THE VILLAGE OF

Bayside

WISCONSIN

FISCAL YEAR

2022 PAFR

POPULAR ANNUAL
FINANCIAL REPORT

CONTENTS

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 1st Popular Annual Financial Report (PAFR) for the Village's fiscal year ended December 31, 2022. 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.

Our world has changed significantly since March 2020. These past years have taught us many things about who we are as people, as a community, as a state, and as a country. We have been forced to deal with a pandemic that has taken lives, destroyed businesses, and completely changed the way we live as people and operate as an organization. Simultaneously, we as a community, region, state, and country have faced challenges on issues of race, justice, equity, mental health, and civility.

Despite the challenges we continue to face, the Village is excited to have adopted the Village's Comprehensive Plan 2042 which is a document that will serve as the roadmap for Bayside over the next 20 years. Comprehensive Plan 2042 was developed in collaboration with the community and provides high-level direction to the leadership team and staff through key focus areas. This document will serve as the foundation for identifying the top priorities for the Village and developing the annual budget.

In addition to Comprehensive Plan 2042, highlighted below are some of the major events that took place in fiscal year 2022 that have positively impacted our financial position and/or quality of life:

- Applied for a awarded $1,050,237.80 in grants.
- Expanded the Information Technology consortium.
- Implemented the Emergency Medical Dispatch Program.
- Constructed Ellsworth Park playground equipment addition.
- The solar array installed on the DPW building has produced 73.2 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 2022 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.
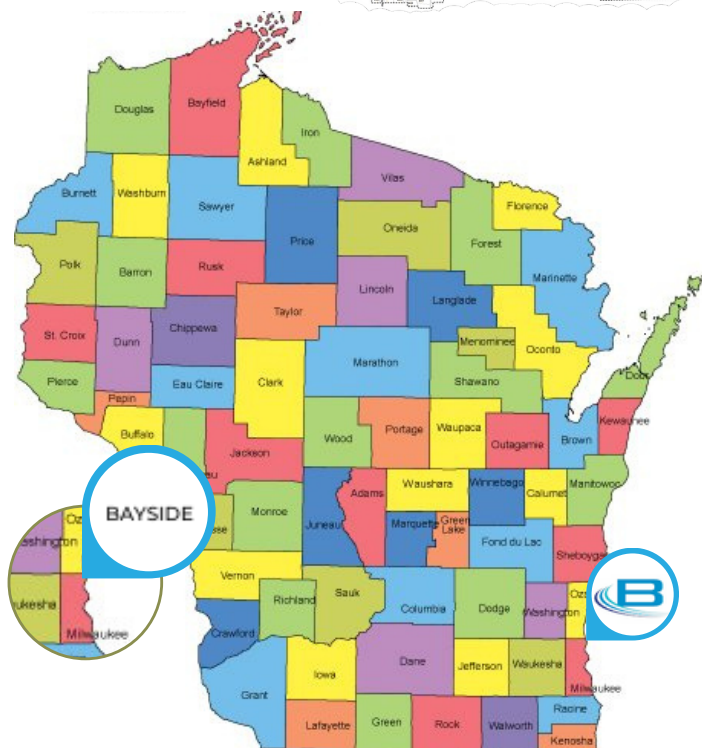
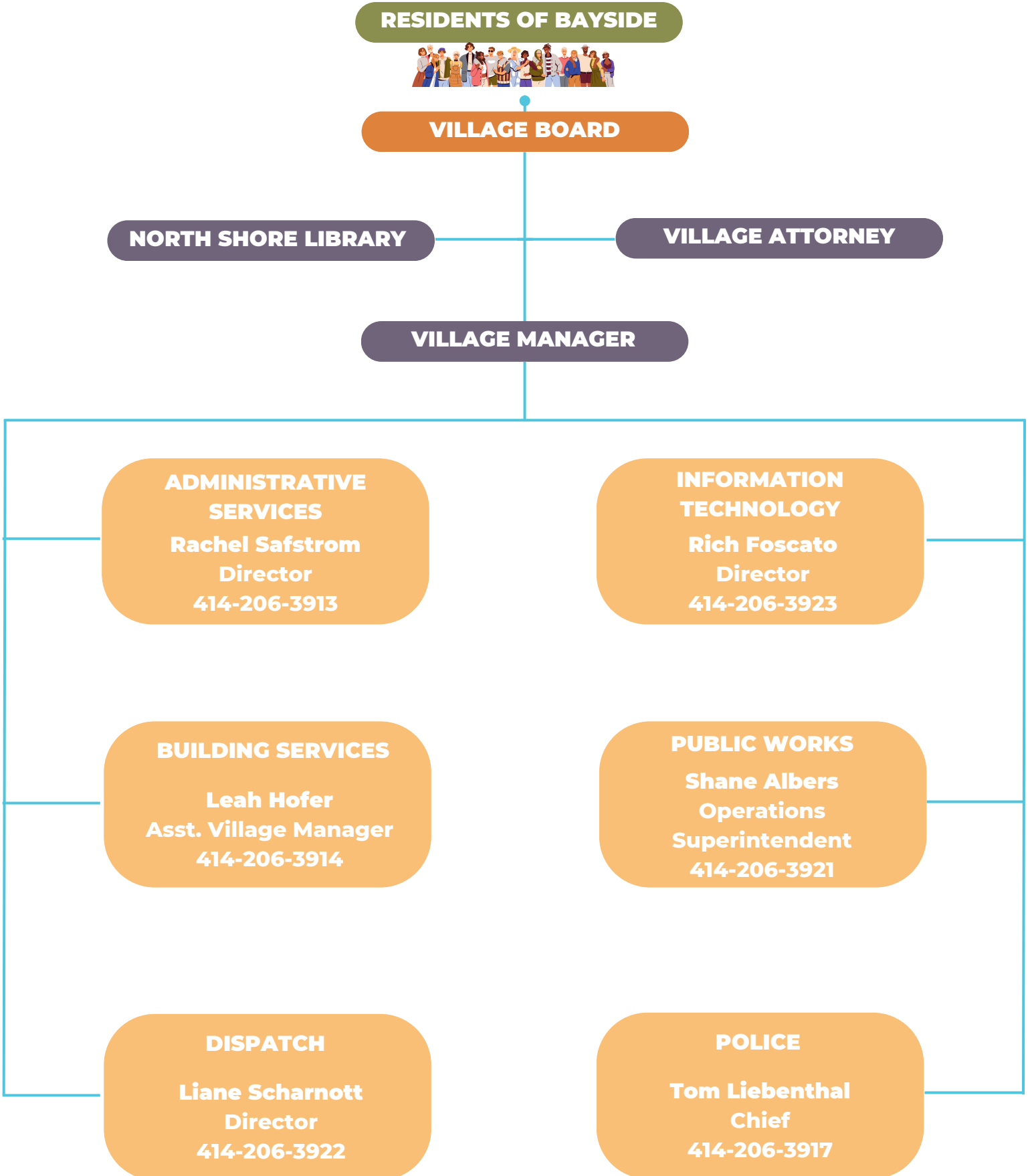Sincerely,

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

RESIDENTS OF BAYSIDE

VILLAGE BOARD

NORTH SHORE LIBRARY

VILLAGE ATTORNEY

VILLAGE MANAGER

ADMINISTRATIVE SERVICES

Rachel Safstrom
Director
414-206-3913

INFORMATION TECHNOLOGY

Rich Foscato
Director
414-206-3923

BUILDING SERVICES

Leah Hofer
Asst. Village Manager
414-206-3914

PUBLIC WORKS

Shane Albers
Operations
Superintendent
414-206-3921

DISPATCH

Liane Scharnott
Director
414-206-3922

POLICE

Tom Liebenthal
Chief
414-206-3917

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. Bayside was one of approximately 30 communities in Wisconsin to receive the award for fiscal year 2022.

SAFEST COMMUNITIES IN WISCONSIN

Ranked #11 among Wisconsin's 50 Safest Communities by SafeWise

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

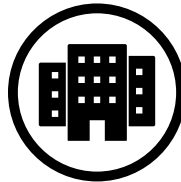Dynamic balance of progressive ideas and traditional values that provides and inviting and premiere community for all.

