	SS107525	MASTIC ONE	07/08/2025	17,580.00	07/11/2025
	Total 10-53300-405 STREET MATERIALS:				17,580.00	
10-53400-221 BUS STOP-ELECTRIC						
536	WE-ENERGIES	07/11/2025	0702787382-00016	07/18/2025	15.24	07/24/2025
536	WE-ENERGIES	7/14/2025	0702787382-00003	07/21/2025	17.08	07/24/2025
536	WE-ENERGIES	7/14/2025	0702787382-00005	07/21/2025	15.24	07/24/2025
	Total 10-53400-221 BUS STOP-ELECTRIC:				47.56	
10-53620-400 MATERIALS						
1766	CONFLUENCE GRAPHICS	85142	HANGERS/POSTCARDS	07/22/2025	81.31	07/24/2025
	Total 10-53620-400 MATERIALS:				81.31	
10-53630-370 LANDFILL FEES						
1298	WASTE MANAGEMENT OF WI-M	0001121-1996-1	MSW	07/08/2025	8,210.20	07/11/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
	Total 10-53630-370 LANDFILL FEES:				8,210.20	
10-53642-400 MATERIALS						
1298	WASTE MANAGEMENT OF WI-M	0073199-2286-5	YARDWASTE	07/08/2025	1,006.10	07/11/2025
1298	WASTE MANAGEMENT OF WI-M	0073324-2286-9	YARDWASTE	07/22/2025	1,241.54	07/24/2025
1766	CONFLUENCE GRAPHICS	85142	HANGERS/POSTCARDS	07/22/2025	81.31	07/24/2025
	Total 10-53642-400 MATERIALS:				2,328.95	
10-53700-300 MISCELLANEOUS EXPENSE						
1074	MATHESON TRI-GAS, INC	52533334	ARGON	07/14/2025	54.45	07/18/2025
2241	ITU ABSORB TECH, INC	8558092	SHOP	07/07/2025	11.56	07/11/2025
2241	ITU ABSORB TECH, INC	8565513	SHOP	07/15/2025	11.56	07/18/2025
	Total 10-53700-300 MISCELLANEOUS EXPENSE:				77.57	
10-53700-341 REPAIR PARTS						
198	NAPA AUTO PARTS	805751/805753	MISC	07/21/2025	54.73	07/24/2025
281	LINCOLN CONTRACTORS SUP	J56414	MISC	07/14/2025	58.16	07/18/2025
281	LINCOLN CONTRACTORS SUP	J57150	PARTS	07/21/2025	327.73	07/24/2025
436	RITTER TECHNOLOGY LLC	126902-001	HOSE AND FITTING	07/23/2025	570.34	07/24/2025
502	VILLAGE HARDWARE - VH	12673/3	SHOP	07/21/2025	31.49	07/24/2025
631	FACTORY MOTOR PARTS	13-1769880	MISC	07/10/2025	30.49	07/11/2025
631	FACTORY MOTOR PARTS	160-252476	FILTER	07/02/2025	11.09	07/11/2025
631	FACTORY MOTOR PARTS	160-253008	MISC	07/10/2025	114.38	07/11/2025
631	FACTORY MOTOR PARTS	160-253421	MISC	07/14/2025	379.30	07/18/2025
631	FACTORY MOTOR PARTS	160-254442	PARTS	07/23/2025	183.95	07/24/2025
631	FACTORY MOTOR PARTS	50-61777547	MISC	07/14/2025	26.18	07/18/2025
631	FACTORY MOTOR PARTS	50-6206264	MISC	07/23/2025	209.40	07/24/2025
976	GORDIE BOUCHER FORD OF M	799155	MISC PARTS	07/14/2025	383.71	07/18/2025
1042	EJ EQUIPMENT INC	F16988	BRAKE PARTS	07/21/2025	2,507.51	07/24/2025
1042	EJ EQUIPMENT INC	P16943	CABLE	07/14/2025	333.17	07/18/2025
1178	R.N.O.W., INC	2025-75705	HOSE	07/14/2025	390.00	07/18/2025
2192	EGELHOFF LAWN MOWER SER	336683	PARTS	07/21/2025	37.80	07/24/2025
3234	WALDSCHMIDT'S TOWN & COU	901567	PARTS	06/30/2025	137.43	07/02/2025
3234	WALDSCHMIDT'S TOWN & COU	903403	PARTS	07/16/2025	138.30	07/18/2025
4112	ROAD EQUIPMENT PARTS CEN	2500709660	PARTS	06/30/2025	174.81	07/02/2025
4836	REINDERS, INC.	6075809-00	PARTS	07/14/2025	128.58	07/18/2025
102169	TRUCK COUNTRY OF WISCON	X207077128	MISC PARTS	06/30/2025	55.38	07/02/2025
	Total 10-53700-341 REPAIR PARTS:				6,283.93	
10-53700-343 FUEL						
631	FACTORY MOTOR PARTS	160-252017	DEF	07/14/2025	123.60	07/18/2025
2179	EDWARD H. WOLF & SON'S INC	227150	FUEL	07/07/2025	1,320.67	07/11/2025
2179	EDWARD H. WOLF & SON'S INC	227163	FUEL	07/07/2025	1,668.82	07/11/2025
2179	EDWARD H. WOLF & SON'S INC	240889*	FUEL	07/21/2025	1,369.74	07/24/2025
2179	EDWARD H. WOLF & SON'S INC	240946	FUEL	07/21/2025	2,044.56	07/24/2025
	Total 10-53700-343 FUEL:				6,527.39	
10-53700-344 OIL						
631	FACTORY MOTOR PARTS	160252730	OIL	07/14/2025	78.24	07/18/2025
	Total 10-53700-344 OIL:				78.24	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
10-53700-346 MISC DPW SHOP TOOLS						
477	TAYLOR COMPUTER SERVICES	28060	COMPUTER	07/10/2025	2,831.80	07/11/2025
502	VILLAGE HARDWARE - VH	250148/1	SMALL TOOLS	07/15/2025	30.59	07/18/2025
	Total 10-53700-346 MISC DPW SHOP TOOLS:				2,862.39	
10-53800-220 GAS UTILITIES						
536	WE-ENERGIES	6/25/25	0702787382-00002	07/03/2025	42.53	07/11/2025
	Total 10-53800-220 GAS UTILITIES:				42.53	
10-53800-221 ELECTRIC UTILITIES						
536	WE-ENERGIES	6/25/25	0702787382-00002	07/03/2025	1,065.36	07/11/2025
	Total 10-53800-221 ELECTRIC UTILITIES:				1,065.36	
10-53800-222 TELEPHONE UTILITIES						
5312	AT & T- VILLAGE	06/22/2025	414 351-8909-758 7	07/03/2025	285.62	07/11/2025
	Total 10-53800-222 TELEPHONE UTILITIES:				285.62	
10-53800-224 CELL PHONES						
57	JPMORGAN CHASE BANK NA	06/27/2025	APPLE	07/08/2025	.99	07/11/2025
2136	VERIZON WIRELESS	6117463814	787000169-00001	07/15/2025	17.61	07/18/2025
2136	VERIZON WIRELESS	74915	100000186946 GPS	07/03/2025	47.85	07/11/2025
	Total 10-53800-224 CELL PHONES:				66.45	
10-53800-300 MISCELLANEOUS EXPENSE						
1766	CONFLUENCE GRAPHICS	85142	HANGERS/POSTCARDS	07/22/2025	81.31	07/24/2025
2040	AURORA MEDICAL GROUP, INC	1495535	SCREENING	07/15/2025	250.50	07/18/2025
2241	ITU ABSORB TECH, INC	8558094	TOWELS/MATS	07/07/2025	362.07	07/11/2025
2241	ITU ABSORB TECH, INC	8565515	DPW	07/15/2025	5.59	07/18/2025
	Total 10-53800-300 MISCELLANEOUS EXPENSE:				699.47	
10-53800-333 SAFETY PROGRAM						
671	AIRGAS	9162392027	EYEWARE	07/01/2025	60.22	07/11/2025
671	AIRGAS	9162392041	GLOVES	07/01/2025	204.97	07/11/2025
3240	FEHR GRAHAM ENGINEERING	132060	SAFETY PROGRAM	07/08/2025	3,000.00	07/11/2025
	Total 10-53800-333 SAFETY PROGRAM:				3,265.19	
10-53900-310 SUPPLIES/EXPENSES						
57	JPMORGAN CHASE BANK NA	06/27/2025	INDEED	07/08/2025	348.47	07/11/2025
	Total 10-53900-310 SUPPLIES/EXPENSES:				348.47	
10-54100-214 HUMANE SOCIETY/MADACC						
619	MADACC	2323	3QTR	07/08/2025	715.09	07/11/2025
	Total 10-54100-214 HUMANE SOCIETY/MADACC:				715.09	
10-55100-210 CONTRACT SERVICES						
61	BAYSIDE, VILLAGE OF	2500002307	LIBRARY OPERATIONS	07/10/2025	65,154.28	07/11/2025
	Total 10-55100-210 CONTRACT SERVICES:				65,154.28	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
10-55200-435 PLAYGROUND MATERIALS						
4888	CARLIN SALES	3076310-00	MISC	07/23/2025	438.00	07/24/2025
	Total 10-55200-435 PLAYGROUND MATERIALS:				438.00	
10-55400-430 LX CLUB MATERIALS						
890	FOX POINT BAYSIDE LX CLUB	6.17.2025	LX CLUB FEES	07/01/2025	200.00	07/11/2025
890	FOX POINT BAYSIDE LX CLUB	7.14.2025	LX CLUB FEES	07/18/2025	200.00	07/24/2025
890	FOX POINT BAYSIDE LX CLUB	7.9.2025	LX CLUB FEES	07/18/2025	375.00	07/24/2025
	Total 10-55400-430 LX CLUB MATERIALS:				775.00	
10-55440-220 GAS UTILITIES						
536	WE-ENERGIES	07/11/2025	0702787382-00011	07/18/2025	27.66	07/24/2025
	Total 10-55440-220 GAS UTILITIES:				27.66	
10-55440-221 ELECTRIC UTILITIES						
536	WE-ENERGIES	07/11/2025	0702787382-00010	07/18/2025	133.29	07/24/2025
	Total 10-55440-221 ELECTRIC UTILITIES:				133.29	
10-55440-450 SKATE RINK MATERIALS						
57	JPMORGAN CHASE BANK NA	06/27/2025	MISC	07/08/2025	58.62	07/11/2025
327	MENARD'S - MILWAUKEE	7606	PAVILLION	07/07/2025	20.82	07/11/2025
776	GRAINGER, INC.	9563311738	BAGS	07/17/2025	39.78	07/18/2025
	Total 10-55440-450 SKATE RINK MATERIALS:				119.22	
10-56100-125 FORESTRY CONSULTANT						
5933	WACHTEL TREE SCIENCE & SE	154225	FORESTRY REQUESTS	06/30/2025	4,690.00	07/02/2025
	Total 10-56100-125 FORESTRY CONSULTANT:				4,690.00	
10-56100-465 TREE MAINTENANCE						
5933	WACHTEL TREE SCIENCE & SE	155665	SOIL TREATMENT	07/15/2025	187.00	07/18/2025
	Total 10-56100-465 TREE MAINTENANCE:				187.00	
21-53100-233 GIS MAINTENANCE						
39	RUEKERT MIELKE, INC.	158158	GIS DATA MAINT	07/21/2025	1,805.25	07/24/2025
	Total 21-53100-233 GIS MAINTENANCE:				1,805.25	
21-71000-400 MATERIALS						
2260	PORT A JOHN	1383231	MONTHLY FEE	06/27/2025	113.00	07/02/2025
	Total 21-71000-400 MATERIALS:				113.00	
21-72000-221 ELECTRIC UTILITIES						
536	WE-ENERGIES	07/11/2025	0702787382-00007	07/18/2025	20.57	07/24/2025
536	WE-ENERGIES	07/11/2025	0702787382-00004	07/18/2025	113.57	07/24/2025
	Total 21-72000-221 ELECTRIC UTILITIES:				134.14	
21-73000-310 SUPPLIES/EXPENSES						
57	JPMORGAN CHASE BANK NA	06/27/2025	CONFLUENCE	07/08/2025	353.47	07/11/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
	Total 21-73000-310 SUPPLIES/EXPENSES:				353.47	
21-73000-400 MATERIALS						
50	BADGER METER, INC.	80197930	HOSTING SERV UNIT	05/29/2025	223.04	07/02/2025
2136	VERIZON WIRELESS	74915	100000186946 GPS	07/03/2025	47.85	07/11/2025
	Total 21-73000-400 MATERIALS:				270.89	
21-91000-802 VEHICLES						
899	CARPENTER TECHNOLOGY	3036	WATER DEPT	07/15/2025	217.48	07/18/2025
976	GORDIE BOUCHER FORD OF M	798238	MISC PARTS	07/16/2025	239.25	07/18/2025
	Total 21-91000-802 VEHICLES:				456.73	
22-53650-210 CONTRACT SERVICES						
1299	WASTE MANAGEMENT OF WI-M	IAC6868918	RECYCLING	06/24/2025	3,083.30	07/02/2025
1299	WASTE MANAGEMENT OF WI-M	IAC6978542	RECYCLING	07/07/2025	2,878.45	07/11/2025
	Total 22-53650-210 CONTRACT SERVICES:				5,961.75	
22-53650-310 SUPPLIES/EXPENSES						
1766	CONFLUENCE GRAPHICS	85142	HANGERS/POSTCARDS	07/22/2025	81.31	07/24/2025
	Total 22-53650-310 SUPPLIES/EXPENSES:				81.31	
22-53800-310 SUPPLIES/EXPENSES						
2136	VERIZON WIRELESS	74915	100000186946 GPS	07/03/2025	47.85	07/11/2025
	Total 22-53800-310 SUPPLIES/EXPENSES:				47.85	
24-52400-321 PROFESSIONAL DUES/MEETINGS						
57	JPMORGAN CHASE BANK NA	06/27/2025	INSPECTOR	07/08/2025	40.00	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	INSPECTOR	07/08/2025	40.00	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	INSPECTOR	07/08/2025	.90	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	INSPECTOR	07/08/2025	.90	07/11/2025
	Total 24-52400-321 PROFESSIONAL DUES/MEETINGS:				81.80	
25-53420-400 MATERIALS						
502	VILLAGE HARDWARE - VH	250351/1	MISC	07/23/2025	5.93	07/24/2025
4888	CARLIN SALES	3076310-00	MISC	07/23/2025	308.67	07/24/2025
	Total 25-53420-400 MATERIALS:				314.60	
25-53420-483 LANDSCAPING						
280	LIESENER SOILS INC.	0230566	SOIL	07/03/2025	515.00	07/11/2025
4888	CARLIN SALES	3076310-00	MISC	07/23/2025	250.00	07/24/2025
	Total 25-53420-483 LANDSCAPING:				765.00	
25-53800-210 CONTRACT SERVICES						
2136	VERIZON WIRELESS	74915	100000186946 GPS	07/03/2025	47.85	07/11/2025
	Total 25-53800-210 CONTRACT SERVICES:				47.85	
25-53800-233 GIS MAINTENANCE						
39	RUEKERT MIELKE, INC.	158158	GIS DATA MAINT	07/21/2025	315.00	07/24/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
39	RUEKERT MIELKE, INC.	158159	GENERAL SVCS	07/21/2025	1,615.00	07/24/2025
	Total 25-53800-233 GIS MAINTENANCE:				1,930.00	
25-53800-234 GREEN INSFRASTRUCT MAINTENANCE						
2824	MAREK LANDSCAPING	5992	MIXED INVASIVES	07/22/2025	2,914.13	07/24/2025
	Total 25-53800-234 GREEN INSFRASTRUCT MAINTENANCE:				2,914.13	
25-55410-310 SUPPLIES/EXPENSES						
57	JPMORGAN CHASE BANK NA	06/27/2025	CONFLUENCE	07/08/2025	353.47	07/11/2025
	Total 25-55410-310 SUPPLIES/EXPENSES:				353.47	
25-91500-800 WPDES COMPLIANCE PROGRAM						
39	RUEKERT MIELKE, INC.	158160	GENERAL SVCS	07/21/2025	7,103.00	07/24/2025
221	PROPET DISTRIBUTORS INC.	149239	DOG BAGS	07/18/2025	489.24	07/24/2025
256	KAPUR & ASSOCIATES, INC.	133637	GENERAL PROF	07/15/2025	3,084.60	07/18/2025
776	GRAINGER, INC.	9550699392	PET WASTE BAGS	07/07/2025	287.49	07/11/2025
	Total 25-91500-800 WPDES COMPLIANCE PROGRAM:				10,964.33	
40-91100-805 VILLAGE HALL IMPROVEMENTS						
57	JPMORGAN CHASE BANK NA	06/27/2025	MISC	07/08/2025	149.99	07/11/2025
	Total 40-91100-805 VILLAGE HALL IMPROVEMENTS:				149.99	
40-91200-801 SQUAD CARS						
1150	BAYCOM	056324	COMPUTERS	07/08/2025	5,378.00	07/11/2025
	Total 40-91200-801 SQUAD CARS:				5,378.00	
40-91400-806 PICKUP TRUCK - W/PLOW						
899	CARPENTER TECHNOLOGY	3036	WATER DEPT	07/15/2025	217.47	07/18/2025
976	GORDIE BOUCHER FORD OF M	798238	MISC PARTS	07/16/2025	239.25	07/18/2025
	Total 40-91400-806 PICKUP TRUCK - W/PLOW:				456.72	
40-91500-801 STREET RESURFACING						
2016	BAXTER & WOODMAN INC.	0274405	BRADLEY RD	07/21/2025	435.00	07/24/2025
2016	BAXTER & WOODMAN INC.	273389	BRADLEY RD	06/30/2025	1,652.74	07/02/2025
2016	BAXTER & WOODMAN INC.	273490	BRADLEY RD	06/30/2025	110.60	07/02/2025
	Total 40-91500-801 STREET RESURFACING:				2,198.34	
40-91600-800 STORMWATER ROAD PROJECT						
327	MENARD'S - MILWAUKEE	7220	MORTAR	06/30/2025	1,320.06	07/02/2025
1033	ALL-WAYS CONTRACTORS INC.	pay app 5	LAKE DR	07/21/2025	2,647.50	07/24/2025
	Total 40-91600-800 STORMWATER ROAD PROJECT:				3,967.56	
40-91600-810 BEACH DRIVE PROJECT - MISC						
983	MSA PROFESSIONAL SVCS, IN	018263	SHORELINE REPAIRS	07/21/2025	12,157.50	07/24/2025
	Total 40-91600-810 BEACH DRIVE PROJECT - MISC:				12,157.50	
40-91600-830 SIGN REPLACEMENT						
101644	TAPCO	1805325	U-CHANNEL POST	07/11/2025	5,285.00	07/18/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
101644	TAPCO	804348	SIGNS	07/01/2025	188.22	07/02/2025
	Total 40-91600-830 SIGN REPLACEMENT:				5,473.22	
40-91600-833	**TREE REPLACEMENT**					
1569	CUTNGO, LLC	7038	TREE CUTTING	06/27/2025	2,400.00	07/02/2025
1569	CUTNGO, LLC	7118	TREE CUTTING	06/27/2025	3,600.00	07/02/2025
2824	MAREK LANDSCAPING	5972	VEGETATION MAINTENANCE	07/15/2025	832.06	07/18/2025
5933	WACHTEL TREE SCIENCE & SE	154224	EAB	06/30/2025	420.00	07/02/2025
	Total 40-91600-833 TREE REPLACEMENT:				7,252.06	
40-91600-843	**POOL DEMOLITION**					
2404	CGC INC. CONSULTING ENGIN	71709	POOL RECONSTRUCTION	07/11/2025	1,331.50	07/18/2025
	Total 40-91600-843 POOL DEMOLITION:				1,331.50	
40-91600-851	**DISEASED TREE REMOVAL**					
1569	CUTNGO, LLC	7247	TREE CUTTING	06/27/2025	2,950.00	07/02/2025
	Total 40-91600-851 DISEASED TREE REMOVAL:				2,950.00	
50-81000-601	**SOURCE OF WATER SUPPLY**					
378	NORTH SHORE WATER COMMI	111	MONTHLY	07/01/2025	24,574.20	07/11/2025
	Total 50-81000-601 SOURCE OF WATER SUPPLY:				24,574.20	
50-81000-640	**OPERATIONS LABOR WATER MAINS**					
2443	PRESTIGIACOMO, CHUCK	06/30/25 REIM	IRRIGATION REIMB	07/03/2025	75.00	07/11/2025
2839	CITY WATER LLC	1229	HOURLY	07/07/2025	202.50	07/11/2025
2839	CITY WATER LLC	1229	HOURLY	07/07/2025	202.50	07/11/2025
2839	CITY WATER LLC	1229	HOURLY	07/07/2025	405.00	07/11/2025
2839	CITY WATER LLC	1229	MONTHLY MANAGEMENT FEE	07/07/2025	6,400.00	07/11/2025
	Total 50-81000-640 OPERATIONS LABOR WATER MAINS:				7,285.00	
50-81000-641	**OPERATIONS SUPPLY AND EXPENSE**					
57	JPMORGAN CHASE BANK NA	06/27/2025	WATER DEPT	07/08/2025	82.47	07/11/2025
	Total 50-81000-641 OPERATIONS SUPPLY AND EXPENSE:				82.47	
50-81000-651	**MAINTENANCE OF MAINS**					
280	LIESENER SOILS INC.	0230566	SOIL	07/03/2025	515.00	07/11/2025
474	CORE & MAIN LP	X082137	REP CLP	06/05/2025	556.10	07/02/2025
474	CORE & MAIN LP	X105515	LOCATOR	06/05/2025	995.00	07/02/2025
1273	WOLF PAVING CO. INC.	51216	GRADE 5	06/30/2025	584.00	07/02/2025
1273	WOLF PAVING CO. INC.	51306	5LTS	07/03/2025	546.00	07/11/2025
1273	WOLF PAVING CO. INC.	51631	5LTS	07/23/2025	702.00	07/24/2025
1535	WISCONSIN UTILITY EXPOSUR	75095	VAC EXCAUATE	06/17/2025	1,432.50	07/02/2025
2241	ITU ABSORB TECH, INC	8558093	WATER	07/07/2025	48.61	07/11/2025
2241	ITU ABSORB TECH, INC	8565514	WATER DEPT	07/15/2025	8.37	07/18/2025
101806	USA BLUEBOOK	INV00742108	TEST STRIPS	06/17/2025	31.52	07/18/2025
101806	USA BLUEBOOK	INV00745177	TEST STRIPS	06/20/2025	31.52	07/18/2025
	Total 50-81000-651 MAINTENANCE OF MAINS:				5,450.62	
50-81000-655	**MAINTENANCE OF OTHER PLANT**					
502	VILLAGE HARDWARE - VH	249763-1	WATER DEPT	07/02/2025	17.09	07/18/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Amount Paid	Date Paid
	Total 50-81000-655 MAINTENANCE OF OTHER PLANT:				17.09	
50-81000-800 CAPITAL OUTLAY						
1073	WI DEPT. OF TRANSPORTATIO	402780	LAKE DR	07/21/2025	350,832.65	07/24/2025
	Total 50-81000-800 CAPITAL OUTLAY:				350,832.65	
50-81000-844 NSWC CAPITAL PROJECTS						
378	NORTH SHORE WATER COMMI	07/09/25- UNATTEN	UNATTENDED OPER	07/10/2025	129.06	07/11/2025
378	NORTH SHORE WATER COMMI	07/09/25-BASIN	BASIN	07/10/2025	1,220.88	07/11/2025
	Total 50-81000-844 NSWC CAPITAL PROJECTS:				1,349.94	
50-81000-903 SUPPLIES AND EXPENSE						
50	BADGER METER, INC.	80197930	HOSTING SERV UNIT	05/29/2025	223.03	07/02/2025
	Total 50-81000-903 SUPPLIES AND EXPENSE:				223.03	
50-81000-921 OFFICE SUPPLIES AND EXPENSE						
57	JPMORGAN CHASE BANK NA	06/27/2025	APPLE	07/08/2025	.99	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	CONFLUENCE	07/08/2025	353.47	07/11/2025
2136	VERIZON WIRELESS	6117463814	787000169-00001	07/15/2025	17.61	07/18/2025
2136	VERIZON WIRELESS	74915	100000186946 GPS	07/03/2025	47.85	07/11/2025
	Total 50-81000-921 OFFICE SUPPLIES AND EXPENSE:				419.92	
50-81000-928 REGULATORY COMMISSION EXPENSE						
175	PUBLIC SERVICE COMM. OF WI	2506-I-02090	PSC DIRECT ASSESSMENT	07/23/2025	343.84	07/24/2025
	Total 50-81000-928 REGULATORY COMMISSION EXPENSE:				343.84	
50-81000-930 MISC GENERAL EXPENSE						
57	JPMORGAN CHASE BANK NA	06/27/2025	WATER DEPT	07/08/2025	110.00	07/11/2025
57	JPMORGAN CHASE BANK NA	06/27/2025	WATER DEPT	07/08/2025	6.35	07/11/2025
2385	WISCONSIN RURAL WATER AS	S7097	SYSTEM MEMBERSHIP RENEW	06/01/2025	575.00	07/02/2025
	Total 50-81000-930 MISC GENERAL EXPENSE:				691.35	
	Grand Totals:				717,052.67	

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

Date Approved: ______________________________

Village Manager: ______________________________

Village Board: ______________________________

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RESOLUTION NO. _______

RESOLUTION TO RATIFY THE EMERGENCY PROCLAMATION OF PRESIDENT SYMCHYCH PERTAINING TO THE STORM DAMAGE ARISING FROM THE AUGUST 9-10 STORM EVENT IN THE VILLAGE OF FOX POINT, AND DECLARATION OF EMERGENCY

WHEREAS, overnight between August 9 and August 10, 2025, a major storm dropped record heavy rainfall throughout Southeast Wisconsin, causing flooding, downed trees, and major damage to public and private infrastructure (the "Storm Event"); and

WHEREAS, the Village of Fox Point received rainfall measured in double digits, all from this single Storm Event, along with wind and related causes, which has damaged or threatened damage to Village infrastructure, which may include roads, stormwater facilities, and public buildings; and

WHEREAS, residents of the Village of Fox Point also incurred substantial damages caused by the Storm Event, which creates a need for emergency removal of destroyed furniture, debris and vegetation ("Destroyed Material") by the Village, to keep roadways clear, to avoid attracting infestation, attractive nuisances and further risks of damage and disease; and

WHEREAS, pursuant to sections 323.11 and 323.14(4)(b) of the Wisconsin Statutes, the chief executive officer of the Village of Fox Point, President Symchych, proclaimed a state of emergency in effect from August 11, 2025 until the Village Board could meet on August 12, 2025; and

WHEREAS, President Symchych duly invoked the emergency powers of Section 61.54 and 62.15(1b), Wisconsin Statutes, and directed the Director of Public Works to retain such contractors as are necessary for prompt repair of public facilities that are damaged or threatened due to the Storm Event, and for prompt removal and disposal of Destroyed Material.

NOW, THEREFORE BE IT RESOLVED that the Village Board of the Village of Fox Point does hereby ratify President Symchych's Emergency Proclamation due to the Storm Event; and

BE IT FURTHER RESOLVED, that the Village of Fox Point Village Board hereby **DECLARES A STATE OF EMERGENCY**, which continues and extends the powers granted by the Village President's Proclamation dated August 11, 2025, and invokes the emergency powers of Section 61.54 and 62.15(1b), Wisconsin Statutes, and directs the Director of Public Works to retain such contractors as are necessary for prompt repair of public facilities that are damaged or threatened due to the Storm Event, and for prompt removal and disposal of Destroyed Material.

BE IT FURTHER RESOLVED, that the State of Emergency and the powers hereby conferred are restricted to responses necessary to promptly address the impacts of the Storm Event.

BE IT FURTHER RESOLVED, that this Resolution shall remain in effect.until rescinded by the Village Board.

Dated this _____________ day of August, 2025

BY THE VILLAGE BOARD

____
Christine Symchych, Village President

ATTEST:

____
Sara Bruckman, Village Clerk

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 Plan Commission and Village Board

From: Scott Brandmeier, Director of Public Works

Through: Chris Freedy, Interim Village Manager CF

Date: August 6, 2025

Re: Beach Drive Jetty Rehabilitation Project

The proposed 2025 capital improvement project for rehabilitation of the Beach Drive Jetties was bid on August 5, 2025. The bid included the following base bid items:

- Rehabilitation of the south jetty to eliminate the joint crack/fissure in the concrete pipe.
- Removal of approximately 38 feet of the north jetty and removal and replacement of the upper two feet of the jetty with a pre-cast concrete cap.

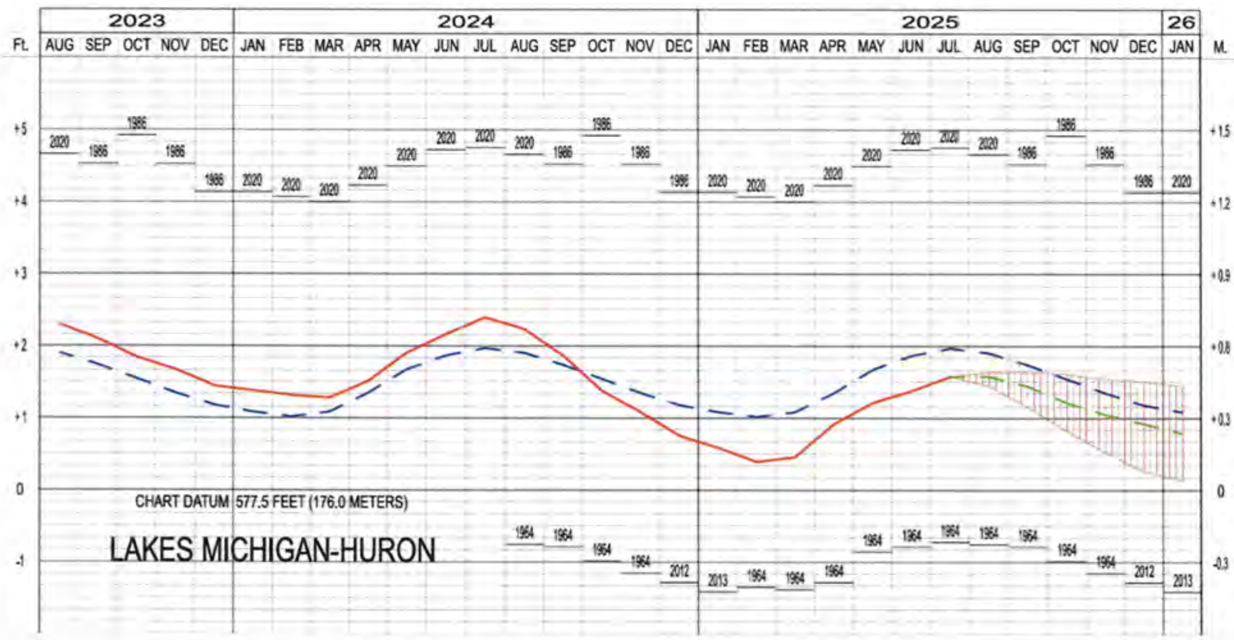
Alternate bid items were also available and included a cast-in-place cap, repairs to the jetty and lining of the pipe. Based on discussions with our consultant, it was noted that the lining would only be needed if we undertook one of the two alternatives – cast-in-place construction or repairs.

