



THE VILLAGE OF
Bayside
WISCONSIN

FISCAL YEAR

2023
PAFR

**POPULAR ANNUAL
FINANCIAL REPORT**

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ABOUT THE PAFR

The Popular Annual Financial Report (PAFR) is intended to increase knowledge throughout the community of Bayside's financial condition through the use of a readily accessible and easily understandable report. The financial information presented in the PAFR is derived from the Village's Annual Comprehensive Financial Report (ACFR), but is presented here in summarized form. The ACFR outlines the Village's financial position and operating activities for fiscal year 2022 in great detail. The ACFR includes financial statements that are prepared in conformance with accounting principles generally accepted in the United States and is audited by Baker Tilly US, LLP. The financial information in this report focuses mainly on the Village's governmental activities and is presented using the current financial resources measurement focus and the modified accrual basis of accounting. Governmental activities are those primarily supported by tax dollars for services such as public safety, public works, and administration. Beginning with an introduction to the Village, this report is presented in two sections. The Village Overview section provides an overview of the Village and its government form, structure, and services. The Village Financials sections provides a brief analysis of the Village's various revenue streams and how they are spent as well as economic information about the Village. This report is unaudited.

VILLAGE OF BAYSIDE



Dear Bayside Residents,

I am pleased to present the Popular Annual Financial Report (PAFR) for the Village's fiscal year ended December 31, 2023. This report contains valuable summarized financial information and showcases various Village programs and projects. Through more user-friendly financial reporting, the PAFR exemplifies Bayside's commitment to you to maintain transparent communication and preserve public confidence in our governing body, the Village Board.

Fiscal Year 2024 marks a pivotal moment for our Village as we navigate the challenges and opportunities presented by a rapidly changing world. Despite the ongoing uncertainties in the broader economic landscape, this budget is designed to ensure that we remain resilient and prepared to address the needs of our residents.

The ability to balance the many competing demands and maintain these standards stems entirely from the continued effort to maximize efficiencies, work collaboratively, and strive for excellence in each facet of the organization. The challenge of maintaining a balanced budget continues to become more difficult with each year.

Highlighted below are some of the major events that took place in fiscal year 2023 that have positively impacted our financial position and/or quality of life:

- Applied for and awarded \$1,075,587.87 in grants.
- Developed 2024-2029 long-term financial plan.
- Completed the removal of all Village right-of-way ash trees.
- The Bayside Communications Center received the PSAP designation.
- The solar array installed on the DPW building has produced 332 Mega Watt Hours.

Bayside remains a safe, well-planned, well-maintained, and financially secure Village that continues to take intentional, proactive, and strategic steps to maintain our financial position while increasing transparency, innovation, and operational efficiencies Village-wide.

The financial information presented here was obtained from the Village's fiscal year 2023 audited financial statements included in the Comprehensive Annual Financial Report, which provided complete financial disclosure. On behalf of the Village Board and staff, thank you for taking the time to read our Popular Annual Financial Report.

Sincerely,

Andrew K. Pederson

Andrew K. Pederson

Village Manager

VILLAGE BOARD

The Bayside Village Board of Trustees is comprised of 6 trustees and a president, all elected at large on a nonpartisan ballot to 3-year terms. The Village Board has the responsibility for a wide range of policies and procedures including the management of Village finances, the acquisition and allocation of funds for Village operations, and final approval of a budget. It has the authority for management of local property, including the adoption of zoning ordinances and final decisions on development proposals.



