



# Fiscal Year 2020

## Operating Budget



Adopted November 13, 2019

2828 Allouez Avenue  
Bellevue, WI 54311  
[www.villageofbellevue.org](http://www.villageofbellevue.org)

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## **2.0 INTRODUCTION & VILLAGE INFORMATION**

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## To Honorable President Soukup, Village Board of Trustees & Residents of the Village of Bellevue:

Presented is the Fiscal Year 2020 Operating Budget for the Village of Bellevue. This budget was prepared with the goals of maintaining critical assets and services; meeting previously committed obligations; meeting or exceeding the expectations, needs, and priorities of our citizens; supporting employees which are critical to our success; and working towards continued achievement of our strategic plan and other village plans.

In June 2014, the Village Board adopted the Village of Bellevue Strategic Plan, 2015-2019. The plan is focused on creating a culture based on our values and working toward achieving our goals in the following five strategic areas:

- Healthy Economy & Development
- Effective & Accountable Government
- Quality Infrastructure & Asset Management
- Great Neighborhoods & Quality of Life
- Responsive & Quality Public Safety

As a Village organization and as a community, we are continuing to work towards achieving the objectives and actions within these strategic areas and the 2020 Budget supports that implementation.

### Assessed Value

The assessed value of the Village, or often considered the value of the tax base, is an important figure in determining the Village's tax levy mill rate and overall growth. Assessed value is determined by the Village Assessor, except for manufacturing properties which are assessed by the State. The Assessor values property as of January 1 each year and reports value changes to the Department of Revenue. Assessed values for the Village (not including tax incremental districts) are shown in the following table.

## Our Mission

...

As elected officials and employees of the Village of Bellevue we are **dedicated** to serving our community by providing **quality** public services, implementing **innovative** policies and being **responsive** to everyone who lives, works and visits our community. Our purpose is to make Bellevue the best place to raise a family, own a business and enjoy a high quality of life. To accomplish this purpose effectively, we share a commitment to work together to hold ourselves **accountable**, to maintain the highest **integrity** and to **lead** by example.

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Budget Year	Assessed Value (Not including TIDs)	% Change (from previous year)	# Change (from previous year)
2009*	\$1,093,320,700	28.6%	\$243,156,600
2010	\$1,124,737,900	2.9%	\$31,417,200
2011	\$1,139,533,400	1.3%	\$14,795,500
2012	\$1,156,238,700	1.5%	\$16,705,300
2013	\$1,162,002,200	0.5%	\$5,763,500
2014	\$1,172,781,100	0.9%	\$10,778,900
2015	\$1,186,229,576	1.1%	\$13,448,476
2016	\$1,191,632,900	0.5%	\$5,403,324
2017	\$1,204,071,700	1.0%	\$12,438,800
2018	\$1,217,697,600	1.1%	\$13,625,900
2019	\$1,228,458,000	0.9%	\$10,760,400
2020	\$1,245,322,100	1.4%	\$16,864,100

\*Revaluation year.

The top ten taxpayers, highest assessed valued parcels.

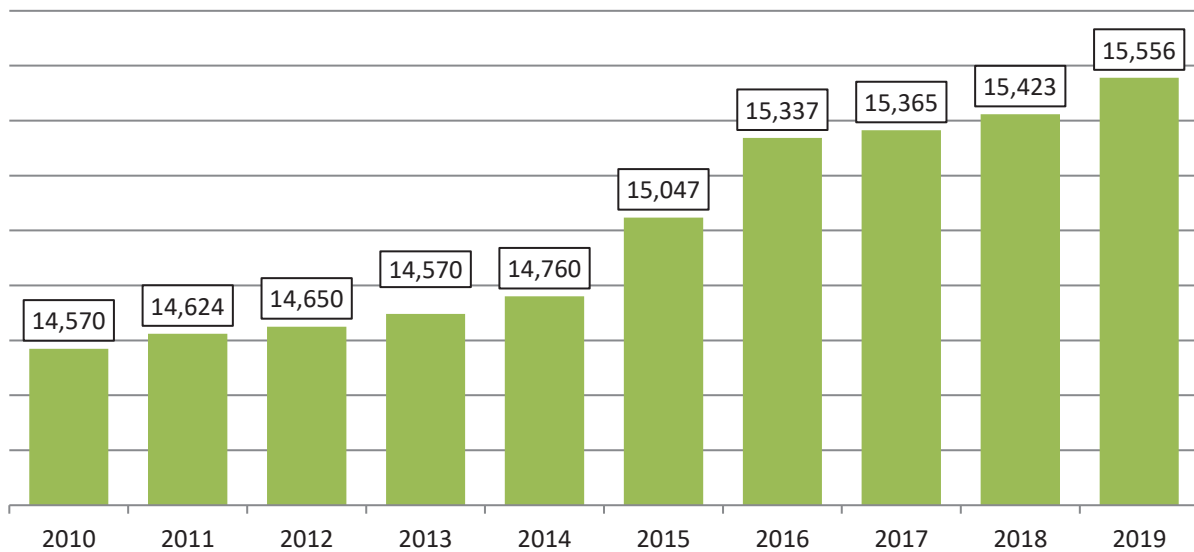
Rank	Property/Type (Street)	Total Assessed Value (1/1/19)
1	Bellevue Retirement	\$14,690,900
2	Costco Wholesale Corporation (Costco Way)	\$12,231,600
3	Bel Meadows Partners/Apartments (Bellevue St.)	\$12,228,000
4	Orthopedic & Sports Medicine Specialists	\$12,031,000
5	Wal-Mart (Main St)	\$10,368,000
6	Bellin Health	\$ 9,688,400
7	Target	\$ 8,876,700
8	Mills Fleet Farm (Main St)	\$ 8,720,200
9	Pick N Save	\$ 8,489,300
10	Krueger International	\$ 8,133,800

Source: Village Assessor.



## Village Population

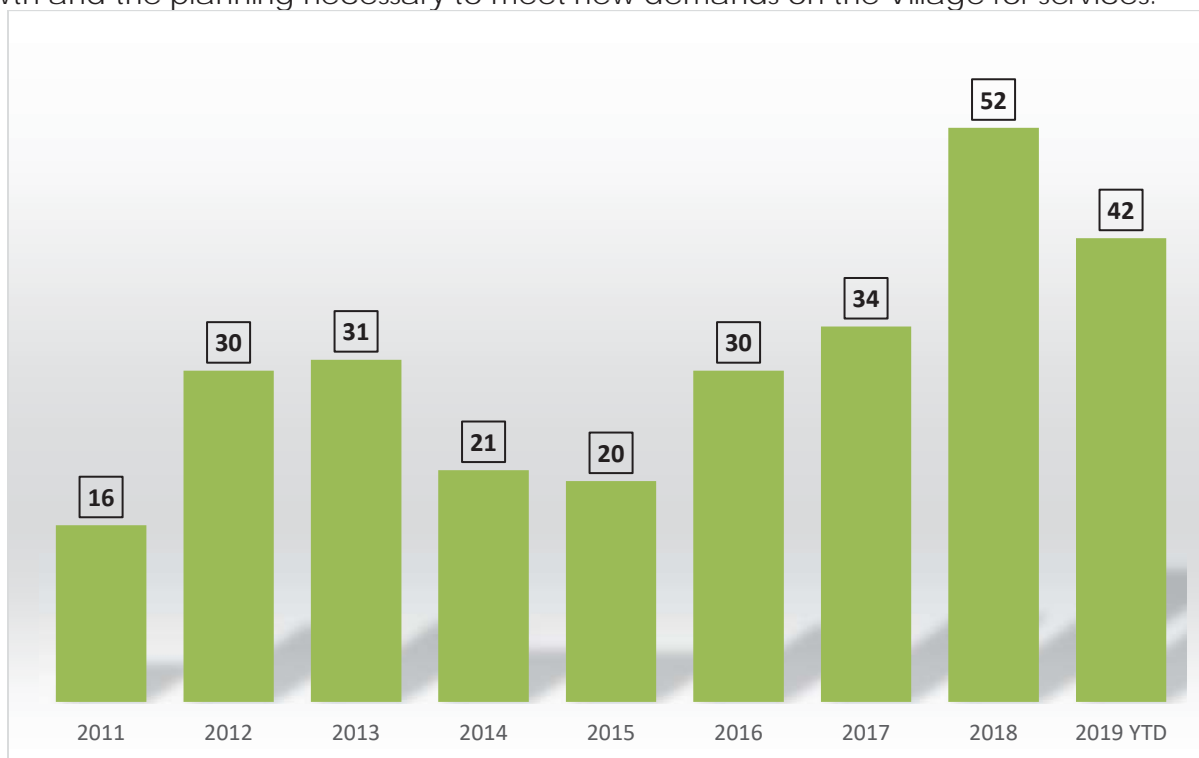
Population estimates provided by the Wisconsin Department of Administration, Demographic Services Center indicate that the Village has experienced moderate population growth since the 2010 Census, 6.7%. In comparison, Brown County has had 5.8% population growth since 2010. The Village's estimate for 2019 was an increase of 133 (0.86%) from 2018 which is higher growth than the last two years. Population projections estimate the Village will have a population of 19,140 by 2030 and a population of 20,780 by 2040.





## Residential Permits (single family homes) & Overall Permit Value

Monitoring the amount of new residential permitting occurring in the Village is a key indicator of growth and the planning necessary to meet new demands on the Village for services.