MISSION

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

VALUES

Fiscal Integrity
Community Collaboration
Connected Communication
Service Excellence
Sustainable Resilience

KEY AREAS OF FOCUS

NATURAL AND CULTURAL RESOURCES

ECONOMIC DEVELOPMENT

HOUSING
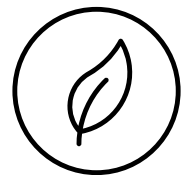
INTERGOVERNMENTAL COOPERATION

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!

2023 Fall Fest

On Saturday, September 23, the Village will be hosting the annual Fall Fest from 2-6pm!

This fun-filled event includes the traditional annual picnic, Five and Wine, Movie on the Hill, bonfire, and more. What are you most excited for?

- Usinger's Sausages
- Corn on the Cob
- Cotton Candy
- Popcorn
- Bayside Five and Wine - 4pm
- 1840 Brewing Co. Beer Garden
- Soda and water
- Petting Zoo and Pony Rides
- E.T. Movie - 7:15pm
- Bounce Houses
- Rock Climbing Wall
- Touch-A-Truck
- Live Music

Village of Bayside
Published by SocialPilot · 3d · 🌐

Touch-A-Truck is back thanks to the Department of Public Works and North Shore Fire Department. Trucks will be out on Saturday, September 23 from 2-6pm!

Government

Meetings

| Board of Trustees | Boards and Committees | All Meetings |

Departments

Animal Control	Assessor	Building Services
Dispatch / 911	Finance & Administration	Fire Department
Health Department	Human Resources	Library
LX Club	Municipal Court	Parks & Recreation
Planning and Zoning	Police	Public Works

COMMUNITY PROGRAMS

CITIZENS ACADEMY

The Bayside Citizens Academy is a cohort-style program 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 who provide participants with an in-depth look at Village Departments.

CLICK HERE
www.baysidewi.gov/documents/bayside-citizens-academy/

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, ect.

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!

▲CodeRED™

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!
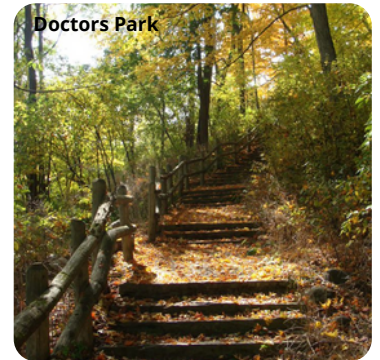Explore and enjoy one of these beautiful parks today!

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.

Ellsworth Park

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.
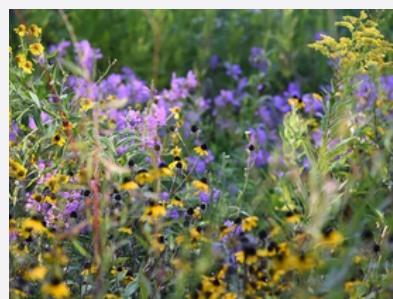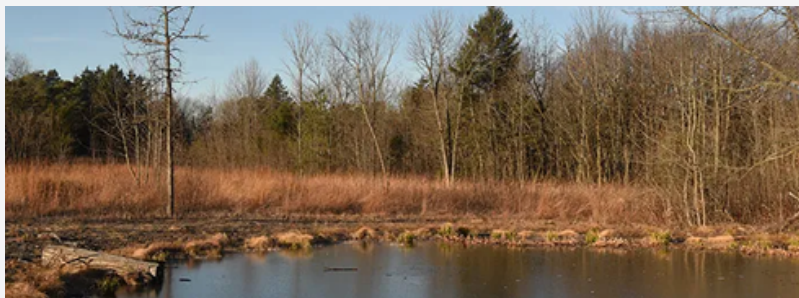

Doctors Park

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.

Mount Bayside

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 2022

As a primarily residential community, it is rare for the Village of Bayside to experience economic development. The Village welcomed one new business and the groundwork for 2023 development was completed.

New Business:
- Shirts, Skirts, Shoes & Stuff

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

The area located at the northwest corner of Brown Deer Road and Port Washington Road was rezoned and the OneNorth Development "Building C" site and building plan was approved for construction to begin in 2023.