Eido Walny

President



Mike Barth

Trustee



Bob Rudman

Trustee



Margaret Zitzer

Trustee



Dan Rosenfeld

Trustee



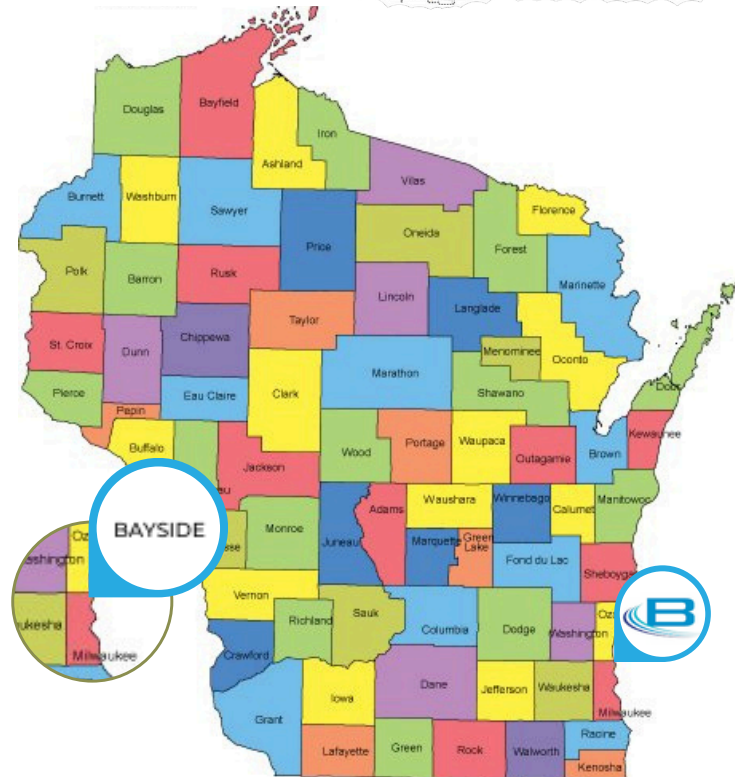
Elizabeth Levins

Trustee

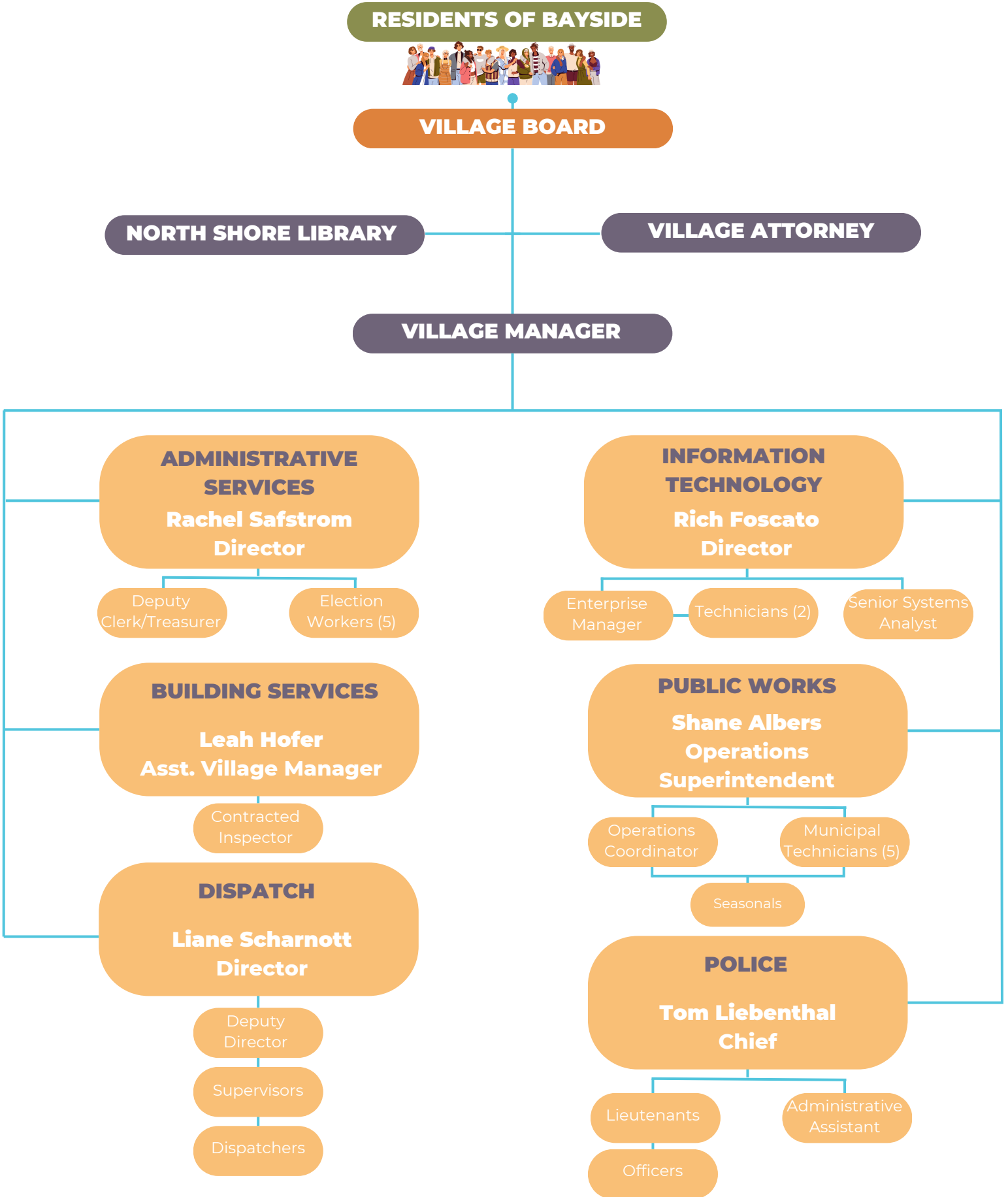


Kelly Marrazza

Trustee



GOVERNMENT STRUCTURE



VILLAGE AWARDS

The Government Finance Officers Association (GFOA) of the United States and Canada has presented a Distinguished Budget Presentation Award and Certificate of Achievement in Financial Reporting to the Village of Bayside.



The Village has the Distinguished Budget Award since 2006 and the Certificate of Achievement in Financial Reporting since 2010. Bayside was one of approximately 30 communities in Wisconsin to receive the Distinguished Budget Award for fiscal year 2023.



TOP MILWAUKEE SUBURBS

Ranked #9 among Milwaukee's Top 10 Safest Suburbs by Niche

TREE CITY USA

Awarded by the Arbor Day Foundation for the 14th consecutive year

BIRD CITY WISCONSIN

Awarded by the Bird City Wisconsin for the 12th consecutive year

MONARCH CITY USA

Awarded by the Monarch City USA in 2021



SOLSMART COMMUNITY

Awarded SolSmart Gold Designation since 2021.



WISCONSIN HEALTHY COMMUNITIES

Awarded Wisconsin Healthy Community Bronze designation



NOAA STORMREADY COMMUNITY

An NOAA StormReady Community since 2014

COMPREHENSIVE PLAN 2042

Comprehensive Plan 2042 is the Village's 20-year Strategic Plan built on the foundation of an extensive community engagement process. The Strategic Plan provides high-level direction to our leadership team and staff through key focus areas. It provides a common set of priorities to ensure we continue to meet the evolving needs of our community.

VISION MISSION VALUES

Dynamic balance of progressive ideas and traditional values that provides and inviting and premiere community for all.

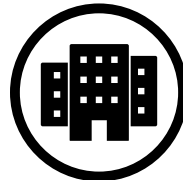
To be a leader in accountable and innovative public service, striving for the continual enhancement in the quality of the Village.

Fiscal Integrity
Community Collaboration
Connected Communication
Service Excellence
Sustainable Resilience

KEY AREAS OF FOCUS



NATURAL AND CULTURAL RESOURCES



ECONOMIC DEVELOPMENT



HOUSING



INTERGOVERNMENTAL COOPERATION



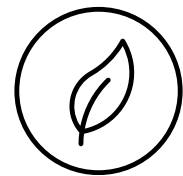
TRANSPORTATION



UTILITIES & COMMUNITY FACILITIES



LAND USE



GREEN PLAN

COMMUNITY RELATIONS

BAYSIDE BUZZ

The Bayside Buzz is a weekly e-newsletter sent directly to subscribers email inbox. Inside you can find information on community events, local construction projects, Village collections, and much more on current happenings.

NORTH SHORE LIVING

Each month, a printed newsletter is sent to each home in the Village. This newsletter is free of cost to the Village and provides consistent information to residents. Collection schedules, election information, and advice from public safety departments are just some of the areas covered each month.

SOCIAL MEDIA

Our most up to date information is shared daily on all social media platforms which includes Facebook, X (Twitter), Instagram, and LinkedIn.