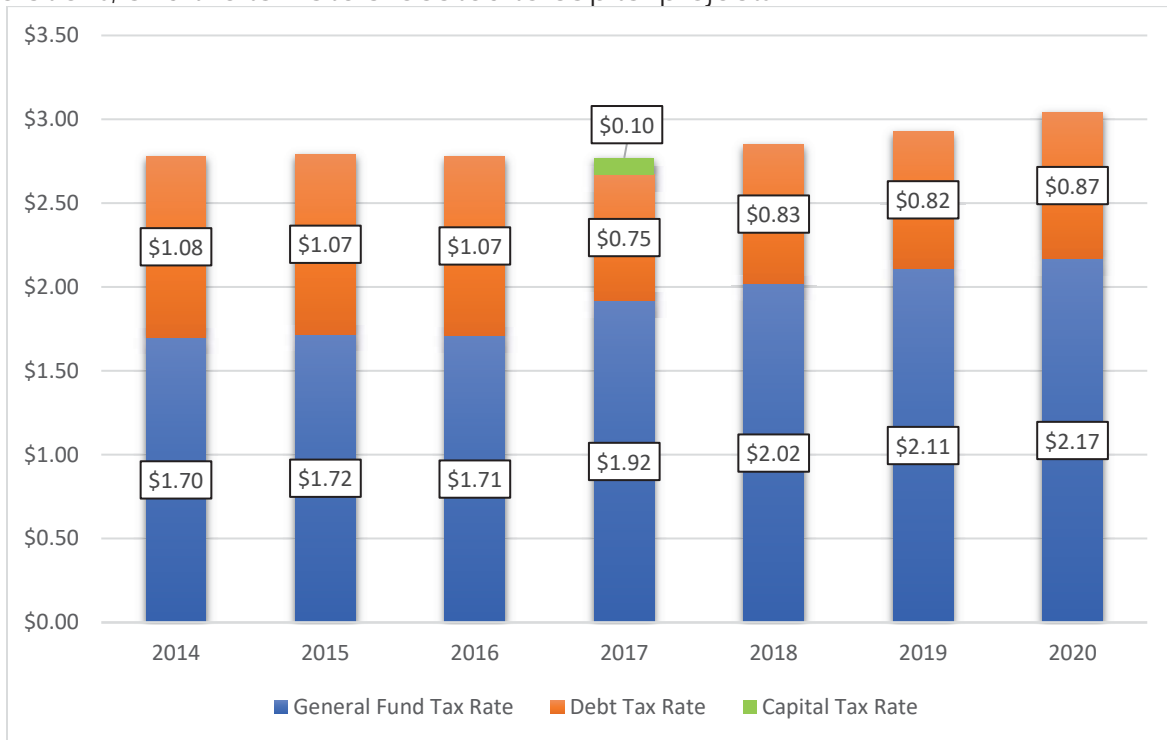
As shown in the chart, the number of new single-family home permits issued in the Village have decreased and then rebounded very consistently with downturns in the national economy. The Village has had a very low inventory of single-family residential lots over the past few years which has impacted population growth. Under direction of the Village Board, the community has taken proactive steps to utilize tools such as Tax Incremental Financing as well as the Village Residential Infrastructure Policy to address the

shortage. A subdivision was recently approved that will add 155 single-family units in phases. In addition, there are a few smaller scale developments planned that will add single and multi-family homes.

## General Budget Summary

### Tax Rate

The 2020 Budget reflects an increase in the tax mill rate from 2019 of \$2.93 to an estimated \$3.04. The tax rate involves three components; the tax rate allocated to debt, the tax rate allocated to operations, and the tax rate allocated to capital projects.



The Debt Service levy needed to meet required debt obligations has increased by approximately \$85,718 from 2019. For the 2020 budget, the Village applied funds totaling \$5,059 received from the Professional Football Stadium (Lambeau Field) sales tax to further reduce debt. In 2019, the Village adopted a municipal vehicle registration fee (AKA "wheel tax") to partially fund the special assessment subsidy resulting from a change in special assessment policy to cap special assessments at a set value. Projected revenues (\$93,000) was used to reduce debt issuance for special assessment road projects, and the revenues in excess of the projected amount were applied to debt service.

The General Fund levy for 2020 required for operations is increasing by approximately \$103,688 from 2019. As will be explained further in this report, a major portion of that increase is dedicated to law enforcement and transit.

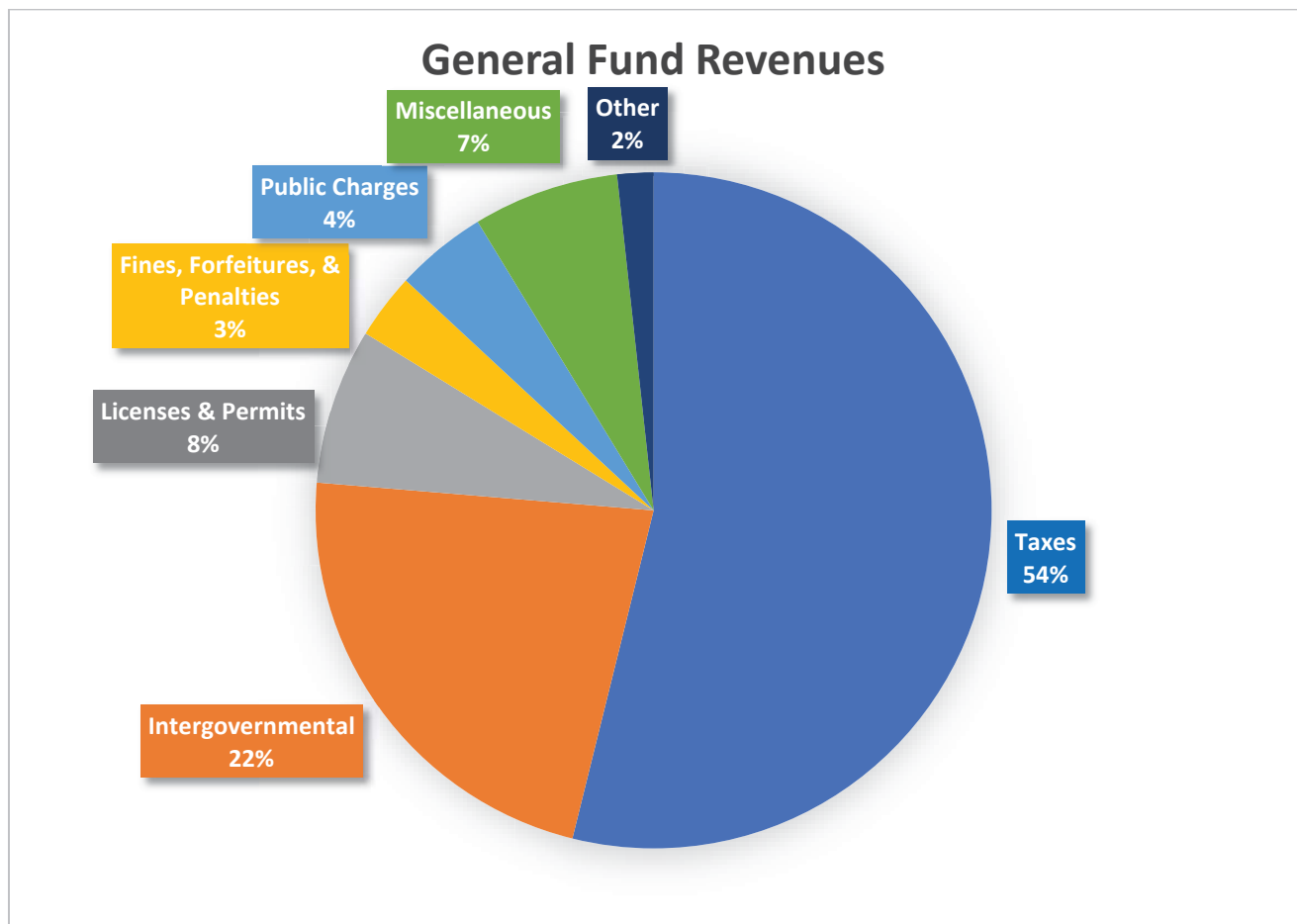
The third component of the tax rate is a Capital Projects Levy. For 2020, no portion of the tax levy dedicated directly to capital projects. Consideration should be given in the future to adopt a capital projects levy for village facilities and/or to partially fund the special assessment subsidy for road projects in future budgets to limit increased debt obligations.

These three components of the levy therefore equate to a total levy increase from 2019 to the 2020 budget as shown in the table below. The Village experienced limited tax base value growth, an increase in levy necessary to fund debt service, and created a special assessment subsidy partially funded by levy. Therefore, a tax rate increase is required to fund this increase in operational expenses and debt service.

	<u>2019 FY</u>	<u>2020 FY</u>	<u># CHANGE</u> <u>2019-2020</u>	<u>% CHANGE</u> <u>2019-2020</u>
General Fund Levy	\$2,581,388	\$2,685,076	\$103,688	4%
Debt Service Levy	\$1,013,299	\$1,099,017	\$85,718	8%
Capital Projects Levy	\$0	\$0	\$0	(100.0%)
<b>Total Tax Levy</b>	<b>\$3,594,687</b>	<b>\$3,784,093</b>	<b>\$189,406</b>	<b>5%</b>
Tax Rate	\$2.93	\$3.04	\$0.11	4%