COMING IN 2023

Bayside Middle School

OneNorth Building C

2022 CAPITAL IMPROVEMENTS

www.baysidewi.gov
/capital-projects/

Road Resurfacing and Stormwater Project

Sanitary Sewer Rehabilitation Project

Ellsworth Park Playground Renovation

Tennyson Stormwater Management Infrastructure Project

PROPERTY TAXES

Property tax is the Village's single largest source of revenue.
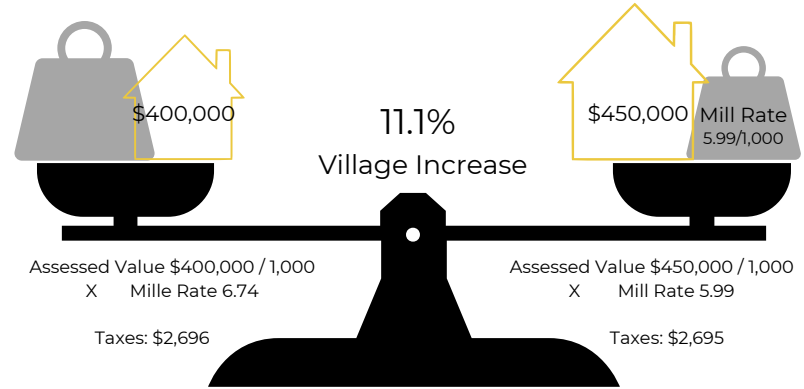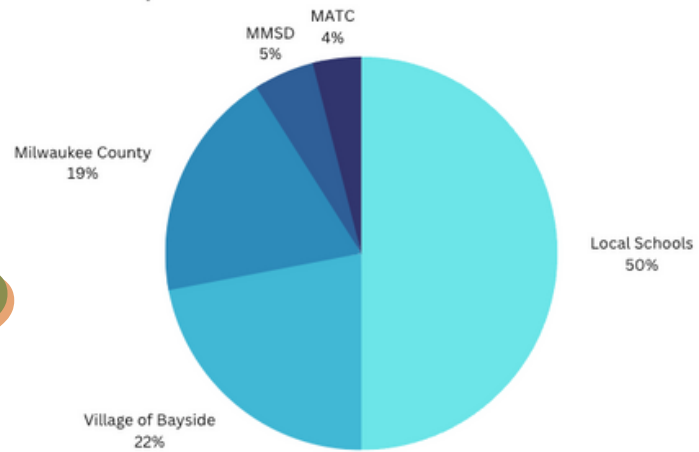
What's A Mill Rate?

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

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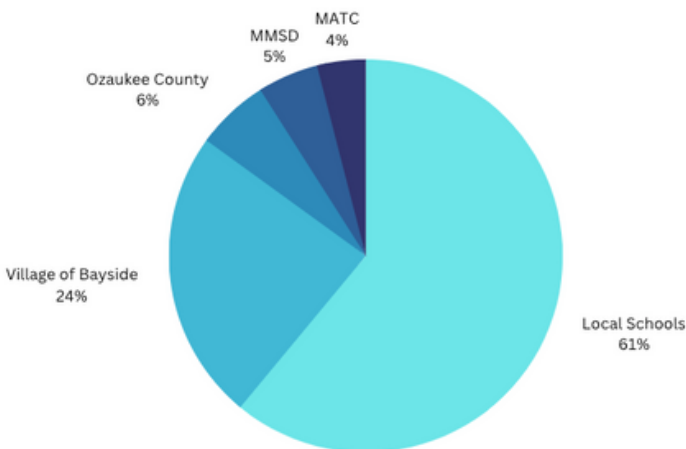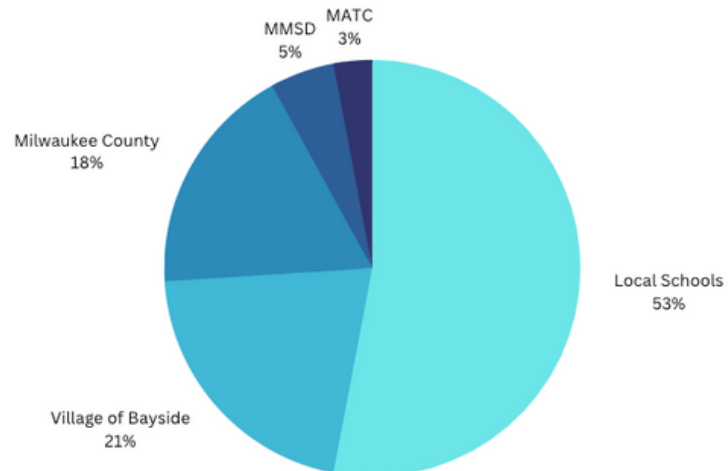
The Mill Rate is calculated by dividing the total taxes needed by the total assessment value of the community. An increase in assessed value does not equate to an increase in your taxes.