VILLAGE WEBSITE

The Village website is home to information on all Departments, Boards, Committees, Commissions, and more. If you are looking for a quick answer, the Bayside website is the place to go!



Adopt-A-Tree

The deadline to order your Adopt-A-Tree is **Wednesday, May 1.**

Choose between three tree options as we continue our efforts to maintain a 5% species threshold and to diversify the Village's tree population!

2024 Tree Options:

- Autumn Gold Ginkgo
- Green Gable Black Gum
- Snowdance Tree Lilac

Location Options:

- Public Right-of-Way Trees: Cost per tree is \$250 and includes 1 tree, planting in the public right-of-way, mulching and initial watering.
- Private Property Trees: Cost per tree is \$300 and only includes the tree. Trees can be planted on private property.

[Pick Your Trees](#)

[Pay Online](#)

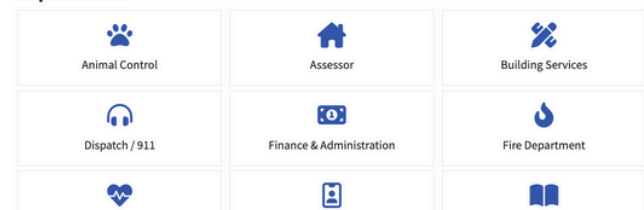


Government

Meetings



Departments



COMMUNITY PROGRAMS



CITIZENS ACADEMIES

The Bayside Citizens Academy, Police Citizens Academy, and Youth Citizens Academy are cohort-style programs that aims to provide a closer look at the operations of local government and the jobs of those who work for the Village. Interactive learning sessions are led by Village staff.

CLICK HERE

www.baysidewi.gov/community/

ADOPT-A-TREE

The Adopt-A Tree Program allows residents to purchase trees for their property at a reduced cost through a bulk buy program. Tree species are strategically chosen each year to maintain a 5% species threshold and to diversify the Village’s tree population.

CLICK HERE

www.baysidewi.gov/trees/

RIDE-ALONG/SIT-ALONG

The Village of Bayside is home to the Bayside Police Department and Bayside Communications Center. Residents who are interested in the day-to-day activities of police officers and 911 dispatchers can ride-along/sit-along with the Departments to observe the jobs of these first responders.

CALL US

PD: 414-206-3916
BCC: 414-351-9900

ADOPT-A-DRAIN

The Adopt-A-Drain program allows residents and local organizations to “adopt” storm drains to help protect nearby drains from unwanted debris, pollutants, or blockages. This program helps to ensure neighborhood drainage systems work as efficiently as possible.

CLICK HERE

www.baysidewi.gov/adopt-a-drain/

POLICE

Prescription Drug Drop-Off

The Bayside Police Department accepts old or unused medicine 24 hours a day, 7 days a week.

The process is simple. Just bring in prescriptions to the Police Department lobby and place into the prescription drug drop box. (See Below)



Acceptable Items: Prescription and over-the-counter medications, Ointments, Sprays, Inhalers, Creams, Vials, Pet medication

Unacceptable Items:

Needles/sharps, Biohazardous material, Personal care products, Household Hazardous Waste, Illegal Drugs

Other services provided:

- Special Event/Block Parties
- Transient Merchant Permits
- Vacation Checks
- Street Parking Approval
- Home Safety Assessments
- Neighbor Mediation

Critical Policies

The Bayside Police Department is accredited by the Wisconsin Law Enforcement Accreditation Group (WILEAG) and adheres to all best core practices as defined in the State Statutes and the by-laws of WILEAG. Part of the commitment to the residents and visitors in Bayside is to provide a transparent connection by publishing key policies that govern the actions by Bayside Police Officers. Key policies can be found on the Village's website.



myBlue Initiative

What is myBlue?

The myBlue program is the tailored delivery of non-urgent advice, resources, and individualized police services to small sections of the residential community in Bayside.

How does myBlue work?

8 delineated neighborhoods, or sectors, have been laid out upon which the Sector Officers focus. These police liaisons will dedicate their time to their assigned geographic area and will work to gather opinions and points of view about neighborhood issues and needs, neighborhood behaviors, Village services, and any unspoken fear of crime or threats to lifestyle.

Why Contact my Officer?

Your myBlue Officer can offer information or advice, help you schedule a block party, help with neighbor concerns, etc.

How do I Contact my Officer?

Find and contact your assigned officer by visiting the Bayside website.

Vacation Check Services:

If you are planning to be away from home for a vacation or for an extended period of time, you can contact the Bayside Police Department at (414) 206-3916 or submit a request through the Village's website to schedule a Vacation Home Check.

BAYSIDE COMMUNICATIONS CENTER

CodeRED Alerts

CodeRED is a community notification system available to North Shore residents that will send you alerts concerning time-sensitive and/or emergency information that may impact your area via phone calls, text messages, emails, and social media.

North Shore public safety officials encourage you to actively participate in emergency preparedness by remaining informed. Safety is a two-way street, so be sure to register to receive the information you need, when it matters, regarding events such as:

- Missing Persons/Children
- Evacuation Notices
- Natural Disasters
- Boil Water Advisories
- Inclement Weather Warnings
- Criminal Activities
- Road Closures/Traffic Alerts
- Shelter in Place/Lockdowns

Don't wait! Start receiving notifications that could save your life. Sign up today!



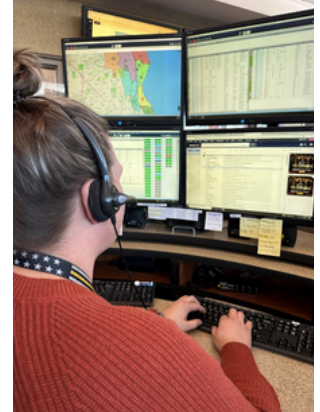
Text

NORTH SHORE ALERTS

TO **99411**

**STAY ALERT.
STAY SAFE.**

Opened in May 2011, the Bayside Communications Center provides emergency dispatch/911 services for Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay, and the North Shore Fire Department. Being a consolidated dispatch center allows for service level improvements, cost savings, and technological advancements.