### General Fund Revenues & Expenditures Summary

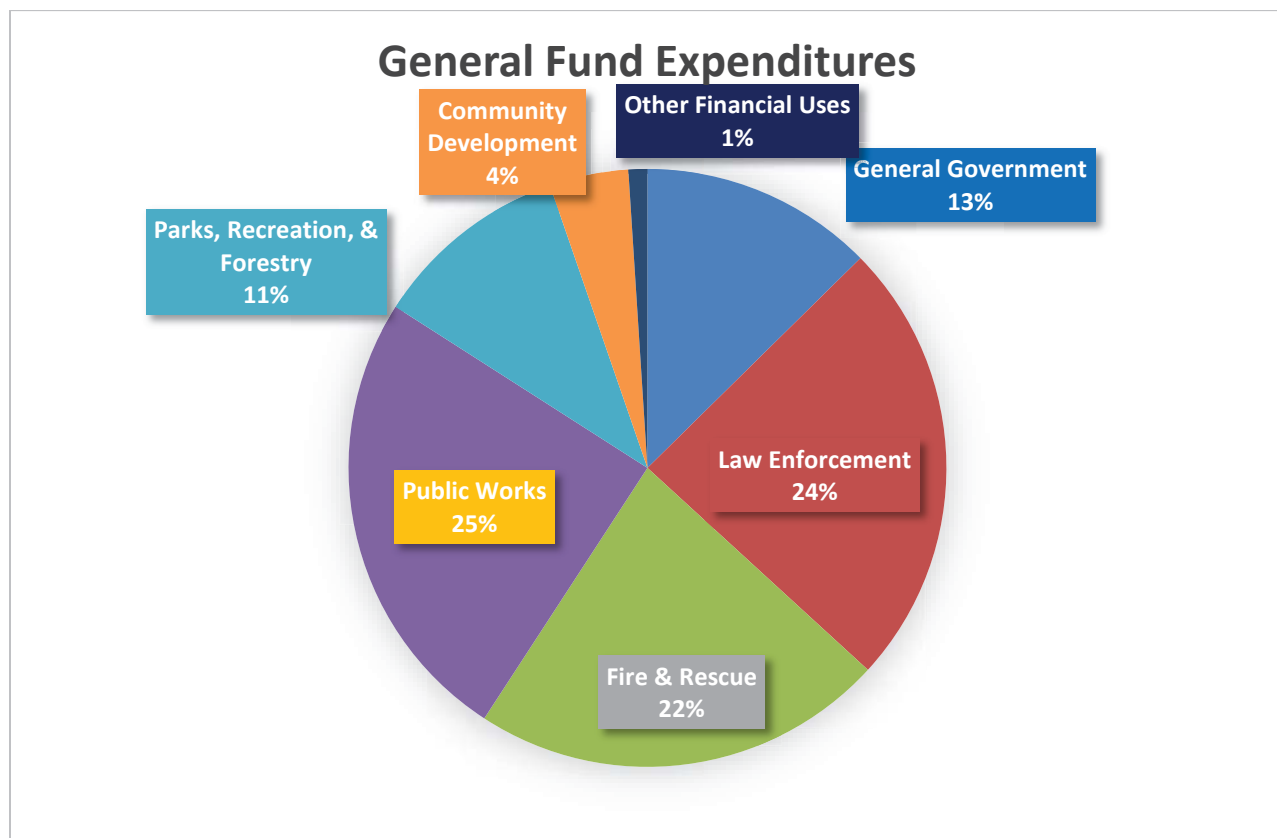
The following chart details the Village's total General Fund revenues by source. The General Fund, or taxes, is approximately 50% of total revenues for the Village's general operations. Intergovernmental revenues are the second greatest revenue source (23%).



The Village's \$2,685,076 property tax levy for the General Fund is only a portion of the Village's total revenue sources for 2020. As shown in the following table, total General Fund revenues are approximately \$5,779,405. Revenue categories of general fund taxes, licenses and permits, and miscellaneous are projected or planned to increase for 2020. Revenue categories of intergovernmental, fines and penalties, and public charges are projected to decrease for 2020.

General Fund Revenues	2020	\$ Change	%Change
Taxes	\$3,112,905	\$110,176	4%
Intergovernmental	\$1,297,580	-\$21,200	-2%
Licenses & Permits	\$430,918	\$26,633	7%
Fines, Forfeitures, & Penalties	\$181,330	-\$11,670	-6%
Public Charges	\$253,107	-\$14,532	-5%
Miscellaneous	\$403,525	\$54,969	16%
Other	\$100,040	\$100,040	
<b>Total Revenues</b>	<b>\$5,779,405</b>	<b>\$244,416</b>	<b>4%</b>

The following chart details the Village's total General Fund expenditures by source or department. Public works is the Village's largest expenditure, followed closely by law enforcement, and fire and rescue.



The most notable change for department expenditures is the significant increase in General Government, due to the planned 2020 market revaluation. Other Financial Uses increased to fund information technology investments, and the increase in Law Enforcement is primarily due to the increase in law enforcement calls and enforcement.

<b>General Fund Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>\$Change</b>	<b>%Change</b>
General Government	\$648,212	\$734,645	\$86,433	12%
Law Enforcement	\$1,336,958	\$1,398,083	\$61,125	4%
Fire & Rescue	\$1,252,794	\$1,294,245	\$41,451	3%
Public Works	\$1,437,877	\$1,436,157	-\$1,720	0%
Parks, Recreation, & Forestry	\$606,641	\$611,322	\$4,681	1%
Community Development	\$226,280	\$245,913	\$19,633	8%
Other Financial Uses	\$20,000	\$59,040	\$39,040	66%
<b>Total</b>	<b>\$5,528,762</b>	<b>\$5,779,405</b>	<b>\$250,643</b>	<b>4%</b>

### Personnel & Compensation/Benefit Changes

The Village continues to utilize a classification and compensation study completed in 2014 (including annual adjustments) for all non-represented full-time and regular part-time employees when making salary and wage decisions for employees. A Village-wide employee performance review program was initiated in 2014 with continued implementation in 2019.

Administration/utility billing office staffing structure will change in 2020 when the Village transitions to contracted Green Bay Water Utility (GBWU) billing services.

The Village's collective bargaining agreement with represented members of the Fire Department for years 2020-2022 includes 24/7/365 staffing.



Other staffing items included in the 2020 budget:

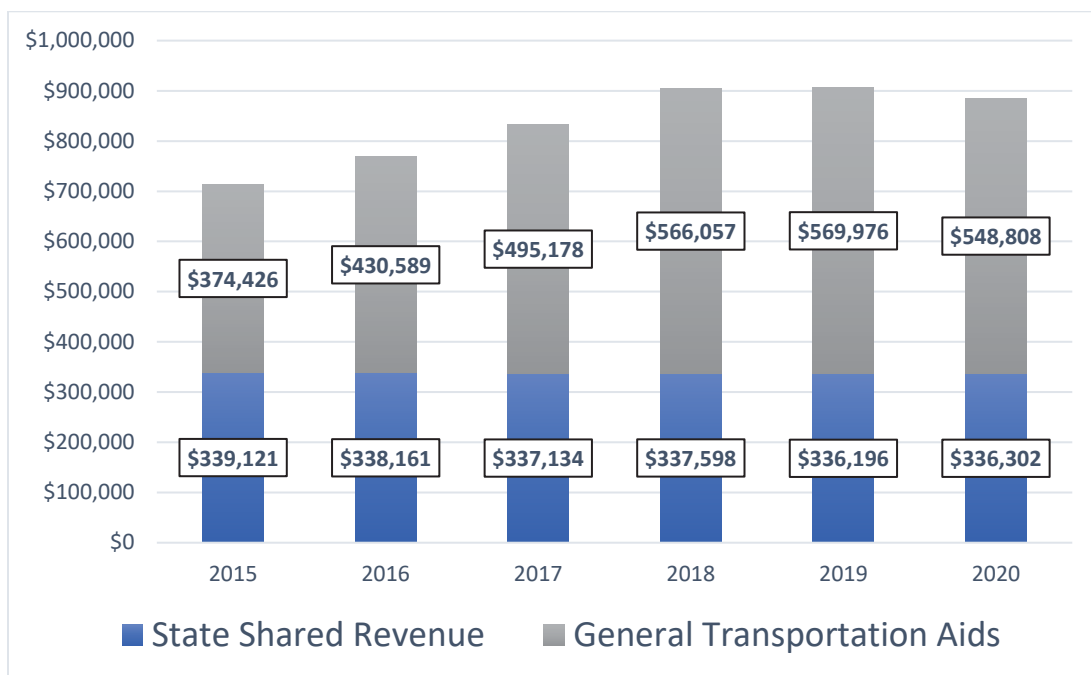
- Engineering Technician in Public Works Department was vacant May – November.
- Transition to GBWU for utility billing expected to result in change of 2 FTE to 1.2 FTE (two part-time positions) upon full transition. Interim staffing includes 2 temporary FTE.
- \$1,500 matching donation from the Bellevue Business and Professional Association (BBPA) for an economic development intern.
- Continued reduction in staffing hours in Municipal Court with no decrease in service level or office hours.
- Continued use of interns for various departments and reliance on seasonal staffing.
- No new Village full or part-time positions are included in the budget for 2020.

Employee benefits are reviewed annually. Health benefit plan for the current year (10/1/19 renewal) was renewed with no change in plan design or structure with a premium cost increase of 3.9%. The dental insurance plan was locked in during 2018 renewal through 11/01/2020. The Village continues to pay 85% of premiums (for health and dental coverage) and supports a Health Savings Account (HSA) contribution to eligible employees. The Village also offers a waiver payment for eligible employees who opt to forego the Village health insurance plan and HSA.

The Village continues to contract with the Brown County Sheriff for law enforcement services. In 2018 the Village approved the agreement for services for years 2019 through 2021. Police services will increase in 2020 by \$52,072 and again in year 2021 by \$53,808. This is due to the addition of an investigator with Brown County Sheriff's Office with hours committed to contracted municipalities.

### Major State Aids

The Village receives state aids as part of its general fund revenues including shared revenues and general transportation aids (GTA). While state shared revenues have remained flat for the past six years, the Village has seen strong increases in general transportation aids through year 2019. For 2020, despite the increase in funding levels with the state biennial budget, the Village general transportation aid is \$21,168 below 2019 levels. This is because GTA is distributed based upon a formula that includes a share of the previous 6 years of the municipality's transportation spending. GTA for year 2020 is based upon Bellevue's transportation spending in years 2013-2018. The Village spent considerably less in 2018 than previous years, bringing the Village 6-year average down. These two major state aids for 2020 amount to 9% of the Village's total revenues.





## General Fund Balance

The December 31, 2018 unassigned fund balance for the general fund was \$1,973,125, which is approximately 37.08% of the 2019 general fund budgeted expenditures per audited financial statements. Per the Village's General Fund Policy, the Village will maintain a minimum general fund balance of 30%. The Village's Fund Balance Policy also establishes that fund balance in excess of 30% is prohibited from being used for ongoing recurring expenditures and directs fund balance in excess of 30% to village revaluation, buildings and grounds capital projects, and information technology capital reserves. Refer to page 43 for further detail on projected fund balances.

## Balanced Budget

The 2020 budget as presented for the general fund is a balanced budget, which means that total expenditures do not exceed total revenues for the fiscal year.