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

$400,000

11.1%
Village Increase

$450,000   Mill Rate 5.99/1,000

Assessed Value $400,000 / 1,000
X   Mille Rate 6.74

Taxes: $2,696

Assessed Value $450,000 / 1,000
X   Mill Rate 5.99

Taxes: $2,695

Where Does the Money Go?

Milwaukee County
Maple Dale-Indian Hill Schools

- MATC 4%
- MMSD 5%
- Milwaukee County 19%
- Local Schools 50%
- Village of Bayside 22%

Ozaukee County
Fox Point-Bayside Schools

- MATC 4%
- MMSD 5%
- Ozaukee County 6%
- Village of Bayside 24%
- Local Schools 61%

Milwaukee County
Fox Point-Bayside Schools

- MATC 3%
- MMSD 5%
- Milwaukee County 18%
- Local Schools 53%
- Village of Bayside 21%

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.
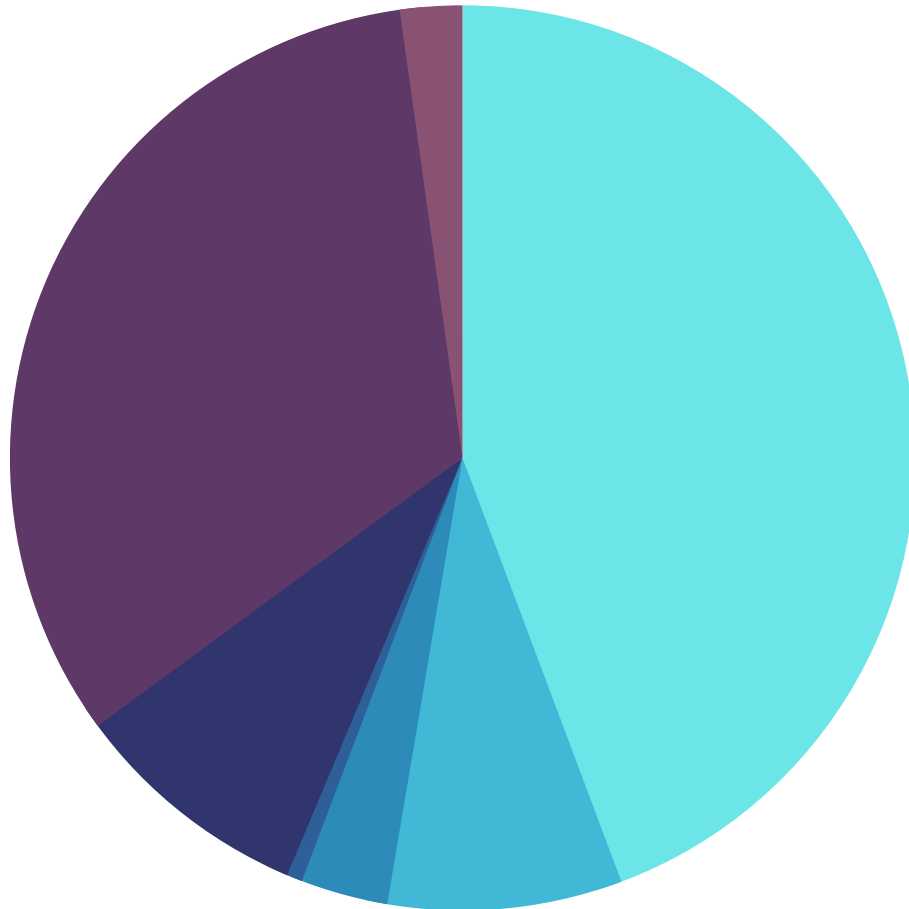
ALL GOVERNMENTAL FUNDS