A pre-bid walkthrough was held with our consultant and prospective contractors on July 29, 2025. At that time, three prospective contractors were in attendance: Michels Construction, C.W. Purpero and Vinton Construction. At the bid opening, however, the Village received only one bid from Michels Construction. The base bid for the work is $698,000 of which $585,000 comprises the work on the north jetty and $113,000 comprises the work on the south jetty. Of particular note is that Michels is intending to access the site via barge and included a mobilization cost of over $219,000. They also included a traffic control cost of over $37,000.

The construction cost estimate for the work was $450,000 and was based, in large part, on estimates for other projects occurring in Illinois and in Shorewood. The mobilization cost of approximately $220,000 is about $150,000 more than the construction cost estimate meaning that if the mobilization cost were more in line with the costs on similar recent projects on Lake Michigan, the bid cost would be in the $435,000 range – within the estimated construction cost for the north jetty. The south jetty appears to include anomalies as the bid cost is about $63,000 greater than the engineering cost estimate of about $50,000.

Although our consultant's subconsultant has noted the desire to complete the work this fall given the uncertainty in the lake levels moving into 2026, there is a general recognition that the costs received are far greater than expected (about $200,000 more than the overall construction cost estimate of $500,000 and about $150,000 greater than the budgeted amount of $550,000). It is also noted that the costs do not factor in the inspection costs for about eight weeks of construction – estimated to be about $65,000.

The current Army Corps of Engineers Great Lakes/Lakes Michigan-Huron Water Level Forecast shows a general decline in the lake level over the course of the next six months as shown below. That doesn't mean the lake will not rise in elevation in the spring – as it typically does with snow melt and rains, but there has been a downward trend in the water levels over the course of the last year (as noted on the Corps website, the water level is about 9-inches lower than it was on August 1, 2024).



While the Village has nearly $2.5 million in fund balance available within the Storm Water Utility Fund to offset the additional cost of the work, given the bid received and the large costs identified for traffic control and mobilization, our consultant is recommending we reject the bid of Michels Construction and rebid the work in 2026. I concur with this assessment and recommendation and recommend that the Village Board reject the bid of Michels Construction for the Beach Drive Jetties Improvement Project.

kapur all in

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

August 6, 2025

Mr. Scott Brandmeier
Village of Fox Point
7200 North Santa Monica Boulevard
Fox Point, Wisconsin 53217-3505

RE: Beach Drive Jetties Improvements Project, Village of Fox Point

Dear Mr. Brandmeier:

Bids were received from only one Contractor (Michels Construction, Inc.) to complete the Beach Drive Jetties Improvements Project:

Michels submitted the following costs for the Base Bid and Alternates:

<u>Base Bid total $698,000 including:</u>

- North Jetty Precast Concrete Cap - $585,000
- South Jetty Joint Repair - $113,000

<u>Alternate Bid 1 – North Jetty Cast in Place Cap -$608,100</u>

<u>Alternate Bid 2 – North Jetty Surficial Concrete Repair -$635,900</u>

<u>Alternate Bid 3 – North Jetty CIPP Lining -$ N/A</u>

<u>Alternate Bid 4 – North Jetty Lining with Geopolymer - $187,100</u>

The base bid cost exceeded the engineering cost estimate which, based on the May 2025 report prepared by our subconsultant GZA, was $450,000 for both jetties.

Particularly most expensive are the following bid items:

- Mobilization/Demobilization – the cost submitted by Michels is $219,000 which is too high and far exceeds the Engineer's cost estimate of $75,000.
- South Jetty Repairs – the cost submitted by Michels is $113,000 and more than twice the Engineer's cost estimate of $50,000.

Based on the above information K&A recommends that the Village reject the Michels bid and rebid the project in early 2026.

I have included Michels Construction, Inc., bid tabulation for your records.

Should you have any comments or need additional information, please call me on (414) 313-4342.

Sincerely,

Yuriy Amelyan, P.E.
Associate/Project Manager

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: Plan Commission

From: Kevin Ausman, Assistant Village Manager

CC: Chief Christopher Freedy, Acting Village Manager

Date: August 4, 2025

Re: Miracle Ear - CUP

Overview

Peter Gaspary has applied for conditional use approval to establish Miracle Ear, in an existing tenant space within the Fox Point Shops, located at 6850 N Santa Monica Blvd. The application under Section 745-18D(1)(i) would allow a hearing aid retail, service, and testing center in the D Business District.

Request

Miracle Ear is proposing an appointment-based business for the retail sale and service of hearing aids and accessories, along with testing performed by hearing aid specialists.

The application proposes:

- Interior modifications for a waiting area and two test rooms
- Hours of Operation: Monday through Saturday, 9AM – 5PM

No exterior modifications to the building façade or site are proposed.

Sufficient parking exists within the Fox Point Shops center to accommodate customers and two employees.

Recommendation

Staff recommends that the Plan Commission recommend that the Village Board approve the conditional use request following a mandatory public hearing.

GENERALCAPITAL

COLLABORATE · INNOVATE · EXECUTE

6938 N SANTA MONICA BLVD
MILWAUKEE, WI 53217

GENERALCAPITALGROUP.COM

P: 414.228.3500
F: 414.228.3700

July 23, 2025

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

RE: CONDITIONAL USE PERMIT
Miracle Ear
6850 N. Santa Monica Blvd.
Fox Point, WI 53217

To The Village of Fox Point:

M.S. Fox Point, LLC supports the proposed use of a Miracle Ear facility offering hearing aid service at 6850 N. Santa Monica Blvd. We look forward to this addition to our shopping center.

Please let me know if you have any questions.

Thank you,

M.S. Fox Point, LLC

Jeff Brown

Jeff Brown
General Capital Management, Inc.
Authorized Agent for M.S. Fox Point, LLC

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 23rd day of July, 2025.

Signature of Property Owner
Authorized Agent

M.S. Fox Point, LLC
Name of Property Owner - PRINTED

Mailing Address of Property Owner: 6938 N. Santa Monica Blvd
Fox Point, WI 53217

Tax Key No. of Property: 1299975001
6000
7000
8000

Address of Property: 6850 N. Santa Monica Blvd
Fox Point, WI 53217

For Village Use Only:

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

Signature: ______________________

VILLAGE OF FOX POINT
APPLICATION FOR CONDITIONAL USE PERMIT

Section 1

Trade Name of Business	Phone #	Name of former tenant (if known)
Miracle-Ear Center	708-284-4857	

Fox Point Business Address
6850 N. Santa Monica Blvd, Fox Point, WI 53217

Email	Contact Person
petergaspary@mefrasier.com	Peter Gaspary

If the business is a limited liability corporation (LLC) or corporation, complete the following section. If not, skip to next section.

Section 2

Legal name of corporation or LLC	Corporate email
Chicago Hearing, LLC	adiotte@mefrasier.com

Corporate headquarters address	Corporate phone #
131 Enterprise Rd, Johnstown, NY 12095	518-736-2284 ext 726

Name and addresses of all corporate officers

Name of corporate agent	Address of corporate agent
Ann Diotte	131 Enterprise Rd, Johnstown, NY 12095

If applicant(s) is a sole proprietorship (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 #
Rick Frasier	131 Enterprise Rd, Johnstown, NY 12095		518-736-2284
Marc Spindler	131 Enterprise Rd, Johnstown, NY 12095		518-736-2284

All applicants must complete the following section.

Section 4

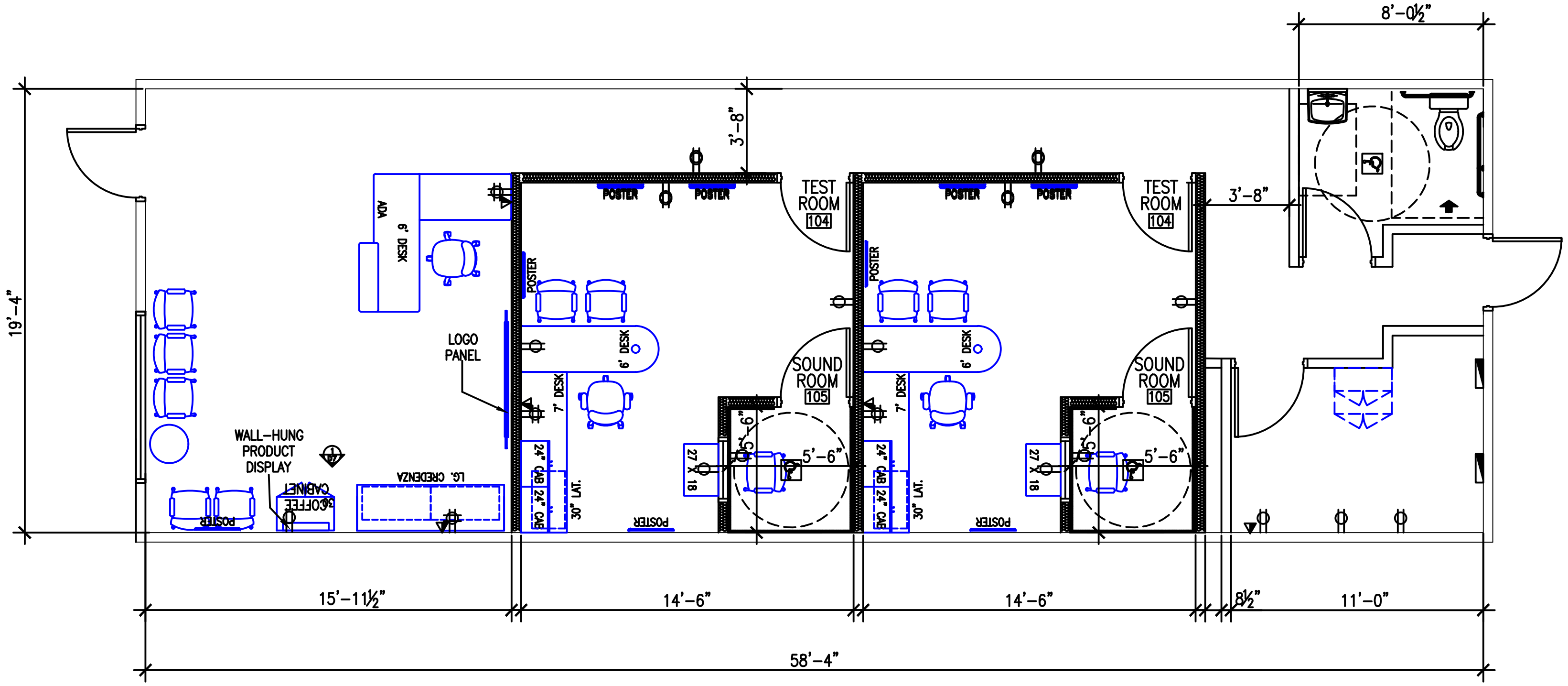
Applicant's specific interest in site		
Describe in detail the business activity that will take place on site including products & services Testing, fitting and servicing of hearing aids and related products		
Describe all **owned** fixtures, furniture, and equipment to be used on site Furniture, fixtures, chairs, desks, lockable file cabinets, sound booths, audiometers, phones, testing equipment, computers, hearing aids, hearing aid supplies		
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 Enclosed plans for renovations, costs $60,000 to $80,000		
Person responsible for obtaining building permit (if required) Mark Hertzfeldt, Architect		
Square footage of site 1133 sq ft	# of employees 2	# of parking spaces to be used 2
Days & hours of operation Monday thru Saturday, 9am to 5pm	Proposed date of occupancy December 1, 2025	

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)

Rick Frasier	Rick Frasier	7/23/2025
Business Owner Signature	Printed Name	Date



Miracle-Ear

APPROVED AS NOTED:
I HAVE EXAMINED THE DRAWINGS THOROUGHLY AND APPROVE OF ALL LOCATIONS, DIMENSIONS, SPECIFICATIONS, AND NOTES ON PLAN.

SIGNATURE:________ DATE:________

TELEPHONE #:

DESIGN DRAWING NOT TO BE USED FOR CONSTRUCTION

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PLANNER
SHAWN MANNING
763-268-4442

DEPT. SQ. FT.
...

DRAWING DATE
7-14-25

STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

REVISIONS	
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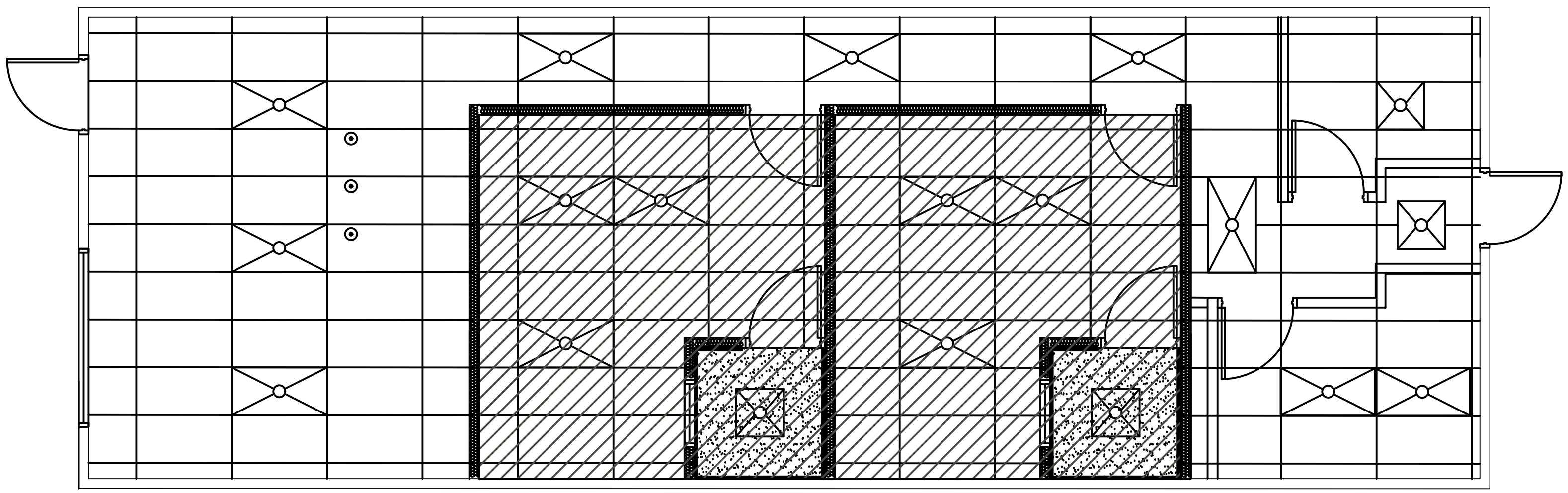
FLOOR PLAN

SHEET:
A1

PROJECT TYPE: NEW | OWNER: | SCALE: 1/8" = 1'-0"



TEST ROOM AND SOUND ROOM WALLS TO EXTEND 6" MIN ABOVE CEILING

CONTRACTOR TO INSULATE ABOVE TEST ROOM & SOUND ROOM CEILING WITH BATT R-19

REVISIONS	
R	Date
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PROJECT TYPE: NEW

OWNER:

SCALE: 1/8" = 1'-0"

APPROVED AS NOTED:
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SIGNATURE:_____________ DATE:_____

TELEPHONE #:

DESIGN DRAWING NOT TO BE USED FOR CONSTRUCTION

Plotted: 7/14/2025 10:32 AM File: Fox Point, WI 7-14-25.dwg

PLANNER
SHAWN MANNING
763-268-4442

DEPT. SQ. FT.
..

DRAWING DATE
7-14-25

STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

CEILING PLAN

SHEET:
A2

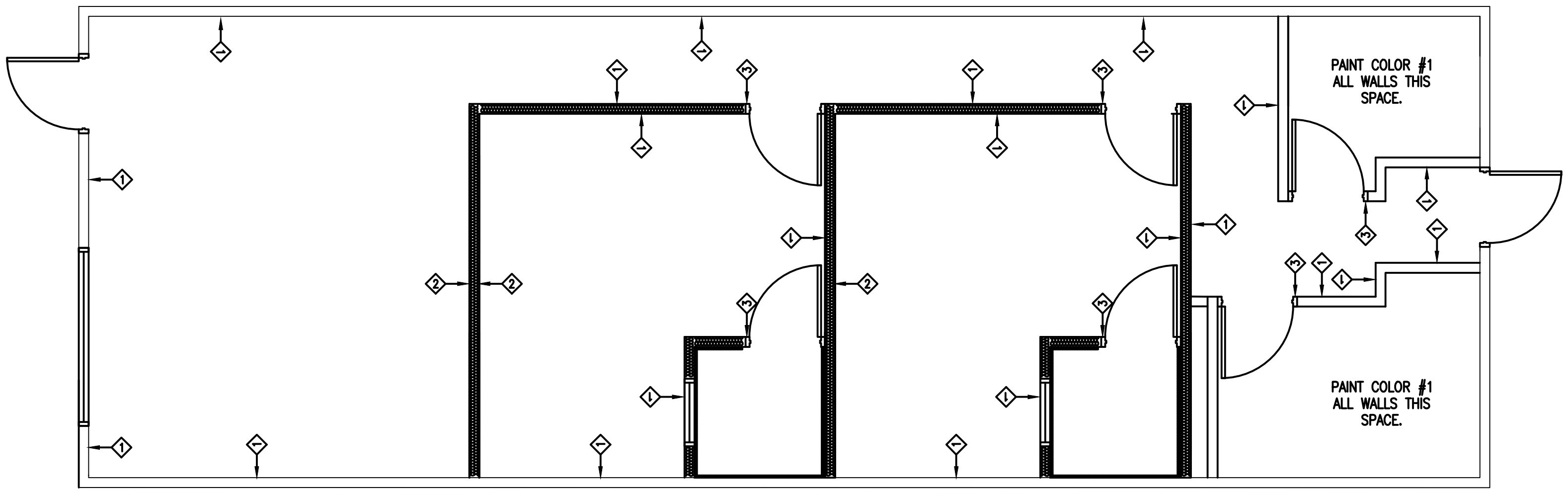
NOTE:

PAINT #1: SHERWIN WILLIAMS
COLOR – SW 6156 RAMIE
(EGGSHELL FINISH).

PAINT #2: SHERWIN WILLIAMS
COLOR – SW 6479 DRIZZLE
(EGGSHELL FINISH).

PAINT #3: SHERWIN WILLIAMS
COLOR – SW 6385 DOVER WHITE
(SEMI-GLOSS FINISH).

STAIN: MINWAX.
COLOR – #235 CHERRY.
FINISH TO BE A POLYURETHANE.



NOTE:
CONTRACTOR TO SUPPLY & INSTALL
ACOUSTIC FOAM IN SOUND ROOMS

REVISIONS	
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PROJECT TYPE: NEW

OWNER:

SCALE: 1/8" = 1'-0"

Miracle-Ear

APPROVED AS NOTED:
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SIGNATURE:________ DATE:
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PLANNER
SHAWN MANNING
763-268-4442
DEPT. SQ. FT.
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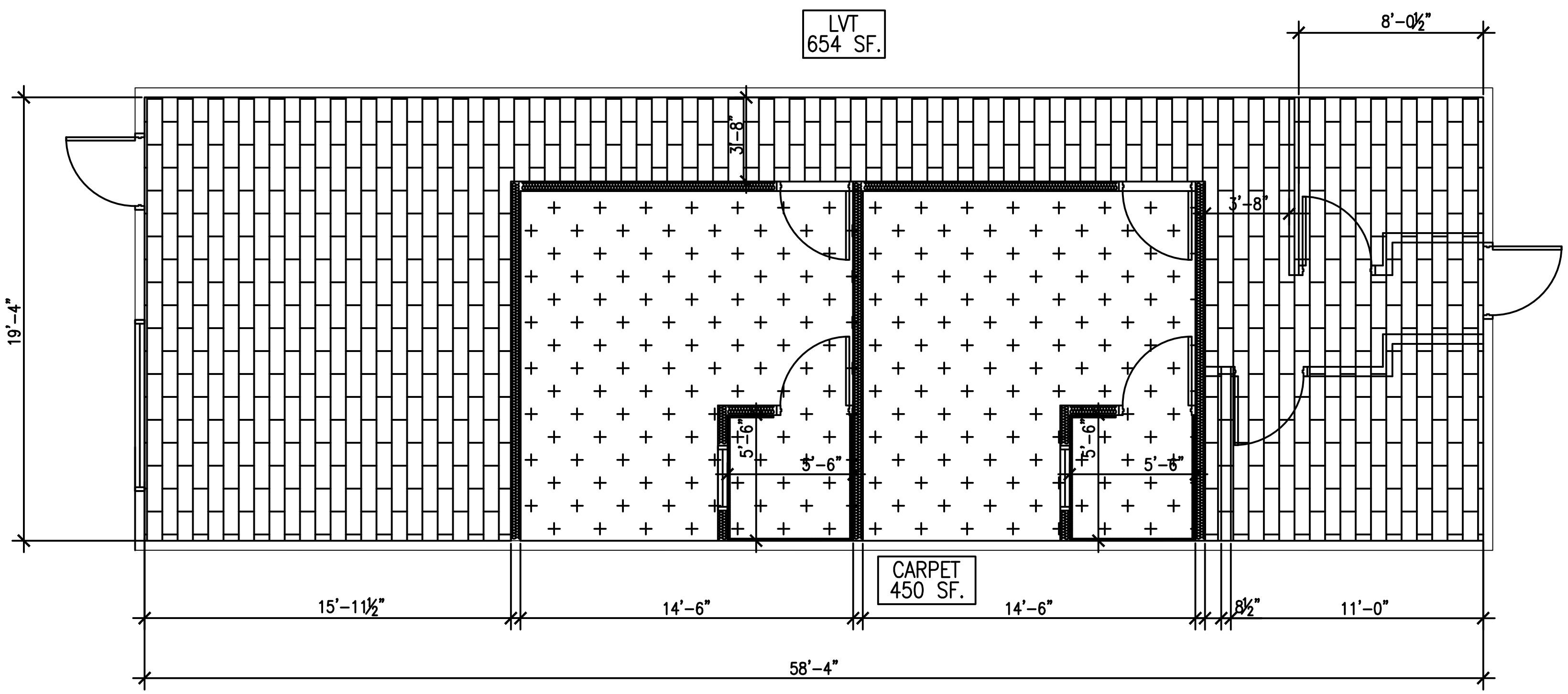
DRAWING DATE
7-14-25

Plotted: 7/14/2025 10:32 AM File: Fox Point, WI 7-14-25.dwg

STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

PAINT PLAN

SHEET:
A3



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I HAVE EXAMINED THE DRAWINGS THOROUGHLY AND APPROVE OF ALL LOCATIONS, DIMENSIONS, SPECIFICATIONS, AND NOTES ON PLAN.

SIGNATURE:______ DATE:______

TELEPHONE #:

DESIGN DRAWING NOT TO BE USED FOR CONSTRUCTION

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PLANNER
SHAWN MANNING
763-268-4442

DEPT. SQ. FT.
...

DRAWING DATE
7-14-25

STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

REVISIONS

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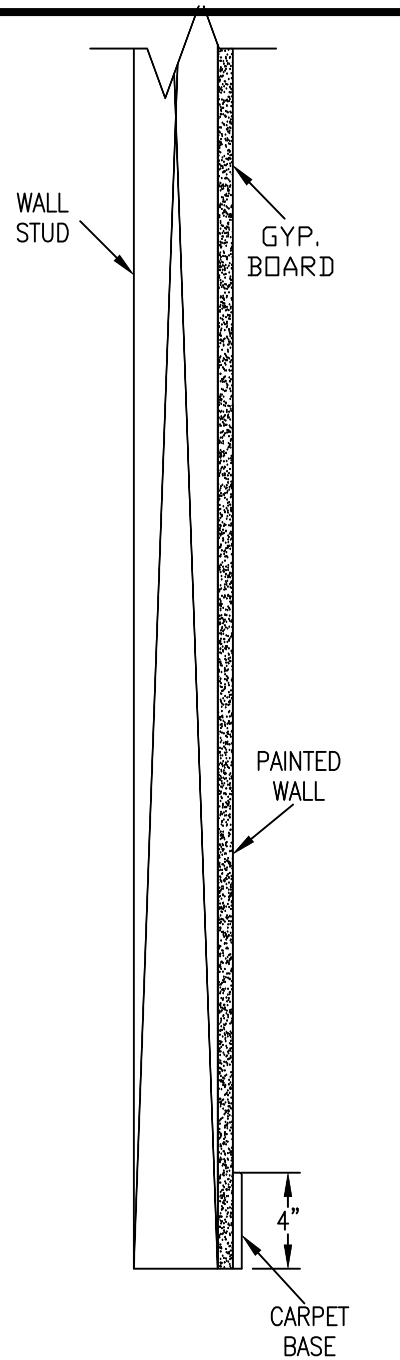
FLOORING PLAN

SHEET:
A4

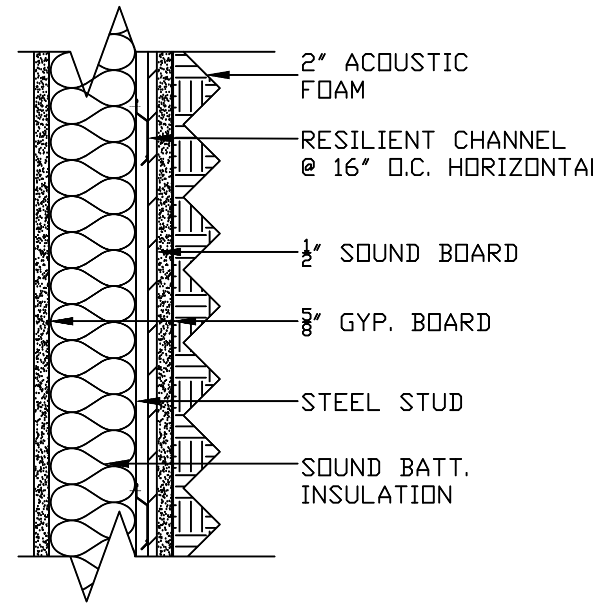
PROJECT TYPE: NEW

OWNER:

SCALE: 1/8" = 1'-0"



1 WALL SECTION
Scale: 1:8



2 SOUNDROOM WALL SECTION
Scale: N.T.S.

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PROJECT TYPE: NEW

OWNER:

SCALE: N/A

Miracle-Ear

APPROVED AS NOTED:
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SIGNATURE: ______ DATE: ______
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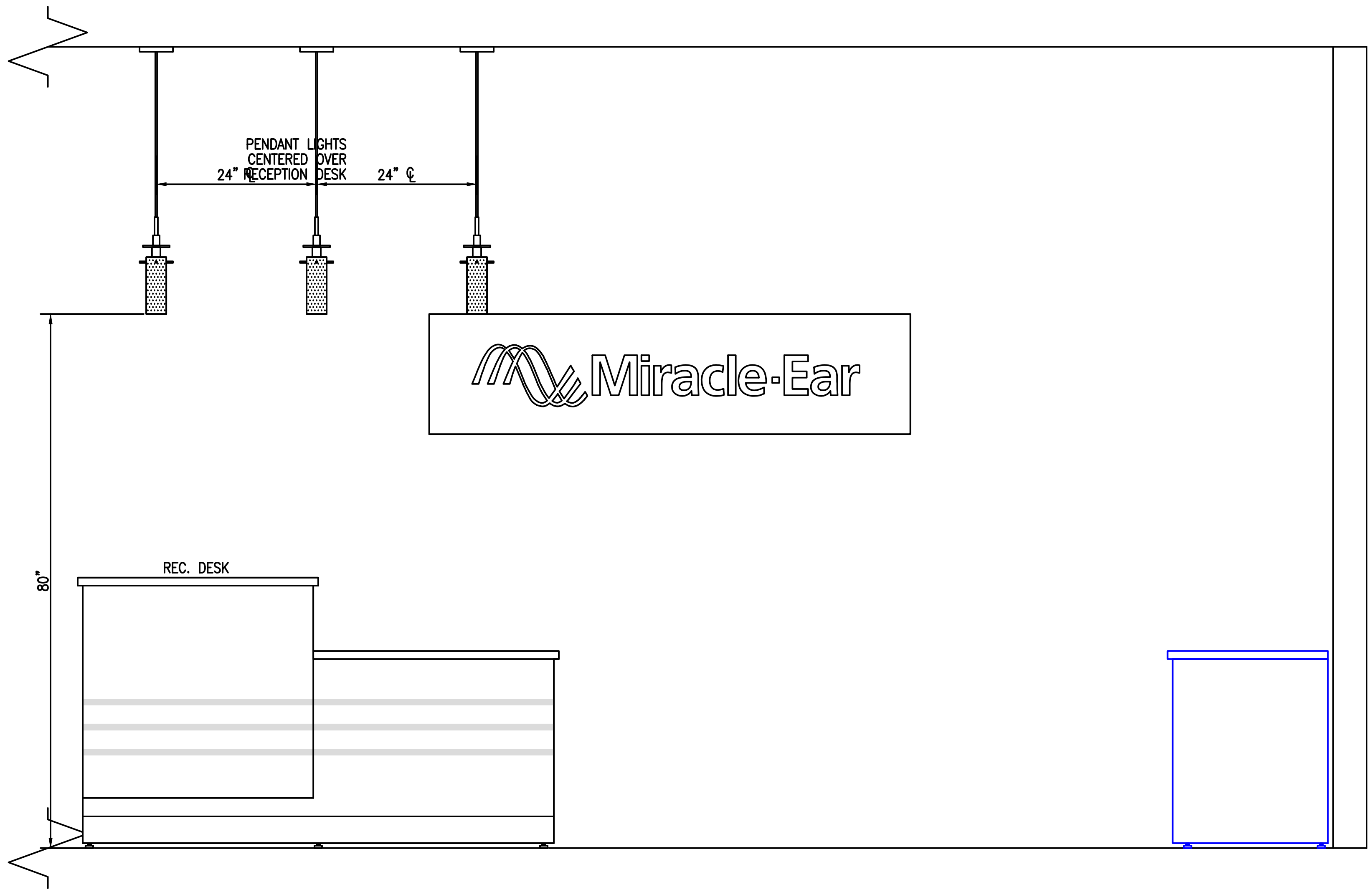
DESIGN DRAWING NOT TO BE USED FOR CONSTRUCTION