## Village Utilities (Enterprise Funds) Summary

The Village of Bellevue has entered into an agreement for utility billing services with the City of Green Bay Water Utility beginning year 2020. The costs of these services are allocated to all 3 utilities.

### Water Utility

The Village continues replacing waterlines and repairing leaks to reduce operational costs. The budget includes continued funding for leak and water tower inspections, cleaning, and repairs. Water meter replacement will be completed in 2019. Capital projects include initial engineering and planning for Guns Street and Keehan Street water main repairs; and water main replacement on Manitowoc Road (Willow to Klondike and Greenbrier to Manitowoc).

Water rates charged by Central Brown County Water Authority have decreased slightly (0.6%) from 2019.

Water sales are projected to increase slightly, resulting in a slight increase in the Village's annual member charge (\$32,395).

The Village has been a community partner with the Central Brown County Water Authority since October 2007. The Village will monitor water utility revenues and expenditures and review rate increases as needed.



### Sanitary Sewer Utility

Village sewer utility rates will continue to be monitored closely along with charges to the Village by NEW Water (Green Bay Metropolitan Sewerage District). The Village has projected an increase in NEW Water charges (\$137,226). At the same time,

revenues are also projected to decrease (\$82,465). The budget includes planned lift station repairs/maintenance. The Village is working towards removal of lift stations through sanitary infrastructure planning in new development. Capital projects include Manitowoc Road (Greenbrier – Manitowoc Ct) sanitary replacement and preliminary engineering of sanitary replacement of Guns Street scheduled for 2021. Expenditures are projected to exceed revenues in year 2019. Revenues are projected to minimally exceed expenditures in year 2020. The financial position of the sanitary utility may warrant a rate review in the short term.



### Stormwater Management Utility

The Stormwater Utility charge has not been increased since the fund was created in 2002, nor is a rate increase proposed as part of the 2020 Budget. Operational expenses for the utility continue to increase in part due to improved review and maintenance of storm sewer and increased contracted pond maintenance. Funds being attributed to the utility for urban forestry and emerald ash borer (EAB) management include grant dependent projects. The only capital project scheduled for 2020 is the required Urban Nonpoint Source and Stormwater Management plan. The Village has applied for and anticipates award of a 50% grant for this expenditure. The Village anticipates significant future capital and operating expenditures to achieve required compliance with the Total Maximum Daily Load and Watershed Management Plan for the Lower Fox River Basin (TMDL) and the Wisconsin Pollutant Discharge Elimination System (WPDES) Municipal Separate Storm Sewer System (MS4) permit requirements.

### **Capital Projects Fund – 2020 Projects**

A five-year Capital Improvement Plan (CIP) is included as part of this Budget report. Capital requests are defined as equipment or other assets with a useful life of ten years or more and/or which involve amounts more than \$10,000. The following are capital projects included in the Budget for 2020 that are not attributed to Village utilities.



#### Information Technology (\$45,000)

- Storage Area Network/server replacement (implementation in years 2020 and 2021)

#### Parks, Recreation & Forestry (\$50,000)

- Josten Park playground equipment replacement

#### Public Works (\$1,015,700)

- Willow Road urbanization (\$650,000)
- Sidewalk construction preliminary engineering – Guns Street and Allouez Avenue (Bellevue Street to East River) (\$15,900)
- Road construction preliminary engineering for 2021 projects (Guns St. & Moonrise Ct) (\$43,000)
- Continued engineering and design for Manitowoc Road reconstruction and sidewalk installation; planned 2021 construction (\$306,800)

#### Tax Increment Districts (\$2650,000)

- Engineering, design, and possible installation of infrastructure (phase II) for TIF District #1

#### Vehicle Operations & Maintenance (VOM) Fund (\$439,300)

- Pickup truck replacement (\$39,300)
- Hot patcher/melter (\$70,000)
- Jet/Vacuum truck replacement (\$285,000)
- Plow wing loader (\$45,000)



## GFOA Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Bellevue, Wisconsin for its 2019 budget document. The Village has received the GFOA Budget Award since 2016.



In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. The award is valid for a period of one year only. We believe this current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

In addition to the GFOA Distinguished Budget Presentation award, the Village has received recognition by the GFOA by receiving their Certificate of Achievement Award for Excellence in Financial Reporting since 2012. These awards help validate the Village's commitment and efforts towards transparency, accountability and continuous improvement.

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Respectfully Submitted,

*Diane Wessel*

Diane Wessel  
Village Administrator

*Karen M. Simons*

Karen M. Simons  
Finance Director/Clerk-Treasurer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Bellevue**

**Wisconsin**

For the Fiscal Year Beginning

**January 1, 2019**

*Christopher P. Morill*

Executive Director

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## Elected & Appointed Village Officials

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### ELECTED OFFICIALS

Steve Soukup, Village President

Dave Kaster, Village Trustee

Tom Katers, Village Trustee

Adam Gauthier, Village Trustee

John Sinkler, Village Trustee

Ronald Metzler, Municipal Court Judge



### APPOINTED OFFICIALS/EXECUTIVE STAFF

Diane Wessel, Village Administrator

Karen Simons, Director of Finance/Clerk-Treasurer

Andrew Vissers, Director of Community Development

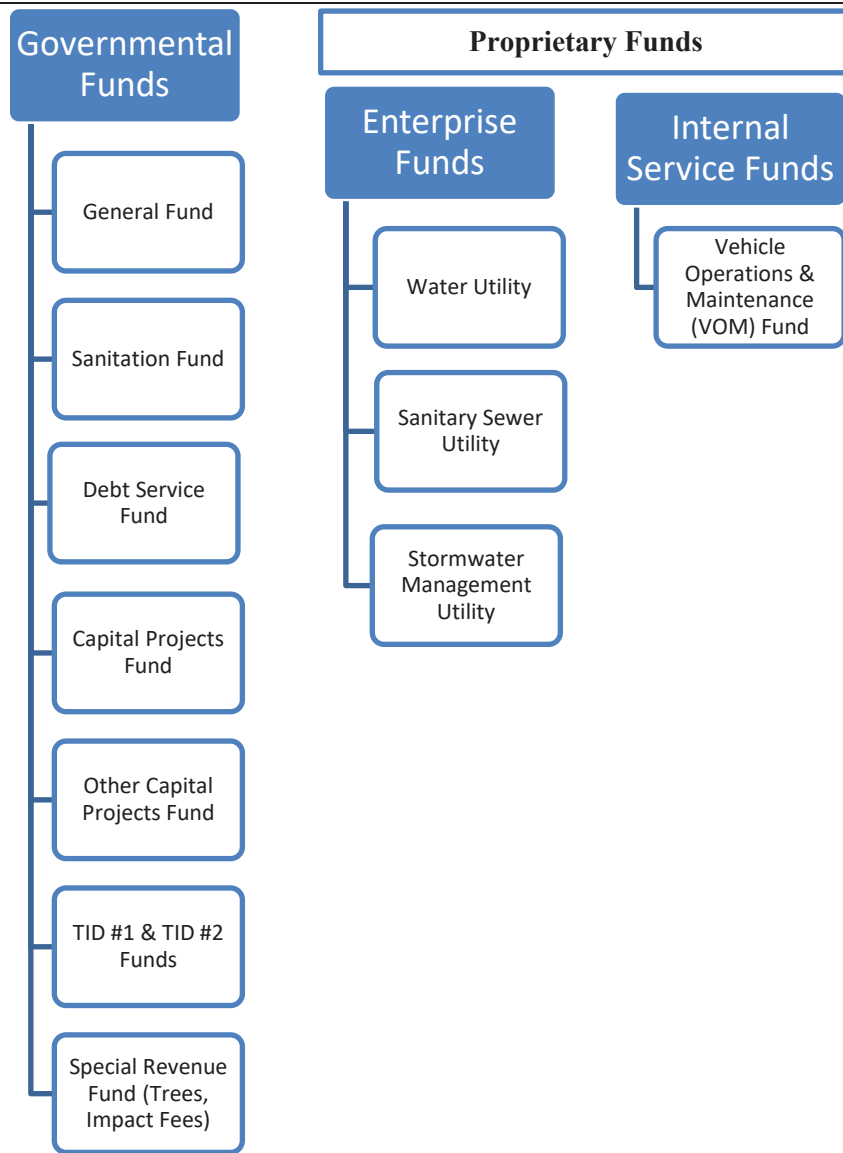
Andy Rowell, P.E., Director of Public Works

Jack Mlnarik, Fire Chief

Adam Waszak, Director of Parks, Recreation, & Forestry



## Budget Fund Structure



A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village of Bellevue uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

## **Major Governmental Funds**

### General Fund

The general fund is the main operating fund of the Village not accounted for in some other fund. Following sections in this Budget report will contain further details on all the departments included and fund status.

### Sanitation Fund

The Sanitation Fund is a segregated Fund to manage user fee revenues and expenses in providing garbage, recycling and yard waste services. Residents are directly charged for services from a private sanitation provider contracted by the Village through utility billing.

### Debt Service Fund

The Debt Service Fund accounts for the resources accumulated and payments made for principle and interest payments on all general obligation debt.

### Capital Projects Fund

The Capital Projects Fund includes funding for capital projects for each department (per Capital Improvement Plan). The fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

### TID No. 1 Fund

The Tax Incremental District (TID) No. 1 Fund is used to account for financing and construction of tax incremental district projects.

### TID No. 2 Fund

The Tax Incremental District (TID) No. 2 Fund is used to account for financing and construction of tax incremental district projects.

## **Major Enterprise Funds**

### Enterprise Funds (Water, Sewer, Stormwater Management)

Enterprise funds account for the operations of the Village's three utilities. Revenues from these funds are derived from user fees.

## **Other Funds Types**

### Other Capital Projects Fund

The Other Capital Projects Fund includes funding for the Village Information Technology (IT) Fund.

### Internal Service Fund – Vehicle Operations & Maintenance (VOM)

The VOM is a segregated fund used to manage the Village fleet and major equipment, excluding the Fire Department. Rent payments are charged to departments to provide revenues for fleet operations, replacements and acquisitions.