ACTUAL Revenues

$8.1 M

Where The Money Comes From

Property Taxes

44.3%

Intergovernmental

8.4%

Fines, Forfeitures, and Penalties

0.6%

Licenses and Permits

3.1%

Public Charges for Service

8.6%

Intergovernmental Charges for Services

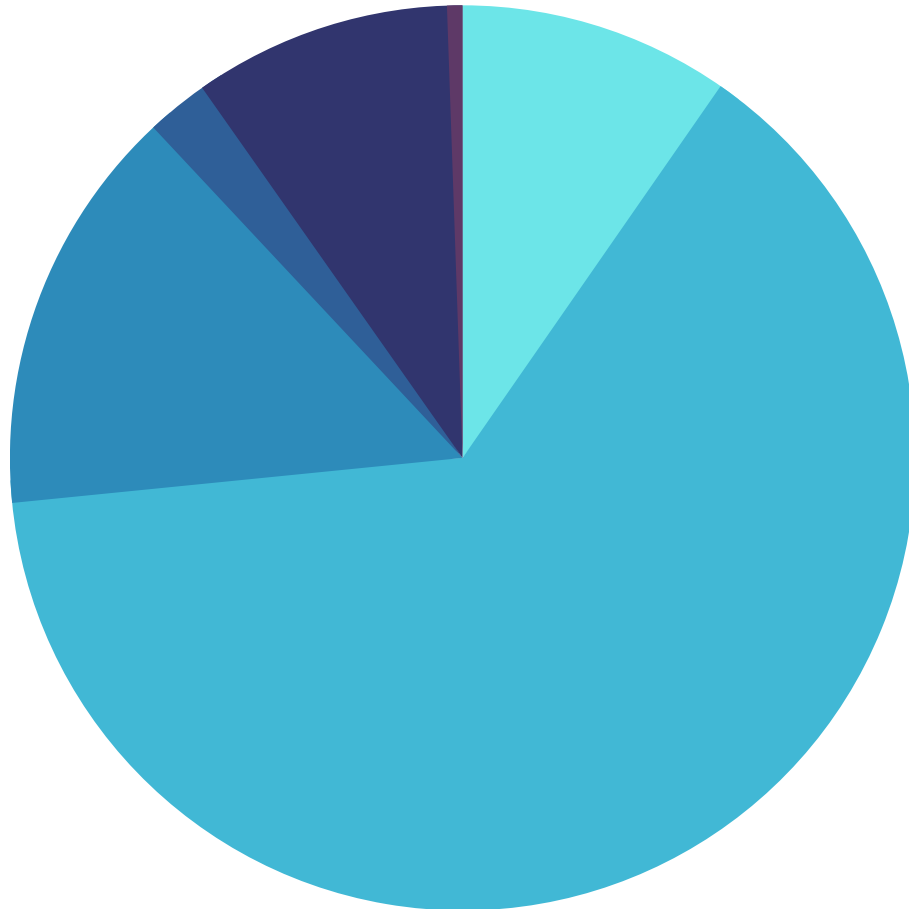**32.9%**

Misc. Revenue

2.2%

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

ACTUAL Expenditures

$8.1 M

Where The Money Goes

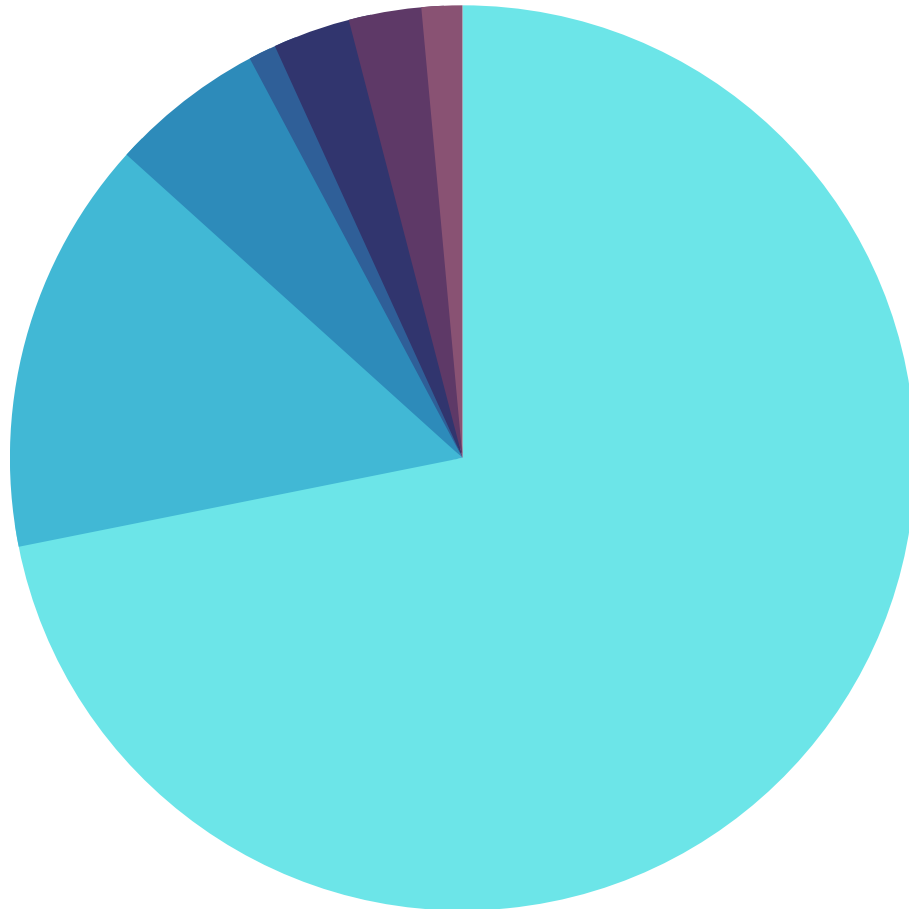| General Government	Public Safety	Public Works
9.7%	**63.8%**	**14.6%**
Culture & Recreation	Capital Outlay	Debt Service
2.2%	**9.2%**	**0.5%**