PLANNER
SHAWN MANNING
763-268-4442
DEPT. SQ. FT.
...
DRAWING DATE
7-14-25

STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

Plotted: 7/14/2025 10:32 AM File: Fox Point, WI 7-14-25.dwg

DETAILED ELEVATIONS
SHEET:
D1



1 ROOM #101 ELEVATION
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PROJECT TYPE: NEW

OWNER:

SCALE: N/A

Miracle-Ear

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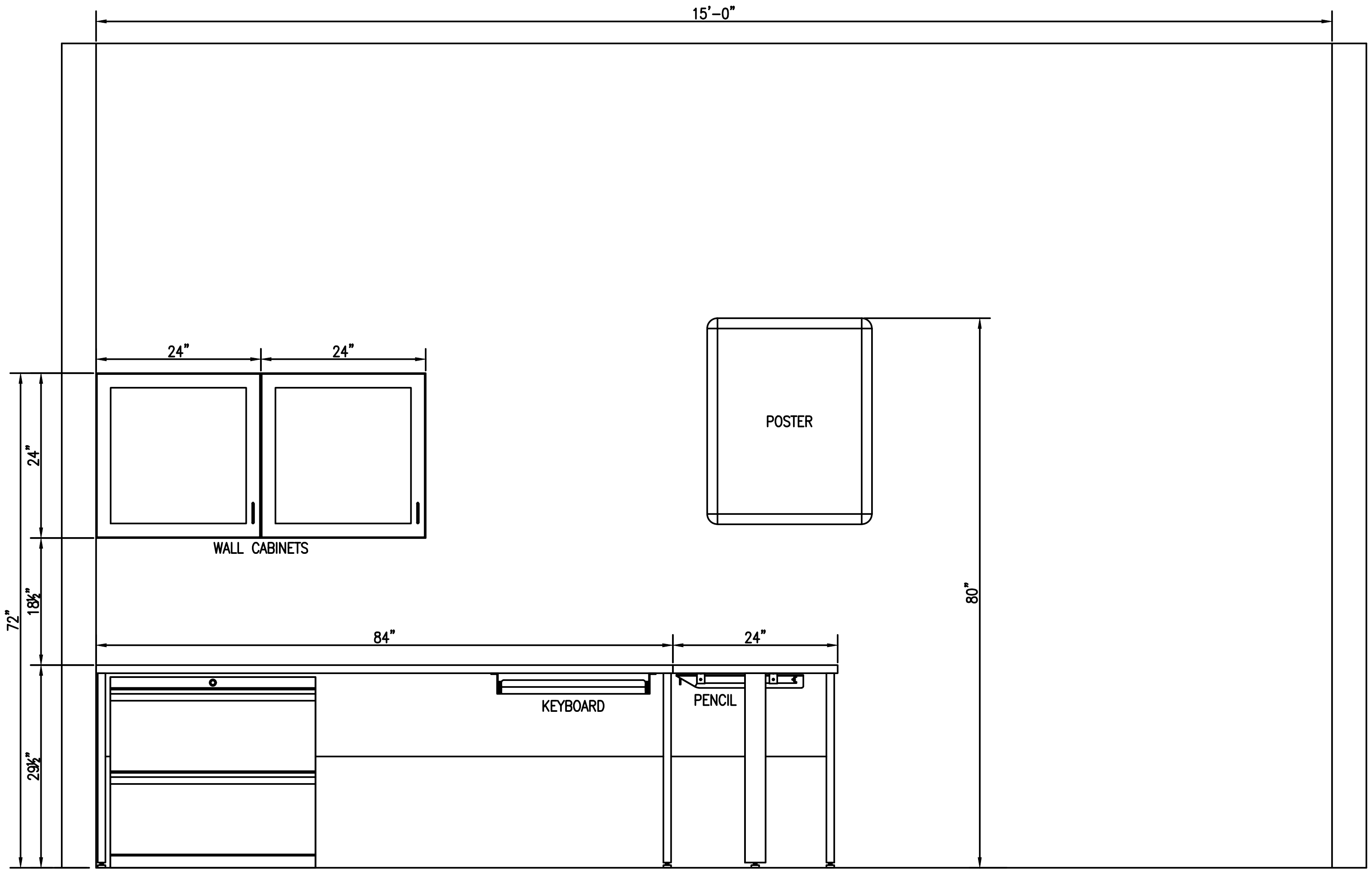
PLANNER
SHAWN MANNING
763-268-4442
DEPT. SQ. FT.
...
DRAWING DATE
7-14-25

STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

DETAILED ELEVATIONS
SHEET:
D2



1 TYP. ROOM ELEVATION
Scale: 1/2" = 1'-0"

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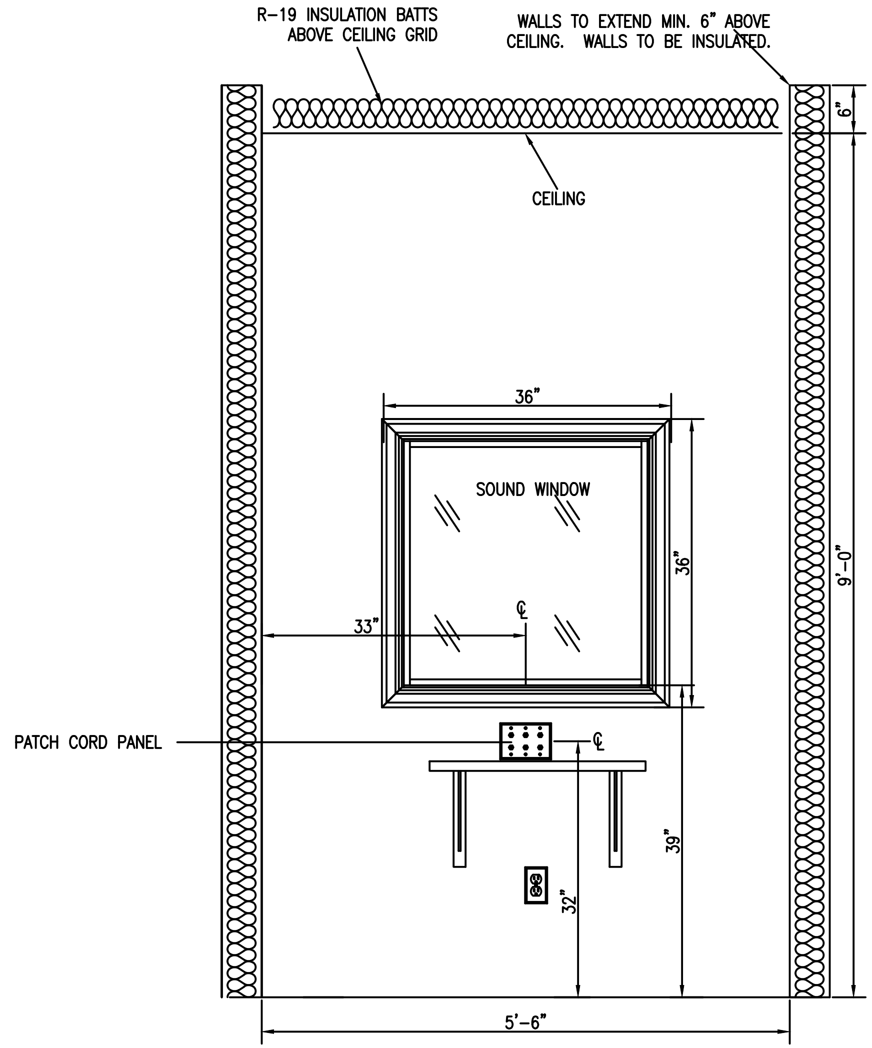
Plotted: 7/14/2025 10:32 AM File: Fox Point, WI 7-14-25.dwg

PLANNER
SHAWN MANNING
763-268-4442
DEPT. SQ. FT.
...
DRAWING DATE
7-14-25

STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

DETAILED ELEVATIONS
SHEET:
D3

PROJECT TYPE: NEW
OWNER:
SCALE: N/A



1 TYP. ROOM ELEVATION
Scale: 1/2" = 1'-0"

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PROJECT TYPE: NEW

OWNER:

SCALE: N/A

Miracle-Ear

APPROVED AS NOTED:
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SIGNATURE: ______ DATE: ______
TELEPHONE #:
DESIGN DRAWING NOT TO BE USED FOR CONSTRUCTION

PLANNER
SHAWN MANNING
763-268-4442
DEPT. SQ. FT.
...
DRAWING DATE
7-14-25

STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

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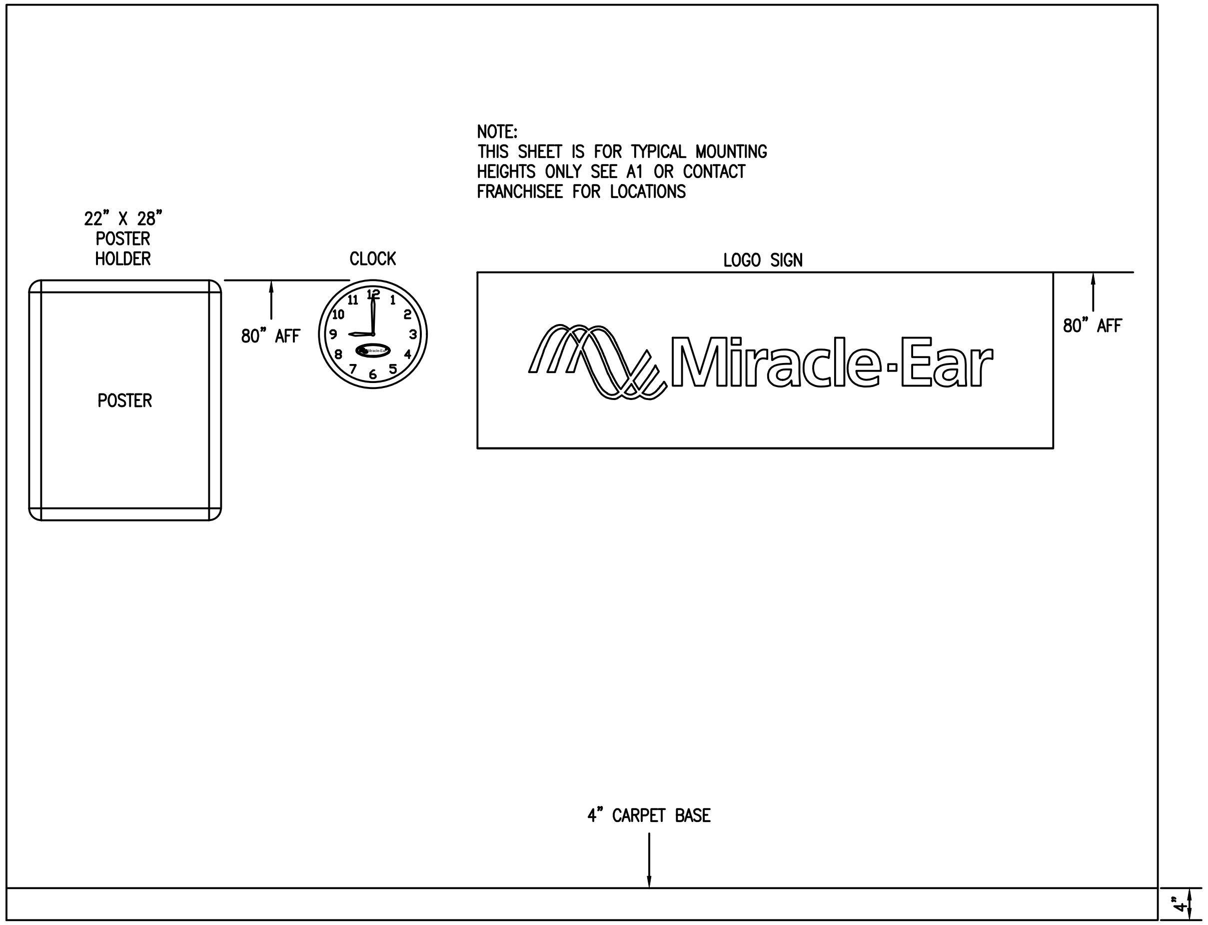
DETAILED ELEVATIONS
SHEET:
D4



1 TYPICAL MOUNTING HEIGHTS

Scale: 1/2" = 1'-0"

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PROJECT TYPE: NEW

OWNER:

SCALE: N/A

Miracle-Ear

APPROVED AS NOTED:
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SIGNATURE:________ DATE:________
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PLANNER
SHAWN MANNING
763-268-4442
DEPT. SQ. FT.
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7-14-25

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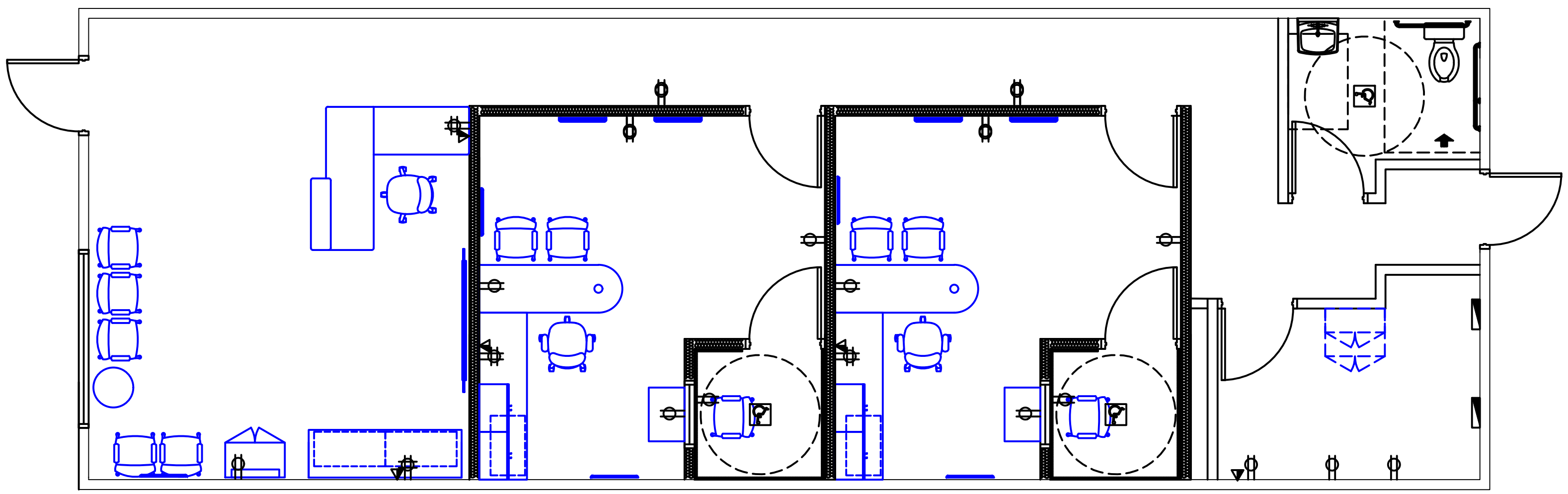
STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

DETAILED ELEVATIONS
SHEET:
D5



Miracle-Ear

APPROVED AS NOTED:
I HAVE EXAMINED THE DRAWINGS THOROUGHLY AND APPROVE OF ALL LOCATIONS, DIMENSIONS, SPECIFICATIONS, AND NOTES ON PLAN.

SIGNATURE:________ DATE:________

TELEPHONE #:

DESIGN DRAWING NOT TO BE USED FOR CONSTRUCTION

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PLANNER
SHAWN MANNING
763-268-4442

DEPT. SQ. FT.
...

DRAWING DATE
7-14-25

STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

REVISIONS	
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ELECTRICAL PLAN

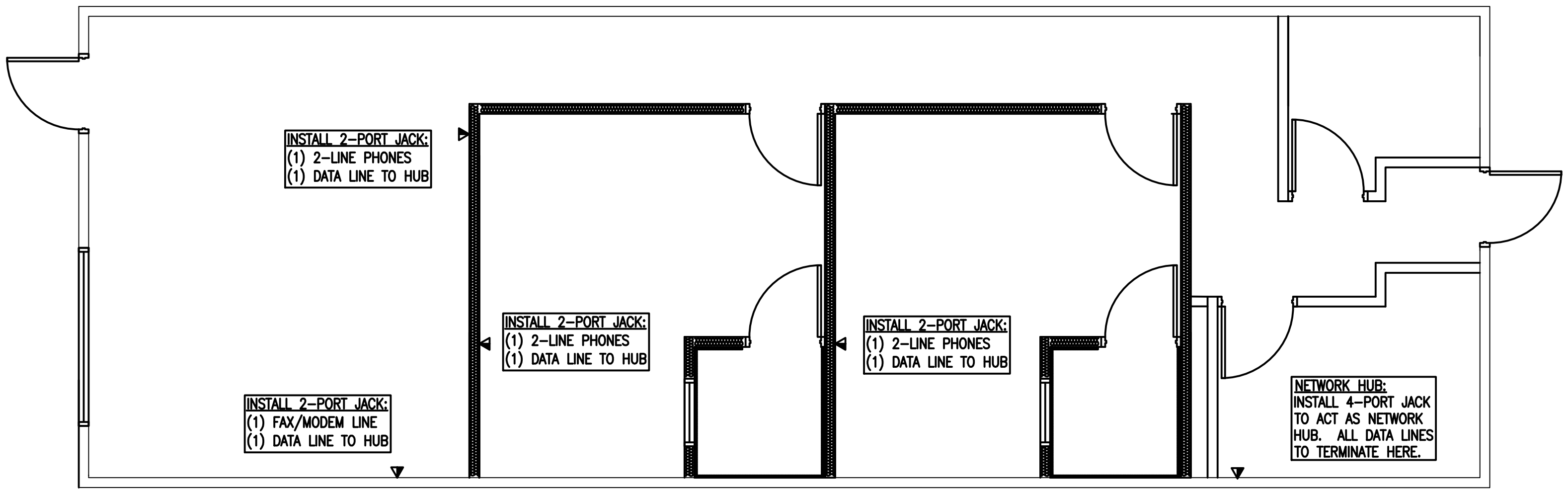
SHEET:
E1

PROJECT TYPE: NEW

OWNER:

SCALE: 1/8" = 1'-0"

Miracle-Ear



NOTE:
INSTALL CAT-6 CABLE FROM HUB TO NEW LOCATIONS.
CONTRACTOR TO FURNISH & INSTALL. TYPICAL ALL LOCATIONS SHOWN.

REVISIONS	
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APPROVED AS NOTED:
I HAVE EXAMINED THE DRAWINGS THOROUGHLY AND APPROVE OF ALL LOCATIONS, DIMENSIONS, SPECIFICATIONS, AND NOTES ON PLAN.
SIGNATURE:________ DATE:
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DESIGN DRAWING NOT TO BE USED FOR CONSTRUCTION

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SHAWN MANNING
763-268-4442
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DRAWING DATE
7-14-25

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STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

DATA WIRING PLAN
SHEET:
E2

PROJECT TYPE: NEW
OWNER:
SCALE: 1/8" = 1'-0"

SCHEDULE OF WORK

DESCRIPTION OF WORK	SUPPLIED GEN. CONT	SUPPLIED M.E.	INSTALLED GEN. CONT	INSTALLED M.E.
WALL INSULATION – UNFACED INSULATION BATTS WITH R-13 RATING FOR 2"x4" WALLS AND R-19 RATING FOR 2"x6" WALLS.	X		X	
CEILING INSULATION – UNFACED INSULATION BATTS WITH R-19 RATING.	X		X	
NOTE: SOLID CORE TESTING & CONSULTATION ROOM DOORS TO RECEIVE: (1) POLYPRENE WEATHERSTRIP – REESE #797B-17 (17 FEET) (1) AUTOMATIC DOOR BOTTOM – REESE #330C-36 (1) 36" CARPET SEPARATOR THRESHOLD – REESE #565A CONTACT REESE ENTERPRISES, INC. 1-800-328-0953	X		X	
ALL ELECTRICAL, PHONE AND DATA OUTLETS.	X		X	
PENDANT LIGHTS: CANDELA CEILING PENDANTS SKU: 3554.13 "SATIN NICKEL" FINISH https://sonnemanlight.com/candela-single-pendant MANUFACTURED BY SONNEMAN LIGHTING. TO FIND A DISTRIBUTOR: HTTP://WWW.SONNEMANAWAYOFLIGHT.COM/DISTRIBUTORS.PHP	X		X	
ALL PLUMBING & FIXTURES SHOWN ON PLAN	X		X	
FLOOR CARPET: EF CONTRACT		X	X	
CARPET ADHESIVE	X		X	
4" CARPET BASE		X	X	
ALL PAINTS & FINISHES	X		X	
BUILT-IN CABINETS:(LAB & BREAKROOM)	X		X	
ALL FURNITURE AND FIXTURES SHOWN ON PLAN		X		X
LVT : SONUS INTERIORS STYLE -ME510 COLOR – MOONSTONE PLANK		X	X	
VINYL WALL BASE – JOHNSONITE 20-CHARCOAL-WG www.TARKETTNA.COM VINYL TRANSITION – JOHNSONITE CTA-20-H WHEELED TRAFFIC TRANSITION		X	X	
SOUND ROOM ACOUSTIC FOAM INSULATION INTERIOR OF ENTIRE ROOM TO BE INSULATED (SEE SOUND ROOM .DOC)	X		X	
6 PORT JACK PANEL TWO SIDED TO HOOK UP AUDIOMETERS -AVAILABLE THROUGH TBI MANAGEMENT LTD. 778-383-3065 DON@TBIMANAGEMENT.CA	X		X	

ROOM FINISH SCHEDULE

ROOM NUM	ROOM NAME	FLOOR: CARPET	FLOOR: TILE/VINYL	FLOOR: BASE	WALLS: WALL PAINT	WALLS: ACCENT WALL PAINT	DOORS: TRIM PAINT	DOORS: STAIN/FINISH
101	RECEPTION		7	8,9	3	4	5*	6*
102	HALLWAY		7	8,9	3		5*	6*
103	TEST ROOM	1		2	3	4	5*	6*
104	SOUND ROOM	1		2	3		5*	6*
105	TEST ROOM	1		2	3	4	5*	6*
106	SOUND ROOM	1		2	3		5*	6*
107	LAB/STORAGE		7	8,9	3		5*	6*
108	REST ROOM		7	8,9	3		5*	6*

SPECIFICATIONS

1. CARPET: EF CONTRACT
   STYLE – FL40-2
   COLOR – CUSTOM
   CONTACT: SHAWN.MANNING@AMPLIFON.COM
   PHONE: (763) 268-4442
2. 4" CARPET BASE TO MATCH CARPET.
3. PAINT #1: SHERWIN WILLIAMS
   COLOR – SW 6156 RAMIE (EGGSHELL FINISH).
4. PAINT #2: SHERWIN WILLIAMS
   COLOR – SW 6479 DRIZZLE (EGGSHELL FINISH).
5. PAINT #3: SHERWIN WILLIAMS
   COLOR – SW 6385 DOVER WHITE (SEMI-GLOSS FINISH).
6. STAIN: MINWAX. COLOR – #235 CHERRY.
   FINISH TO BE A POLYURETHANE.

* DOORS & DOOR TRIM – IF EXISTING DOORS & TRIM ARE PAINTED, REPAINT WITH #3 ABOVE. IF THEY ARE STAINED, LEAVE AS-IS.

7. LVT : SONUS INTERIORS
   STYLE -ME510
   COLOR – MOONSTONE PLANK
8. VINYL WALL BASE – JOHNSONITE 20-CHARCOAL-WG
9. VINYL TRANSITION – JOHNSONITE CTA-20-H
   WHEELED TRAFFIC TRANSITION

NOTE "**" = EXISTING, ANY MODIFICATIONS TO BE DETERMINED BY OTHERS.

PROJECT SPECIFIC NOTES

GENERAL:
PROVIDE SOUND INSULATION IN WALLS, CEILING, & AROUND VENTS & DUCTS IN ALL TEST ROOMS. SEE SPECIFICATIONS UNDER SCHEDULE OF WORK.

PHONE & DATA REQUIREMENTS:
INSTALL PHONE LINES FOR 2-LINE PHONE SYSTEM.
INSTALL PHONE LINE TO RECEPTION AREA FOR FAX/MODEM.
INSTALL PHONE OUTLETS IN TEST ROOMS, AND RECEPTION FOR 2-LINE PHONE SYSTEM.
INSTALL RJ45 DATA OUTLETS AS SHOWN. THEY MUST BE WIRED WITH CATEGORY 6 CABLE.
RJ45 OUTLETS WILL EACH TERMINATE AT THE RJ45 OUTLET IN THE LAB/STORAGE.

NOTE:
PLEASE ORDER ALL POSTERS AND POSTER HOLDERS FROM THE COMPANY STORE. THE FURNITURE VENDOR WILL INSTALL THE POSTER HOLDERS FOR YOU AT NO ADDITIONAL CHARGE PROVIDED YOU HAVE THEM ONSITE WHEN THE FURNITURE IS INSTALLED.

REVISIONS	
△	Date
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PROJECT TYPE: NEW

OWNER:

SCALE: N/A

Miracle-Ear

APPROVED AS NOTED:
I HAVE EXAMINED THE DRAWINGS THOROUGHLY AND APPROVE OF ALL LOCATIONS, DIMENSIONS, SPECIFICATIONS, AND NOTES ON PLAN.
SIGNATURE:______ DATE:______
TELEPHONE #:
DESIGN DRAWING NOT TO BE USED FOR CONSTRUCTION

Plotted: 7/14/2025 10:32 AM File: Fox Point, WI 7-14-25.dwg

PLANNER
SHAWN MANNING
763-268-4442
DEPT. SQ. FT.
...
DRAWING DATE
7-14-25

STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

GENERAL INFORMATION
SHEET:
G1

PLAN SYMBOLS
(ONLY IF SHOWN ON PLAN)

	ELECTRICAL PANEL – FLUSH MOUNTED		SWITCH
	ELECTRICAL PANEL – SURFACE MOUNTED		3–WAY SWITCH
	TELEPHONE TERMINATION BLOCK (66 BLOCK)		LIGHT (WALL–MOUNTED)
	MULTI–OUTLET STRIP ENCLOSURE (MOUNT @ 6" ABOVE COUNTER UNLESS NOTED)		LIGHT (SURFACE–MOUNTED)
	SINGLE OUTLET 115V (INSTALL @ 15" AFF U.N.O. UNLESS NOTED)		LIGHT (RECESSED)
	DUPLEX OUTLET 115V (N=NEW, E=EXISTING) (INSTALL @ 15" AFF U.N.O. UNLESS NOTED)		LIGHT (SUSPENDED)
	DUPLEX OUTLET 115V (FLOOR MOUNTED)		FLUORESCENT LIGHT FIXTURE (SURFACE–MOUNTED)
	DUPLEX OUTLET 115V (CEILING MOUNTED)		FLUORESCENT LIGHT FIXTURE (RECESSED)
	DOUBLE DUPLEX OUTLET 115V (INSTALL @ 15" AFF U.N.O. UNLESS NOTED)		FLUORESCENT LIGHT FIXTURE (SUSPENDED)
	DOUBLE DUPLEX OUTLET 115V (FLOOR MOUNTED)		FLUORESCENT LIGHT FIXTURE (DIRECTIONAL)
	DOUBLE DUPLEX OUTLET 115V (CEILING MOUNTED)		FLUORESCENT STRIP LIGHT FIXTURE (WALL–MOUNTED)
	DUPLEX OUTLET 115V ISOLATED GROUND (INSTALL @ 15" AFF U.N.O. UNLESS NOTED)		UNDERCABINET LIGHT FIXTURE
	TELEPHONE OUTLET – RJ11 (INSTALL @ 15" AFF U.N.O. UNLESS NOTED)		LIGHT FIXTURE WITH EXHAUST FAN
	TELEPHONE OUTLET – RJ11 (FLOOR–MTD.)		EXHAUST FAN
	DATA OUTLET – RJ45 (# REFERS TO THE NUM OF PORTS ON JACK) (INSTALL @ 15" AFF U.N.O.)		CEILING FAN
	DATA OUTLET – RJ45 (# REFERS TO THE NUM OF PORTS ON JACK) (FLOOR MOUNTED)		SPEAKER
	VOICE/DATA OUTLET (RJ11/RJ45) COMBO JACK (INSTALL @ 15" AFF U.N.O. UNLESS NOTED)		THERMOSTAT
	VOICE/DATA OUTLET (RJ11/RJ45) COMBO JACK (FLOOR–MOUNTED)		HVAC SUPPLY VENT
	JUNCTION BOX (CEILING–MOUNTED)		HVAC RETURN AIR VENT
	JUNCTION BOX (WALL–MOUNTED) (INSTALL @ 15" AFF U.N.O. UNLESS NOTED)		FIRE SPRINKLER HEAD
	CABLE OR SATELLITE TV OUTLET (INSTALL @ 15" AFF U.N.O. UNLESS NOTED)		FIRE ALARM (HORN & STROBE)
	EXIT SIGN – WALL MOUNTED		FIRE ALARM MANUAL PULL STATION
	EXIT SIGN – CEILING MOUNTED (SINGLE FACED)		SMOKE DETECTOR
	EXIT SIGN – CEILING MOUNTED (DOUBLE FACED)		CARBON MONOXIDE DETECTOR
	EMERGENCY LIGHT		FLOOR DRAIN

PROJECT TYPE: NEW

OWNER:

SCALE: N/A

REVISIONS

Date
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Miracle-Ear

APPROVED AS NOTED:
I HAVE EXAMINED THE DRAWINGS THOROUGHLY AND APPROVE OF ALL LOCATIONS, DIMENSIONS, SPECIFICATIONS, AND NOTES ON PLAN.
SIGNATURE:______ DATE:______
TELEPHONE #:
DESIGN DRAWING NOT TO BE USED FOR CONSTRUCTION

PLANNER
SHAWN MANNING
763-268-4442
DEPT. SQ. FT.
..
DRAWING DATE
7-14-25

Plotted: 7/14/2025 10:32 AM File: Fox Point, WI 7-14-25.dwg

STORE, STORE #, & ADDR.
MIRACLE-EAR
Fox Point Shops
6850 N. Santa Monica Blvd
Fox Point, WI 53217

ELECTRICAL DETAILS

SHEET:

G2

VILLAGE OF FOX POINT
7200 N. SANTA MONICA BLVD
FOX POINT WI 53217 414-351-8900

Receipt No: 1.061692 Jul 28, 2025

6850 N SANTA MONICA BLVD

Previous Balance:	.00
LICENSES & PERMITS - CONDITIONAL USE PERMIT	300.00
24-44550 CONDITIONAL USE PERMIT	
Total:	300.00
CHECK Check No: 10556	300.00
Payor: MIRACLE EAR/CHICAGO HEARING LLC	
Total Applied:	300.00
Change Tendered:	.00

07/28/2025 1:09 PM

Conditional Use Order

WHEREAS, an application has been filed by **Miracle Ear** (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 the property located at **6850 N Santa Monica Blvd, 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. **Miracle Ear will operate a hearing aid retail, service, and testing center. All business operations will occur in the interior of the tenant space. The hours of operation shall be limited to 9:00 AM until 5:00 PM, Monday through Saturday**.