### Special Revenue Fund

The Special Revenue Fund contains special revenue sources which are segregated due to the nature of the revenue source for a dedicated purpose or statutory requirement.

## Basis of Budgeting

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The term "*basis of budgeting*" is used to describe when events or transactions are recorded and recognized. In the Modified Accrual Basis, revenues are recognized in the period when they become available and measureable and expenditures when the liability is incurred. In the Accrual Basis, revenues are recorded when earned, and expenses when the liability is incurred. Listed below are all the funds contained in this budget document and the accounting method used for budgeting purposes.

### *Modified Accrual Basis*

General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds

### *Accrual Basis*

Enterprise Funds and Internal Service Fund

## Budget Adoption & Calendar

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The proposed draft budget is provided to village board annually in September. The Village Board finalizes the budget and works with staff throughout the month of October. The proposed budget is then forwarded to a Public Hearing typically held on the second Wednesday of November. Any final edits to the budget are made at that meeting and then it is adopted and a final budget document is prepared. Approval is required in November to allow for necessary time to coordinate with the Brown County Treasurer to calculate, print and mail property tax bills by mid-December.

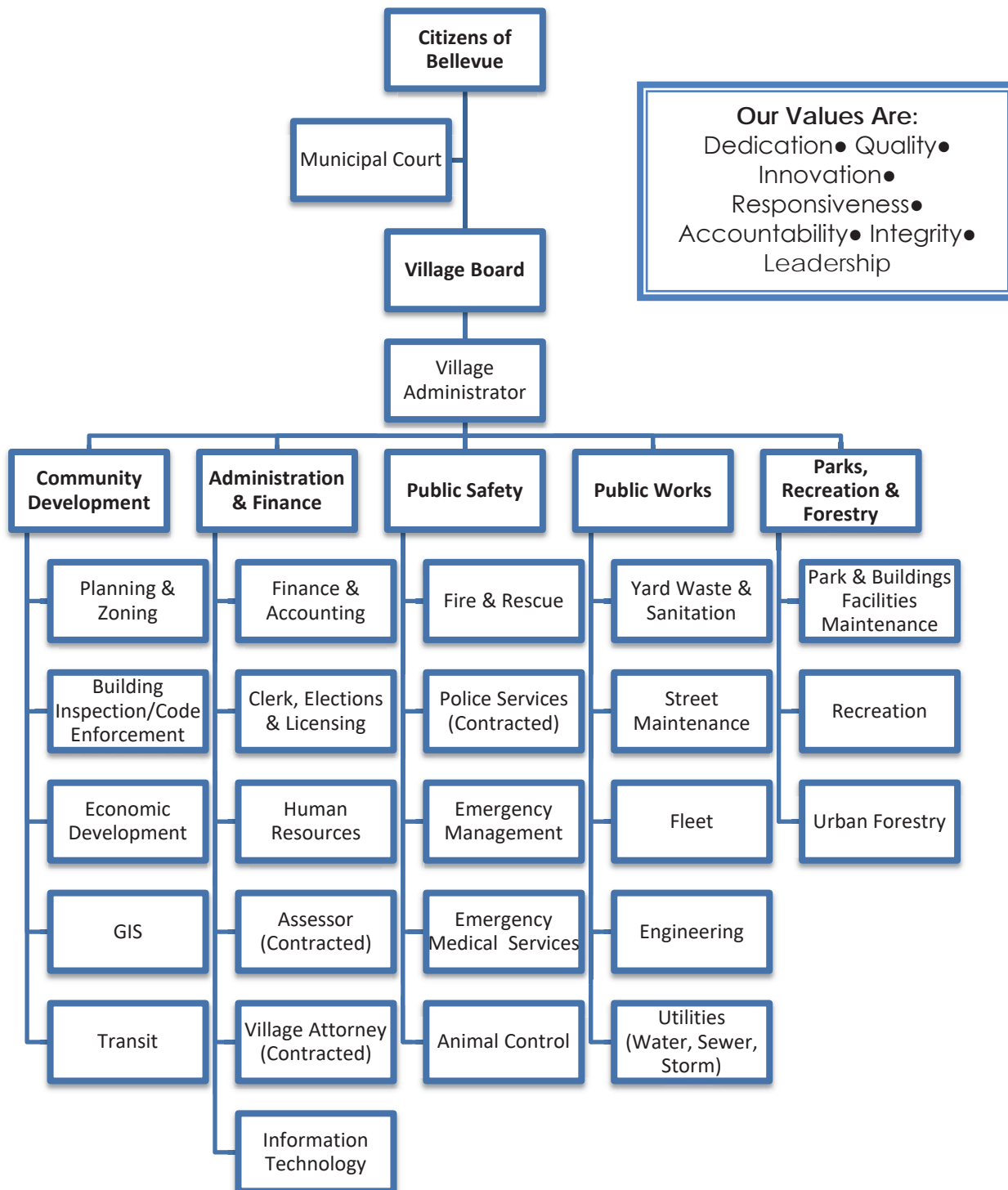
The budget calendar as shown below reflects the annual timeline in guiding the process of budget adoption. Staff utilizes an on-line project management portal to work through the process and ensure all staff involved is fully apprised of deadlines and responsibilities.

Date, 2019*	Responsibility	Action
March - May	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none"><li>▪ Review of previous year's process.</li><li>▪ Establishment of calendar for current year.</li><li>▪ Updates to budget documents, spreadsheets and software tools.</li></ul>
April - May	Village Administrator, Finance Director	<ul style="list-style-type: none"><li>▪ Distribution of operation budget worksheets to Directors.</li></ul>
May - June	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none"><li>▪ Submittal of CIP requests via software (Plan-It) and review with Administrator.</li><li>▪ Team review of CIP by mid-June.</li></ul>
June - August	Village Administrator, Finance Director, Directors, Village Board	<ul style="list-style-type: none"><li>▪ Distribution of CIP to Village Board and completion of special review meeting.</li></ul>
September	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none"><li>▪ Final budget/CIP requests due from departments.</li><li>▪ Proposed Budget submitted to Village Board.</li></ul>
Early - October	Village Administrator, Directors, Village Board	<ul style="list-style-type: none"><li>▪ Village Board work session(s) with Village staff reviewing Proposed Budget.</li></ul>
Mid - October	Village Board	<ul style="list-style-type: none"><li>▪ Final review of Proposed Budget, authorization to proceed to Public Hearing.</li><li>▪ Creation of formal 2020 Proposed Budget report.</li></ul>
November 13	Village Administrator, Village Board	<ul style="list-style-type: none"><li>▪ Public Hearing and adoption of FY 2020 Budget.</li></ul>

\*As necessary, budget related items requiring more review and discussion are placed on the agenda for regular Village Board meetings. The following were reviews completed in 2019: employee wages/salaries; health insurance renewal; buildings and grounds capital projects; park, recreation, and forestry capital projects; vehicle operations and maintenance capital purchases; public works capital projects, utilities capital projects.



## Functional Organizational Chart



The organizational chart shown above is a visual depiction of the way work is distributed within the Village. It is also meant to help enhance our working relationship with our citizens, and to create clear channels of communication in order to better accomplish our goals and objectives.

## Village Positions by Department

Below is a listing of all non-contracted and non-elected Village positions by their assigned department which carry out the functions as detailed on the previous page. Positions listed are full-time or regular part-time positions. Several positions report to multiple departments in carrying out duties assigned.

For budgeting purposes, each position may also be allocated to several different budget sections. For example, the Director of Community Development's salary is allocated within all Community Development program budgets, TIF budgets, and Village utility budgets.

<b>Administration &amp; Finance</b>
Village Administrator
Director of Finance/Clerk Treasurer
Assistant to the Administrator
Deputy Clerk Treasurer
Accountant (0.8)
Administrative Assistants (1.125)

<b>Community Development</b>
Director of Community Development
Assistant Planner/Zoning Administrator
Building Inspectors (1.5)
GIS/IT Manager

<b>Municipal Court</b>
Municipal Court Clerk
Deputy Municipal Court Clerk (0.625)

<b>Parks, Recreation &amp; Forestry</b>
Director of Parks, Recreation & Forestry
Recreation Supervisor
Parks & Urban Forestry Foreman
Building Maintenance (0.5)

<b>Public Works</b>
Director of Public Works
Utility Manager
Operations Manager
Engineering Technician
Public Works Laborers (6)

<b>Fire Department</b>
Fire Chief
Executive Assistant (0.5)
Full-Time Fire Captains (4)
Full-Time Firefighters (5)
Part-Time Fire Captains (3)
Part-Time Firefighters (30)