GENERAL FUND

ACTUAL Revenues
$4.5M

Where The Money Comes From

Property Taxes
71.9%

Intergovernmental
14.9%

Fines, Forfeitures, and Penalties
1.0%

Licenses and Permits
5.5%

Public Charges for Service
2.7%

Intergovernmental Charges for Services
2.6%

Misc. Revenue
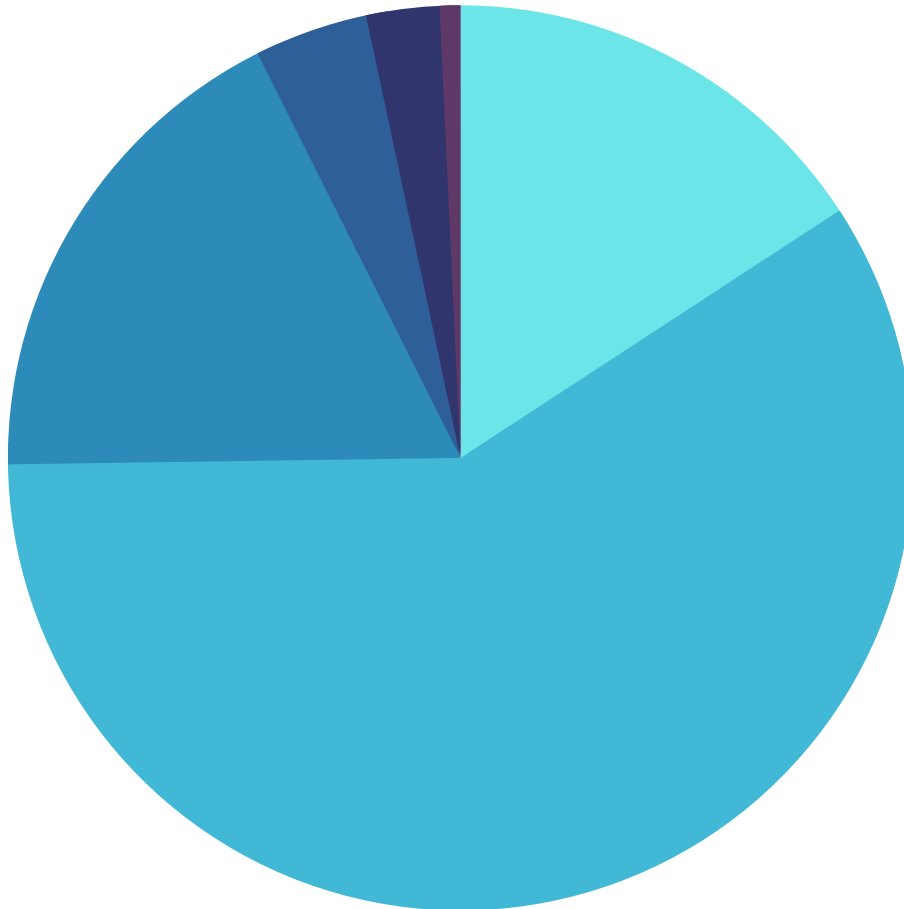## 1.4%

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	Public Safety	Public Works
15.8%	**59%**	**17.8%**
Culture & Recreation	Capital Outlay	Debt Service
4.1%	**2.6%**	**0.7%**

FINANCIAL POSITION

*Net Position
$21.4 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	$ 7,423,543	$ 409,499	$ 7,833,042
Receivables:			
Taxes	5,205,772	857,216	6,062,988
Accounts	92,980	30,615	123,595
Leases	1,645,287	-	1,645,287
Due from other governments	165,000	-	165,000
Prepaid items	57,419	1,553	58,972
Restricted assets:			
Cash and investments	-	870,371	870,371
Net pension asset	1,862,832	30,044	1,892,876
Internal balances	(18,266)	18,266	-
Capital assets:			
Land	3,561,528	-	3,561,528
Construction in progress	28,368	-	28,368
Other capital assets, net of depreciation / amortization	14,571,175	3,804,036	18,375,211
Total assets	34,595,638	6,021,600	40,617,238
Deferred Outflows of Resources			
Pension related items	3,625,901	76,346	3,702,247
OPEB related items	100,142	5,416	105,558
Total deferred outflows of resources	3,726,043	81,762	3,807,805
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable and accrued expenses	482,149	241,155	723,304
Deposits	13,400	-	13,400
Noncurrent liabilities:			
Due within one year	907,127	269,673	1,176,800