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 _______________, 2025, *nunc pro tunc* the _______ day of _________________, 2025.

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 ____________________, 2025.

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 _________________________, 2025.

APPLICANT:

By: ____
Authorized Signatory

Title:____

VILLAGE OF
FOX POINT

MEMORANDUM

To: Fox Point Board of Trustees

From: Chrstopher Freedy, Acting Village Manager

Date: August 7, 2025

Re: 5-Year Capital Plan

Please find enclosed the 2026-2030 Capital Budget Planning documents from the department heads. These documents are presented to give the Board and members of the public an insight as to the needs of the Village moving into the next 5 years, as well as further into the future for larger or more impactful projects.

Over the past several years, the staff have presented large-scale projects with significant fiscal impact to the village. While the Village is currently in a superior financial position, this can change; either immediately or over an extended period of time. The plan being presented to the board will include a short-term period of lower spending as a means of long-term smoothing, after a recent period of higher expenses. The plan also contains several large-scale projects facing the village that will need to be addressed in the future.

These documents do not represent any budgeting commitment on the part of the Village whatsoever, but serve as a communicative device and planning tool as we move into the budget preparation in the Fall.

Each of the department heads will communicate the specifics of their projected capital plan to the board and be available to answer questions related to the budget proposals.

Immediate needs from each of the departments include:

- DPW: Road resurfacing, stormwater sewer repairs, footpath renovations, water meter replacements, and equipment replacement
- Village Administration: Election equipment and software, document scanning services
- Police Department: Police equipment, dispatch capital costs, and vehicle replacement

Projects that the board needs to be aware of that will have a long-term financial impact:

- Village Hall / DPW Facility

  The Village had a space needs assessment performed by Barrientos in 2019 communicating the needs for a new facility. As costs have increased markedly since, I have estimated the cost for such a facility to now be potentially over $20 million.

VILLAGE HALL
7200 North Santa Monica Blvd.
Fox Point, Wisconsin 53217-3505
414-351-8900 | Fax 414-351-8909

Village operations have not changed since that study and we have added recycling service. The equipment necessary for this service requires additional space for equipment storage, storage in a facility which is already full given our existing service levels.

The building itself is obviously older and we spend an increasing amount of unplanned dollars of basic operational matters, such as heating and cooling, plumbing, and other fundamental operational matters. Further, the building is simply inefficient to operate.

To: Village of Fox Point Village Board

From: Scott Brandmeier, Director of Public Works

Through: Chris Freedy, Interim Village Manager

Date: August 5, 2025

Re: 2026-2030 Proposed Capital Improvement Program

The proposed 2026-2030 Proposed Capital Improvement Program (CIP) is a continuation of prior CIP plans presented to the Village Board with modifications that represent additions to the plan (e.g. scanning files), shifting of projects to accommodate more pressing needs, and updates to the estimates. Please note the following:

1. The Beach Drive Shoreline, GIS and Forestry line items are recurring costs with the Beach Drive and GIS components being operational costs. Nonetheless, these have been included for reference purposes. In Forestry, we continue to maintain a line item for EAB Management because we treat the remaining ash (approximately 780) every year (half in even years and half in odd years). Maintaining the $75,000 line item also allows us the flexibility to remove ash that have not responded well to treatments and replant in that area. For instance, the Forester has recently noted that about 8 to 10 ash have been marked for removal this fall due to their condition deteriorating beyond where treatments would prove beneficial.
2. The CIP items are estimates – some costs are more refined (e.g. the cost estimates that we received for the 2026 road and utility construction on Thorne and Beach) while others are rough estimates based on recent construction costs. For instance, we look at the bid costs we receive for each project and calculate that cost into a per foot cost for the roads, water and storm, then extend that cost to the roads that we plan to do in the future. While costs can vary depending on the type of project undertaken (e.g. complete reconstruction of a road versus a simple mill and overlay), we have used the following estimates:
   a. $200 to $300 per foot for roadway construction.
   b. $250 to $325 per foot for stormwater work (depends on whether it is simply a ditching project or we are incorporating green infrastructure components).

c. $300 to $350 per foot for water main construction.

d. $30 to $90 per foot for path construction (mill and overlay an existing path versus new construction of a path (high end)).

3. For 2026 and 2027, I included an estimated capital costs by fund category for easy reference. I have not done that for 2028 and later because there is likely to be fluctuation in projects undertaken during that timeframe. These capital costs, though, exclude the Beach Drive and GIS related costs (more akin to recurring operating costs but are included for reference).

4. In 2026, I include line items for improvements to the two Beach Drive jetties as the bid price for 2025 is approximately $700,000 with inspection estimated to be about $65,000. If the Board approves the recommendation to reject the bid, the funds budgeted in 2025 will likely be placed in the Capital Projects Fund fund balance and we will budget the cost of the work for 2026.

5. You will see two different prices for path construction in 2026 and 2027 - $30/foot for the Lake Drive path and $90/foot for the Yates Road path. The difference between the two is that the Lake Drive path is already established and should only require removal and repaving of the path whereas the Yates Road path will be a new path requiring grading and shaping, placement of stone, drainage improvements to ensure stormwater flows under (or over) the path, and path construction.

6. Two trucks in DPW (numbers 5 and 11) are proposed to be replaced in 2026. These are two of our 5-yard trucks used for leaf collection activities. Due to the use these trucks see (plowing, leaf collections, etc.), they experience a lot of wear and tear and are scheduled for replacement. No. 20 is used as a plow truck and our asphalt patch truck. This truck is also in poor condition and the replacement of Nos. 5, 11 and 20 may shift between the two years depending on the Fleet Manager's recommendations.

7. In 2026, we are also looking to replace the springs, cables and rollers on the garage doors servicing DPW. We do not have a cost estimate on the replacement of the springs and rollers yet, but should have this information for the budget deliberations.

8. I have also added two options for the Village Hall/DPW roof – option 1 is to repair the leaking sections of the roof (estimated at $75,000 to include flashing work) and the other option is to replace the entire roof at an estimated cost of $350,000 (we received a quote for roughly $260,000 with additional costs like flashing repairs, etc. to be billed out at $190 per hour plus material).

9. Other highlights in 2026:

   a. Under miscellaneous capital, I have added in the design of the replacement of the dry stacked Lannon stone retaining wall in the 7900 block of North Beach Drive. I have noticed a gradual pushing of the wall from the bluff above and plan to undertake a design process in 2026 with replacement of the wall in 2027 (refer to image on next page).

b. Staff received a letter from MMSD this past January noting that Sanitary Sewer Basin No. 2 was noncompliant with the peak flows permissible in the area. This basin shares a flow meter with two basins from Bayside that flow into Fox Point. A response was provided to MMSD regarding this matter requesting that they do some additional investigations to determine whether Fox Point or Bayside is the source of the increased flows. Nonetheless, we continue to perform sanitary sewer main and manhole rehabilitations but have shifted some of our focus to the northern portion of the Village between 2026 and 2028.

c. Aside from our storm sewer work on the road and utility projects, we are looking to replace/improve storm water drainage in three areas:

    i. On Gray Log Lane just to the north of Fox Lane (spot repairs and lining of the remainder of the pipe).

    ii. Replace the storm sewer on Fox Lane from Goodrich to the west about 200 feet.

    iii. Replace the storm sewer along the south property line at 7930 North Lake Drive.

d. On the road and utility side of things:

   i. We intend to undertake the construction of both Beach (Lake Drive to bottom of the bluff) and Thorne Lane in 2026 but those priorities could shift depending on budget availability. Namely, Beach Drive may be pushed off an additional year considering the cost of both projects and the other capital needs.

   ii. Assuming the projects stay on schedule, we will finalize the design for Bell and Yates and begin design activities for the 2028 project (Daisy, Bridge, Dean and Allen).

   iii. For the benefit of the reader, I have also included an updated history of road reconstruction projects which lists the roads, when they were completed and the plan for future construction through 2033.

e. In the Water Utility, we will continue to replace the water meters (10-year plan) and tackle the replacement of lead laterals (5-year plan) on private property. Under this plan, residents will be responsible for the cost of replacement but would have the option to be specially assessed over a three- or four-year period.

10. Other long-term highlights:

a. You will note that we have two scooters planned for replacement in 2028 (as well as a packer in 2027. Four of the scooters we have were purchased in 2020 and two of those we are planning to replace in 2028 as the life of the scooters is generally 7 to 8 years. However, at some point in time, the Village may be faced with the prospect of switching our collection services. While this has been discussed previously, two things are making collections more challenging:

   i. The fact that it is becoming increasing difficult to find employees to perform the work. Years ago, DPW jobs were coveted; now, it is a struggle for many communities to attract staff to perform these types of jobs. When I started in 2006, we would receive over 500 applications for one position with at least a dozen very well qualified to perform the work. Now, we are lucky to receive a half dozen to dozen actual applications and one or two may be qualified to perform the work. This year has been particularly daunting as we have had three DPW employees resign – two to take positions elsewhere and one for health reasons. If we do not have the staff to continue with up-the-drive services, then we may need to switch our equipment and collection services to roadside collection (and alter yard waste collections as well).

   ii. The levy cap impacting our ability to increase our operating expenditures.

b. This has been mentioned previously, but there are areas in the Village where we have storm sewer, sanitary sewer and water mains on private property (sometimes under homes or garages) which should be modified to remove these potential hazards. In the situation where these are located on private property, we have made attempts with the legislature (in particular, the League of Wisconsin Municipalities) to allow us to have easement rights where we may not currently have any rights; if we cannot obtain legislative relief, we may need to seek easements in each of these situations which will lead to legal and engineering costs to secure these rights.

11. Finally, you will see in 2030 three different placeholders: a cost to redo the rear portion of the DPW yard, the construction of a new pool and the construction of a new Village Hall/DPW facility. If a new DPW facility is constructed, the DPW yard will not have to be done.

DEPARTMENT OF PUBLIC WORKS LONG TERM CAPITAL FUND
Proposed 2026-2037 Projects

DRAFT 9 08/04/2025 LT_Capital_Worksheet_DPW_2026-2036 DRAFT 9 08.04.25

YEAR	Dept.	ACCOUNT #	REQUEST TYPE	ITEM DESCRIPTION	PURPOSE/RATIONALE	AGE OF ITEM REPLACED	COST
2026							
BEACH DRIVE SHORELINE							
2026	DPW	25-53800-234	DPW	Beach Drive Shoreline	Maintenance & Misc./ Repairs for Beach Drive Shoreline		$25,000
GIS							
2026	DPW	10-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$25,000
2026	WATER	50-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$15,000
2026	SEWER	21-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$15,000
2026	STORM	25-53800-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$15,000
						total	**$70,000**
FORESTRY							
2026	DPW	40-91600-833	FORESTRY	EAB management	Manage ash in the Village - treatments, removals, plantings and administration (post 8-year)	Varies	$75,000
2026	DPW	40-91600-824	FORESTRY	Annual tree planting	Routine tree removals and plantings	Varies	$20,000
2026	DPW	40-91600-851	FORESTRY	Diseased elm removal	Remove diseased elms in the Village ROW	Varies	$10,000
2026	DPW		FORESTRY	Tree canopy scan	Performing imaging of tree canopy in Village (subject to DNR grant to cover approx. 1/2 the cost)		$50,000
						total	**$155,000**
MISC. CAPITAL							
2026	DPW	40-91500-825	MISC	Miscellaneous consultant tasks	Capital account in place to assist with engineering reviews of applications		$25,000
2026	DPW	40-91500-8010	DPW	Road patching	Misc. road patching - water main break, etc. (incl. est. to mill & overlay Gray Log from Fox to Bywater - rated a 4 in 2023)	1,200 ft.	$300,000
2026	DPW	40-91500-xxx	MISC	Paths	Repave Lake Dr pedestrian path (School to Holly Ct) (approx. $30/ft)		$75,000
2026	DPW	40-xxxxx-xxx	misc	Evaluate & Design of Lannon stone retaining wall	7900 block of Beach Dr -stone wall approx. 150' long 6' high		$25,000
2026	DPW	40-xxxxx-xxx	MISC	Scanning DPW files (1st of 5 year plan)	Scan old DPW contract documents, drawings, etc.		$25,000
						total	**$450,000**
EQUIPMENT							
2026	DPW	40-91400-xxx	EQUIPMENT	#97 PRESSURE WASHER	Put into service in 2011	15 years	$20,000
2026	DPW	40-91400-xxx	EQUIPMENT	#5 patrol truck w/ plow, wing, salter	Purchased 12/2012 - used as leaf truck	13 years	$260,000
2026	DPW	40-91400-xxx	EQUIPMENT	#11/20 patrol truck w/ plow, wing, salter	Purchased 12/2012 - used as leaf truck	13 years	$260,000
2026	DPW	40-91400-xxx	EQUIPMENT	#112 Inspector Vehicle	Purchased in 2007 - very rusted and broke down a few times	20 years	$35,000
2026	DPW	40-91400-xxx	EQUIPMENT	#26 zero turn mower (SCAG)	Purchased in 2017 - will be in service about 10 years when replaced	9 years	$30,000
						total	**$605,000**
FACILITIES							
2026	DPW	40-91600-XXX	Facilities	Garage Doors	Operators & cables on some of the doors at DPW		$50,000
2026	DPW	40-91600-XXX	Facilities	Garage Doors	Replace springs and rollers on the garage doors (estimate to be received in August)		
2026	VH	40-91600-XXX	Facilities	Village Hall Roof - Option 1	Repair leaks in roof above shop and repair flashing		$75,000
2026	DPW	40-91600-XXX	Facilities	Village Hall Roof - Option 2	Replace roof at Village Hall (upper and lower sections)	$ 350,000.00	
						total	**$125,000**
SEWER							
2026	SEWER	21-91000-888	INFRASTRUCTURE	Sewers Rehab 4,000 LF (2,000 from CCTV 2025 and 2,000 basin #3)	Rehabilitation of the sewer mains	30-90 years	$250,000
2026	SEWER	21-91000-888	INFRASTRUCTURE	Design of Sewers 4,000 LF #3	Rehabilitation of the sewer mains	30-90 years	$50,000
2026	SEWER	21-91000-888	INFRASTRUCTURE	Lift station improvements	Line inside of sumps, replace grates, replace pumps, upgrade systems (design activities)		$50,000
2026	SEWER	21-91000-888	INFRASTRUCTURE	Lift station improvements	Line inside of sumps, replace grates, replace pumps, upgrade systems (est. const. cost - estimates being obtained)		$150,000
2026	SEWER	21-91000-888	INFRASTRUCTURE	CCTV	Televise sections of Basins 1 and 2 per MMSD peak flow compliance letter from January 2025		$45,000
						total	**$545,000**
STORM							
2026	STORM	25-91500-835	INFRASTRUCTURE	Storm replacement	General storm sewer improvements as needed	40-90 years	$100,000
2026	STORM	25-91500-833	INFRASTRUCTURE	Storm (moved from 2025)	Design of spot repairs/lining of storm sewer pipe - Gray Log north of Fox Ln		$10,000
2026	STORM	25-91500-833	INFRASTRUCTURE	Storm (moved from 2025)	Spot repairs and lining of storm sewer pipe - Gray Log Lane north of Fox Lane		$100,000
2026	STORM	25-91500-833	INFRASTRUCTURE	Storm (moved from 2025)	Inspection of spot repairs/lining of storm sewer pipe - Gray Log north of Fox Ln		$20,000
2026	STORM	40-91600-800	INFRASTRUCTURE	Fox & Goodrich - S side of road 200ft 12"CMP	Replace storm sewer pipe from Goodrich west		$30,000

2026	STORM	25-91500-800	STORM	WPDES	Misc. activities related to DNR stormwater permit		$50,000
2026	STORM	40-91600-800	STORM	7930 N Lake	Replace 100' - 24" diameter CMP from Lake Dr east to ravine (badly deteriorated)		$50,000
						Total - storm proj.	**$360,000**
PROJECT DESIGN							
2026	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Bell (Lake to Calumet - 09/24 contract - $34,000 for Bell + mtgs and PM - approx. $37,000)		$11,500
2026	STORM	40-91600-800	STORM	Design Storm Water Reconstruction	Design for Bell (Lake to Calumet - 09/24 contract - $34,000 for Bell + mtgs and PM - approx. $37,000)		$12,500
2026	WATER	50-81000-800	WATER	Design Water Reconstruction	Design for Bell (Lake to Calumet - 09/24 contract - $34,000 for Bell + mtgs and PM - approx. $37,000)		$13,000
2026	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Yates (SM to Gr Tree - 09/24 contract - $75,000 for Yates + mtgs and PM - approximately $80,000)		$44,000
2026	STORM	40-91600-800	STORM	Design Storm Water Reconstruction	Design for Yates (SM to Gr Tree - 09/24 contract - $75,000 for Yates + mtgs and PM - approximately $80,000)		$19,000
2026	WATER	50-81000-800	WATER	Design Water Reconstruction	Design for Yates (SM to Gr Tree - 09/24 contract - $75,000 for Yates + mtgs and PM - approximately $80,000)		$17,000
2026	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Daisy & Bridge 25% (75% in 2027 const in 2028)		$5,000
2026	STORM	40-91600-800	STORM	Design Storm Water Reconstruction	Design for Daisy & Bridge 25% (75% in 2027 const in 2028)		$13,000
2026	WATER	50-81000-800	WATER	Design Water Reconstruction	Design for Daisy & Bridge 25% (75% in 2027 const in 2028)		$20,000
2026	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Dean & Allen 25% (75% in 2027 const in 2028)		$20,000
2026	STORM	40-91600-800	STORM	Design Storm Water Reconstruction	Design for Dean & Allen 25% (75% in 2027 const in 2028)		$28,000
2026	WATER	50-81000-800	WATER	Design Water Reconstruction	Design for Dean & Allen 25% (75% in 2027 const in 2028)		$32,000
						Total - design	**$235,000**
PROJECTS							
2026	DPW	40-91500-801	ROADS	Road Reconstruction	Reconstruct Thorne		$250,000
2026	DPW	40-91500-801	ROADS	Construct Mgmt. Road Reconstruction	Construct Mgmt. Thorne		$30,000
2026	STORM	40-91600-800	STORM	Road Reconstruction (storm)	Reconstruct Thorne		$175,000
2026	STORM	40-91600-800	STORM	Construct Mgmt. Road Reconstruction	Construct Mgmt. Thorne		$25,000
2026	WATER	50-81000-800	WATER	Road Reconstruction (water)	Reconstruct Thorne & Coleman		$700,000
2026	WATER	50-81000-800	WATER	Construct Mgmt. Road Reconstruction	Construct Mgmt. Thorne		$60,000
2026	SEWER	21-91000-866	INFRASTRUCTURE	Manhole adjustments	Adjust manholes during street reconstruction projects	25-30 years	$25,000
						Thorne total	**$1,265,000**
2026	DPW	40-91500-801	ROADS/Drainage	Road/Drainage	Reconstruct Beach Drive (Lake Dr to the bottom)		$1,100,000
2026	DPW	40-91600-800	Roads/Storm	Storm Sewer Improvements	Beach Drive (Lake to bottom of bluff)	move from 2025	$250,000
2026	DPW	40-91500-801	ROADS/Drainage	Const Mgmt. Road Reconstruction Alt. 1	Construct Mgmt. Beach Dr (Lake Dr to the bottom)		$125,000
						Beach total	**$1,475,000**
2026	Road	40-91500-801	ROADS	Bradley Rd RR crossing improvement	DOT may complete work in 2026		$250,000
						Bradley Total	**$250,000**
2026	Storm	40-91600-8900	STORM	Beach Dr. Jetties Repair const	Recommendation to reject the bid and bid in 2026 instead		$725,000
2026	STORM	40-91600-800	STORM	Beach Dr. Jetties repair inspection	Recommendation to reject the bid and bid in 2026 instead		$50,000
						Jetty total	**$775,000**
						total	
WATER							
2026	WATER	50-81000-653	WATER	Water meter equipment	replace water meters (10% of homes/yr)		$100,000
2026	WATER		WATER	Lead lateral replacement Const. (yr 1 of 5)	approximately 25 lead laterals		$250,000
						total	**$350,000**
ESTIMATED CAPITAL COSTS BY FUND (EXCLUDING GIS)							
		Fund 21	Sanitary Sewer				**$570,000**
		Fund 25 & 40	Storm Sewer	Also includes Fund 40 storm sewer costs but excludes the jetty costs			**$882,500**
		Fund 40	Misc. Capital				**$450,000**
		Fund 40	Facilities				**$125,000**
		Fund 40	Capital	Road related items (includes Bradley UP RR crossing)			**$1,835,500**
		Fund 40	Equipment				**$605,000**
		Fund 40	Forestry				**$155,000**

		Fund 50	Water				**$1,192,000**
						$5,815,000	**$5,815,000**
						Total 2026	**$5,815,000**
2027							
BEACH DRIVE SHORELINE							
2027	DPW	25-53800-234	DPW	Beach Drive Shoreline	Maintenance & Misc./ Repairs for Beach Drive Shoreline		$25,000
GIS							
2027	DPW	10-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$25,000
2027	WATER	50-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$15,000
2027	SEWER	21-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$15,000
2027	STORM	25-53800-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$15,000
						total	**$70,000**
FORESTRY							
2027	DPW	40-91600-833	FORESTRY	EAB management	Manage ash in the Village - treatments, removals, plantings and administration (post 8-year)	Varies	$75,000
2027	DPW	40-91600-824	FORESTRY	Annual tree planting	Routine tree removals and plantings	Varies	$21,000
2027	DPW	40-91600-851	FORESTRY	Diseased elm removal	Remove diseased elms in the Village ROW	Varies	$9,000
						total	**$105,000**
MISC. CAPITAL							
2027	DPW	40-91500-825	MISC	Miscellaneous consultant tasks	Capital account in place to assist with engineering reviews of applications		$25,000
2027	DPW	40-91500-8010	DPW	Road patching	Misc. road patching - water main break, etc. (incl. est. to mill & overlay Gray Log from Bywater to Lake - rated a 4 in 2023)	2,100 ft	$300,000
2027	DPW	40-xxxxx-xxx	DPW	Const of stone retaining wall	7900 block of Beach Dr -stone wall approx 150' of 6' high wall		$200,000
2027	DPW	40-xxxxx-xxx	MISC	Scanning DPW files (2nd year of 5 year plan)	Scan old DPW contract documents, drawings, etc.		$25,000
2027	DPW	40-91500-801	PEDESTRIAN PATHS	Replace pedestrian path	Replace the pedestrian path between Lombardy and Crossway	25 years +/-	$30,000
						total	**$580,000**
EQUIPMENT							
2027	WATER	50-81000-800	EQUIPMENT	#18 PICK-UP TRUCK 4X4 3/4 ton(utility box & plow)	Purchased in 2013		$80,000
2027	DPW	40-91400-xxx	EQUIPMENT	#15 RUBBISH PACKER	Purchased in 2015		$250,000
2027	DPW	40-91400-xxx	EQUIPMENT	#110 DPW/Elections vehicle	This is an old Police squad car/SUV that was transitioned into a DPW car - only used for Village-wide driving		$40,000
2027	DPW	40-91400-xxx	EQUIPMENT	#11/20 patrol truck, plow, wing, salter	No. 20 was purchased in 2015		$275,000
2027	DPW	40-91400-xxx	EQUIPMENT	#113 3/4 ton pick up w/ lift gate	No. 113 was purchased in 2011		$70,000
						total	**$715,000**
FACILITIES							
2027	DPW	XX-XXXXX-XX	Facilities				
2027	DPW	XX-XXXXX-XX	Facilities				
2027	DPW	XX-XXXXX-XX	Facilities				
						Total	**$0**
SEWER							
2027	SEWER	21-91000-888	INFRASTRUCTURE	MH insp., recommendation, design (est. cost)	Rehabilitation of the manholes in various sewer basins	moved from 2025, 2026	$40,000
2027	SEWER	21-91000-888	INFRASTRUCTURE	MH const mgmt./insp (est cost)	Rehabilitation of the manholes in various sewer basins		$40,000
2027	SEWER	21-91000-888	INFRASTRUCTURE	Const costs of MH rehab (est cost)	Rehabilitation of the manholes in various sewer basins		$400,000
2027	SEWER	21-91000-888	INFRASTRUCTURE	Sewers Rehab 4,000 LF (Basins 1, 2, 3, 5 & 6)	Rehabilitation and construction management of the sewer mains	30-90 years	$300,000
2027	SEWER	21-91000-888	INFRASTRUCTURE	Design of Sewers 4,000 LF	Rehabilitation of the sewer mains	30-90 years	$50,000
2027	SEWER	21-91000-888	INFRASTRUCTURE	CCTV	Televise sanitary sewer mains		$40,000
						Total	**$870,000**
STORM							
2027	STORM	25-91500-835	INFRASTRUCTURE	Storm replacement	General storm sewer improvements as needed	40-90 years	$100,000

2027	STORM	25-91500-833	DPW	SWMP update	Update the stormwater management plan (performed approx. every 5 years)	5 years	$90,000
2027	STORM	25-91500-846	MAINTENANCE	Sewer Assessments est. 20,000 LF	Storm sewer assessments & televising		$40,000
2027	STORM	40-91600-800	STORM	Design of bioswale	Lake Dr - Dean to Spooner - West side (Kapur cost estimate- task 1 from 2023 report)		$8,000
2027	STORM	40-91600-800	Storm	Bioswale - construction	Lake Dr - Dean to Spooner - West side (Kapur cost estimate- task 1 from 2023 report)		$135,000
2027	STORM	40-91600-800	STORM	Const. inspection	Lake Dr - Dean to Spooner - West side (Kapur cost estimate- task 1 from 2023 report)		$20,000
2027	STORM	25-91500-800	STORM	Indian Creek Floodplain	Improvements to reduce base flood elevation (est. cost - study not yet complete)		$500,000
						total	**$893,000**
PROJECTS(DESIGN)							
2027	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Daisy & Bridge (75% in 2027 const in 2028)		$15,000
2027	STORM	40-91600-800	STORM	Design Storm Water Reconstruction	Design for Daisy & Bridge (75% in 2027 const in 2028)		$39,000
2027	WATER	50-81000-800	WATER	Design Water Reconstruction	Design for Daisy & Bridge (75% in 2027 const in 2028)		$60,000
						total	**$114,000**
2027	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Dean & Allen (75% in 2027 const in 2028)		$60,000
2027	STORM	40-91600-800	STORM	Design Storm Water Reconstruction	Design for Dean & Allen (75% in 2027 const in 2028)		$84,000
2027	WATER	50-81000-800	WATER	Design Water Reconstruction	Design for Dean & Allen (75% in 2027 const in 2028) 1/3 Allen done already		$96,000
						total	**$240,000**
2027	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Yates (Green Tree north to SM) & Claire Ct (25% in 2027 75% in 2028 const in 2029)		$24,000
2027	STORM	40-91600-800	STORM	Design Storm Water Reconstruction	Design for Yates (Green Tree north to SM) & Claire Ct (25% in 2027 75% in 2028 const in 2029)		$33,000
2027	WATER	50-81000-800	WATER	Design Water Reconstruction	Design for Yates (Green Tree north to SM) & Claire Ct (25% in 2027 75% in 2028 const in 2029)		$38,000
						total	**$95,000**
2027	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Santa Monica (Yates to Green Tree) 25% in 2027 (75% in 2028 const 2029)		$32,000
2027	STORM	40-91600-800	STORM	Design Storm Reconstruction	Design for Santa Monica (Yates to Green Tree) 25% in 2027 (75% in 2028 const 2029)		$45,000
2027	WATER	50-81000-800	WATER	Design Water Reconstruction	Design for Santa Monica (Yates to Green Tree) 25% in 2027 (75% in 2028 const 2029)		$52,000
						total	**$129,000**
PROJECTS							
2027	DPW	40-91500-801	ROADS	Road Reconstruction	Reconstruct Bell		$342,000
2027	STORM	40-91600-800	STORM	Road Reconstruction (storm)	Reconstruct Bell	move from 2026	$392,000
2027	WATER	50-81000-800	WATER	Road Reconstruction (water)	Reconstruct Bell		$970,000
2027	SEWER	21-91000-866	INFRASTRUCTURE	Manhole adjustments	Adjust manholes during street reconstruction projects	25-30 years	$25,000
						sub total	$1,729,000
2027	DPW	40-91500-801	ROADS	Construct Mgmt. Road Reconstruction	Construct Mgmt. Bell		$41,000
2027	STORM	40-91600-800	STORM	Construct Mgmt. Road Reconstruction	Construct Mgmt. Bell	move from 2026	$47,000
2027	WATER	50-81000-800	WATER	Construct Mgmt. Road Reconstruction	Construct Mgmt. Bell		$117,000
						sub total	$205,000
						Bell total	**$1,934,000**
2027	DPW	40-91500-801	ROADS	Road Reconstruction	Reconstruct Yates (SM north to Gr Tree)		$305,000
2027	STORM	40-91600-800	STORM	Road Reconstruction	Reconstruct Yates (SM north to Gr Tree)	move from 2026	$350,000
2027	WATER	50-81000-800	WATER	Road Reconstruction	Reconstruct Yates (SM north to Gr Tree)		$865,000
2027	SEWER	21-91000-866	INFRASTRUCTURE	Manhole adjustments	Adjust manholes during street reconstruction projects	25-30 years	$35,000
2027	DPW	40-91500-801	PATH	Road Reconstruction	Add path on west side of road (approx. 2100 ft @ $90/foot)		$200,000
						sub total	**$1,755,000**
2027	DPW	40-91500-801	ROADS	Construct Mgmt. Road Reconstruction	Construct Mgmt. Yates (SM north to Gr Tree)		$37,000
2027	STORM	40-91600-800	STORM	Construct Mgmt. Reconstruction	Construct Mgmt. Yates (SM north to Gr Tree)	move from 2026	$42,000
2027	WATER	50-81000-800	WATER	Construct Mgmt. Reconstruction	Construct Mgmt. Yates (SM north to Gr Tree)		$104,000
						sub total	**$183,000**
						Yates total	**$1,938,000**
WATER							
2027	WATER	50-81000-653	WATER	Water meter equipment	replace water meters (10% of homes/yr)		$100,000
2027	WATER		WATER	Lead lateral replacement Const. (yr 2 of 5)	approximately 25 lead laterals		$250,000
						Total	**$350,000**
ESTIMATED CAPITAL COSTS BY FUND (EXCLUDING GIS)							
		Fund 21	Sanitary Sewer				**$930,000**
		Fund 25 & 40	Storm Sewer	Also includes Fund 40 storm sewer costs but excludes the jetty costs			**$1,925,000**
		Fund 40	Misc. Capital				**$580,000**