Service Level Improvements

- Reduction or elimination of 911 call transfers
- Reduced response times
- Reduction of possible human/technology errors
- Quicker call processing times, resulting in faster-on scene times for emergency personnel
- Standardized training, management, and enhanced communication

Cost Savings

- Elimination of redundant and expensive technology

Technological Advancements

- Ability to effectively and efficiently handle an increase in cellular based 911 calls
- Implementation of Next Generation 911

Text-to-911

Text-to-911 is NOT a method of convenience. The service is intended to benefit people who may not be able to speak or hear in an emergency. A voice call is still the preferred and most efficient method for contacting 911. Simply stated, call if you can, text if you can't.

Text 911 if you need EMERGENCY police, fire, or medical aid AND you are deaf, hard of hearing, or speech disabled OR you cannot speak due to a medical emergency OR when a voice call might endanger your life or escalate the situation.

How To:

1. Open your mobile phone's text messaging program.
2. Enter the numbers 911 in the "To" field.
3. Type a message with the location of the emergency (including city) and the nature of the emergency (what is happened and whether you need police, fire, or medical aid).
4. Press the "Send" button or arrow.

Be sure to keep your phone with you and be prepared to answer questions and follow instructions from the 911 dispatcher.

PARKS & RECREATION

There are many great places to get outside in Bayside! Explore and enjoy one of these beautiful parks today!

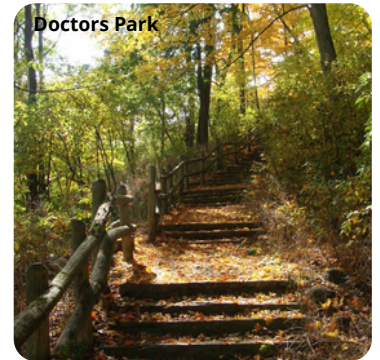
Ellsworth Park:

Ellsworth Park is the Village's main park and holds many recreation opportunities. The park features ADA accessible playground equipment, an open-air pavilion and restrooms, a baseball/softball field, soccer fields, and four full-sized tennis courts, bounce boards, and pickleball courts.



Doctors Park:

Doctors Park, part of the Milwaukee County Parks System, is located on the border of Bayside and Fox Point on the shoreline of Lake Michigan. The park features a picnic area, disc golf, and a play area.



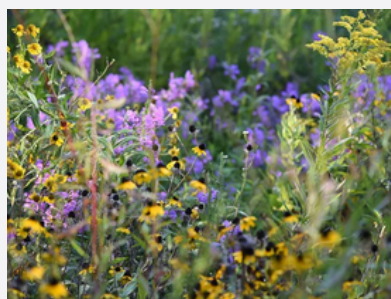
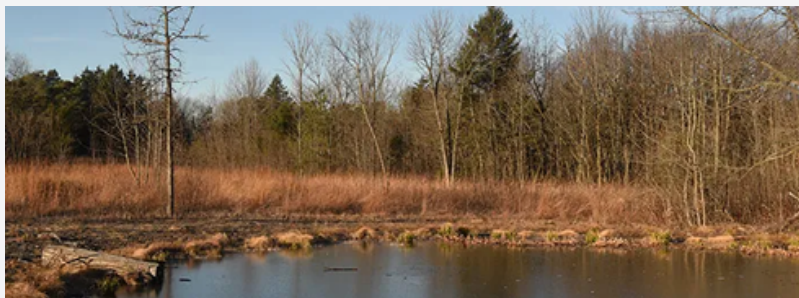
Mount Bayside:

Mount Bayside is located just north of Village Hall on the corner of Fairy Chasm Road and Regent Road. Parking is available in the lot located off of Fairy Chasm Road, on the west side of the sled hill.



Rentals:

Tennis courts, ball diamond, soccer field, and pavilion can be rented. Rentals are available to both residents and non-residents on a first-come first-served basis. Please visit www.baysidewi.gov/rentals/ for more information, making reservations, and current reservation fees.



Schlitz Audubon Nature Center

Bayside is home to the 185+ acre Schlitz Audubon Nature Center that is along Lake Michigan. It is the largest tract of undeveloped land in Milwaukee County. The Center has over six (6) miles of hiking trails, a pre-school and a 60-foot-tall observation tower. Residents can also rent out their banquet facilities for weddings, parties, etc. Information on the Center's hours, admission, and programs can be found on their website, www.schlitzaudubon.org.

ECONOMIC DEVELOPMENT

COMPLETED IN 2023

As a primarily residential community, it is rare for the Village of Bayside to experience economic development. The Village welcomed one new business in 2023 and the start of construction on two large projects.

New Business:

- Hoffman Construction Co.

Village residents passed a referendum for a new Bayside Middle School which began construction in 2023.

The area located at the northwest corner of Brown Deer Road and Port Washington Road was rezoned in 2022 and the OneNorth Development began construction in 2023. Both projects are expected to be completed in August 2024.



Bayside Middle School



OneNorth Building C

2023 CAPITAL IMPROVEMENTS



Road Resurfacing and Stormwater Project



Brown Deer Road Sanitary Sewer Replacement



East Bayside Sanitary Sewer Relief System



Tennyson Trail Rehabilitation

PROPERTY TAXES

Property tax is the Village's single largest source of revenue.

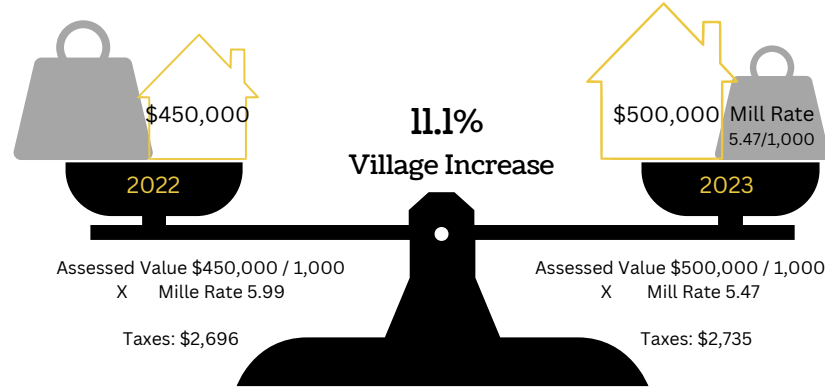
What's A Mill Rate?