## Village Personnel

VILLAGE OF BELLEVUE								
SUMMARY OF FULL-TIME AND PART-TIME POSITIONS								
Last Four Budget Years								
	<u>2017</u>		<u>2018</u>		<u>2019</u>		<u>2020</u>	
FUND/DEPARTMENT	FT	PT	FT	PT	FT	PT	FT	PT
<b>GENERAL FUND:</b>								
Village Board	0.000	5.000	0.000	5.000	0.000	5.000	0.000	5.00
Municipal Court	1.625	1.000	1.625	1.000	0.800	1.250	0.800	0.25
<b>Administration &amp; Finance</b>								
Administrator's Office	1.150	0.000	1.150	0.000	1.150	0.000	1.400	0.00
Clerk	0.420	0.000	0.420	0.000	0.420	0.000	0.420	0.00
Elections	0.000	17.000	0.000	17.000	0.000	17.000	0.000	17.00
Finance & Accounting	0.722	0.000	0.722	0.000	0.722	0.000	0.722	0.00
Information Technology	0.250	0.000	0.250	0.000	0.250	0.000	0.250	0.00
<b>Total Administration &amp; Finance:</b>	<b>2.542</b>	<b>17.000</b>	<b>2.542</b>	<b>17.000</b>	<b>2.542</b>	<b>17.000</b>	<b>2.792</b>	<b>17.00</b>
<b>Public Safety</b>								
Law Enforcement (Crossing Guards)	7.000	2.000	8.000	2.000	8.000	2.000	8.000	2.00
Animal Control	0.000	1.000	0.000	0.000	0.000	0.000	0.000	0.00
Fire & Rescue	8.500	40.000	10.500	40.000	10.500	40.000	10.500	40.00
<b>Total Public Safety:</b>	<b>15.500</b>	<b>43.000</b>	<b>18.500</b>	<b>42.000</b>	<b>18.500</b>	<b>42.000</b>	<b>18.500</b>	<b>42.00</b>
<b>Public Works</b>								
Administration	0.100	0.000	0.100	0.000	0.100	0.000	0.100	0.00
Street & Highway Administration	0.600	0.000	0.600	0.000	0.600	0.000	0.600	0.00
Street & Highway Maintenance	0.650	2.000	0.650	2.000	0.650	2.000	0.650	2.00
Snow Plowing	0.700	0.000	0.700	0.000	0.700	0.000	0.700	0.00
Construction/Engineering	0.550	0.000	0.550	0.000	0.550	0.000	0.550	0.00
Buildings & Grounds	0.650	0.000	0.650	0.000	0.650	0.000	0.650	0.00
<b>Total Public Works:</b>	<b>3.250</b>	<b>2.000</b>	<b>3.250</b>	<b>2.000</b>	<b>3.250</b>	<b>2.000</b>	<b>3.250</b>	<b>2.00</b>
<b>Parks &amp; Leisure Services</b>								
Administration	0.650	0.000	0.650	0.000	0.650	0.000	0.650	0.00
Parks	1.200	3.000	1.200	3.000	1.200	3.000	1.200	3.00
Urban Forestry	0.300	0.000	0.300	0.000	0.300	0.000	0.300	0.00
Recreation	1.000	23.000	1.000	23.000	1.000	23.000	1.000	23.00
<b>Total Parks &amp; Leisure Services:</b>	<b>3.150</b>	<b>26.000</b>	<b>3.150</b>	<b>26.000</b>	<b>3.150</b>	<b>26.000</b>	<b>3.150</b>	<b>26.00</b>
<b>Community Development</b>								
Administration	0.135	0.000	0.135	0.000	0.135	0.000	0.135	0.00
Planning & Zoning	0.285	0.000	0.285	0.000	0.285	0.000	0.285	0.00
Economic Development	0.085	0.000	0.085	0.000	0.085	0.000	0.085	0.00
Building Inspection/Code Enforcement	1.582	0.000	1.582	0.000	1.582	0.000	1.582	0.00
GIS	0.150	0.000	0.150	0.000	0.150	0.000	0.150	0.00
<b>Total Community Development:</b>	<b>2.237</b>	<b>0.000</b>	<b>2.237</b>	<b>0.000</b>	<b>2.237</b>	<b>0.000</b>	<b>2.237</b>	<b>0.00</b>

## Village Personnel – continued

**SUMMARY OF FULL-TIME AND PART-TIME POSITIONS**  
**Last Four Budget Years**

FUND/DEPARTMENT	<u>2017</u>		<u>2018</u>		<u>2019</u>		<u>2020</u>	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>TID #1:</b>								
Administration	0.420	0.000	0.420	0.000	0.420	0.000	0.420	0.000
<b>SANITATION FUND:</b>								
Administration	0.739	0.000	0.739	0.000	0.739	0.000	0.739	0.000
Operations and Maintenance	0.350	0.000	0.350	0.000	0.350	0.000	0.350	0.000
<b>WATER UTILITY:</b>								
Administration	2.303	0.000	2.303	0.000	2.303	0.000	2.303	0.000
Operations and Maintenance	2.600	0.000	2.600	0.000	2.600	0.000	2.600	0.000
<b>SEWER UTILITY:</b>								
Administration	2.095	0.000	2.095	0.000	2.095	0.000	2.095	0.000
Operations and Maintenance	0.750	0.000	0.750	0.000	0.750	0.000	0.750	0.000
<b>STORMWATER UTILITY:</b>								
Administration	2.395	0.000	2.395	0.000	2.395	0.000	2.395	0.000
Operations and Maintenance	1.250	0.000	1.250	0.000	1.250	0.000	1.250	0.000
<b>VEHICLE OPERATIONS &amp; MAINTENANCE:</b>								
Administration	0.100	0.000	0.100	0.000	0.100	0.000	0.100	0.000
Operations and Maintenance	0.650	0.000	0.650	0.000	0.650	0.000	0.650	0.000
<b>TOTAL POSITIONS</b>	<b>41.956</b>	<b>94.000</b>	<b>44.956</b>	<b>93.000</b>	<b>44.131</b>	<b>93.250</b>	<b>44.381</b>	<b>92.250</b>
<b>Note:</b> All of the permanent positions are stated as full-time equivalents (FTE). Part-time Positions (PT) represent the number of positions to be employed in each department; this number is not expressed in FTE.								

## Village Strategic Planning Implementation

The Village Board adopted the Village of Bellevue Strategic Plan, FY 2015 - FY 2019 on June 25, 2014. The plan includes goals, objectives and actions for five strategic areas. Progress towards implementation in 2019 are listed below.

### Health Economy & Development

- Working iwth interested commercial developers in TID 1.
- Initiating expansion of TID 2.
- Willow Glen subdivision beginning construction.
- Sommerset Fields in construction phase.
- Bedford Heights Phase 3 beginning construction of infrastructure.

### Effective & Accountable Govt.

- Continued development of a GFOA recognized Budget report (first awarded for 2016 Budget).
- Increased transparency, detail, and public-friendly capital plan.
- Data based capital plan project prioritization.
- Fiscal and staffing analysis prior to expanding existing or adding new services (i.e. yard waste site, special assessment subsidy).
- Seeking additional opportunities for collaboration (health insurance consortium, utility billing)

### Quality Infrastructure & Asset Mgmt.

- Implementation of sanitary infiltration detection to reduce costs associated with "clean water".
- Transition to GBWU for utility billing, cost analysis shows fiscal savings by year 4.
- Implemenation of asset management system for proactive maintenance and repair.
- Implementation of transportation funding alternatives, including implementing wheel tax to reduce tax payer cost of special assessment subsidy.

### Great Neighborhoods & Quality of Life

- Planned update of the Comprehensive Outdoor Recreation Plan included in 2020 budget.
- Completed village needs analysis. Working towards village facility planning.
- Inclusion of repair/replacement of recreation equipment in 2020 budget (kayak launch, playground equipment, bleachers).

### Responsive & Quality Public Safety

- Completed fire department staffing analysis.
- Proposed implementation of 24/7/365 staffed fire department.
- Completed emergency operations plan and emergency operations center training.
- Monitoring monthly law enforcement reports to consider appropriate staffing levels.

## Budget Policies

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The Village of Bellevue's financial policies set forth the basic framework for the overall fiscal management of the Village. Policies serve as a guide to assist in Village Board financial decisions and to guide Village staff on making recommendations to the Board. Policies are updated and reviewed as necessary to adjust for changing conditions, to incorporate new mandates or regulations and to remain current with recommendations from Village consultants and the Government Finance Officers Association (GFOA) or Government Accounting Standards Board (GASB).

The Village currently operates under the following Budget and fiscal policies. A summary of each is provided below. Full copies of any policy is available at Village administration office.

- Capital Improvement Policy
- Debt Management Policy
- Fund Balance Reserve Policy
- Investment Policy
- Purchasing Policy
- Year-End Closeout Policy

### Policy Summaries

#### Capital Improvement Policy

The Village has a substantial investment in buildings, equipment, parks and public infrastructure, including its utilities. Prudent management of these investments is the responsibility of Village government. In order to fulfill this responsibility, but remain within fiscally prudent parameters, the Village has enacted this policy for development of the capital improvement budget. This policy applies to all capital budgets of the Village, including general Village functions (tax-funded debt) and utility funds. A five-year plan shall be developed. A capital expenditure is defined as any amounts expended for equipment or other assets with a useful life of ten years or more and/or which involve amounts more than \$10,000.

#### Debt Management Policy

The debt management policy sets forth the parameters for issuing debt, managing outstanding debt and provides guidance to decision makers regarding the timing and purpose for which debt may be issued, types and amounts of permissible debt, method of sales that may be used and structural features that may be incorporated. The debt policy recognizes a binding commitment to full and timely repayment of all debt as an essential requirement for entry in the capital markets. Adherence to the debt policy helps the Village to maintain a sound debt position and protect its credit quality.

#### Fund Balance Reserve Policy

The fund balance is the resources remaining from prior years and which are available to be budgeted in the current year. There are five fund balance classifications; they are 1) non-spendable, 2) restricted, 3) committed, 4) assigned and 5) unassigned fund balance. An order of fund balance spend-down is detailed within the policy. This order will be used for purpose of reporting fund balance. The Village also is ordered to maintain sufficient cash reserves for working capital and emergency expenditures; the Village maintains a minimum general fund

balance of 30% of actual current year general fund expenditures (combination of committed, assigned, and unassigned fund balance). Funds in excess of 30% cannot be used for ongoing recurring expenditures and are directed for village revaluation (target balance of \$70K), buildings and grounds capital projects fund (75%), and information technology capital expenditure reserve fund (25%).

#### Investment Policy

The Village's daily investment activities are guided by this policy. Public deposits are done at designated financial institutions. Withdrawals are authorized by the Finance Director/Clerk-Treasurer and State Statute 66.0607. Investments of funds that are not immediately needed are invested in funds that the Finance Director/Clerk-Treasurer deems appropriate and these funds are accounted for in the Financial Statements of the Annual Auditor's Report. Safety, liquidity and return on investment are the three primary objectives of the Village Board, Village Administrator, and Village Finance Director/Clerk-Treasurer in determining investments.

#### Purchasing Policy

This policy provides guidance and procedures to be followed for the procurement of goods and services for all departments, and to provide safeguards for maintaining a procurement system of quality and integrity. The objective of the policy is to ensure that materials, equipment, and services are purchased at the lowest overall, long-term cost consistent with quality and performance to achieve the best value. To provide adequate controls over Village expenditures and financial commitments with proper documentation. To obtain quality goods required by Village departments and to provide a standardized system of purchasing for use by all Village departments. The Village Board has approved the Village Administrator and Village Finance Director/Clerk-Treasurer to pay bills in the interim prior to the regular Village Board meetings. However; a report will be submitted at the next regularly scheduled Village Board meeting for Board review.