		Fund 40	Facilities				**$0**
		Fund 40	Capital	Road related items (includes Bradley UP RR crossing)			**$1,056,000**
		Fund 40	Equipment				**$635,000**
		Fund 40	Forestry				**$105,000**
		Fund 50	Water				**$2,732,000**
						$7,963,000	**$7,963,000**
						total 2027	**$7,963,000**
2028							
BEACH DRIVE SHORELINE							
2028	DPW	25-53800-234	DPW	Beach Drive Shoreline	Maintenance & Misc./ Repairs for Beach Drive Shoreline		$25,000
GIS							
2028	DPW	10-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$25,000
2028	WATER	50-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$15,000
2028	SEWER	21-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$15,000
2028	STORM	25-53800-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$15,000
						total	**$70,000**
FORESTRY							
2028	DPW	40-91600-833	FORESTRY	EAB management	Manage ash in the Village - treatments, removals, plantings and administration (post 8-year)	Varies	$75,000
2028	DPW	40-91600-824	FORESTRY	Annual tree planting	Routine tree removals and plantings	Varies	$22,000
2028	DPW	40-91600-851	FORESTRY	Diseased elm removal	Remove diseased elms in the Village ROW	Varies	$8,000
						total	**$105,000**
MISC. CAPITAL							
2028	DPW	40-91500-825	MISC	Miscellaneous consultant tasks	Capital account in place to assist with engineering reviews of applications		$25,000
2028	DPW	40-xxxxx-xxx	MISC	Scanning DPW files (3rd year of 5 year plan)	Scan old DPW contract documents, drawings, etc.		$25,000
2028	DPW	40-91500-8010	DPW	Road patching	Misc. road patching - water main break, etc.		$150,000
						total	**$200,000**
EQUIPMENT							
2028	DPW	40-91400-xxx	EQUIPMENT	#93 Spray tank			$7,000
2028	DPW	40-xxxxx-xxx	EQUIPMENT	#101 Lift truck (hi ranger)			$250,000
2028	DPW	40-91400-xxx	EQUIPMENT	#2 Jetter truck		12 years	$300,000
2028	DPW	40-xxxxx-xxx	EQUIPMENT	Scooter(s)	Replace two at $45,000 each (four purchased in 2020; life approximately 7-8 years)		$90,000
						total	**$647,000**
FACILITIES							
2028	DPW	XX-XXXXX-XX	Facilities	General facility up keep	Repair glass block - tuck point and paint south wall in Water Dept area		$12,000
						Total	**$12,000**
SEWER							
2028	SEWER	21-91000-800	Sewer	Manhole and mainline rehab	Rehab of sanitary sewr mains and manholes in various basins		$300,000
2028	SEWER	21-91000-800	Sewer	Manhole and mainline rehab (inspections)	Construction inspection services		$40,000
2028	SEWER	21-91000-888	INFRASTRUCTURE	CCTV	Televise sanitary sewer mains		$40,000
						total 2028	**$380,000**
STORM							
2028	STORM	25-91500-835	INFRASTRUCTURE	Storm replacement	General storm sewer improvements as needed	40-90 years	$100,000
						total	**$100,000**
PROJECTS (DESIGN)							
2028	STORM	40-91600-800	Storm	Design bioswale	Daphne to Acacia - West side (Task 9 from Kapur 2023 report)		$20,000
2028	STORM	40-91600-800	Storm	Bioswale (culvert under Daphne replaced 2025 by WSO)	Daphne to Acacia - West side (Task 9 from Kapur 2023 report)		$150,000

2028	STORM	40-91600-800	STORM	inspection	Daphne to Acacia - West side (Task 9 from Kapur 2023 report)		$30,000
						total	**$200,000**
2028	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Yates (Green Tree north to SM) & Claire Ct 75% in 2028 const in 2029)		$24,000
2028	STORM	40-91600-800	STORM	Design Storm Water Reconstruction	Design for Yates (Green Tree north to SM) & Claire Ct 75% in 2028 const in 2029)		$33,000
2028	WATER	50-81000-800	WATER	Design Water Reconstruction	Design for Yates (Green Tree north to SM) & Claire Ct 75% in 2028 const in 2029)		$38,000
						total	**$95,000**
2028	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Santa Monica (Yates to Green Tree 75% in 2028 const 2029		$32,000
2028	STORM	40-91600-800	STORM	Design Storm Reconstruction	Design for Santa Monica (Yates to Green Tree 75% in 2028 const 2029		$45,000
2028	WATER	50-81000-800	WATER	Design Water Reconstruction	Design for Santa Monica (Yates to Green Tree 75% in 2028 const 2029		$52,000
						total	**$129,000**
2028	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Santa Monica (Gr Tree to Calumet) 25% in 2028 (75% in 2029 const in 2030)		$53,000
2028	STORM	40-91600-800	STORM	Design Road Reconstruction	Design for Santa Monica (Gr Tree to Calumet) 25% in 2028 (75% in 2029 const in 2030)		$75,000
2028	WATER	50-81000-800	WATER	Design Road Reconstruction	Design for Santa Monica (Gr Tree to Calumet) 25% in 2028 (75% in 2029 const in 2030)		$85,000
						total	**$213,000**
PROJECTS							
2028	DPW	40-91500-801	ROADS	Road Reconstruction	Reconstruct Daisy & Bridge (Daisy 845' Bridge 750')		$350,000
2028	STORM	40-91600-800	STORM	Road Reconstruction (storm)	Reconstruct Daisy & Bridge	move from 2027	$490,000
2028	WATER	50-81000-800	WATER	Road Reconstruction (water)	Reconstruct Daisy & Bridge		$560,000
2028	SEWER	21-91000-866	INFRASTRUCTURE	Manhole adjustments	Adjust manholes during street reconstruction projects	25-30 years	$30,000
						sub total	$1,430,000
2028	DPW	40-91500-801	ROADS	Construct Mgmt. Road Reconstruction	Construct Mgmt. Daisy & Bridge		$25,000
2028	STORM	40-91600-800	STORM	Construct Mgmt. Road Reconstruction	Construct Mgmt. Daisy & Bridge	move from 2027	$35,000
2028	WATER	50-81000-800	WATER	Construct Mgmt. Road Reconstruction	Construct Mgmt. Daisy & Bridge		$40,000
						sub total	$100,000
						Daisy/Bridge total	**$1,530,000**
2028	DPW	40-91500-801	ROADS	Road Reconstruction	Reconstruct Dean Rd (Lake to Fox) & Allen Dean 2640' Allen 600'		$775,000
2028	STORM	40-91600-800	STORM	Road Reconstruction (storm)	Reconstruct Dean Rd (Lake to Fox) & Allen	move from 2027	$1,085,000
2028	WATER	50-81000-800	WATER	Road Reconstruction (water)	Reconstruct Dean Rd (Lake to Fox) & Allen 1/2 of Allen		$1,240,000
2028	SEWER	21-91000-866	INFRASTRUCTURE	Manhole adjustments	Adjust manholes during street reconstruction projects	25-30 years	$30,000
						sub total	$3,130,000
2028	DPW	40-91500-801	ROADS	Construct Mgmt. Road Reconstruction	Construct Mgmt. Dean Rd (Lake to Fox) & Allen Dean 2640' Allen 600'		$55,000
2028	STORM	40-91600-800	STORM	Construct Mgmt. Road Reconstruction	Construct Mgmt. Dean Rd (Lake to Fox) & Allen	move from 2027	$80,000
2028	WATER	50-81000-800	WATER	Construct Mgmt. Road Reconstruction	Construct Mgmt. Dean Rd (Lake to Fox) & Allen		$57,000
						sub total	$192,000
						Dean/Allen total	**$3,322,000**
2028	DPW	40-91500-801	ROADS	Repave Green Tree Road	Mill and overlay 5-inches of asphalt on Green Tree from Village limits to UP RR limits (approx. 1,900 feet)		$450,000
WATER							
2028	WATER	50-81000-653	WATER	Water meter equipment	replace water meters (10% of homes/yr)		$100,000
2028	WATER		WATER	Lead lateral replacement Const. (yr 3 of 5)	approximately 25 lead laterals		$250,000
2028	WATER	50-81000-800	WATER	Relay water main (Design, construction & inspection)	Relay main in easement between Port Washington and Iroquois in the 7300 block (pipe burst?)		$100,000
						Totals	**$450,000**
2029							
BEACH DRIVE SHORELINE							
2029	DPW	25-53800-234	DPW	Beach Drive Shoreline	Maintenance & Misc./ Repairs for Beach Drive Shoreline		$20,000
GIS							
2029	DPW	10-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$25,000
2029	WATER	50-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$15,000
2029	SEWER	21-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$15,000
2029	STORM	25-53800-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database-migrate to ESRI	On-going	$15,000
						total	**$70,000**
FORESTRY							
2029	DPW	40-91600-833	FORESTRY	EAB management	Manage ash in the Village - treatments, removals, plantings and administration (post 8-year)	Varies	$75,000
2029	DPW	40-91600-824	FORESTRY	Annual tree planting	Routine tree removals and plantings	Varies	$22,000

2029	DPW	40-91600-851	FORESTRY	Diseased elm removal	Remove diseased elms in the Village ROW	Varies	$8,000
2029	DPW		FORESTRY	Reinventory	Reinventory Village Trees (every 5 year task -next in 2034)		$45,000
						total	**$150,000**
EQUIPMENT							
2029	DPW	40-91400-???	EQUIPMENT	#25 - 5 yd patrol truck, plow	pending inspection	6 years	$160,000
2029	DPW	40-91400-???	EQUIPMENT	#12 snow blower for avant/skid steer ???	pending inspection	16 years	
2029	DPW	40-91400-xxx	EQUIPMENT	#74 Riding roller (wacker)	pending inspection	25 years	$25,000
2028	DPW	40-xxxxx-xxx	EQUIPMENT	Scooter(s)			
						total	**$185,000**
FACILITIES							
2029	DPW	XX-XXXXX-XX	Facilities				
2029	DPW	XX-XXXXX-XX	Facilities				
2029	DPW	XX-XXXXX-XX	Facilities				
2029	DPW	XX-XXXXX-XX	Facilities				
SEWER							
2029	SEWER	21-91000-xxx	INFRASTRUCTURE	I/I investigation	Perform I/I investigation to obtain flow data post rehab-particularly along Beach Dr.		$40,000
2029	SEWER	21-91000-800	Sewer	Manhole and mainline rehab	Rehab of sanitary sewr mains and manholes in various basins		$300,000
2029	SEWER	21-91000-800	Sewer	Manhole and mainline rehab (inspections)	Construction inspection services		$40,000
2029	SEWER	21-91000-888	INFRASTRUCTURE	CCTV	Televise sanitary sewer mains		$40,000
						total	**$420,000**
STORM							
2029	STORM	25-91500-xxx	INFRASTRUCTURE	Sewer abandonment	Abandon storm sewers under residential homes and reroute (construction)	30-80 years	$100,000
2029	STORM	40-91600-800	STORM	Bioswale design	Lake Dr Apple Tree Rd - North side (Task 8 from Kapur 2023 report)		$30,000
2029	STORM	40-91600-800	Const. & 20% contingency	Bioswale	Lake Dr Apple Tree Rd - North side (Task 8 from Kapur 2023 report)		$215,000
2029	STORM	40-91600-800	STORM	Bioswale inspection	Lake Dr Apple Tree Rd - North side (Task 8 from Kapur 2023 report)		$40,000
						total	**$385,000**

2029	STORM	25-xxxxx-xxx	STORM	Removal & reconstruction	Removal & reconstruction of Manor/IC wall		$700,000
						total	**$1,185,000**
MISC. CAPITAL							
2029	DPW	40-91500-8010	DPW	Road patching	Misc. road patching - water main break, etc.		$150,000
2029	DPW	40-xxxxx-xxx	MISC	Scanning DPW files (4th year of 5 year plan)	Scan old DPW contract documents, drawings, etc.		$25,000
						total	**$150,000**
PROJECTS (DESIGN)							
2029	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Santa Monica (Gr Tree to Calumet) 75% const in 2030		$8,000
2029	STORM	40-91600-800	STORM	Design Road Reconstruction	Design for Santa Monica (Gr Tree to Calumet) 75% const in 2030		$6,000
2029	WATER	50-81000-800	WATER	Design Road Reconstruction	Design for Santa Monica (Gr Tree to Calumet) 75% const in 2030		$12,000
						total	**$26,000**
2029	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Santa Monica (Calumet to Bradley) 25% in 2029 75% in 2030 const in 2031)		$36,000
2029	STORM	40-91600-800	STORM	Design Road Reconstruction	Design for Santa Monica (Calumet to Bradley) 25% in 2029 75% in 2030 const in 2031)		$51,000
2029	WATER	50-81000-800	WATER	Design Road Reconstruction	Design for Santa Monica (Calumet to Bradley) 25% in 2029 75% in 2030 const in 2031)		$58,000
						total	**$145,000**
2029	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Regent Rd (Calumet to Bradley) 25% in 2029 (75% in 2030 const in 2031)		$12,000
2029	STORM	40-91600-800	STORM	Design Road Reconstruction	Design for Regent Rd (Calumet to Bradley) 25% in 2029 (75% in 2030 const in 2031)		$18,000
2029	WATER	50-81000-800	WATER	Design Road Reconstruction	Design for Regent Rd (Calumet to Bradley) 25% in 2029 (75% in 2030 const in 2031)		$21,000
						total	**$51,000**
2029	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Crossway (Calumet to Yates) (25% in 2029 75% in 2030)		$4,000
2029	STORM	40-91600-800	STORM	Design Road Reconstruction	Design for Crossway (Calumet to Yates) (25% in 2029 75% in 2030)		$6,000

2029	WATER	50-81000-800	WATER	Design Road Reconstruction	Design for Crossway (Calumet to Yates) (25% in 2029 75% in 2030)		$7,000
						total	**$17,000**
PROJECTS							
2029	DPW	40-91500-801	ROADS	Road Reconstruction	Reconstruct Yates (Gr Tree to Santa Monica) & Clair Ct		$252,000
2029	STORM	40-91600-800	STORM	Road Reconstruction (storm)	Reconstruct Yates (Gr Tree to Santa Monica) & Clair Ct	move from 2028	$258,000
2029	WATER	50-81000-800	WATER	Road Reconstruction (water)	Reconstruct Yates (Gr Tree to Santa Monica) & Clair Ct		$717,000
2029	SEWER	21-91000-866	INFRASTRUCTURE	Manhole adjustments	Adjust manholes during street reconstruction projects	25-30 years	$30,000
						sub total	$1,257,000
2029	DPW	40-91500-801	ROADS	Construct Mgmt. Road Reconstruction	Construct Mgmt. Yates (Gr Tree to Santa Monica)		$31,000
2029	STORM	40-91600-800	STORM	Construct Mgmt. Road Reconstruction	Construct Mgmt. Yates (Gr Tree to Santa Monica)	move from 2028	$35,000
2029	WATER	50-81000-800	WATER	Construct Mgmt. Road Reconstruction	Construct Mgmt. Yates (Gr Tree to Santa Monica)		$87,000
						sub total	$153,000
						Yates total	**$1,410,000**
2029	DPW	40-91500-801	ROADS	Road Reconstruction	Reconstruct Santa Monica (Yates to Gr Tree)		$341,000
2029	STORM	40-91600-800	STORM	Road Reconstruction (storm)	Reconstruct Santa Monica (Yates to Gr Tree)	move from 2028	$392,000
2029	WATER	50-81000-800	WATER	Road Reconstruction (water)	Reconstruct Santa Monica (Yates to Gr Tree)		$940,000
2029	SEWER	21-91000-866	INFRASTRUCTURE	Manhole adjustments	Adjust manholes during street reconstruction projects	25-30 years	$30,000
						sub total	$1,703,000
2029	DPW	40-91500-801	ROADS	Construct Mgmt. Road Reconstruction	Construct Mgmt. Santa Monica (Yates to Gr Tree)		$41,000
2029	STORM	25-91500-845	STORM	Construct Mgmt. Road Reconstruction	Construct Mgmt. Santa Monica (Yates to Gr Tree)	move from 2028	$48,000
2029	WATER	50-81000-651	WATER	Construct Mgmt. Road Reconstruction	Construct Mgmt. Santa Monica (Yates to Gr Tree)		$117,000
						sub total	$206,000
						Santa Monica total	**$1,909,000**
WATER							
2029	WATER	50-81000-653	WATER	Water meter equipment	replace water meters (10% of homes/yr)		$100,000
2029	WATER		WATER	Lead lateral replacement Const. (yr 4 of 5)	approximately 25 lead laterals		$250,000
						total	**$350,000**
						2029 total	
2030							
BEACH DRIVE SHORELINE							
2030	DPW	25-53800-234	DPW	Beach Drive Shoreline	Maintenance & Misc./ Repairs for Beach Drive Shoreline		$25,000
GIS							
2030	DPW	10-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database	On-going	$25,000
2030	WATER	50-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database	On-going	$15,000
2030	SEWER	21-53100-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database	On-going	$15,000
2030	STORM	25-53800-233	GIS	GIS Activities	Annual maintenance, updates and enhancements to the database	On-going	$15,000
						total	**$70,000**
FORESTRY							
2030	DPW	40-91600-833	FORESTRY	EAB management	Manage ash in the Village - treatments, removals, plantings and administration (post 8-year)	Varies	$75,000
2030	DPW	40-91600-824	FORESTRY	Annual tree planting	Routine tree removals and plantings	Varies	$22,000
2030	DPW	40-91600-851	FORESTRY	Diseased elm removal	Remove diseased elms in the Village ROW	Varies	$8,000
						total	**$105,000**
EQUIPMENT							
2030	DPW	40-91400-xxx	EQUIPMENT	#91 portable compressor ???	pending inspection	20 years	$30,000
2030	DPW	40-91400-xxx	EQUIPMENT	#3 1 ton DUMP with plow	pending inspection	8 years	$100,000
2030	DPW	40-91400-xxx	EQUIPMENT	#6 rubbish packer		12 years	$250,000
2030	DPW	40-91400-xxx	EQUIPMENT	Scooters???			
FACILITIES							
2030	DPW	40-91500-xxx	DPW	DPW Yard	DPW Yard - pave remaining yard, modify storage areas and add cold storage (if new facility not built)	50+ years	$450,000
2030	POOL	23-91300-XXX	Pool	Construct new pool	Inserted as a placeholder - cost represents half the estimated construction cost		$5,000,000
2030	VH	40-91600-XXX	Village Hall/DPW	New building	Inserted as a placeholder - construct new Village Hall and DPW facility		$12,000,000

MISC. CAPITAL							
2030	DPW	40-91500-825	MISC	Miscellaneous consultant tasks	Capital account in place to assist with engineering reviews of applications		$25,000
2030	DPW	40-91600-xxx	DPW	Playground Equipment	General playground equipment (Spooner & Indian Creek)		$150,000
2030	DPW	40-91600-xxx	DPW	Playground Equipment	Playground equipment at new pool (placeholder if funds allow construction of pool)		$30,000
2030	DPW	xx-xxxxx-xxx	ROADS	Speed study	Follow up speed study on Lake Dr		$30,000
2030	DPW	40-91500-8010	DPW	Road patching	Misc. road patching - water main break, etc.		$150,000
2030	Insp.	40-91600-xxx	GIS	Electronic permitting	Create forms and tools to more efficiently perform inspections	NA	$25,000
2030	DPW	40-xxxxx-xxx	MISC	Scanning DPW files (5th year of 5 year plan)	Scan old DPW contract documents, drawings, etc.		$25,000
						total	$435,000
PROJECTS (DESIGN)							
2030	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Crossway (Yates to Calumet) 25% (75% in 2031 const in 2031		$12,000
2030	STORM	40-91600-800	ROADS	Design Road Reconstruction	Design for Crossway (Yates to Calumet) 25% (75% in 2031 const in 2031		$17,000
2030	WATER	50-81000-800	ROADS	Design Road Reconstruction	Design for Crossway (Yates to Calumet) 25% (75% in 2031 const in 2031		$19,000
						total	$48,000
2030	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Santa Monica (Calumet to Bradley) 75% in 2030 const in 2031		$36,000
2030	STORM	40-91600-800	STORM	Design Road Reconstruction	Design for Santa Monica (Calumet to Bradley) 75% in 2030 const in 2031		$51,000
2030	WATER	50-81000-800	WATER	Design Road Reconstruction	Design for Santa Monica (Calumet to Bradley) 75% in 2030 const in 2031		$58,000
						total	$145,000
2030	DPW	40-91500-801	ROADS	Design Road Reconstruction	Design for Regent Rd (Calumet to Bradley) 75% in 2030 const in 2031		$12,000
2030	STORM	40-91600-800	STORM	Design Road Reconstruction	Design for Regent Rd (Calumet to Bradley) 75% in 2030 const in 2031		$18,000
2030	WATER	50-81000-800	WATER	Design Road Reconstruction	Design for Regent Rd (Calumet to Bradley) 75% in 2030 const in 2031		$21,000
						total	$51,000
STORM							
2030	STORM	25-91500-848	STORM	Green Tree Rd - grassy areas	Green Tree Rd- replace grassy area w/Turfstone pavers		$75,000
2030	STORM	25-91500-xxx	INFRASTRUCTURE	Sewer abandonment	Abandon storm sewers under residential homes and reroute (construction)	30-80 years	$125,000
2030	STORM	25-91500-xxx	INFRASTRUCTURE	Pavement	Indian Creek parking lot, green infrastructure with MMSD (Dean Rd lot)		$75,000
						total	$275,000
PROJECTS							
Construction - Santa Monica (Gr Tree to Calumet)							
2030	DPW	40-91500-801	ROADS	Road Reconstruction	Reconstruct Santa Monica (Gr Tree to Calumet)	move from2029	$555,000
2030	STORM	40-91600-800	STORM	Road Reconstruction	Reconstruct Santa Monica (Gr Tree to Calumet)		$638,000
2030	WATER	50-81000-800	WATER	Road Reconstruction	Reconstruct Santa Monica (Gr Tree to Calumet)		$1,580,000
2030	SEWER	21-91000-866	INFRASTRUCTURE	Manhole adjustments	Adjust manholes during street reconstruction projects	25-30 years	$50,000
						sub total	$2,823,000
Construction Management - Santa Monica (Gr Tree to Calumet)							
2030	DPW	40-91500-801	ROADS	Construction Management	Construct Mgmt. Santa Monica (Gr Tree to Calumet)	move from2029	$67,000
2030	STORM	40-91600-800	STORM	Construction Management	Construct Mgmt. Santa Monica (Gr Tree to Calumet)		$77,000
2030	WATER	50-81000-800	WATER	Construction Management	Construct Mgmt. Santa Monica (Gr Tree to Calumet)		$190,000
						sub total	$334,000
						total	$3,157,000
SEWER							
2030	SEWER	21-91000-xxx	INFRASTRUCTURE	Sewer abandonment	Abandon sanitary sewers under residential homes and reroute (construction)	30-80 years	$125,000
2029	SEWER	21-91000-800	Sewer	Manhole and mainline rehab	Rehab of sanitary sewr mains and manholes in various basins		$300,000
2029	SEWER	21-91000-800	Sewer	Manhole and mainline rehab (inspections)	Construction inspection services		$40,000
					v		
						total	$465,000
WATER							
2030	WATER	50-81000-653	WATER	Water meter equipment	replace water meters (10% of homes/yr)		$100,000
2030	WATER		WATER	Lead lateral replacement Const. (yr 5 of 5)	approximately 25 lead laterals		$250,000

						2030 total	

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Year	Roads Paved	LF Paved
1988	Barnett (Lake - Green Tree) (Repaved in 2020)	7,022
	Poplar (Repaved in 2018)	
	Santa Monica (Yates - Green Tree)	
1989	Blackhawk	7,342
	Fairchild (Seneca-Blackhawk)	
	Regent (Bradley-Dean) (Will be repaving in 2021)	
	Whitney (Repaved 2013)	
1990	Crossway	8,235
	Good Hope (Repaved in 2017)	
	Regent (Calumet-Bradley)	
	Santa Monica bridge approaches (Repaved 2004)	
1991	Bradley (Poplar-Port Washington) (Repaved Lake to Portin 2024)	4,437
	Calumet (Santa Monica-Lake) (Repaved in 2019)	
	Foxcroft Court	
1992	Calumet (Port Washington-Santa Monica) (2019)	5,967
	Fairchild (Calument-Seneca)	
	Green Tree (W. limits - Lake) (Repaved in 2012)	
	Santa Monica (S. limits - Daphne) (Repaved in 2021)	
	Seneca (Calumet-Fairchild)	
1993	Cherokee	7,870
	Club Circle (Repaved in 2018)	
	Coleman	
	Dean (Regent - Lake)	
	Indian Creek (Manor - Dean)	
1994	Clair Ct.	5,596
	Longacre (Santa Monica-Yates)	
	Spooner (Indian Creek-Regent)	
	Yates	
1995	Beach Hill	3,115
	Links Circle	
1996	Beach (south end)	6,917
	Bell (Calumet - Lake)	
	Fairchild (Blackhawk-Santa Monica)	
	Longacre (Yates - Santa Monica (N))	
	School (Paved with WFB in 2017)	
1997	Mohawk (Dunwood-Bradley)	6,415
	Santa Monica (Green Tree-MacArthur)	
1998	Acacia (Repaved in 2020 and 2021)	10,931
	Apple Tree	
	Bywater	
	Lake Drive	
	Clovernook	
	Daisy	
	Daphne	
	Hyde	
	Links (Portage-Hyde)	
	Point	
1999	Birch Hill Court	16,422
	Fox Lane (Dean to Gray Log)	
	Goodrich Court	
	Goodrich Lane (paved from Lake to Ct. 2018)	
	Gray Log Lane	
	Green Tree Road (east of Lake)	
	Lilac Lane (Paved in 2018)	
	Portage Road	
	Santa Monica (MacArthur-Bradley)	
	View Place (Paved in 2020)	

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	Winkler Lane	
2000	Bayfield Road	19,430
	Bell Road (Calumet to MacArthur)	
	Boyd Way	
	Dean (Port Washington-Regent)	
	Fox Lane (Gray Log to Bywater)	
	MacArthur	
	Navajo (Bradley to Cherokee)	
	Regent (Dean-N. Village limits)	
	Regent Court (8600 block)	
	Santa Monica (Bradley-Dean)	
	Seneca (Bradley-Cherokee)	
	Van Dyke	
	Willow Road (Mohawk-Santa Monica - Regent to Santa Monic repaved in 2013)	
2001	Allen Lane	19,612
	Bradley (Poplar to Lake)	
	Churchill Place	
	Dean (Lake to Fox)	
	Dunwood Road	
	Fox Lane (Bywater to Poplar)	
	Links Way (Bradley to Spooner)	
	Lombardy Court	
	Lombardy Road	
	Mohawk (Mall to Calumet)	
	Port Washington Court	
	Quarles Place	
	Spooner (Regent to Santa Monica)	
	Suburban Court	
	Suburban Drive	
2002	Barnett Lane (Green Tree to termini)	20,064
	Belmont Lane	
	Bergen Drive (Port Washington west to termini)	
	Berkeley Blvd.	
	Bradley Road (Port Washington west to termini)	
	Bridge Lane	
	Dean Court	
	Dean Road (Port Washington to Dean Court)	
	Fairchild Circle	
	Fox Croft Lane	
	Foxdale Road (Village limits to Yates)	
	Indian Creek Court	
	Indian Creek Parkway (Port Washington to Manor)	
	Nokomis Court	
	Regent Road (horseshoes) (Paved in 2021)	
	Seneca Court	
	Seneca Road (Indian Creek north to Village limits)	
2003	Beach Court	11,487
	Beach Drive (7106-N. Cul de sac)	
	Greenvale Road	
	Links (Churchill-N. Village limits)	
	Private road off Barnett	
	Spooner (Lake-Poplar)	
	Thorn Lane	
2004	Bergen Drive (Port Washington to Seneca)	6,494
	Holly Court	
	Iroquois Road	
	Lake Drive Service Road	
	Santa Monica (Daphne to Yates) (Paved in 2021)	
	Santa Monica (horseshoes)	
	Wye Lane	
2005	No roads paved	
2006	Mohawk (Willow-Indian Creek)	950

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Updated: Oct 30, 2013 Nov 2015 March 2019 Nov 2019 Sept 2020 April 2021 Jan 2022 Oct 2023 Oct 2024 Feb 2025 Aug 2025

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2007	Beach Drive (from 7120 south to termini)	1,236
	Mohawk (Willow-Bradley)	
2008	Mall Road	2,745
	Manor Court	
	Manor Lane	
2009	Fairchild (Calumet-Crossway)	1,267
	Juniper Lane	
2010	Fox Dale Court	2,481
	Fox Dale Road	
	Reynard Road	
2011	No roads paved	
2012	Green Tree Road (Village limits-Lake)	2,059
2013	Regent Road (Regent Ct #3 to Willow)	476
	Santa Monica Blvd (S.M. Ct #1 to Willow)	
	- Northbound	497
	- Southbound	293
	Whitney Road (Dean to Bradley)	2,641
	Willow Road (Regent to Santa Monica)	951
	Beach Drive (Willets Road)	300
	Total 2013 Paving	5,158
2014	Barnett Lane (termini toward Belmont 175 feet)	175
	Bridge Lane (from 135 feet west of Daisy to termini)	260
	Daisy Lane (from Bridge Lane toward Lake)	110
	Total 2014 Paving	545
2015	Bergen Court	581
2016	Dean Road (intersection of Dean and Santa Monica)	325
	Santa Monica (intesection of Dean Road)	300
	Lake Dr. (patching around manholes)	
	Total 2016 Paving	625
2017	Good Hope Road	422
	Crossway (Good Hope Road intersection)	115
	Navajo (Glendale limits to Calumet)	1,800
	Seneca (Glendale limits to Calumet)	1,850
	School Road (WFB coordinated the work)	690
	Lake Dr. (patching around manholes)	
	Quarles (patch - from path to 1015 E. Quarles)	130
	Total 2017 Paving	5,007
2018	Poplar (Bradley to Dean)	2,640
	Club Circle	3,330
	Lilac (Lake to Club)	1,160
	Gray Log Lane (Winkler - Goodrich - patch/pave)	300
	Goodrich Lane (Gray Log to Goodrich Ct.)	450
	Lake Dr. (patching around manholes)	
	Bell Road (patch west of Longacre)	
	Total 2018 Paving	7,880
2019	Goodrich (Gray Log to Lake)	650
	Calumet Road (Port Washington to Lake Drive)	4,100
	Bergen (Port Washington to 360 West Bergen)	300
	Total 2019 Paving	5,050
2020	Barnett Lane (Lake Drive to Green Tree)	1,953
	View Place	370
	Acacia (Lake Drive to 150 feet +/- east of S.M.)	700
	Green Tree Road (Barnett west 140 feet +/-)	140
	Total 2020 Paving	3,163
2021	Santa Monica (School to Yates)	1,848

Fox Point Paving Program
Worksheet prepared August 23, 2012

Updated: Oct 30, 2013 Nov 2015 March 2019 Nov 2019 Sept 2020 April 2021 Jan 2022 Oct 2023 Oct 2024 Feb 2025 Aug 2025

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	Acacia (Santa Monica to 150 feet +/- east of S.M.)	150
	Regent horseshoes (all three)	2,270
	Regent (Bradley to Dean)	2,642
	Total 2020 Paving	6,910
2022	Wye Lane (Lake Drive to termini)	950
2023	Beach Drive (8003 to 8050)	1,460
	Beach Drive (7328 to 7600)	2,450
2024	Bradley (Lake Dr to Port Washington)	5,176
	Nokomis Ct	686
2025	Beach Dr (7328 south to termini)	2,044
	Lake Dr (School to Dean - DOT)	14,000
		16,044
	planned for 2026	
2026	Thorne	1214
	Beach Dr Hill	1,531
		2745
2027	Bell (Lake to Calumet)	2429
	Yates (Santa Monica north to Green Tree)	2165
		4594
2028	Green Tree Road	1900
	Daisy & Bridge	1743
	Dean (Lake to Fox) & Allen	3538
		7181
2029	Yates (Green Tree north to Santa Monica)	1795
	Santa Monica (Yates north to Green Tree)	2429
		4224
2030	Santa Monica (Green Tree north to Calumet)	3690
2031	Santa Monica (Calumet to Bradley)	2640
	Regent (Calumet to Bradley)	2903
		5543
2032	Crossway (Calumet to Yates)	3590
2033	Santa Monica (Bradley to Dean)	2693
	Santa Monica Horseshoes 1, 2 & 3	1162
		3855

NOTES:

1. Between 1988 and 1997, the Village paved an average of approximately 6,300 feet of roadway each year.
2. Between 1998 and 2003, the Village paved an average of approximately 16,300 feet of roadway each year with the largest amount (4 to 5 miles worth of road) occurring in 1999, 2000, 2001, and 2002.
3. In 2004, the Village paved 6,494 feet of roadway.
4. Between 2005 and 2015, the Village paved an average of 1,550 feet of roadway each year, with two years (2005 and 2011) not having any paving work performed.
5. Between 2017 and 2021, the Village began a more aggressive paving and road reconstruction schedule and have paved between 2/3 and 1-1/2 miles of roadway each year.