The Mill Rate is calculated by dividing the total taxes needed by the total assessment value of the community. An increase in assessed value does not equate to an increase in your taxes.

To learn more about the revaluation, please visit accurateassessor.com

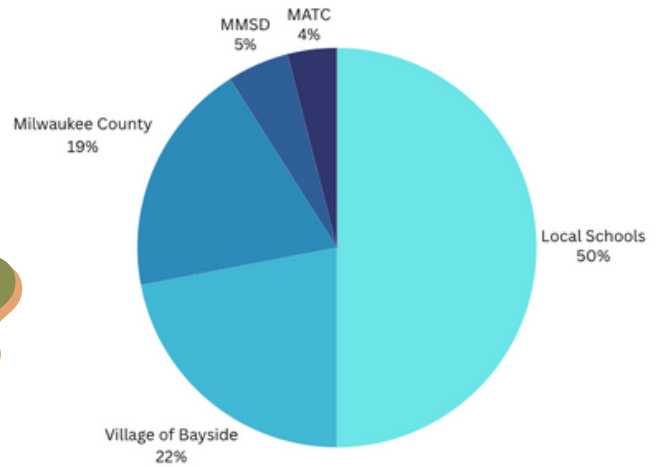
$$\text{MILL RATE} = \frac{\text{Total Taxes Needed}}{\text{Total Assessed Value}}$$

It is a simple mathematical fact, if taxes stay the same and assessed values increase, the mill rate will fall, and your taxes will stay about the same.

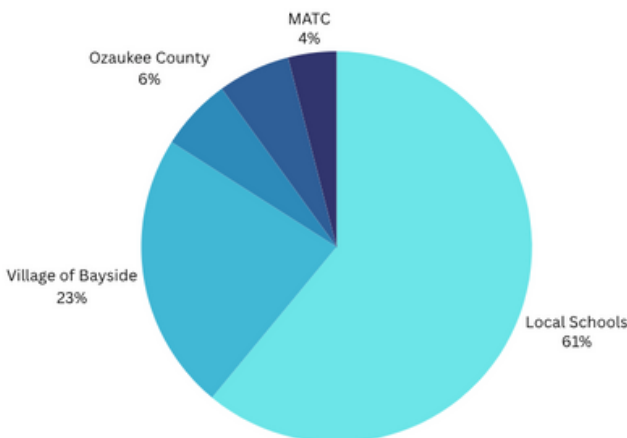


Where Does the Money Go?

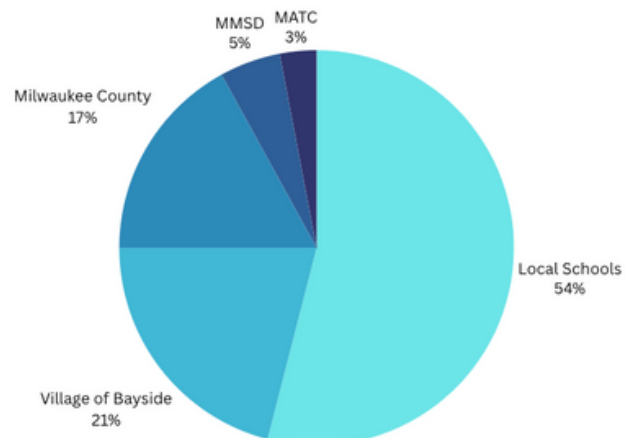
Milwaukee County Maple Dale-Indian Hill Schools



Ozaukee County Fox Point-Bayside Schools



Milwaukee County Fox Point-Bayside Schools



WHAT DOES IT MEAN?

Property Taxes

Taxes collected from property owners based upon an assessed valuation, exemptions, and a tax rate that is used to fund governmental services.

Intergovernmental

The combined resources received from other governments in the form of grants, entitlements, and shared revenues.

Fines, Forfeitures, and Penalties

Revenues derived from fines and penalties imposed for statutory offenses and violations.

Licenses and Permits

Fees collected for the issuance of licenses and permits by the Village.

Public Charges for Service

The combined resources for various departments for fees paid by the public such as special pick-ups and recreation fees.

Intergovernmental Charges for Services

The combined resources for various departments for fees paid by other governments such as consolidated dispatch.

Misc. Revenue

Revenues from sources not classified elsewhere.

General Government

Expenditures that are incurred for administrative costs of the everyday operations of the Village including implementation of policy, financial and investment management, budget development and oversight, elections, tax bill distribution, permit coordination, and Village communications.

Culture & Recreation

Expenditures associated with maintaining clean parks in the Village.

Public Works

Expenditures associated with providing a well-kept Village including garbage and recycling collection, snow plowing, sewer and stormwater maintenance, etc.

Public Safety

Expenditures associated with police, fire, EMS, and dispatch operations.

Capital Outlay

Expenditures that results in the acquisition of capital assets or physical assets of the Village.