#### Year-End Closeout Policy

The policy is maintained to monitor expenditures and revenues on an annual basis and ensure that all transactions are recorded in the proper fiscal year. The Village's fiscal year runs from January 1 through December 31. Accounting, accounts payable, and payroll are all documented. The prior-year encumbrances represent commitments related to unperformed contracts for goods and services and will be recorded when incurred.



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## **3.0 BUDGET SUMMARY**

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## Operating Revenues (All Funds)

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>GENERAL FUND REVENUES (TAXES)</b>						
General Property Taxes	\$ 2,316,681	\$ 2,462,904	\$ 2,581,388	\$ 2,581,388	\$ 2,581,388	\$ 2,685,076
Mobile Home Taxes	\$ 158,630	\$ 159,692	\$ 157,810	\$ 130,938	\$ 163,000	\$ 163,700
Management Forestland Taxes	\$ 31	\$ 31	\$ 31	\$ 29	\$ 29	\$ 29
Hotel Room Tax	\$ 13,827	\$ 13,003	\$ 14,000	\$ 7,711	\$ 13,600	\$ 13,600
Water Utility Taxes	\$ 236,203	\$ 233,874	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Interest - Delinquent PP Tax	\$ 629	\$ 387	\$ 500	\$ 611	\$ 611	\$ 500
Ag Use Penalty	\$ 5,069	\$ 8,736	\$ 9,000	\$ -	\$ 14,666	\$ 10,000
<b>Subtotal</b>	<b>\$ 2,731,070</b>	<b>\$ 2,878,627</b>	<b>\$ 3,002,729</b>	<b>\$ 2,960,677</b>	<b>\$ 3,013,294</b>	<b>\$ 3,112,905</b>

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>INTERGOVERNMENTAL REVENUES</b>						
State Shared Revenues	\$ 337,599	\$ 337,184	\$ 337,598	\$ 50,429	\$ 336,196	\$ 336,302
State Fire Insurance Tax	\$ 52,564	\$ 52,696	\$ 52,696	\$ 59,518	\$ 59,518	\$ 59,518
State Exempt Computer Aid	\$ 12,126	\$ 12,304	\$ 12,304	\$ 12,602	\$ 12,602	\$ 12,854
State Exempt Personal Property	\$ -	\$ -	\$ 38,139	\$ 32,031	\$ 32,031	\$ 32,031
State Transportation Aids	\$ 495,178	\$ 565,608	\$ 569,976	\$ 427,286	\$ 569,715	\$ 548,808
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Transit Revenue	\$ 145,542	\$ 218,141	\$ 308,063	\$ 146,067	\$ 308,063	\$ 308,063
<b>Subtotal</b>	<b>\$ 1,043,013</b>	<b>\$ 1,185,936</b>	<b>\$ 1,318,780</b>	<b>\$ 727,938</b>	<b>\$ 1,318,129</b>	<b>\$ 1,297,580</b>

## Operating Revenues (All Funds) – continued

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>LICENSES &amp; PERMITS</u></b>						
Liquor & Malt Beverages	\$ 50,921	\$ 29,979	\$ 28,100	\$ 27,898	\$ 28,168	\$ 27,800
Bartender's Licenses	\$ 3,604	\$ 7,130	\$ 4,000	\$ 2,442	\$ 4,000	\$ 9,000
Cable Television Fees	\$ 116,853	\$ 140,589	\$ 126,145	\$ 72,129	\$ 144,250	\$ 144,250
Cigarette Licenses	\$ 1,500	\$ 1,500	\$ 1,400	\$ 1,300	\$ 1,300	\$ 1,300
Mobile Home Licenses	\$ 1,600	\$ 1,600	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 300	\$ 500	\$ 500	\$ 700	\$ 700	\$ 700
Special Events/Picnic Licenses	\$ 280	\$ 225	\$ 250	\$ 285	\$ 285	\$ 285
Dog Licenses	\$ 4,333	\$ 3,518	\$ 4,350	\$ 2,718	\$ 4,000	\$ 4,000
Bike Licenses	\$ 10	\$ 65	\$ 55	\$ 85	\$ 85	\$ 80
Building Permits	\$ 119,822	\$ 119,326	\$ 100,000	\$ 72,296	\$ 100,000	\$ 90,000
Fire Dept Inspection Fees	\$ 107,936	\$ 114,366	\$ 108,000	\$ -	\$ 122,298	\$ 122,298
Temporary Permits	\$ 1,250	\$ 1,160	\$ 1,000	\$ 490	\$ 700	\$ 1,000
Right of Way Permits	\$ 18,625	\$ 18,700	\$ 14,000	\$ 11,225	\$ 14,000	\$ 14,000
Fireworks Permits	\$ 10,750	\$ 9,600	\$ 10,600	\$ 8,100	\$ 8,100	\$ 8,100
False Alarm Permits	\$ 9,450	\$ 11,400	\$ 3,850	\$ 2,150	\$ 3,850	\$ 5,000
Fire Sprinkler Permits	\$ 2,975	\$ 1,150	\$ 375	\$ 1,525	\$ 1,525	\$ 1,525
Burning Permits	\$ 120	\$ 150	\$ 110	\$ 30	\$ 30	\$ 30
Chicken Permits	\$ 75	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
<b>Subtotal</b>	<b>\$ 450,404</b>	<b>\$ 461,008</b>	<b>\$ 404,285</b>	<b>\$ 203,423</b>	<b>\$ 434,841</b>	<b>\$ 430,918</b>

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>FINES, FORFEITURES &amp; PENALTIES</u></b>						
Law & Ordinance Citations	\$ 146,811	\$ 148,725	\$ 185,000	\$ 110,475	\$ 160,000	\$ 160,000
Parking Citations	\$ 8,305	\$ 6,654	\$ 8,000	\$ 5,904	\$ 8,500	\$ 8,500
<b>Subtotal</b>	<b>\$ 155,116</b>	<b>\$ 155,379</b>	<b>\$ 193,000</b>	<b>\$ 116,379</b>	<b>\$ 168,500</b>	<b>\$ 168,500</b>

## Operating Revenues (All Funds) – continued

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>PUBLIC CHARGES</u></b>						
Special Assessment Letters	\$ 12,206	\$ 11,067	\$ 12,500	\$ 8,692	\$ 12,500	\$ 12,500
Copies	\$ 580	\$ 129	\$ 100	\$ 44	\$ 100	\$ 100
License Publication Fees	\$ 1,330	\$ 1,155	\$ 1,080	\$ 1,060	\$ 1,060	\$ 1,060
Weights & Measures	\$ 4,754	\$ 4,993	\$ 5,242	\$ -	\$ 5,242	\$ 10,925
Fire Emergency Calls	\$ 29,250	\$ 46,169	\$ 40,000	\$ 9,055	\$ 20,000	\$ 20,000
Fire Reports	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -
Street Charges	\$ 3,091	\$ 4,081	\$ 2,000	\$ 411	\$ 600	\$ 1,000
Park Rental Fees	\$ 18,721	\$ 21,371	\$ 24,625	\$ 17,294	\$ 22,438	\$ 21,590
Park Prog - Fees/Other Income	\$ 5,037	\$ 6,676	\$ 8,500	\$ 3,705	\$ 5,031	\$ 6,150
Park Program - Non Taxable	\$ 72,948	\$ 85,748	\$ 80,350	\$ 67,831	\$ 77,180	\$ 80,300
Park Prog - B/A School	\$ 51,573	\$ 61,709	\$ 62,782	\$ 30,254	\$ 59,995	\$ 62,782
Senior Program Non Taxable	\$ 480	\$ 553	\$ 2,000	\$ 509	\$ 1,639	\$ 2,000
Senior Holiday Gala	\$ 4,709	\$ 4,902	\$ 4,190	\$ 96	\$ 4,200	\$ 4,200
Senior Summer Picnic	\$ 1,826	\$ 2,165	\$ 1,770	\$ 1,512	\$ 1,512	\$ 1,800
Park Prog - Sponsors/Donations	\$ 13,018	\$ 14,475	\$ 12,300	\$ 10,594	\$ 12,600	\$ 12,600
Tree Charges	\$ -	\$ 4,300	\$ 2,500	\$ 750	\$ 2,500	\$ 3,600
Planning & Development Fees	\$ 15,940	\$ 16,805	\$ 7,500	\$ 16,920	\$ 17,445	\$ 12,500
<b>Subtotal</b>	<b>\$ 235,463</b>	<b>\$ 286,298</b>	<b>\$ 267,639</b>	<b>\$ 168,837</b>	<b>\$ 244,153</b>	<b>\$ 253,107</b>
	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>MISCELLANEOUS REVENUE</u></b>						
Interest - Bank Accounts	\$ 31,470	\$ 68,283	\$ 74,500	\$ 47,525	\$ 74,500	\$ 74,500
Interest - Delq Special Assmts CTY	\$ 3,875	\$ 1,801	\$ 1,000	\$ 2,257	\$ 2,257	\$ 2,250
Miscellaneous Interest	\$ -	\$ 126	\$ 50	\$ 858	\$ 900	\$ 900
Rental Properties	\$ 70,285	\$ 67,681	\$ 58,323	\$ 47,949	\$ 65,965	\$ 64,055
Lease Agreement - Water	\$ 53,855	\$ 57,012	\$ 67,256	\$ 67,256	\$ 62,179	\$ 72,540
Lease Agreement - Sewer	\$ 53,855	\$ 57,012	\$ 67,256	\$ 67,256	\$ 62,179	\$ 72,540
Lease Agreement - Stormwater	\$ 53,855	\$ 57,012	\$ 67,256	\$ 67,256	\$ 62,179	\$ 72,540
Sale of Fire Equip & Property	\$ 22,041	\$ -	\$ -	\$ 2,883	\$ 2,883	\$ 10,000
Sale of Other Equip & Property	\$ 956	\$ 18,775	\$ 7,000	\$ 7,372	\$ 7,372	\$ 34,000
Donations	\$ -	\$ 9,500	\$ 5,915	\$ 6,215	\$ 6,215	\$ -
Miscellaneous Revenues	\$ 4,326	\$ -	\$ -	\$ 200	\$ 200	\$ 200
Insurance Refunds	\$ -	\$ -	\$ -	\$ -	\$ 12,830	\$ -
<b>Subtotal</b>	<b>\$ 294,518</b>	<b>\$ 337,203</b>	<b>\$ 348,556</b>	<b>\$ 317,027</b>	<b>\$ 359,659</b>	<b>\$ 403,525</b>