YEAR	DEPARTMENT	TYPE OF REQUEST	ITEM DESCRIPTION	PURPOSE/RATIONALE	AGE OF ITEM REPLACED	COST
2025						
2025	Clerk-Treasurer	Vehicle				
2025	Clerk-Treasurer	Technology				
2025	Clerk-Treasurer	Technology				
2025	Clerk-Treasurer	Technology				
2025	Clerk-Treasurer	Technology				
2026						
2026	Clerk-Treasurer	Technology	Voting Equipment	1 DS200 and 2 Badger Books	New	$8,572.80
2026	Clerk-Treasurer	Vehicle				
2026	Clerk-Treasurer	Technology	Scanning	Project continuation from 2025		$25,000.00
2026	Clerk-Treasurer	Technology	Agenda Management	Agenda Management Software		$14,250.00
2026	Clerk-Treasurer	Technology	Ipads	Ipads for Village Board for Agenda Management		$2,800.00
2027						
2027	Clerk-Treasurer	Equipment				
2027	Clerk-Treasurer	Technology				
2028						
2028	Clerk-Treasurer	Technology	Voting Equipment	Replace Tabulators and Express Vote (13 year old equipment)		28,000
2028	Clerk-Treasurer	Technology				
2028	Clerk-Treasurer	Technology				
2028	Clerk-Treasurer	Technology				
2029						
2029	Clerk-Treasurer	Technology	Badger Book Replacement	Equipment Replacement		$10,000
2029	Clerk-Treasurer	Technology				
2029	Clerk-Treasurer	Technology				
2029	Clerk-Treasurer	Technology				

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FOX POINT POLICE DEPARTMENT

2026 5-Year Capital Improvement Projections

August 7, 2025

The Fox Point Police Department strives to provide the highest level of public safety services possible to the residents while working within responsible fiscal constraints. The following budget justifications are associated with the attached spreadsheets and provide clarification to the changes noted in the 2026 projected Capital Improvement Projections.

2026 Immediate Needs

The police department is always working to improve efficiency, maximize services provided to the public, and minimizing costs for services received. The Capital Improvement Projections include items that are immediate needs, as well as budgetary placeholders. Items identified as placeholders are dynamic and may move according to need, change in lifespan, or repairs that would exceed replacement costs.

- Dispatch Capital Costs as identified in contract
- Squad car replacement as identified in schedule
- Ballistic Shield

2026 Capital Budget Requests and Justifications

91200-830 Dispatch Capital Expenses $23,100

The village contracted with the village of Bayside for police dispatching services in 2011. This contract includes both operational and capital expenses to be covered according to the prescribed formula. Adjustments need to be made according to the contract.

91200-801 Squad Car $71,600

The police department manages a fleet of vehicles to provide policing services, including preventative patrol and response to calls. This fleet consists of current production vehicles with the highest safety standards and a rating by the Michigan State Police as certified for use in a pursuit situation. Given the demands put on a marked patrol vehicle, they are removed from police service at the end of their lifecycle. Administrative vehicles however have a longer lifecycle and as the mileage increases the cars are rotated to a duty area that does not include regular emergency response.

The availability of vehicle components and production cycles has impacted many of the automotive manufacturers. Most car manufacturers are requiring customers place orders for custom vehicles with a future delivery date of up to 3 months from the time of order, and the fleet division is no different.

Based on the recent practices for manufacturers and information being provided by the dealerships, I am expecting that vehicle orders will need to be placed prior to the submission and approval of the annual capital budget. Based on the previous two years, I expect that this may become the normal procedure for vehicle manufacturers.

The police department continues to work with the village mechanic to identify ways to maximize the vehicle lifespan while minimizing the overall cost of ownership

91200-804 Small Equipment (Ballistic Shield) $5,200

The police department purchased the first ballistic shield for deployment in the field in 2011 after an officer involved shooting identified a deficiency in protective equipment available to the officers. The shield is rated for protection against handgun rounds and the characteristics of the level 3A ballistic shield are similar to the soft body armor worn by the officers which degrades over time. The warranty period from the manufacturer whereby the company will guarantee protection from handgun rounds is five (5) years. The equipment is maintained in a climate-controlled environment and has been properly cared for since delivery. The 15-year-old shield is well beyond the manufacturers recommended replacement schedule and is substandard for the current ballistic threat facing law enforcement in 2025. The budget request is for a replacement shield that is of similar size and weight with a ballistic protection level for rifle rounds. This upgrade will provide protective equipment for high caliber handguns and rifles with the ability to deploy rapidly from the squad car.

2027 and Beyond

Projecting forward, the largest capital expenses on the horizon are related to the replacement radio equipment and the mobile video systems.

The ***mobile and portable radios*** are part of an interoperable system across Milwaukee and Waukesha Counties. The current equipment has been deemed obsolete / End of Life by Motorola and parts or repair options are already becoming difficult to locate. The department is working with our peers to identify opportunities for combined purchasing and reduced costs for a bulk order. Additionally, programming costs and interoperable functionality will be transitioned at the same time.

The ***AXON Body Worn Camera*** system and mobile Fleet system will be out of service contract with the vendor as of January 1, 2028. The BWC's have been replaced once already under the service agreement and without an updated contract access to the data and storage will be suspended. Updated pricing and contract estimates will be obtained in early 2027.

The Heating, Ventilation, and Air Conditioning system in the police department was installed with the building construction in 2008 and has been an ongoing challenge for staff with multiple ruptured pipes in winter months, along with basic equipment failures at a significant cost. A new ***Roof Top Unit (RTU)*** is estimated at ***$70,000*** and the projected lifespan for the current unit is 15-20 years.

	Police Capital - 2026			
Vehicle	Squad Car	Vehicle at end of lifespan. (1504)	2022	$71,600.00
Technology	Dispatch Capital Costs	Dispatching agreement with Village of Bayside	Contract	$23,100.00
Equipment	Ballistic Shield	End of Life (15 years old)	2010	$5,200.00
				$99,900.00

LONG TERM CAPITAL FUND

YEAR	DEPARTMENT	TYPE OF REQUEST	ITEM DESCRIPTION	PURPOSE/RATIONALE	AGE OF ITEM REPLACED	COST
2026						
2026	Police	Vehicle	Squad Car	Vehicle at end of lifespan. (1504)	2022	$71,600.00
2026	Police	Technology	Dispatch Capital Costs	Dispatching agreement with Village of Bayside	Contract	$23,100.00
2026	Police	Equipment	Ballistic Shield	End of Lifespan (5 years)	2010	$5,200.00
2027						
2027	Police	Vehicle	Squad Car	Vehicle at end of lifespan. (1501)	2022	$71,600.00
2027	Police	Technology	Dispatch Capital Costs	Dispatching agreement with Village of Bayside	Contract	**
2027	Police	Technology	Mobile Video System	End-of Life / End of Contract (AXON)	2022	$130,000.00
2027	Police	Technology	Computer UPS System	5000 volt Universal Power Supply - End of Useful Life (9 years)	2018	$6,300.00
2027	Police	Technology	Portable Radios	Replace portable radios that are no longer supported	2017	$175,000.00
2028						
2028	Police	Vehicle	Squad Car	Vehicle at end of lifespan. (1505 / 1507)	2023	$143,200.00
2028	Police	Technology	Dispatch Capital Costs	Dispatching agreement with Village of Bayside	Contract	**
2028	*Police*	*Technology*	*TASER (replacement)*	*End of proper lifespan (5 years) (qty 9)*	*2019*	*$65,000.00*
2028	*Police*	*Equipment*	*Copy Machine*	*replace aging copy machine*	*2021*	*$6,500.00*
2028	Police	Technology	AED (Defibrillator)	Replacement - End of recommended life (10 years) (qty4)	2016	$10,000.00
2026	*Police*	*Building*	*Carpet Replacement*	*Replace carpet in offices (lifespan 7-12 years)*	*2009*	*$8,500.00*
2029						
2029	Police	Vehicle	Squad Car	Vehicle at end of lifespan. (1503)	2025	$71,600.00
2029	Police	Technology	Dispatch Capital Costs	Dispatching agreement with Village of Bayside	Contract	**
2029	Police	Technology	Computers	Replacement Desktop PC's; end of llifespan rotation (qty 22)	2024	$23,600.00
2029	Police	Equipment	Mobile Radios	Replace EOL radio equipment (support ended 2019)	2017	$110,000.00
2029	*Police*	*Equipment*	*Furniture*	*Replace tables in padway hall*	*2009*	*$6,500.00*
2029	*Police*	*Equipment*	*Generator Cabinet Doors*	*Replace rusted / damaged exterior cabinet doors*	*2008*	*$6,500.00*
2030						
2030	Police	Vehicle	Squad Car	Vehicle at end of lifespan. (1504)	2026	$71,600.00
2030	Police	Technology	Dispatch Capital Costs	Dispatching agreement with Village of Bayside	Contract	**
2030	Police	Equipment	Firearms	Duty Handguns	2020	
2030	Police	Equipment	Speed Signs	Portable signs; end of life (possible refresh)	2025	$4,000.00

Police Capital

**New contract in 2018--update based on contract

Italicized Items are placeholders for potential repairs / replacement

2024 Financial Highlights

Presented by:
Wendi M. Unger, CPA, Principal

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, 2024.

- **Our Opinion**
  - An unmodified audit opinion has been issued on the financial statements for the fiscal year ending December 31, 2024.
  - The financial statements are fairly presented in accordance with generally accepted accounting principles.
  - All appropriate disclosures have been properly reflected in the financial statements.
  - Emphasis of matters paragraph

- **Management’s Discussion and Analysis**

Summary Financial Information

Results of Operations

	General Fund	Debt Service Fund	Capital Project Fund	Nonmajor Funds
Revenues and other sources	$ 7,994,856	$ 2,436,586	$ 2,423,193	$ 696,692
Expenditures and other uses	7,982,191	2,171,100	5,383,200	551,713
Excess	12,665	265,486	(2,960,007)	144,979
Fund balance				
Beginning of year	4,336,580	619,884	2,960,007	134,747
End of year	$ 4,349,245	$ 885,370	$ -	$ 279,726
Fund Balance consist of:				
Nonspendable	$ 109,686	$ -	$ -	$ -
Restricted	-	885,370	-	-
Committed	-	-	-	279,726
Unassigned	4,239,559	-	-	-
Total	$ 4,349,245	$ 885,370	$ -	$ 279,726

Summary Financial Information (cont.)

Results of Operations

	Water Utility	Sewer Utility	Storm Water
Revenues, transfers & capital contributions	$ 1,911,156	$ 1,249,768	$ 3,431,056
Expenses & transfers	1,727,850	1,058,188	875,601
Change in net position	183,306	191,580	2,555,455
Net Position			
Beginning of year	11,002,814	6,804,579	5,584,790
End of year	$ 11,186,120	$ 6,996,159	$ 8,140,245

Other Information

- **Total long-term obligations outstanding at December 31, 2024**
  - $18,652,593 of governmental activities debt
  - $7,386,441 of business-type activities debt

- **Debt capacity**
  - Ability to borrow up to 5% of equalized value ($83,798,805), total general obligation debt outstanding at December 31, 2024 was $22,358,533.

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 at wendi.unger@bakertilly.com.

bakertilly

Village of Fox Point

Financial Statements and
Supplementary Information

December 31, 2024

Village of Fox Point

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December 31, 2024

Village of Fox Point

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December 31, 2024

Independent Auditors' Report

To the Village Board of
Village of Fox Point

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, 2024, 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, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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.

Emphasis of Matter

As discussed in Note 1, the Village adopted the provisions of GASB Statement No. 101, effective January 1, 2024. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

Baker Tilly US, LLP

Milwaukee, Wisconsin
July 31, 2025

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, 2024. 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, 2024 by $39,499,536. Of this amount, the governmental activities net position totaled $13,177,012, while the business-type activities net position totaled $26,322,524.

- The Village's total net position increased by $3,209,563, governmental net position increased by $279,222 and the business-type net position increased by $2,930,341.

- As of December 31, 2024, the Village's governmental funds reported combined ending fund balances of $5,514,341 a decrease of $2,536,877 in comparison with the prior fiscal year. Approximately 81% of this total amount, $4,519,284, is fund balance that is committed and unassigned and therefore available for spending at the government's discretion.

- As of December 31, 2024, the total unassigned fund balance for the General Fund was $4,239,559 or 57% of total General Fund expenditures of $7,437,964.

- As of December 31, 2024, the Village's proprietary funds reported combined total net position of $26,322,524 an increase of $2,930,341 in comparison with the prior fiscal year and a total unrestricted net position of $5,312,450.

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.

Management's Discussion and Analysis
December 31, 2024
(Unaudited)

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.

Management's Discussion and Analysis
December 31, 2024
(Unaudited)

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 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 $30,695,353. 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 15 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 65 - 66 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 $39,499,536.

Management's Discussion and Analysis
December 31, 2024
(Unaudited)

Village of Fox Point's Summary of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 17,430,578	$ 19,132,098	$ 6,018,373	$ 4,582,344	$ 23,448,951	$ 23,714,442
Capital assets	24,188,590	22,906,161	28,280,004	24,142,012	52,468,594	47,048,173
Total assets	41,619,168	42,038,259	34,298,377	28,724,356	75,917,545	70,762,615
Pension/ OPEB deferred outflows	3,278,330	4,748,860	312,745	468,209	3,591,075	5,217,069
Deferred loss on refunding	5,646	25,070	-	-	5,646	25,070
Total deferred outflows	3,283,976	4,773,930	312,745	468,209	3,596,721	5,242,139
Total assets and deferred outflows of resources	$ 44,903,144	$ 46,812,189	$ 34,611,122	$ 29,192,565	$ 79,514,266	$ 76,004,754
Long-term liabilities	$ 16,424,210	$ 17,308,066	$ 6,617,795	$ 3,509,877	$ 23,042,005	$ 20,817,943
Other liabilities	3,607,598	4,230,087	1,499,259	2,043,941	5,106,857	6,274,028
Total liabilities	20,031,808	21,538,153	8,117,054	5,553,818	28,148,862	27,091,971
Unearned revenues	9,538,641	9,525,306	-	-	9,538,641	9,525,306
Pension/OPEB deferred inflows	2,127,096	2,818,010	171,544	246,564	2,298,640	3,064,574
Deferred gain on refunding	28,587	32,930	-	-	28,587	32,930
Total deferred inflows	11,694,324	12,376,246	171,544	246,564	11,865,868	12,622,810
Net investment in capital assets	12,425,778	12,055,514	21,010,074	20,303,244	30,754,326	29,462,350
Restricted	773,493	1,244,611	-	-	773,493	1,244,611
Unrestricted (deficit)	(22,259)	(402,335)	5,312,450	3,088,939	4,291,036	2,324,207
Total net position	13,177,012	12,897,790	26,322,524	23,392,183	35,818,855	33,031,168
Total liabilities, deferred inflows of resources and net position	$ 44,903,144	$ 46,812,189	$ 34,611,122	$ 29,192,565	$ 75,833,585	$ 72,745,949

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 $279,222 during the current fiscal year.

Total net position for business-type activities increased by $2,930,341 during the current fiscal year.

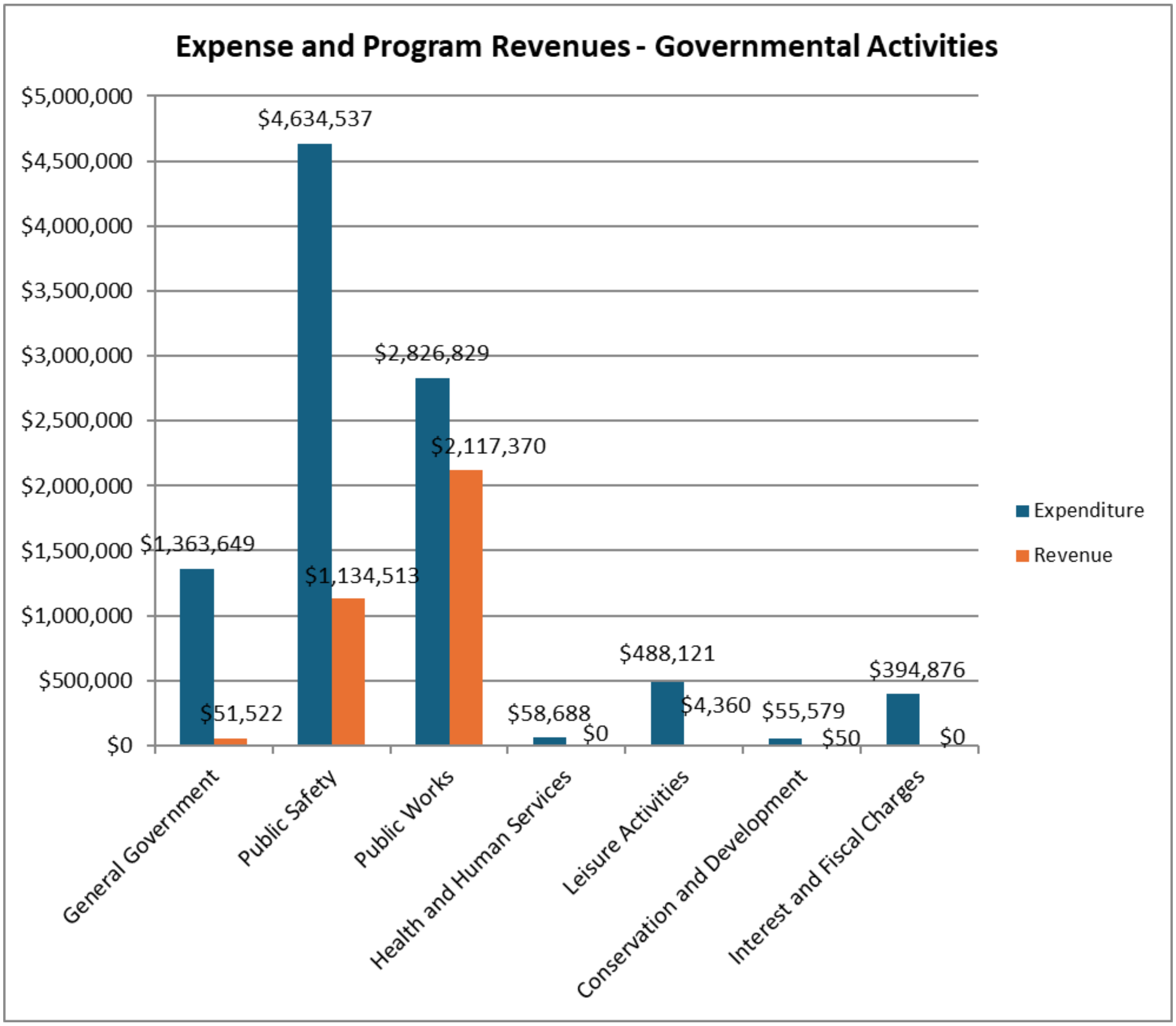
The table below provides a summary of the Village's changes in net position.

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues:						
Charges for services	$ 743,473	$ 674,194	$ 3,873,970	$ 3,753,106	$ 4,617,443	$ 4,427,300
Operating grants and contributio	1,454,083	671,375	25,565	55,975	1,479,648	727,350
Capital grants and contributions	1,110,259	-	20,445	203,673	1,130,704	203,673
General revenues:						
Property and other taxes	7,936,990	7,535,846	-	-	7,936,990	7,535,846
Intergovernmental revenues	483,532	1,777,671	-	-	483,532	1,777,671
Investment income	412,198	398,810	108,707	132,052	520,905	530,862
Other	254,559	582,102	1,018	-	255,577	582,102
Total revenues	12,395,094	11,639,998	4,029,705	4,144,806	16,424,799	15,784,804
Expenses:						
General government	1,363,649	1,335,176	-	-	1,363,649	1,335,176
Public safety	4,634,537	5,532,669	-	-	4,634,537	5,532,669
Public works	2,826,829	2,957,227	-	-	2,826,829	2,957,227
Health and human services	58,688	57,500	-	-	58,688	57,500
Culture, education and recreation	488,121	523,139	-	-	488,121	523,139
Conservation and development	55,579	57,549	-	-	55,579	57,549
Interest and fiscal charges	394,876	376,493	-	-	394,876	376,493
Water utility	-	-	1,460,006	1,290,098	1,460,006	1,290,098
Sewer utility	-	-	1,057,350	954,349	1,057,350	954,349
Storm water utility	-	-	875,601	728,523	875,601	728,523
Total expenses	9,822,279	10,839,753	3,392,957	2,972,970	13,215,236	13,812,723
Transfers	(2,293,593)	231,875	2,293,593	(231,875)	-	-
Change in net position	279,222	1,032,120	2,930,341	939,961	3,209,563	1,972,081
Net Position, Beginning	12,897,790	11,865,670	23,392,183	22,452,222	36,289,973	34,317,892
Net Position, Ending	$ 13,177,012	$ 12,897,790	$ 26,322,524	$ 23,392,183	$ 39,499,536	$ 36,289,973

The above condensed summary of the Village's governmental and business-type activities for the period ended December 31, 2024 reflects net position increasing by $3,209,563. The prior period is also included for comparative purposes.

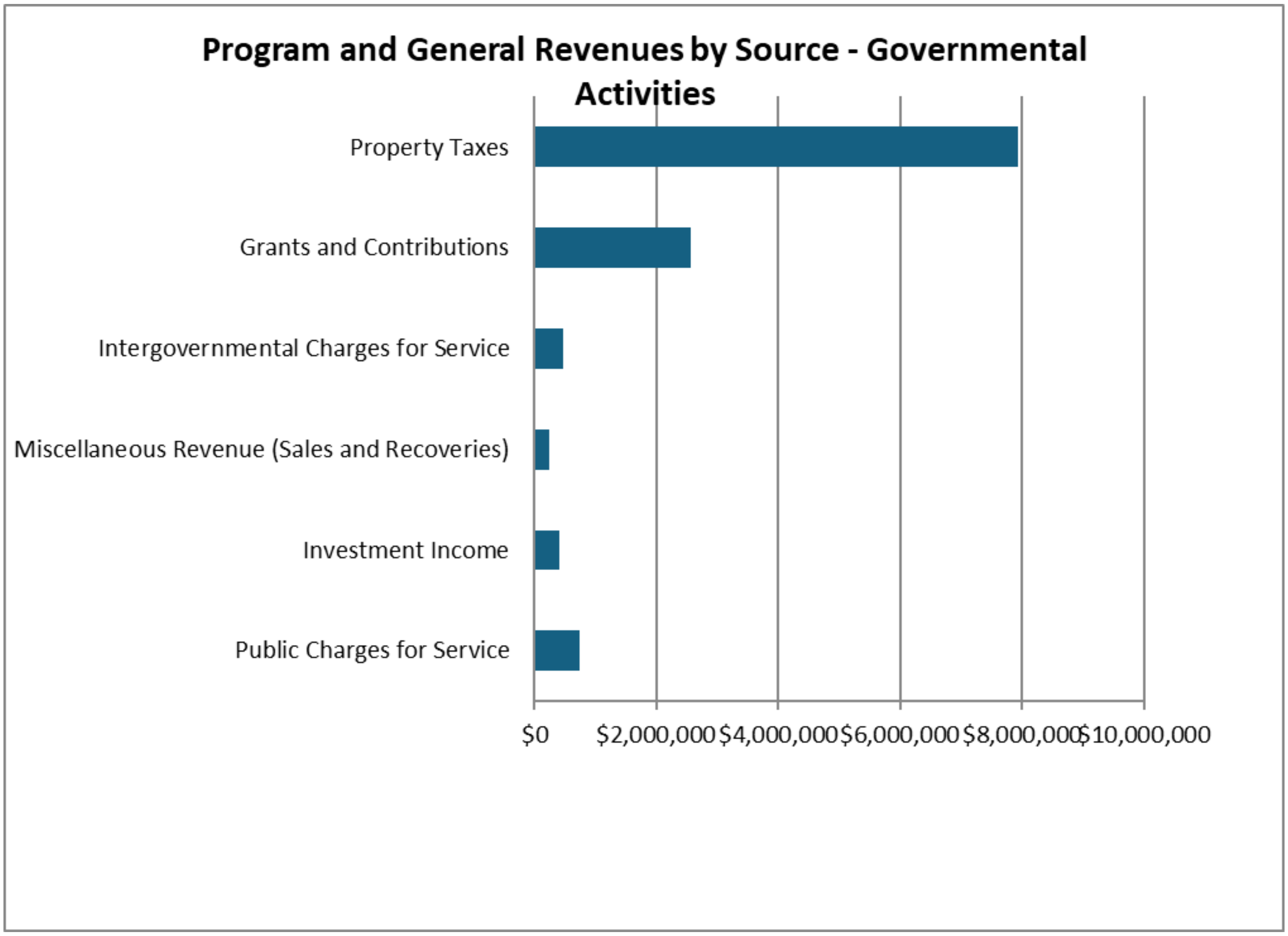
Governmental Activities

Governmental activities increased the Village of Fox Point's net position by $288,785.



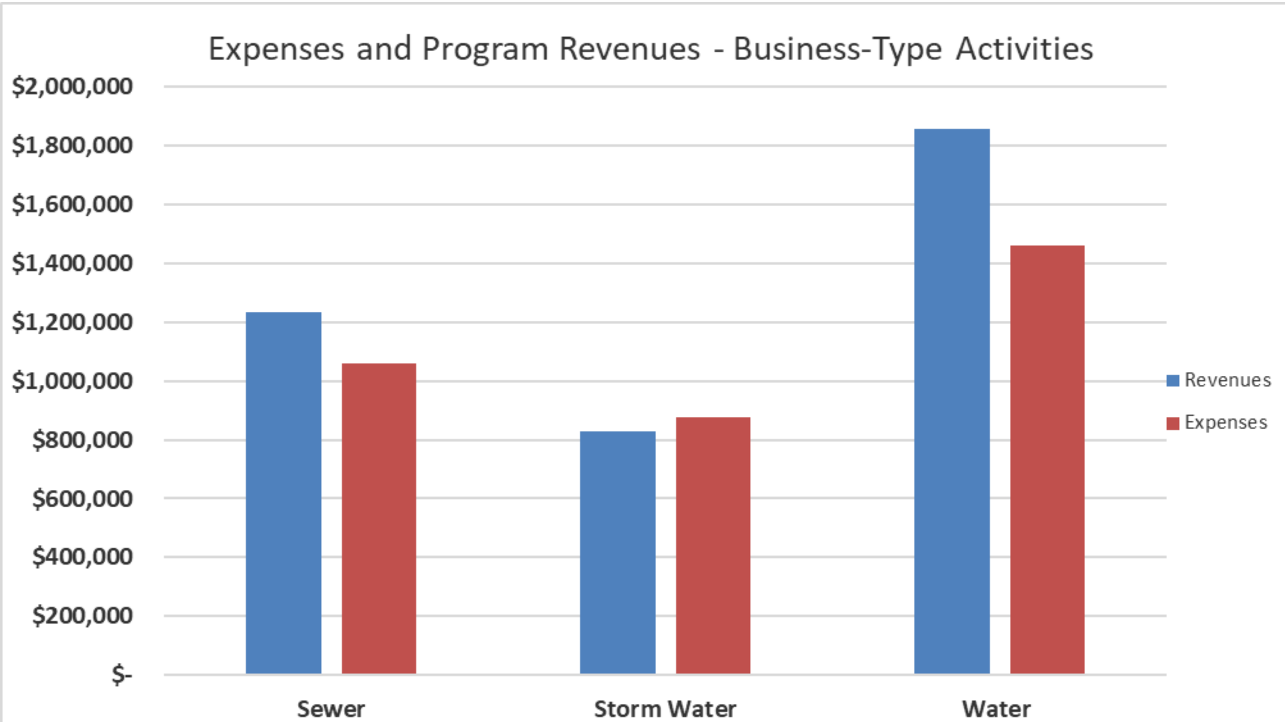
This graph shows the total 2024 governmental activities cost of $9,822,279 for this year. Of the total amount, public works accounts for $2,826,829 of the cost and public safety accounts for $4,634,537 of the cost. Additional activities expenditures in include general government at $1,363,649, leisure activities at $488,121, conservation and development at $55,579 and health and human services at $58,688. Interest and fiscal charges accounted for $394,876 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.