Debt Service

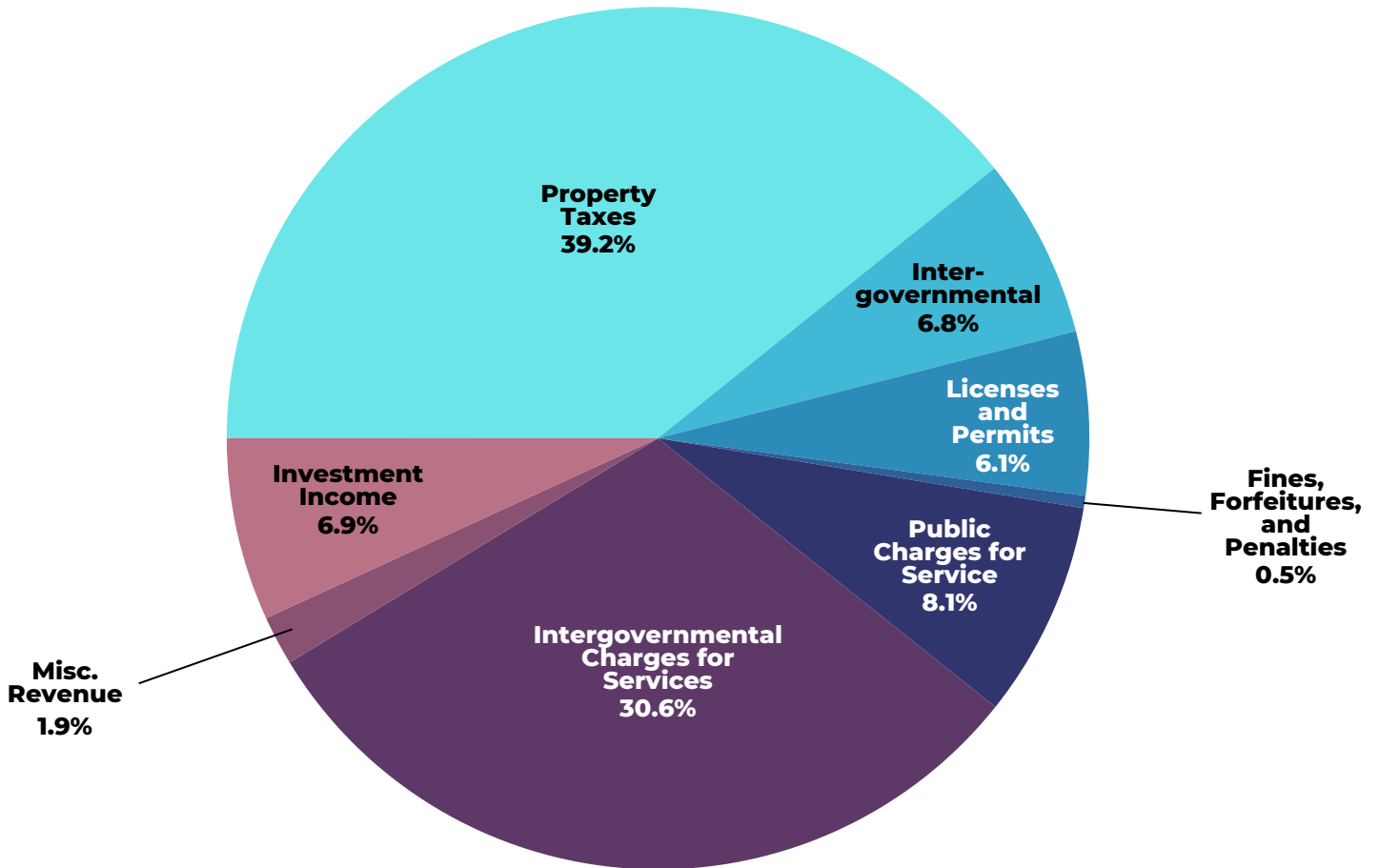
Expenditures relating to the payment of principal and interest on borrowed money according to a predetermined payment schedule.

ALL GOVERNMENTAL FUNDS

ACTUAL Revenues

\$9.4 M

Where The Money Comes From



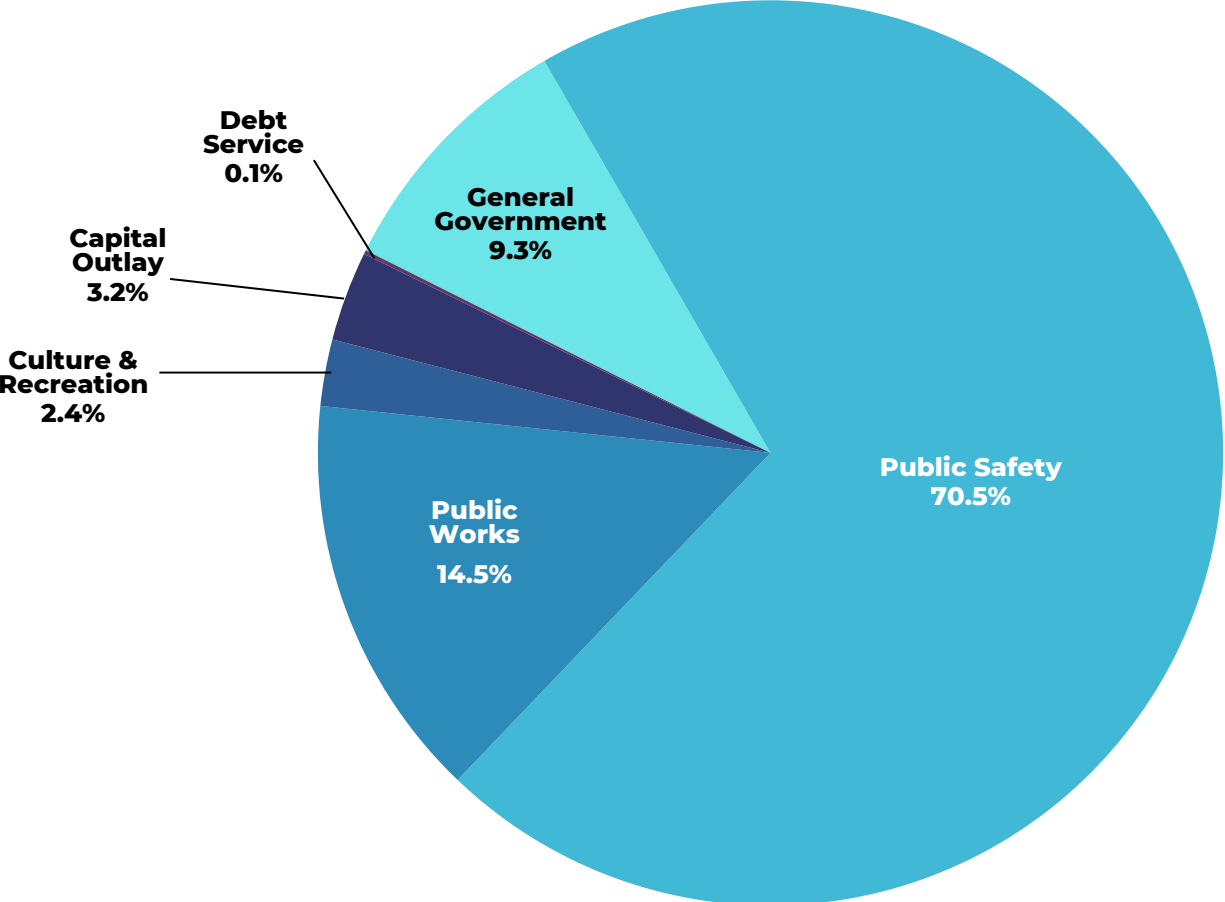
Property Taxes	Inter-governmental	Fines, Forfeitures, and Penalties	Investment Income
39.2%	6.8%	0.5%	6.9%
Licenses and Permits	Public Charges for Service	Intergovernmental Charges for Services	Misc. Revenue
6.1%	8.1%	30.6%	1.9%

Governmental Funds are funds typically used to account for tax supported governmental activities.