Due in more than one year	6,578,748	2,306,524	8,885,272
Total liabilities	7,981,424	2,817,352	10,798,776
Deferred Inflows of Resources			
Pension related items	4,376,614	85,277	4,461,891
OPEB related items	56,811	1,812	58,623
Unearned revenue - lease	1,645,287	-	1,645,287
Unearned revenue - taxes	5,206,060	857,216	6,063,276
Total deferred inflows of resources	11,284,772	944,305	12,229,077
Net Position			
Net investment in capital assets	11,938,793	2,058,727	13,997,520
Restricted for:			
Debt service	534,139	53,582	587,721
Pension	1,862,832	30,044	1,892,876
Unrestricted	4,719,721	199,352	4,919,073
Total net position	$ 19,055,485	$ 2,341,705	$ 21,397,190

INFORMATION & DEMOGRAPHICS

Land Usage %

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

Housing

Households	1,855
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%

Fire Protection

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

Village Demographics

Population	4,579
Median Age	45.8
Percentage Under 18	26%
Percentage 18-64	52%
Percentage 65 and over	22%
Percentage Male	44%
Percentage Female	56%

Economics

Median Household Income	$114,814
Income Per Capita	$64,539
Persons Below Poverty Line	5.2%

Education

High School Graduate	6.2%
Some College, No Degree	13.8%
Associate's Degree	3.9%
Bachelor's Degree	44.2%
Graduate or Professional Degree	29.4%

BAYSIDE

414-206-3915

baysidewi.gov

Village Hall
9075 N Regent Rd
Bayside, WI 53217

Capital Projects
baysidewi.gov/2023-capital-projects

Contact Staff
baysidewi.gov/directory

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