As graphically portrayed above, the Village in 2024 received a significant amount of its revenue -64% - 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 $2,930,341.



The above graph shows total business-type activities cost of $3,393,795 for this year. Water expenses comprised $1,460,006 or 43% of the cost, Sewer expenses accounted for $1,058,188 or 31% and Storm Water expenses consisted of $875,601 or 26% 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 13%. 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 2024, 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 $3,779,108. 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, 2024, 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 $5,514,340. Of this amount, $995,056 is restricted or nonspendable to indicate that the funds are not available for spending because it has already been restricted to pay for debt ($885,370) and prepaid health insurance premiums and delinquent personal property taxes ($109,686). The fund balance also includes $4,519,285 that is available for spending at the government's discretion (committed and unassigned fund balance). Of this amount, $279,726 is committed for use in the Nonmajor Governmental Funds and $4,239,559 remains unassigned in the general fund. The unassigned fund balance represents 27% of the governmental fund expenditures. Total fund balance represents approximately 35% 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 2024 year, unassigned fund balance of the General Fund was $4,239,559 while the nonspendable General Fund balance was $109,686. During the 2024 year, the fund balance of the Village of Fox Point's General Fund increased by $12,665 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 $0, a decrease of $2,960,007 from the 2023 ending fund balance of $2,960,007.

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 2024, the fund balance of the nonmajor funds increased by $144,978. During 2024, the special revenue funds generated $539,319 in revenue, primarily from intergovernmental sources ($58,625), charges for services ($191,472) and licenses and permit fees ($289,222). Total expenditures were $551,714 with the majority - $189,122- for inspection services, $231,645- for recycling operations and $130,947 - 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 $1,706,158 for the Water Utility Fund, $986,704 for the Sewer Utility Fund and $2,619,588 for the Storm Water Utility Fund. The change in net position was an increase of $97,231 for the Water Utility Fund, an increase of $239,334 for the Sewer Utility Fund and an increase of $1,886,946 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, 2024
(Unaudited)

General Fund Budgetary Highlights

The General Fund budget is adopted at the fund level of expenditure. Budget amendments were not made in 2024. 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 $124,808 while expenditures and other financing uses were $448,548 over 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, 2024 amounted to $52,468,594 (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	
	2024	2023	2024	2023	2024	2023
Land & land improvments	$ 10,911,947	$ 10,606,337	$ 26,561	$ 26,561	$ 10,938,508	$ 10,632,898
Building and system	5,225,587	5,225,587	1,549,821	1,549,406	6,775,408	6,774,993
Machinery & equipment	6,270,652	5,920,229	652,061	652,061	6,922,713	6,572,290
Infrastructure	12,549,750	11,041,181	39,497,105	33,296,889	52,046,855	44,338,070
Construction in progress	109,519	195,426	127,760	1,372,943	237,279	1,568,369
Subtotal	35,067,455	32,988,760	41,853,308	36,897,860	76,920,763	69,886,620
Less accumulated depreciation	(10,878,865)	(10,082,599)	(13,573,304)	(12,755,848)	(24,452,169)	(22,838,447)
Total	$ 24,188,590	$ 22,906,161	$ 28,280,004	$ 24,142,012	$ 52,468,594	$ 47,048,173

Long-Term Debt - At the end of the 2024 fiscal year, the Village of Fox Point had total bonded debt outstanding of $22,358,533. 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	
	2024	2023	2024	2023	2024	2023
General obligation bonds and notes	$ 15,036,403	$ 15,490,303	$ 7,322,130	$ 3,893,230	$ 22,358,533	$ 19,383,533
Total	$ 15,036,403	$ 15,490,303	$ 7,322,130	$ 3,893,230	$ 22,358,533	$ 19,383,533

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 $83,798,805 of which the Village has used $22,358,533 or 26.6%.

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 2025. 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, 2024

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	$ 6,512,367	$ 4,874,308	$ 11,386,675
Taxes receivable	8,034,684	-	8,034,684
Delinquent personal property taxes	15,568	-	15,568
Accounts receivable	1,221,501	794,424	2,015,925
Lease receivable	1,637,241	-	1,637,241
Internal balances	(125,317)	125,317	-
Prepaid items	134,534	-	134,534
Inventories	-	31,063	31,063
Equity in North Shore Water Commission	-	193,261	193,261
Capital assets:			
Land and right of way	5,856,476	26,561	5,883,037
Construction in progress	109,519	127,760	237,279
Other capital assets	29,101,460	41,698,987	70,800,447
Less accumulated depreciation/amortization	(10,878,865)	(13,573,304)	(24,452,169)
Total assets	41,619,168	34,298,377	75,917,545
Deferred Outflows of Resources			
Deferred loss on refunding	5,646	-	5,646
Pension and OPEB related amounts	3,278,330	312,745	3,591,075
Total deferred outflows of resources	3,283,976	312,745	3,596,721
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable and accrued expenses	1,274,411	730,613	2,005,024
Due to other governmental units	27,004	-	27,004
Deposits	77,800	-	77,800
Noncurrent liabilities:			
Due within one year	2,228,382	754,472	2,982,854
Due in more than one year	16,424,211	6,631,969	23,056,180
Total liabilities	20,031,808	8,117,054	28,148,862
Deferred Inflows of Resources			
Deferred gain on refunding	28,587	-	28,587
Subsequent years tax levy	7,901,400	-	7,901,400
Pension and OPEB related amounts	2,127,096	171,544	2,298,640
Unearned lease revenue	1,637,241	-	1,637,241
Total deferred inflows of resources	11,694,324	171,544	11,865,868
Net Position			
Net investment in capital assets	12,425,778	21,010,074	30,741,107
Restricted for:			
Debt service	773,493	-	773,493
Unrestricted (deficit)	(22,259)	5,312,450	7,984,936
Total net position	$ 13,177,012	$ 26,322,524	$ 39,499,536

See notes to financial statements

Village of Fox Point

Statement of Activities
Year Ended December 31, 2024

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	$ 1,363,649	$ 51,522	$ -	$ -	$ (1,312,127)	$ -	$ (1,312,127)
Public safety	4,634,537	399,643	734,870	-	(3,500,024)	-	(3,500,024)
Public works	2,826,829	287,898	719,213	1,110,259	(709,459)	-	(709,459)
Health and human services	58,688	-	-	-	(58,688)	-	(58,688)
Culture, education and recreation	488,121	4,360	-	-	(483,761)	-	(483,761)
Conservation and development	55,579	50	-	-	(55,529)	-	(55,529)
Interest and fiscal charges	394,876	-	-	-	(394,876)	-	(394,876)
Total governmental activities	9,822,279	743,473	1,454,083	1,110,259	(6,514,464)	-	(6,514,464)
Business-type activities:							
Sewer utility	1,057,350	1,186,538	25,565	20,445	-	175,198	175,198
Water utility	1,460,006	1,857,116	-	-	-	397,110	397,110
Storm water utility	875,601	830,316	-	-	-	(45,285)	(45,285)
Total business-type activities	3,392,957	3,873,970	25,565	20,445	-	527,023	527,023
Total	$ 13,215,236	$ 4,617,443	$ 1,479,648	$ 1,130,704	(6,514,464)	527,023	(5,987,441)
General Revenues							
Taxes:							
Property taxes, levied for general purposes					5,735,364	-	5,735,364
Property taxes, levied for debt service					2,146,750	-	2,146,750
Other taxes					54,876	-	54,876
Intergovernmental revenues not restricted to specific programs					483,532	-	483,532
Investment income					412,198	108,707	520,905
Miscellaneous					254,559	1,018	255,577
Total general revenues					9,087,279	109,725	9,197,004
Transfers					(2,293,593)	2,293,593	-
Change in net position					279,222	2,930,341	3,209,563
Net Position, Beginning					12,897,790	23,392,183	36,289,973
Net Position, Ending					$ 13,177,012	$ 26,322,524	$ 39,499,536

See notes to financial statements

Village of Fox Point

Balance Sheet -
Governmental Funds
December 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
Assets					
Cash and investments	$ 4,707,616	$ 885,370	$ 622,007	$ 297,375	$ 6,512,368
Receivables:					
Taxes	5,886,549	2,148,135	-	-	8,034,684
Delinquent personal property tax	15,568	-	-	-	15,568
Accounts	45,019	-	1,137,015	39,467	1,221,501
Lease	1,637,241	-	-	-	1,637,241
Due from other funds	-	-	-	7,967	7,967
Prepaid items	94,118	-	40,416	-	134,534
Total assets	$ 12,386,111	$ 3,033,505	$ 1,799,438	$ 344,809	$ 17,563,863
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)					
Liabilities					
Accounts payable	$ 44,755	$ -	$ 689,179	$ 4,323	$ 738,257
Accrued liabilities	404,067	-	-	20,210	424,277
Deposits	37,250	-	-	40,550	77,800
Due to other funds	133,284	-	-	-	133,284
Due to other governments	27,004	-	-	-	27,004
Total liabilities	646,360	-	689,179	65,083	1,400,622
Deferred Inflows of Resources					
Unearned revenues	1,637,241	-	-	-	1,637,241
Unavailable revenues	-	-	1,110,259	-	1,110,259
Subsequent years tax levy	5,753,265	2,148,135	-	-	7,901,400
Total deferred inflows of resources	7,390,506	2,148,135	1,110,259	-	10,648,900
Fund Balances (Deficit)					
Nonspendable	109,686	-	-	-	109,686
Restricted	-	885,370	-	-	885,370
Committed	-	-	-	279,726	279,726
Unassigned (deficit)	4,239,559	-	-	-	4,239,559
Total fund balances (deficit)	4,349,245	885,370	-	279,726	5,514,341
Total liabilities, deferred inflows of resources and fund balance (deficit)	$ 12,386,111	$ 3,033,505	$ 1,799,438	$ 344,809	$ 17,563,863

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, 2024

Total Fund Balances, Governmental Funds	$ 5,514,341
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	109,519
Other capital assets	29,101,460
Less accumulated depreciation	(10,878,865)
Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	1,110,259
Deferred outflows of resources related to pensions and OPEBs do not relate to current financial resources and are not reported in the governmental funds.	3,278,330
Deferred inflows of resources related to pensions and OPEBs do not relate to current financial resources and are not reported in the governmental funds.	(2,127,096)
Deferred loss on refunding does not relate to current financial resources and is not reported in the governmental funds.	5,646
Deferred gain on refunding does not relate to current financial resources and is not reported in the governmental funds.	(28,587)
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	(15,036,403)
Compensated absences	(819,396)
Accrued interest	(111,878)
Total OPEB obligation, Health Insurance	(359,623)
Total OPEB obligation, Life Insurance	(244,879)
Net pension liability, WRS	(339,274)
Unamortized debt premium	(540,363)
North Shore Fire Department obligations	(1,095,096)
Total pension liability, single-employer plan	(217,559)
Net Position of Governmental Activities	$ 13,177,012

See notes to financial statements

Village of Fox Point

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
Revenues					
Taxes	$ 5,790,240	$ 2,146,750	$ -	$ -	$ 7,936,990
Intergovernmental	1,085,951	-	741,673	58,625	1,886,249
Licenses and permits	108,940	-	-	289,222	398,162
Fines, forfeitures and penalties	111,861	-	-	-	111,861
Public charges for services	27,692	-	-	191,472	219,164
Intergovernmental charges for services	134,892	14,351	-	-	149,243
Investment income	333,919	26,065	52,214	-	412,198
Miscellaneous revenues	130,570	-	25,002	-	155,572
Total revenues	7,724,065	2,187,166	818,889	539,319	11,269,439
Expenditures					
Current:					
General government	1,345,236	-	-	-	1,345,236
Public safety	4,168,171	-	-	189,122	4,357,293
Public works	1,527,927	-	-	232,297	1,760,224
Health and human services	58,688	-	-	-	58,688
Culture, recreation and education	282,350	-	-	130,294	412,644
Conservation and development	55,592	-	-	-	55,592
Capital outlay	-	-	5,367,178	-	5,367,178
Debt service:					
Principal	-	1,658,900	-	-	1,658,900
Interest and fiscal charges	-	512,200	16,022	-	528,222
Total expenditures	7,437,964	2,171,100	5,383,200	551,713	15,543,977
Excess (deficiency) of revenues over expenditures	286,101	16,066	(4,564,311)	(12,394)	(4,274,538)
Other Financing Sources (Uses)					
Transfers in	267,844	-	386,854	157,373	812,071
Transfers out	(544,227)	-	-	-	(544,227)
Proceeds from sale of capital assets	2,947	-	12,450	-	15,397
Premium on debt issued	-	249,420	-	-	249,420
Debt issued	-	-	1,205,000	-	1,205,000
Total other financing sources (uses)	(273,436)	249,420	1,604,304	157,373	1,737,661
Net change in fund balances	12,665	265,486	(2,960,007)	144,979	(2,536,877)
Fund Balances, Beginning	4,336,580	619,884	2,960,007	134,747	8,051,218
Fund Balances (Deficit), Ending	$ 4,349,245	$ 885,370	$ -	$ 279,726	$ 5,514,341

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, 2024

Net Change in Fund Balances, Total Governmental Funds	$ (2,536,877)
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	5,367,178
Some items reported as capital outlay were not capitalized	(557,617)
Capital assets contributed to storm water	(2,561,437)
Depreciation is reported in the government-wide financial statements	(911,269)
Net book value of assets retired	(54,426)
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.	
Project reimbursements	1,110,259
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	(1,205,000)
Principal repaid	1,658,900
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	(249,420)
Amortization of premium on debt issued	75,016
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	(6,986)
North Shore Fire Department obligations	3,085
Accrued interest on debt	73,408
Net pension liability, WRS	873,818
Total pension liability, single-employer plan	(44,425)
Net OPEB liability, Life Insurance	(41,469)
Total OPEB liability, Health Insurance	81,181
Deferred outflows of resources related to pensions and OPEBs	(1,470,530)
Deferred inflows of resources related to pensions and OPEBs	690,914
Amortization of deferred loss on refunding	(19,424)
Amortization of deferred gain on refunding	4,343
Change in Net Position of Governmental Activities	$ 279,222

See notes to financial statements

Village of Fox Point

Statement of Net Position -
Proprietary Funds
December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Storm Water Utility	Total
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and investments	$ 1,592,963	$ 790,399	$ 2,490,946	$ 4,874,308
Accounts receivables	347,594	277,364	169,466	794,424
Due from other funds	59,075	39,287	26,955	125,317
Inventory	31,063	-	-	31,063
Total current assets	2,030,695	1,107,050	2,687,367	5,825,112
Noncurrent Assets				
Capital assets:				
Construction in progress	125,060	-	2,700	127,760
Property and equipment	21,564,121	9,608,375	10,526,491	41,698,987
Land	26,561	-	-	26,561
Less accumulated depreciation	(8,140,780)	(2,815,269)	(2,617,255)	(13,573,304)
Other assets:				
Equity in North Shore Water Commission	193,261	-	-	193,261
Total noncurrent assets	13,768,223	6,793,106	7,911,936	28,473,265
Total assets	15,798,918	7,900,156	10,599,303	34,298,377
Deferred Outflows of Resources				
Pension related amounts	153,397	100,443	58,905	312,745
Total deferred outflows of resources	153,397	100,443	58,905	312,745

Village of Fox Point

Statement of Net Position -
Proprietary Funds
December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Storm Water Utility	Total
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Current liabilities:				
Accounts payable	$ 477,303	$ 117,656	$ 28,862	$ 623,821
Accrued wages	9,577	7,051	5,424	22,052
Accrued interest	44,115	10,180	30,445	84,740
Compensated absences	6,138	4,255	3,779	14,172
Current portion of long-term debt	397,000	116,300	227,000	740,300
Total current liabilities	934,133	255,442	295,510	1,485,085
Noncurrent liabilities:				
Long-term debt:				
General obligation bonds payable	3,739,196	678,355	2,164,279	6,581,830
Unamortized premium	-	651	-	651
Net pension liability	15,698	11,474	8,142	35,314
Compensated absences	6,139	4,256	3,779	14,174
Total noncurrent liabilities	3,761,033	694,736	2,176,200	6,631,969
Total liabilities	4,695,166	950,178	2,471,710	8,117,054
Deferred Inflows of Resources				
Pension related amounts	71,029	54,262	46,253	171,544
Total deferred inflows of resources	71,029	54,262	46,253	171,544
Net Position				
Net investment in capital assets	9,479,962	6,009,455	5,520,657	21,010,074
Unrestricted	1,706,158	986,704	2,619,588	5,312,450
Total net position	$ 11,186,120	$ 6,996,159	$ 8,140,245	$ 26,322,524

See notes to financial statements

Village of Fox Point

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Funds
Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Storm Water Utility	Total
Operating Revenues				
Public charges for services	$ 1,762,254	$ 1,186,538	$ 830,316	$ 3,779,108
Other operating revenues	94,862	1,018	-	95,880
Total operating revenues	1,857,116	1,187,556	830,316	3,874,988
Operating Expenses				
Operation and maintenance	909,399	924,963	365,506	2,199,868
Depreciation/amortization	400,300	108,068	439,586	947,954
Taxes	15,524	4,669	-	20,193
Total operating expenses	1,325,223	1,037,700	805,092	3,168,015
Operating income	531,893	149,856	25,224	706,973
Nonoperating Revenues (Expenses)				
Investment income	54,040	15,364	39,303	108,707
Grants from the state	-	25,565	-	25,565
Grants from local governments	-	20,445	-	20,445
Interest and fiscal charges	(134,783)	(20,488)	(70,509)	(225,780)
Amortization	-	838	-	838
Total nonoperating revenues (expenses)	(80,743)	41,724	(31,206)	(70,225)
Income (loss) before contributions and transfers	451,150	191,580	(5,982)	636,748
Contributions and Transfers				
Capital contributions	-	-	2,561,437	2,561,437
Transfers out	(267,844)	-	-	(267,844)
Total contributions and transfers	(267,844)	-	2,561,437	2,293,593
Change in net position	183,306	191,580	2,555,455	2,930,341
Net Position, Beginning	11,002,814	6,804,579	5,584,790	23,392,183
Net Position, Ending	$ 11,186,120	$ 6,996,159	$ 8,140,245	$ 26,322,524

See notes to financial statements

Village of Fox Point

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water Utility	Sewer Utility	Storm Water Utility	Total
Cash Flows From Operating Activities				
Received from customers	$ 1,961,249	$ 1,205,440	$ 828,008	$ 3,994,697
Paid to suppliers for goods and services	(259,887)	(805,216)	(287,145)	(1,352,248)
Paid to employees for services	(339,372)	(141,653)	(88,951)	(569,976)
Net cash flows from operating activities	1,361,990	258,571	451,912	2,072,473
Cash Flows From Investing Activities				
Investment income	54,040	15,364	39,303	108,707
Net cash flows from investing activities	54,040	15,364	39,303	108,707
Cash Flows From Noncapital Financing Activities				
Paid to municipality for tax equivalent	(267,844)	-	-	(267,844)
Net cash flows from noncapital financing activities	(267,844)	-	-	(267,844)
Cash Flows From Capital and Related Financing Activities				
Debt issued	1,640,000	645,000	1,650,000	3,935,000
Debt retired	(256,900)	(73,200)	(176,000)	(506,100)
Interest paid	(116,047)	(10,601)	(44,964)	(171,612)
Acquisition and construction of capital assets	(3,052,286)	(632,476)	(20,658)	(3,705,420)
Contribution received for construction	203,673	-	-	203,673
Net cash flows from capital and related financing activities	(1,581,560)	(71,277)	1,408,378	(244,459)
Net change in cash and cash equivalents	(433,374)	202,658	1,899,593	1,668,877
Cash and Cash Equivalents, Beginning	2,026,337	587,741	591,353	3,205,431
Cash and Cash Equivalents, Ending	$ 1,592,963	$ 790,399	$ 2,490,946	$ 4,874,308

See notes to financial statements

Village of Fox Point

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2024

	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	$ 531,893	$ 149,856	$ 25,224	$ 706,973
Nonoperating revenue	-	46,010	-	46,010
Adjustments to reconcile operating income to net cash flows from operating activities:				
Depreciation	400,300	108,068	439,586	947,954
Depreciation charged to other funds	12,462	-	-	12,462
Changes in assets, deferred outflows, liabilities, and deferred inflows:				
Accounts receivable	78,969	(43,473)	(1,895)	33,601
Due from other funds	12,702	15,347	(413)	27,636
Inventories	(4,670)	-	-	(4,670)
Compensated absences	(30,469)	(24,762)	(37,918)	(93,149)
Accounts payable	363,548	5,876	25,663	395,087
Other current liabilities	2,303	1,858	1,908	6,069
Pension related deferrals and liabilities/assets	(5,048)	(209)	(243)	(5,500)
Net cash flows from operating activities	$ 1,361,990	$ 258,571	$ 451,912	$ 2,072,473
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds				
Cash and investments	$ 1,592,963	$ 790,399	$ 2,490,946	$ 4,874,308
Restricted cash and investments	-	-	-	-
Cash and cash equivalents	$ 1,592,963	$ 790,399	$ 2,490,946	$ 4,874,308
Noncash Capital and Related Financing Activities				
Equity in NSWC	$ 16,657	$ -	$ -	
Amortization premium	$ -	$ 838	$ -	
Capital assets paid with accounts payable	$ 95,846	$ -	$ -	
Capital assets contributed by municipality	$ -	$ -	$ 2,561,437	

See notes to financial statements

Village of Fox Point

Statement of Fiduciary Net Position -
Fiduciary Fund
December 31, 2024

	Custodial Fund
	Tax Collection Fund
Assets	
Cash and investments	$ 17,926,228
Tax roll receivable	12,769,125
Total assets	30,695,353
Liabilities	
Accounts payable	17,118
Due to other taxing units	30,678,235
Total liabilities	30,695,353
Net Position	
Total net position	$ -

See notes to financial statements

Village of Fox Point

Statement of Changes in Fiduciary Net Position -
Fiduciary Fund
Year Ended December 31, 2024

	Custodial Fund
	Tax Collection Fund
Additions	
Tax collections on-behalf of underlying districts	$ 27,687,399
Deductions	
Tax payments to underlying districts	27,687,399
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, 2024

Village of Fox Point

Notes to Financial Statements
December 31, 2024

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

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented January 1, 2024 and the impact of implementation was not material.

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, 2024, 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 - 2024 tax roll:

Lien date and levy date	December 2024
Tax bills mailed	December 2024
Payment in full, or	January 31, 2025
First installment due	January 31, 2025
Second installment due	March 31, 2025
Third installment due	May 31, 2025
Tax sale, 2024 delinquent real estate taxes	October 2027

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.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, plant and equipment are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $2,500 general capital assets and $5,000 for infrastructure assets and 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

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.

Vacation and sick leave pay is accrued 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, 2024, 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	$ 12,425,778	$ 21,010,074	$ (2,694,745)	$ 30,741,107
Unrestricted (deficit)	(22,259)	5,312,450	2,694,745	7,984,936

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 $4,349,245 or approximately 58% of the 2025 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 recognized 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 (Asset);
- 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 LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member 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, 2024.

Storm Water Rates

Current storm water rates as approved by the Village Board were placed into effect January 1, 2024.

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	$ 2,161,101	$ 2,171,100	$ 9,999
Capital Projects Fund	4,973,534	5,383,200	409,666
Special Revenue Fund, Inspection	184,554	189,122	4,568
Special Revenue Fund, Pool	102,771	130,946	28,175

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 0%. 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	$ 14,444,115	$ 14,496,827	Custodial credit
LGIP	14,868,308	14,868,308	Credit
Petty cash	480	-	N/A
Total deposits and investments	$ 29,312,903	$ 29,365,135	

Reconciliation to financial statements

Per statement of net position:	
Unrestricted cash and investments	$ 11,386,675
Per statement of net position, fiduciary fund:	
Tax collection	17,926,228
Total deposits and investments	$ 29,312,903

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 $1,000,000. 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, 2024, the banks had pledged various government securities in the amount of $23,835,180 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 $15,568 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	Unavailable
Property taxes receivable for subsequent year	$ 7,901,400	$ -
MMSD reimbursement	-	832,486
WE Energies reimbursement	-	277,773
Unearned lease revenue	1,637,241	-
Total unearned/unavailable revenue for governmental funds	$ 9,538,641	$ 1,110,259
Unearned revenue included in deferred inflows	$ 9,538,641	
Total unearned revenue for governmental funds	$ 9,538,641	

Capital Assets

Capital asset activity for the year ended December 31, 2024, 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	195,426	109,519	195,426	109,519
Total capital assets not being depreciated / amortized	6,051,902	109,519	195,426	5,965,995
Capital assets being depreciated / amortized:				
Land improvements	4,749,861	305,610	-	5,055,471
Buildings	5,225,587	-	-	5,225,587
Machinery and equipment	5,800,458	520,836	50,642	6,270,652
Streets	7,841,359	1,507,585	118,787	9,230,157
Bridges	3,199,822	-	-	3,199,822
Software	119,771	-	-	119,771
Total capital assets being depreciated / amortized	26,936,858	2,334,031	169,429	29,101,460
Total capital assets	32,988,760	2,443,550	364,855	35,067,455
Less accumulated depreciation / amortization for:				
Land improvements	(823,899)	(266,606)	-	(1,090,505)
Buildings	(1,716,168)	(91,957)	-	(1,808,125)
Machinery and equipment	(3,362,515)	(284,512)	36,452	(3,610,575)
Streets	(3,191,813)	(205,744)	78,551	(3,319,006)
Bridges	(899,806)	(58,518)	-	(958,324)
Software	(88,398)	(3,932)	-	(92,330)
Total accumulated depreciation / amortization	(10,082,599)	(911,269)	115,003	(10,878,865)
Net capital assets being depreciated / amortized	16,854,259	1,422,762	54,426	18,222,595
Total governmental activities capital assets, net as reported in the statement of net position	$ 22,906,161	$ 1,532,281	$ 249,852	$ 24,188,590

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities	
General government	$ 36,830
Public safety	135,610
Public works	719,316
Culture, education and recreation	19,513
Total governmental activities depreciation / amortization expense	$ 911,269

Village of Fox Point

Notes to Financial Statements
December 31, 2024

Business-Type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Sewer				
Capital assets being depreciated / amortized:				
Collection system	$ 8,679,255	$ 632,476	$ -	$ 9,311,731
Treatment and disposal	50,000	-	-	50,000
General	132,381	-	-	132,381
Software	114,263	-	-	114,263
Total capital assets being depreciated / amortized	8,975,899	632,476	-	9,608,375
Less accumulated depreciation / amortization for:				
Sewer capital assets	(2,707,201)	(108,068)	-	(2,815,269)
Total accumulated depreciation / amortization	(2,707,201)	(108,068)	-	(2,815,269)
Net capital assets being depreciated / amortized	6,268,698	524,408	-	6,793,106
Net sewer capital assets	$ 6,268,698	$ 524,408	$ -	$ 6,793,106

	Beginning Balance	Additions	Deletions	Ending Balance
Water				
Capital assets not being depreciated:				
Land and land rights	$ 26,561	$ -	$ -	$ 26,561
Construction in progress	1,313,382	2,700	1,191,022	125,060
Total capital assets not being depreciated	1,339,943	2,700	1,191,022	151,621
Capital assets being depreciated:				
Source of supply	278,542	-	-	278,542
Pumping	893,832	76,561	21,225	949,168
Water treatment	2,000,376	24,238	9,532	2,015,082
Transmission and distribution	14,045,147	2,970,120	111,378	16,903,889
General	1,417,025	1,240	825	1,417,440
Total capital assets being depreciated	18,634,922	3,072,159	142,960	21,564,121
Total capital assets	19,974,865	3,074,859	1,333,982	21,715,742
Less accumulated depreciation for:				
Water capital assets	(7,870,978)	(412,762)	142,960	(8,140,780)
Total accumulated depreciation	(7,870,978)	(412,762)	142,960	(8,140,780)
Net capital assets being depreciated	10,763,944	2,659,397	-	13,423,341
Net water capital assets	$ 12,103,887	$ 2,662,097	$ 1,191,022	$ 13,574,962

Village of Fox Point

Notes to Financial Statements
December 31, 2024

	Beginning Balance	Additions	Deletions	Ending Balance
Storm Water				
Capital assets not being depreciated:				
Construction in progress	$ 59,561	$ 2,700	$ 59,561	$ 2,700
Total capital assets not being depreciated	59,561	2,700	59,561	2,700
Capital assets being depreciated / amortized:				
Storm water system	7,349,737	2,638,956	-	9,988,693
Software	127,635	-	-	127,635
Equipment	410,163	-	-	410,163
Total capital assets being depreciated / amortized	7,887,535	2,638,956	-	10,526,491
Total capital assets	7,947,096	2,641,656	59,561	10,529,191
Less accumulated depreciation / amortization for:				
Storm water system	(1,935,601)	(407,874)	-	(2,343,475)
Software	(126,143)	(27,344)	-	(153,487)
Equipment	(115,925)	(4,368)	-	(120,293)
Total accumulated depreciation / amortization	(2,177,669)	(439,586)	-	(2,617,255)
Net capital assets being depreciated / amortized	5,709,866	2,199,370	-	7,909,236
Net storm water capital assets	$ 5,769,427	$ 2,202,070	$ 59,561	$ 7,911,936
Business-type activities capital assets, net as reported in the statement of net position	$ 24,142,012	$ 5,388,575	$ 1,250,583	$ 28,280,004

Depreciation / amortization expense was charged to functions as follows:

Business-Type Activities	
Sewer	$ 108,068
Water	400,300
Storm water	439,586
Total business-type activities depreciation / amortization expense	$ 947,954

Depreciation/amortization 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	$ 59,075
Sewer Utility	General Fund	39,287
Storm Water Utility	General Fund	26,955
Special Revenue, Recycling Fund	General Fund	7,967
Total, fund financial statements		133,284
Less fund eliminations		(7,967)
Total internal balances, government-wide statement of net position		$ 125,317

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	$ 267,844	Payment in lieu of taxes
General Fund	Capital Projects Fund	386,854	Reimbursement for expenditures
Special Revenue, Recycling Fund	General Fund	26,427	Reimbursement for expenditures
Special Revenue, Pool Fund	General Fund	130,946	Reimbursement for expenditures
Total, fund financial statements		812,071	
Less fund eliminations		(544,227)	
Less capital assets transferred to storm water utility		(2,561,437)	
Total transfers, government-wide statement of activities		$ (2,293,593)	

Fund Transferred To	Fund Transferred From	Amount
Governmental activities	Business-type activities	$ 267,844
Business-type activities	Governmental activities	(2,561,437)
Total government-wide financial statements		$ (2,293,593)

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, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	$ 15,490,303	$ 1,205,000	$ 1,658,900	$ 15,036,403	$ 1,779,700
(Discounts)/Premiums	365,959	249,420	75,016	540,363	-
Total bonds and notes payable	15,856,262	1,454,420	1,733,916	15,576,766	1,779,700
Other liabilities:					
North Shore Fire Department obligation (NSFD)	1,098,181	10,488	13,573	1,095,096	38,984
Total OPEB liability, Health Insurance	440,804	-	81,181	359,623	-
Net OPEB liability, Life Insurance	203,410	41,469	-	244,879	-
Total pension liability, single employer plan	173,134	44,425	-	217,559	-
Net pension liability, WRS	1,213,092	-	873,818	339,274	-
Compensated absences*	812,410	6,986	-	819,396	409,698
Total other liabilities	3,941,031	103,368	968,572	3,075,827	448,682
Total governmental activities long-term liabilities	$ 19,797,293	$ 1,557,788	$ 2,702,488	$ 18,652,593	$ 2,228,382
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	$ 3,893,230	$ 3,935,000	$ 506,100	$ 7,322,130	$ 740,300
(Discounts)/Premiums:					
Bond discount	1,489	-	838	651	-
Total bonds and notes payable	3,894,719	3,935,000	506,938	7,322,781	740,300
Other liabilities:					
Net pension liability, WRS	121,258	-	85,944	35,314	-
Compensated absences*	121,495	-	93,149	28,346	14,172
Total other liabilities	242,753	-	179,093	63,660	14,172
Total business-type activities long-term liabilities	$ 4,137,472	$ 3,935,000	$ 686,031	$ 7,386,441	$ 754,472

*The change in the compensated absences liability is presented as a net change.