ACTUAL Expenditures

\$8.2 M

Where The Money Goes



General Government

9.3%

Public Safety

70.5%

Public Works

14.5%

Culture & Recreation

2.4%

Capital Outlay

3.2%

Debt Service

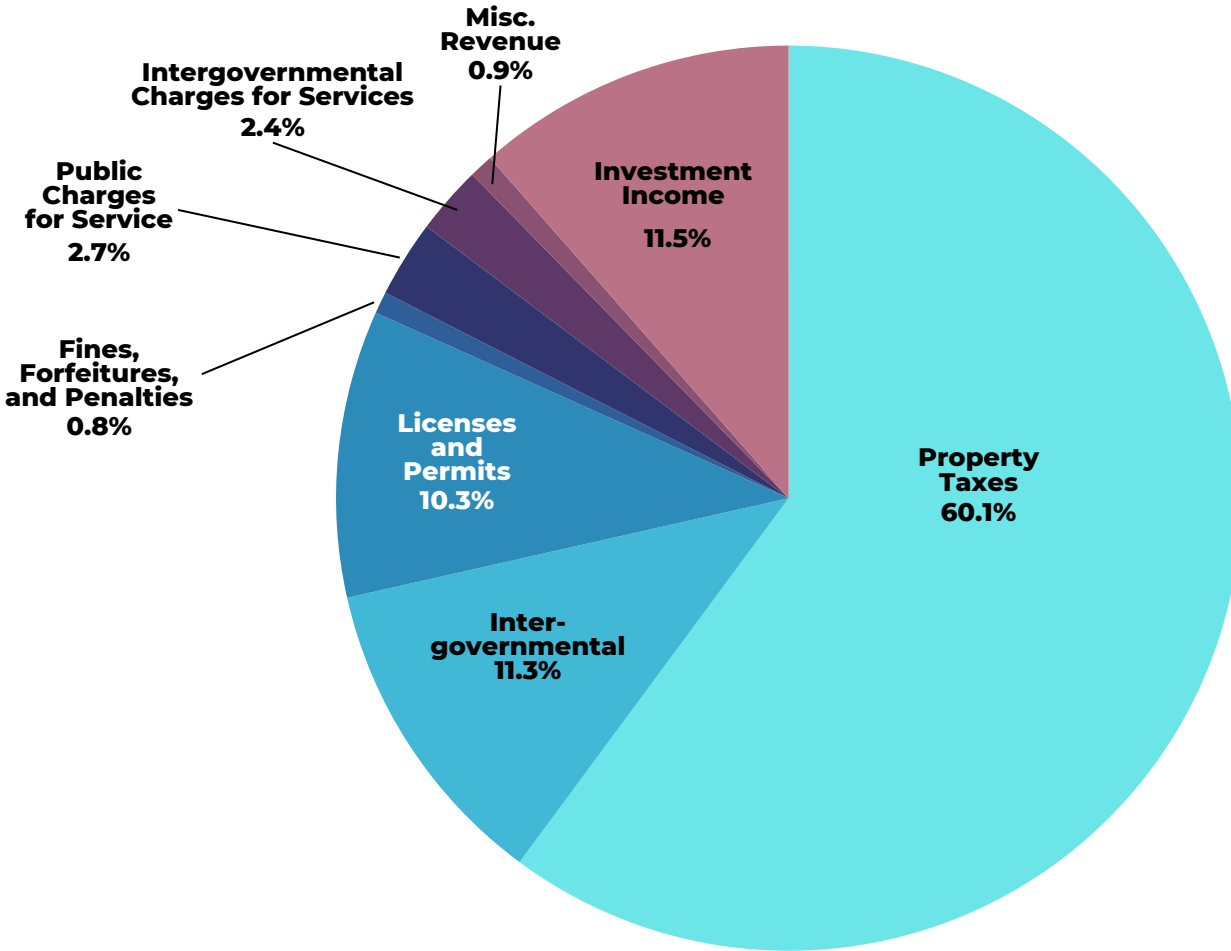
0.1%

GENERAL FUND

ACTUAL Revenues

\$5.6M

Where The Money Comes From



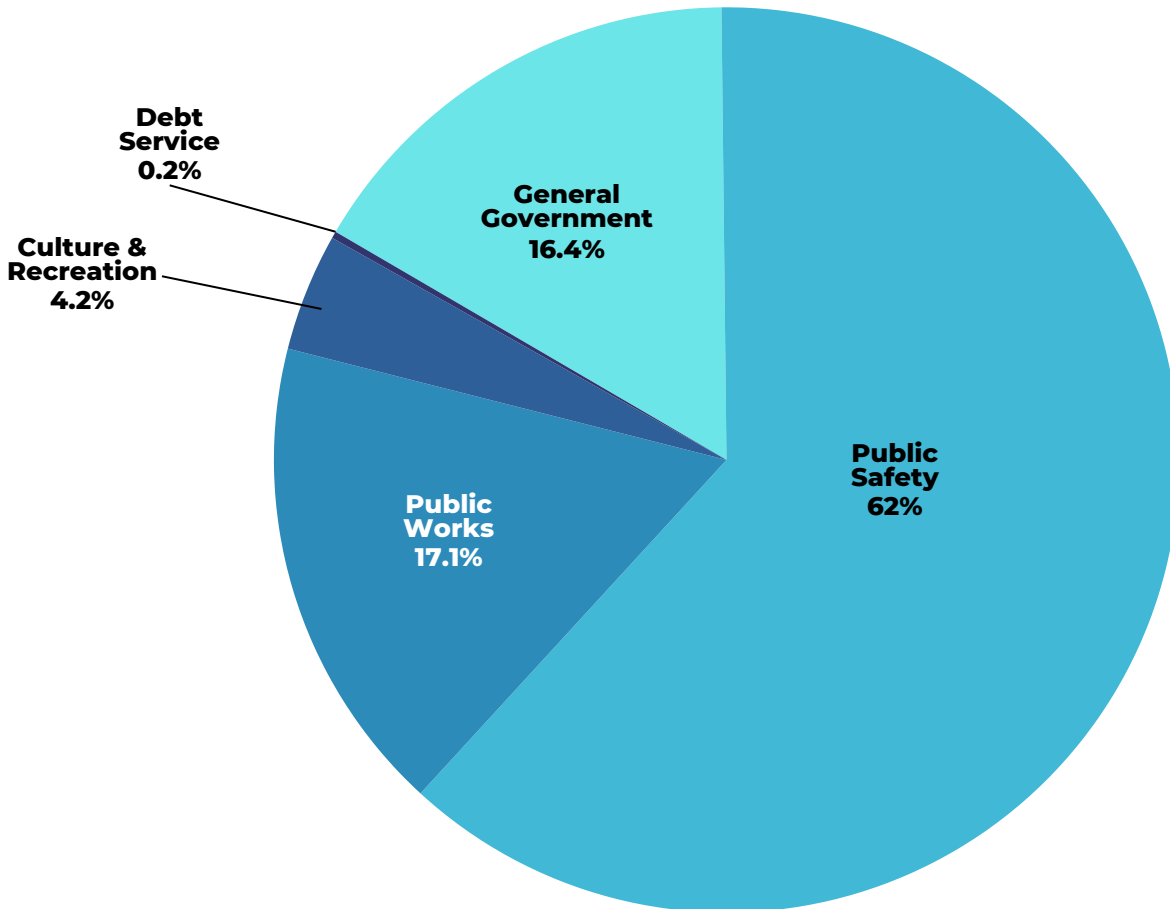
Property Taxes	Inter-governmental	Fines, Forfeitures, and Penalties	Investment Income
60.1%	11.3%	0.8%	11.5%
Licenses and Permits	Public Charges for Service	Intergovernmental Charges for Services	Misc. Revenue
10.3%	2.7%	2.4%	0.9%

The **General Fund** is the primary operating fund of the Village of Bayside. It is used to account for all financial resources except those required to be accounted for in another fund. These activities are funded principally by property taxes and charges for services from individuals and businesses

ACTUAL Expenditures

\$4.5M

Where The Money Goes



General Government

16.4%

Public Safety

62%

Public Works

17.1%

Culture & Recreation

4.2%

Debt Service

0.2%

FINANCIAL POSITION

Net Position
\$22.7 Million

The Statement of Net Position provides a picture of the Village's assets, liabilities, and deferred inflows/outflows of resources.

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	\$ 8,901,541	\$ 403,587	\$ 9,305,128
Receivables:			
Taxes	5,311,151	854,987	6,166,138
Accounts	77,290	39,117	116,407
Leases	1,599,291	-	1,599,291
Prepaid items	97,484	975	98,459
Restricted assets:			
Cash and investments	-	54,636	54,636
Internal balances	(8,453)	8,453	-
Capital assets:			
Land	3,561,528	-	3,561,528
Construction in progress	-	815,735	815,735
Other capital assets, net of depreciation / amortization	14,112,149	3,652,967	17,765,116
Total assets	33,651,981	5,830,457	39,482,438
Deferred Outflows of Resources			
Pension related items	4,778,358	120,547	4,898,905
OPEB related items	85,540	4,744	90,284
Total deferred outflows of resources	4,863,898	125,291	4,989,189
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable and accrued expenses	628,506	149,957	778,463