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, 2024, was $83,798,805. Total general obligation debt outstanding at year end was $22,358,533.

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 future property tax levies. 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, 2024
2012 G.O. Debt	05/02/12	04/01/27	1.00-2.50%	$ 2,500,000	$ 620,000
2015 G.O. Debt	11/03/15	04/01/25	2.00	2,888,050	105,000
2016 G.O. Debt	08/01/16	04/01/26	1.50-1.65	1,901,254	196,254
2016 G.O. Refunding Debt	08/01/16	04/01/32	2.00-2.38	1,949,448	1,142,149
2017 G.O. Debt	08/02/17	04/01/32	1.50-3.0	825,000	275,000
2018 G.O. Debt	07/30/18	04/01/28	2.50-4.00	1,000,000	515,000
2019 G.O. Debt	07/30/19	04/01/29	2.00-4.00	1,615,000	1,065,000
2020 G.O. Debt	08/04/20	04/01/30	1.00-2.00	2,290,000	1,620,000
2021 G.O. Refunding Debt	01/05/21	04/01/26	0.98	427,000	178,000
2021 G.O. Debt	08/02/21	04/01/31	1.05-2.00	2,475,000	2,055,000
2022 G.O. Debt	07/26/22	04/01/32	3.00-4.00	1,525,000	1,310,000
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	400,000
2024 G.O. Debt	08/01/24	04/01/34	4.00-5.00	1,205,000	1,205,000
Total governmental activities, general obligation debt					$ 15,036,403

Business-Type Activities **General Obligation Debt**	**Date of Issue**	**Final Maturity**	**Interest Rates**	**Original Indebtedness**	**Balance December 31, 2024**
Sewer 2016 G.O. Refunding	08/01/16	04/01/32	2.00-2.38%	$ 20,055	$ 11,655
Water 2016 G.O. Refunding	08/01/16	04/01/32	2.00-2.38	70,496	41,196
Water 2018 G.O. Debt	07/30/18	04/01/28	2.50-4.00	200,000	85,000
Storm Water 2016 G.O. Debt	08/01/16	04/01/26	1.50-1.65	387,279	42,279
Storm Water 2017 G.O. Debt	08/01/17	04/01/32	1.50-3.0	375,000	125,000
Storm Water 2018 G.O. Debt	07/30/18	04/01/28	2.50-4.00	405,000	90,000
Storm Water 2019 G.O. Debt	07/30/19	04/01/29	2.00-4.00	215,000	120,000
Water 2020 G.O. Debt	08/04/20	04/01/30	1.00-2.00	215,000	135,000
Sewer 2021 G.O. Refunding	01/05/21	04/01/26	0.98	349,000	94,000
Storm Water 2021 G.O. Refunding	01/05/21	04/01/26	0.98	230,000	138,000
Water 2021 G.O. Debt	08/02/21	04/01/31	1.05-2.00	700,000	510,000
Water 2022 G.O. Debt	07/26/22	04/01/32	3.00-4.00	560,000	470,000
Storm Water 2022 G.O. Debt	07/26/22	04/01/32	3.00-4.00	325,000	270,000
Water 2023 G.O. Debt	08/01/23	04/01/33	4.00	1,355,000	1,255,000
Water 2024 G.O. Debt	08/01/24	04/01/34	4.00-5.00	1,640,000	1,640,000
Sewer 2024 G.O. Debt	08/01/24	04/01/34	4.00-5.00	645,000	645,000
Storm Water 2024 G.O. Debt	08/01/24	04/01/34	4.00-5.00	1,650,000	1,650,000
Total business-type activities, general obligation debt					$ 7,322,130

Debt service requirements to maturity are as follows:

	Governmental Activities General Obligation Debt		**Business-Type Activities General Obligation Debt**	
Years	**Principal**	**Interest**	**Principal**	**Interest**
2025	$ 1,779,700	$ 433,019	$ 740,300	$ 290,411
2026	6,128,154	291,118	800,379	237,856
2027	1,647,500	160,997	757,500	212,285
2028	1,383,400	124,155	791,600	184,786
2029	1,289,700	91,920	770,300	154,621
2030-2034	2,807,949	141,181	3,462,051	319,363
Total	$ 15,036,403	$ 1,242,390	$ 7,322,130	$ 1,399,322

Other Long-Term Obligations

Other long-term obligations at December 31, 2024 consists of the following:

Governmental Activities Other Long-Term Obligations	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024
NSFD debt obligation	05/01/19	05/01/39	.50-2.00%	$ 60,581	$ 55,375
NSFD debt obligation	01/22/20	05/01/39	2.00	302,909	265,357
NSFD debt obligation	05/23/23	03/01/43	4.00-5.00	763,876	774,364
Total governmental activities other long-term obligations					$ 1,095,096

Debt service requirements to maturity are as follows:

Years	Governmental Activities Other Long-Term Obligations Principal	 Interest
2025	$ 38,984	$ 41,370
2026	40,756	39,604
2027	42,528	37,755
2028	46,515	35,766
2029	46,958	33,670
2030-2034	266,686	137,662
2035-2039	314,973	87,058
2040-2043	297,696	24,418
Total	$ 1,095,096	$ 437,303

Other Debt Information

Estimated payments of compensated absences, net and total pension liabilities and net and total OPEB liabilities are not included in the debt service requirement schedules. The 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 fund.

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, 2024
Telecom Infrastructure T, Inc.	01/01/16	12/31/60	1.25%	$ 1,637,241
Total governmental activities				$ 1,637,241

The Village recognized $5,951 of lease revenue during the fiscal year.

The Village recognized $28,480 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, 2024, includes the following:

Governmental Activities	
Net investment in capital assets:	
Land	$ 1,203,921
Construction in progress	109,519
Right-of-way	4,652,555
Other capital assets, net of accumulated depreciation/amortization	18,222,595
Less long-term debt outstanding	(15,036,403)
Plus noncapital debt proceeds	3,836,895
Plus deferred loss on refunding	5,646
Less deferred gain on refunding	(28,587)
Less unamortized premium on long-term debt	(540,363)
Total net investment in capital assets	$ 12,425,778

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2024, include the following:

	General Fund	Debt Service Fund	Nonmajor Funds	Total
Fund Balances				
Nonspendable:				
Prepaid items	$ 94,118	$ -	$ -	$ 134,534
Delinquent personal property taxes	15,568	-	-	15,568
Subtotal	109,686	-	-	150,102
Restricted for:				
Debt service	-	885,370	-	885,370
Subtotal	-	885,370	-	885,370
Committed to:				
Recycling	-	-	73,450	73,450
Inspections	-	-	206,276	206,276
Subtotal	-	-	279,726	279,726
Unassigned	4,239,559	-	-	4,199,143
Total fund balances	$ 4,349,245	$ 885,370	$ 279,726	$ 5,514,341

Business-Type Activities

Net investment in capital assets:	
Land	$ 26,561
Construction in progress	127,760
Other capital assets, net of accumulated depreciation/amortization	28,125,683
Less long-term debt outstanding	(7,322,130)
Plus noncapital debt proceeds	52,851
Less unamortized premium on long-term debt	(651)
Total net investment in capital assets	$ 21,010,074

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 a retirement benefit based on a formula factor, their final 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 %
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
2023	1.6	(21.0)

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category 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 $335,386 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2024 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.80 %	6.80 %
Protective with Social Security	6.80	13.20
Protective without Social Security	6.80	18.10

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

At December 31, 2024, the Village reported a liability of $374,588 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. 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, 2023, the Village's proportion was 0.02519419%, which was an increase of 0.00000686% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Village recognized pension expense (revenue) of $231,505.

At December 31, 2024, 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	$ 1,510,338	$ 2,000,452
Changes in assumptions	163,272	-
Net differences between projected and actual earnings on pension plan investments	1,305,381	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	12,621	1,958
Employer contributions subsequent to the measurement date	364,776	-
Total	$ 3,356,388	$ 2,002,410

$364,776 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 ending December 31, 2025. 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)
2025	$ 203,948
2026	215,219
2027	821,320
2028	(251,285)

Actuarial Assumptions

The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
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
Postretirement Adjustments*:	1.7%

* *No postretirement 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 postretirement 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, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 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, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage***	(12)	3.7	1.0
Total Core Fund	100	7.4	4.6
Variable Fund Asset			
U.S. Equities	70	6.8	4.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

* *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: 2.7%*

*** *The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% 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 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. 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)	$ 3,620,581	$ 374,588	$ (1,896,769)

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, 2024, 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, 2024. 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. $291,934 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, 2024 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 2024 was $256,740. 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 2024 was $1,266,993. 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 2024, the Village's share of operations was $316,779. 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, 2024, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	6
Active plan members	43
Total	49

Total OPEB Liability

The Village's total OPEB liability of $359,623 was measured as of December 31, 2023 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2023 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	4.00%
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, 2023 valuation were based on the results of an actuarial experience study 2018-2020.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2023	$ 440,804
Changes for the year:	
Service cost	26,250
Interest	18,244
Differences between expected and actual experience	(47,632)
Changes in assumptions or other inputs	(28,704)
Benefit payments	(49,339)
Net changes	(81,181)
Balance at December 31, 2024	$ 359,623

Changes of assumptions and other inputs reflect a change in the discount rate from 4.25% in 2022 to 4.00% in 2023.

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 (3.0%) or 1-percentage-point higher (5.0%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Total OPEB liability	$ 379,480	$ 359,623	$ 340,640

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 (6.5% decreasing to 4.5%) or 1-percentage-point higher (7.5% decreasing to 5.5%) than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	$ 358,347	$ 359,623	$ 360,711

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

For the year ended December 31, 2024, the Village recognized OPEB expense of $9,622. At December 31, 2024, 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	$ 22,987	$ 43,302
Changes of assumptions or other inputs	39,238	91,309
Total	$ 62,225	$ 134,611

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
2025	$ (4,777)
2026	(4,777)
2027	(4,777)
2028	(4,777)
2029	(3,672)
Thereafter	(49,606)
Total	$ (72,386)

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, 2024 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 $1,084 in contributions from the employer.

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

At December 31, 2024, the Village reported a liability of $244,879 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. 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, 2023, the Village's proportion was 0.05322700%, which was an decrease of 0.00016400% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Village recognized OPEB expense (revenue) of $15,592.

At December 31, 2024, 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	$ -	$ 21,672
Net differences between projected and actual earnings on plan investments	3,308	-
Changes in actuarial assumptions	76,600	96,428
Changes in proportion and differences between employer contributions and proportionate share of contributions	13,862	17,801
Employer contributions subsequent to the measurement date	1,105	-
Total	$ 94,875	$ 135,901

$1,105 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 ending December 31, 2025. 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)
2025	$ (4,621)
2026	(1,289)
2027	(11,373)
2028	(13,834)
2029	(13,729)
Thereafter	2,715

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, 2023
Measurement Date of Net OPEB Liability (Asset)	December 31, 2023
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*	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.10%-5.6%
Mortality:	2020 WRS Experience Mortality Table

*Based on the Bond Buyers GO 20-Bond Municipal 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, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 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, 2023

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40.00%	2.32%
U.S. Mortgages	Bloomberg U.S. MBS	60.00	2.52
Inflation			2.30
Long-Term Expected Rate of Return			4.25

Single Discount Rate

A single discount rate of 3.32% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. 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 3.32%, 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 (2.32%) or 1-percentage-point higher (4.32%) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
Village's proportionate share of the net OPEB liability (asset)	$ 329,029	$ 244,879	$ 180,645

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 vested 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, 2022 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, 2024, the Village plan's membership consisted of:

Retirees and beneficiaries	3
Active members	11
Total	14

The Village paid $9,207 for pension benefits as they came due during the reporting period. The Village is funding these benefits on a pay-as-you-go basis.

Changes in Total Pension Liability

The Village's change in total pension liability for the fiscal year ended December 31, 2024 was as follows:

	Total Pension Liability
Balance, Beginning	$ 173,134
Service cost	6,515
Interest on total pension liability	7,301
Differences between expected and actual experience	27,350
Changes of assumptions or other input	12,466
Benefit payments	(9,207)
Balance, Ending	$ 217,559

Assumptions

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

Measurement Date:	December 31, 2023
Actuarial Valuation Date:	December 31, 2023
Inflation:	2.50%
Salary Changes:	5.8% down to 0.2% in 30 years; includes merit increases plus inflation
Discount Rate:	4.00%
Source of Mortality Assumptions:	2020 Annual Wisconsin Retirement System (WRS) Report
Dates of Experience Studies	Experience study conducted in 2021 using WRS experience from 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 Village calculated using the current discount rate of 3.5% 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 (2.5%) or 1-percentage-point higher (4.5%) that the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	$ 231,539	$ 217,559	$ 204,576

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended December 31, 2024, the Village recognized pension expense of $3,566. At December 31, 2024 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	$ 35,678	$ 5,333
Changes in actuarial assumptions	27,025	20,385
Employer contributions subsequent to the measurement date	14,884	-
Total	$ 77,587	$ 25,718

$14,884 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 ending December 31, 2025. 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)
2025	$ 4,634
2026	4,634
2027	4,634
2028	4,634
2029	4,634
Thereafter	13,815

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

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, 2024

	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Taxes	$ 5,798,864	$ 5,790,240	$ (8,624)
Intergovernmental	1,026,034	1,085,951	59,917
Licenses and permits	134,000	108,940	(25,060)
Fines, forfeitures and penalties	75,000	111,861	36,861
Public charges for services	46,650	27,692	(18,958)
Intergovernmental charges for services	130,500	134,892	4,392
Investment income	375,000	333,919	(41,081)
Miscellaneous revenues	52,500	130,570	78,070
Total revenues	7,638,548	7,724,065	85,517
Expenditures			
Current:			
General government	1,138,662	1,345,236	(206,574)
Public safety	4,336,449	4,168,171	168,278
Public works	1,627,642	1,527,927	99,715
Health and human services	58,673	58,688	(15)
Culture, recreation and education	288,290	282,350	5,940
Conservation and development	57,500	55,592	1,908
Total expenditures	7,507,216	7,437,964	69,252
Excess (deficiency) of revenues over (under) expenditures	131,332	286,101	154,769
Other Financing Sources (Uses)			
Transfers in	230,000	267,844	37,844
Transfers out	(26,427)	(544,227)	(517,800)
Proceeds from sale of capital assets	1,500	2,947	1,447
Total other financing sources (uses)	205,073	(273,436)	(478,509)
Net change in fund balance	$ 336,405	12,665	$ (323,740)
Fund Balance, Beginning		4,336,580	
Fund Balance, Ending		$ 4,349,245	

See notes to required supplementary information

Schedule of Proportionate Share of the Net Pension Liability (Asset) -
Wisconsin Retirement System
Year Ended December 31, 2024

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%
12/31/23	0.02519419%	374,588	3,419,581	10.95%	98.85%

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2024

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%
12/31/24	364,776	364,776	-	3,554,396	10.26%

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, 2024

	2024	2023	2022	2021	2020	2019	2018
Total Pension Liability							
Service cost	$ 6,515	$ 9,014	$ 8,958	$ 8,008	$ 6,323	$ 6,683	$ 6,683
Interest	7,301	4,269	4,293	4,919	5,305	4,635	4,432
Difference between expected and actual experience	27,350	-	-	-	19,829	-	125,761
Changes in assumptions	12,466	(22,106)	(7,619)	6,155	21,587	(4,723)	-
Benefit payments	(9,207)	(6,571)	(6,814)	(8,502)	(6,777)	(5,634)	(4,974)
Net change in total pension liability	44,425	(15,394)	(1,182)	10,580	46,267	961	131,902
Total Pension Liability, Beginning	173,134	188,528	189,710	179,130	132,863	131,902	-
Total Pension Liability, Ending	$ 217,559	$ 173,134	$ 188,528	$ 189,710	$ 179,130	$ 132,863	$ 131,902
Covered-Employee Payroll	$ 883,710	$ 831,546	$ 831,546	$ 885,477	$ 885,477	$ 774,235	$ 774,235
Total Pension Liability as a Percentage of Covered Payroll	24.62%	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, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	$ 26,250	$ 33,703	$ 33,559	$ 30,481	$ 18,705	$ 19,418	$ 19,418
Interest	18,244	10,886	11,291	14,286	18,264	16,656	16,876
Difference between expected and actual experience	(47,632)	-	23,756	-	12,719	-	486,994
Changes in assumptions	(28,704)	(50,765)	(28,806)	13,311	62,506	(11,100)	-
Benefit payments	(49,339)	(39,967)	(75,802)	(78,754)	(31,622)	(56,174)	(29,035)
Net change in total OPEB liability	(81,181)	(46,143)	(36,002)	(20,676)	80,572	(31,200)	494,253
Total OPEB Liability, Beginning	440,804	486,947	522,949	543,625	463,053	494,253	-
Total OPEB Liability, Ending	$ 359,623	$ 440,804	$ 486,947	$ 522,949	$ 543,625	$ 463,053	$ 494,253
Covered-Employee Payroll	$ 3,276,262	$ 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	10.98%	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, 2024

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%
12/31/23	0.05322700%	244,879	2,806,000	8.73%	33.90%

Schedule of Employer Contributions - Local Retiree Life Insurance Fund (LRLIF)
Year Ended December 31, 2024

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%
12/31/24	1,105	1,105	-	3,554,396	0.03%

See notes to required supplementary information

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.

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 postretirement 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 postretirement 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 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 the Village.

Changes in assumptions: There were no changes in assumptions except that the discount rate changed from 4.25% to 4.00%.

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 trust that meets the criteria in paragraph 4 of GASB statement No. 73.

Changes in benefit terms. There were no changes of benefit terms for the Village.

Changes in assumptions: There were no changes in assumptions except that the discount rate changed from 4.25% to 4.00%.

SUPPLEMENTARY INFORMATION

Village of Fox Point

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget
Taxes			
General property taxes	$ 5,735,364	$ 5,735,364	$ -
Payment in lieu of taxes	25,000	26,232	1,232
Interest and penalties on taxes	38,500	28,644	(9,856)
Total taxes	5,798,864	5,790,240	(8,624)
Intergovernmental			
Federal grants	7,200	6,200	(1,000)
State shared revenues	269,245	324,028	54,783
Spending restraint	49,428	-	(49,428)
Fire insurance tax from state	42,636	50,024	7,388
State aid, streets	570,000	627,886	57,886
State aid, exempt computer aid	44,025	36,905	(7,120)
Other State grants	43,500	40,908	(2,592)
Total intergovernmental	1,026,034	1,085,951	59,917
Licenses and Permits			
Beverage licenses	6,500	5,354	(1,146)
Bicycle licenses	50	10	(40)
Pet licenses	1,000	1,256	256
Cable TV franchise fee	84,600	69,240	(15,360)
Other permits	41,850	33,080	(8,770)
Total licenses and permits	134,000	108,940	(25,060)
Fines, Forfeitures and Penalties			
Court penalties and costs	75,000	111,861	36,861
Public Charges for Services			
Miscellaneous service revenues	28,300	10,322	(17,978)
Job orders	15,700	12,900	(2,800)
Pavilion rental	2,400	4,360	1,960
Fingerprint fee	200	60	(140)
Administrative warrant fee	50	50	-
Total public charges for services	46,650	27,692	(18,958)
Intergovernmental Charges for Services			
Utility equipment rental	130,500	134,892	4,392
Investment Income			
Investment income	375,000	333,919	(41,081)

Village of Fox Point

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget
Miscellaneous Revenues			
Insurance recoveries	$ 7,500	$ 48,461	$ 40,961
Miscellaneous revenues	45,000	82,109	37,109
Total miscellaneous revenues	52,500	130,570	78,070
Other Financing Sources			
Transfer in	230,000	267,844	37,844
Proceeds from sale of capital assets	1,500	2,947	1,447
Total other financing sources	231,500	270,791	39,291
Total revenues and other financing sources	$ 7,870,048	$ 7,994,856	$ 124,808

Village of Fox Point

Schedule of Expenditures and Other Financing Uses - Budget and Actual -
General Fund
Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget
General Government			
Board	$ 7,400	$ 2,168	$ 5,232
Manager	189,005	197,952	(8,947)
Clerk	177,737	183,714	(5,977)
Treasurer/financial manager	91,372	127,634	(36,262)
Elections	26,064	32,022	(5,958)
Assessor	34,100	35,015	(915)
Legal	80,000	119,353	(39,353)
Judicial	63,952	64,053	(101)
Municipal court	21,000	33,556	(12,556)
General buildings and plant	171,207	256,750	(85,543)
Insurance	274,125	291,926	(17,801)
Other general government	2,700	1,093	1,607
Total general government	1,138,662	1,345,236	(206,574)
Public Safety			
Police	2,987,534	2,812,545	174,989
Fire	1,259,605	1,266,993	(7,388)
Other public safety and joint charges	88,510	87,883	627
Protective inspection	800	750	50
Total public safety	4,336,449	4,168,171	168,278
Public Works			
Village engineer	109,804	116,283	(6,479)
Machinery and equipment	196,200	170,956	25,244
Building and grounds	1,019,538	945,697	73,841
DPW fringe benefits	11,000	12,173	(1,173)
Storm sewer maintenance	700	583	117
Highway and streets	67,700	92,935	(25,235)
Snow/ice removal	83,000	63,262	19,738
Sanitation	122,100	110,588	11,512
Traffic control	16,000	14,552	1,448
Job orders	1,600	898	702
Total public works	1,627,642	1,527,927	99,715
Health and Human Services			
Health department and welfare	58,673	58,688	(15)
Culture, Recreation and Education			
Library	256,740	256,740	-
Skating rink/shelter	18,600	13,460	5,140
Parks and recreation	5,750	5,642	108
Culture and recreation	7,200	6,508	692
Total	288,290	282,350	5,940
Conservation and Development			
Forestry	57,500	55,592	1,908
Other Financing Uses			
Transfers out	26,427	544,227	(517,800)
Total expenditures and other financing uses	$ 7,533,643	$ 7,982,191	$ (448,548)

Village of Fox Point

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2024

	Special Revenue Funds			
	Recycling	Pool	Inspection	Total Nonmajor Governmental Funds
Assets				
Cash and investments	$ 37,730	$ 6,692	$ 252,953	$ 297,375
Receivables:				
Accounts	39,467	-	-	39,467
Due from other funds	7,967	-	-	7,967
Total assets	$ 85,164	$ 6,692	$ 252,953	$ 344,809
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 3,616	$ 78	$ 629	$ 4,323
Accrued liabilities	8,098	6,614	5,498	20,210
Deposits	-	-	40,550	40,550
Total liabilities	11,714	6,692	46,677	65,083
Fund Balances				
Committed	73,450	-	206,276	279,726
Total fund balances	73,450	-	206,276	279,726
Total liabilities and fund balances	$ 85,164	$ 6,692	$ 252,953	$ 344,809

Village of Fox Point

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2024

	Special Revenue Funds			
	Recycling	**Pool**	**Inspection**	**Total Nonmajor Governmental Funds**
Revenues				
Intergovernmental	$ 58,625	$ -	$ -	$ 58,625
Licenses and permits	-	-	289,222	289,222
Public charges for services	191,472	-	-	191,472
Total revenues	250,097	-	289,222	539,319
Expenditures				
Current:				
Public safety	-	-	189,122	189,122
Public works	231,645	652	-	232,297
Culture, recreation and education	-	130,294	-	130,294
Total expenditures	231,645	130,946	189,122	551,713
Excess (deficiency) of revenues over expenditures	18,452	(130,946)	100,100	(12,394)
Other Financing Sources (Uses)				
Transfers in	26,427	130,946	-	157,373
Total other financing sources (uses)	26,427	130,946	-	157,373
Net change in fund balances	44,879	-	100,100	144,979
Fund Balances, Beginning	28,571	-	106,176	134,747
Fund Balances, Ending	$ 73,450	$ -	$ 206,276	$ 279,726

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Reporting and insights from the 2024 audit:

Village of Fox Point

December 31, 2024

Executive summary

July 31, 2025

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, 2024, and have issued our report thereon dated July 31, 2025. 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, Principal: wendi.unger@bakertilly.com or 1 (414) 777 5423

Sincerely,

Baker Tilly US, LLP

Wendi M. Unger

Wendi M. Unger, CPA, Principal

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

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

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

- Internal control matters
- Qualitative aspects 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 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 and fund balance 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.

  Controls over utility billing

  - 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.

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. As described in Note 1, the Village changed accounting policies related to compensated absences by adopting GASB 101 in 2024. 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
Net/total 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 within the attachments 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.

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

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

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at https://www.bakertilly.com/insights/audit-committee-resource-page.

Funding evaluation and pursuit

Public sector organizations may be eligible for grants, tax credits and other financial incentives through funding opportunities such as the Inflation Reduction Act, the Clean Communities Investment Accelerator, and the Infrastructure Investment and Jobs Act.

Baker Tilly can help you navigate, understand and pursue various federal and state funding sources through grant research and tracking, advising and writing, and management and compliance services.

Digital transformation

Digitizing public services can be a game changer for governments. Streamlining inefficient processes, providing digital access and delivery of services to meet public expectations, implementing technology to protect constituent data, leveraging information to make data-driven decisions and migrating outdated on-premises systems to the cloud are crucial to an entity's success.

Through these types of digital services, Baker Tilly can help you scale with future demand and be better positioned to rapidly respond to changing demands.

Cybersecurity

Public sector organizations face significant challenges from cyber threats and IT regulations. It can feel like you are on the defense keeping up with the latest risks, regulations and emerging trends. To mitigate risk, you must understand your organization's unique vulnerabilities, cybersecurity processes and controls.

Baker Tilly can help enhance your cybersecurity posture and ensure compliance, with solutions in IT compliance and security and cybersecurity and data protection to safeguard your data and navigate complex risk environments.

Management representation letter

VILLAGE OF FOX POINT
FOX POINT

VILLAGE OF FOX POINT

MILWAUKEE COUNTY

WISCONSIN

VILLAGE HALL
7200 N. SANTA MONICA BLVD.
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414-351-8900
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July 31, 2025

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, 2024 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 November 22, 2021, 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.

7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

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

9) 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, 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.

   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) Compiled regulatory reports

    d) Civic Systems software

    e) Utility rate consulting

    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 implemented GASB Statement No. 101, *Compensated Absences*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

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.

Sincerely,

Village of Fox Point

Signed: ______________________
Mr. Christopher Freedy, ~~Acting~~ Village Manager

Signed: ______________________
Ms. Mary Carthell, Financial Manager

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Client service team

Wendi M. Unger, CPA
Principal

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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
102	Certain risk disclosures	✓	12/31/25, 6/30/25
103	Financial reporting model improvements	✓	12/31/26, 6/30/26
104	Disclosure of certain capital assets	✓	12/31/26, 6/30/26

Further information on upcoming GASB pronouncements.

New guidance on disclosure of certain risks

The requirements in GASB Statement No. 102, *Certain Risk Disclosures* is meant to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

(a) The Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow or outflow of resources - for example, a small number of companies that represent a majority of employment in a government's jurisdiction, or a government that relies on one revenue source for most of its revenue.

(b) The Statement defines a constraint as a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority - such as a voter-approved property tax cap or a state-imposed debt limit.

Concentrations and constraints may limit a government's ability to acquire resources or control spending.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met:

(a) The concentration or constraint is *known* to the government prior to issuing the financial statements.

(b) The concentration or constraint makes the government vulnerable to the risk of a substantial impact.

(c) An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.

- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.

- Presentation of the proprietary fund statement of revenues, expenses and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.

- Major component unit information, and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including

(a) Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately, and by major class of underlying asset. In addition, if there are any other intangible assets reported they should also be disclosed separately.

(b) Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale, and it is probable that the sale will be finalized within one year of the financial statement date.

While these changes are focused on footnote disclosures it is important to plan ahead to ensure the required information is available for implementation.

Material corrected misstatements

Description	Opinion unit	Amount
To adjust taxes receivable entry	General fund	$ 5,753,265
To allocate interest from general fund to other funds	Multiple opinion units	179,320
To record current year Sewer fund capital asset activity	Sewer fund	740,544
To record contributed capital in Storm water fund	Storm Water fund	$2,561,437
To record interest accrued in utility funds	Multiple opinion units	84,740
To record accounts payable found during audit work.	Multiple opinion units	326,306
To record tax revenue and expenditures for collections of 2023 tax roll in 2024	Tax Collection fund and aggregate remaining funds	27,687,399
To record current year WRS activity	Multiple opinion units	160,964
To record North Shore Water Commission activity for 2024	Water fund	166,335
To record current year Water fund capital asset activity	Water fund	3,496,960
To move receivable to unavailable revenue	Capital projects fund	1,110,259
To allocate wages for PSC report	Water fund	155,255
To recognize ARPA money as revenue	Capital projects fund	684,846
To adjust accumulated sick leave under GASB 101 guidance	Multiple opinion units	119,578

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.

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

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

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

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

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

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

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

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

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

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

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

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

b. The detection or the possibility of fraud?

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

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

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

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