Deposits	161,000	-	161,000
Noncurrent liabilities:			
Due within one year	745,720	281,675	1,027,395
Due in more than one year	7,019,444	2,038,086	9,057,530
Total liabilities	8,554,670	2,469,718	11,024,388
Deferred Inflows of Resources			
Pension related items	2,705,990	68,672	2,774,662
OPEB related items	135,672	5,107	140,779
Unearned revenue, lease	1,599,291	-	1,599,291
Unearned revenue, taxes	5,310,021	854,987	6,165,008
Total deferred inflows of resources	9,750,974	928,766	10,679,740
Net Position			
Net investment in capital assets	11,695,672	2,183,713	13,879,385
Restricted for:			
Debt service	579,336	53,915	633,251
Unrestricted	7,935,227	319,636	8,254,863
Total net position	\$ 20,210,235	\$ 2,557,264	\$ 22,767,499

INFORMATION & DEMOGRAPHICS

Village of Bayside
Date of Incorporation: February 13, 1953
Form of Government: Board-Manager
Area: 2.39 sq. miles

Land Usage %



Single-Family Residential	77%
Multi-Family Residential	3%
Commercial	2%
Institutional	3%
Parks and Open Space	15%

Village Demographics



Population	4,482
Median Age	45.8
Percentage Under 18	26%
Percentage 18-64	52%
Percentage 65 and over	22%
Percentage Male	44%
Percentage Female	56%

Housing



Households	1,858
Median Value	\$349,000
Average Household Size	2.5
Percentage of Single Households	8%
Percentage of Family Households	73%
Percentage of Non-Family Households	19%

Economics



Median Household Income	\$129,348
Income Per Capita	\$64,539
Persons Below Poverty Line	5.2%

Fire Protection



Average Fire Calls per Year	135
Average ALS Calls per Year	350
Fire Response Time	5:18
EMS Response Time	5:23

Education



High School Graduate	6.5%
Some College, No Degree	13.4%
Associate's Degree	5.9%
Bachelor's Degree	42.3%
Graduate or Professional Degree	28.7%



414-206-3915



baysidewi.gov



**Village Hall
9075 N Regent Rd
Bayside, WI 53217**



**Capital Projects
baysidewi.gov/capital-projects/**



**Contact Staff
baysidewi.gov/directory**

CONNECT WITH US ON