## Operating Revenues (All Funds) – continued

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>OTHER FINANCIAL SOURCES</u></b>						
Transfer from Park Special Rev	\$ 2,407	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ 13,460	\$ 112,870
<b>Subtotal</b>	<b>\$ 2,407</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,460</b>	<b>\$ 112,870</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 4,911,991</b>	<b>\$ 5,304,451</b>	<b>\$ 5,534,989</b>	<b>\$ 4,494,281</b>	<b>\$ 5,552,036</b>	<b>\$ 5,779,405</b>
	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>SANITATION FUND</u></b>						
Sanitation Fund	\$ 757,081	\$ 796,780	\$ 853,521	\$ 595,762	\$ 859,897	\$ 879,859
<b>TOTAL</b>	<b>\$ 757,081</b>	<b>\$ 796,780</b>	<b>\$ 853,521</b>	<b>\$ 595,762</b>	<b>\$ 859,897</b>	<b>\$ 879,859</b>
<b><u>OTHER</u></b>						
Debt Service Fund	\$ 2,649,569	\$ 1,760,990	\$ 1,850,130	\$ 1,797,435	\$ 2,160,141	\$ 2,189,013
<b>TOTAL</b>	<b>\$ 2,649,569</b>	<b>\$ 1,760,990</b>	<b>\$ 1,850,130</b>	<b>\$ 1,797,435</b>	<b>\$ 2,160,141</b>	<b>\$ 2,189,013</b>
<b><u>CAPITAL PROJECTS FUND</u></b>						
Village Capital Projects Fund	\$ 2,725,336	\$ 118,817	\$ 5,634,630	\$ 3,064,314	\$ 5,932,123	\$ 386,911
IT Capital Projects Fund	\$ 50,000	\$ 22,000	\$ 20,000	\$ 20,000	\$ 33,460	\$ 59,040
TID #1 Fund	\$ 471,001	\$ 613,523	\$ 581,342	\$ 592,147	\$ 597,397	\$ 3,233,012
TID #2 Fund	\$ 1,200,000	\$ 1,137	\$ 22,500	\$ 22,823	\$ 22,823	\$ 119,245
<b>TOTAL</b>	<b>\$ 4,446,337</b>	<b>\$ 755,476</b>	<b>\$ 6,258,472</b>	<b>\$ 3,699,284</b>	<b>\$ 6,585,803</b>	<b>\$ 3,798,208</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>						
Trees Special Revenue Fund	\$ 3,738	\$ 22,607	\$ 13,000	\$ -	\$ 13,000	\$ 13,000
Park Special Revenue Fund	\$ 38,705	\$ 73,861	\$ 50,500	\$ 35,239	\$ 63,708	\$ 41,000
Fire Special Revenue Fund	\$ 21,602	\$ 25,904	\$ 27,015	\$ 14,408	\$ 17,813	\$ 20,015
Police Special Revenue Fund	\$ 11,917	\$ 15,008	\$ 16,010	\$ 8,375	\$ 9,518	\$ 10,510
<b>TOTAL</b>	<b>\$ 75,963</b>	<b>\$ 137,379</b>	<b>\$ 106,525</b>	<b>\$ 58,023</b>	<b>\$ 104,039</b>	<b>\$ 84,525</b>
<b><u>ENTERPRISE FUNDS</u></b>						
Water Utility	\$ 3,487,244	\$ 3,616,658	\$ 3,628,395	\$ 2,366,672	\$ 3,662,770	\$ 3,617,127
Sewer Utility	\$ 2,517,005	\$ 2,720,547	\$ 2,783,854	\$ 1,812,929	\$ 2,693,015	\$ 2,701,389
Storm Water Utility	\$ 657,085	\$ 743,675	\$ 672,616	\$ 1,059,419	\$ 1,288,629	\$ 702,010
<b>TOTAL</b>	<b>\$ 6,661,334</b>	<b>\$ 7,080,880</b>	<b>\$ 7,084,865</b>	<b>\$ 5,239,020</b>	<b>\$ 7,644,414</b>	<b>\$ 7,020,526</b>
<b><u>INTERNAL SERVICE FUNDS</u></b>						
Vehicle Operations & Maintenance	\$ 408,921	\$ 318,937	\$ 382,688	\$ 372,091	\$ 382,688	\$ 337,168
<b>TOTAL</b>	<b>\$ 408,921</b>	<b>\$ 318,937</b>	<b>\$ 382,688</b>	<b>\$ 372,091</b>	<b>\$ 382,688</b>	<b>\$ 337,168</b>
<b>GRAND TOTAL</b>	<b>\$ 19,911,196</b>	<b>\$ 16,154,895</b>	<b>\$ 22,071,190</b>	<b>\$ 16,255,896</b>	<b>\$ 23,289,018</b>	<b>\$ 20,088,704</b>

## Operating Expenditures (All Funds)

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>GENERAL FUND</b>						
<b>General Government</b>						
Village Board	\$ 23,331	\$ 23,636	\$ 24,182	\$ 16,783	\$ 22,997	\$ 24,570
Municipal Court	\$ 105,742	\$ 92,071	\$ 96,203	\$ 58,108	\$ 86,652	\$ 82,698
Legal/Professional	\$ 49,465	\$ 109,014	\$ 60,694	\$ 29,929	\$ 50,695	\$ 50,695
Administrator's Office	\$ 132,309	\$ 106,514	\$ 132,469	\$ 88,651	\$ 130,561	\$ 128,009
Clerk-Treasurer's Office	\$ 115,297	\$ 142,327	\$ 150,052	\$ 91,581	\$ 144,867	\$ 160,805
Village Assessor	\$ 40,630	\$ 41,156	\$ 42,501	\$ 29,256	\$ 42,476	\$ 111,301
Information Technology	\$ 87,809	\$ 88,222	\$ 111,123	\$ 65,648	\$ 111,175	\$ 143,371
Other Governmental	\$ 30,525	\$ 32,333	\$ 30,988	\$ 40,937	\$ 48,948	\$ 33,196
<b>Total General Government:</b>	<b>\$ 585,108</b>	<b>\$ 635,272</b>	<b>\$ 648,212</b>	<b>\$ 420,893</b>	<b>\$ 638,371</b>	<b>\$ 734,645</b>
<b>Public Safety</b>						
Law Enforcement	\$ 1,196,679	\$ 1,339,335	\$ 1,336,958	\$ 691,862	\$ 1,328,628	\$ 1,398,083
Fire & Rescue	\$ 1,056,475	\$ 1,223,483	\$ 1,252,794	\$ 776,783	\$ 1,259,031	\$ 1,294,245
<b>Total Public Safety:</b>	<b>\$ 2,253,154</b>	<b>\$ 2,562,818</b>	<b>\$ 2,589,752</b>	<b>\$ 1,468,645</b>	<b>\$ 2,587,659</b>	<b>\$ 2,692,328</b>
<b>Public Works</b>						
Administration	\$ 8,064	\$ 11,849	\$ 12,039	\$ 7,856	\$ 21,289	\$ 31,368
Street Maintenance	\$ 370,273	\$ 282,129	\$ 330,251	\$ 206,762	\$ 327,248	\$ 312,546
Snow Plowing	\$ 217,345	\$ 181,095	\$ 238,391	\$ 244,407	\$ 252,211	\$ 221,947
Construction/Engineering	\$ 81,838	\$ 80,580	\$ 93,320	\$ 70,942	\$ 116,004	\$ 80,018
Street Lighting/Transit	\$ 310,815	\$ 428,563	\$ 552,167	\$ 293,014	\$ 540,799	\$ 565,441
Buildings & Grounds	\$ 189,958	\$ 190,684	\$ 211,709	\$ 113,092	\$ 200,693	\$ 224,837
<b>Total Public Works:</b>	<b>\$ 1,178,294</b>	<b>\$ 1,174,900</b>	<b>\$ 1,437,877</b>	<b>\$ 936,074</b>	<b>\$ 1,458,244</b>	<b>\$ 1,436,157</b>
<b>Parks, Recreation &amp; Forestry</b>						
Administration	\$ 56,905	\$ 53,444	\$ 60,205	\$ 36,536	\$ 60,205	\$ 53,159
Parks	\$ 237,445	\$ 225,605	\$ 291,310	\$ 171,847	\$ 284,715	\$ 290,107
Forestry	\$ 3,830	\$ 24,827	\$ 34,795	\$ 42	\$ 35,895	\$ 39,782
Recreation	\$ 179,541	\$ 192,428	\$ 220,331	\$ 134,791	\$ 215,791	\$ 228,274
<b>Total Parks &amp; Leisure Services:</b>	<b>\$ 477,721</b>	<b>\$ 496,304</b>	<b>\$ 606,641</b>	<b>\$ 343,216</b>	<b>\$ 596,606</b>	<b>\$ 611,322</b>
<b>Community Development</b>						
Administration	\$ 16,279	\$ 14,380	\$ 14,306	\$ 9,289	\$ 14,306	\$ 16,630
Planning & Zoning	\$ 28,727	\$ 33,018	\$ 35,213	\$ 26,394	\$ 36,699	\$ 37,577
Economic Development	\$ 12,695	\$ 12,211	\$ 14,288	\$ 9,299	\$ 13,132	\$ 13,336
Building Inspection	\$ 128,723	\$ 134,685	\$ 140,514	\$ 100,697	\$ 141,952	\$ 148,340
GIS	\$ 19,447	\$ 20,616	\$ 21,959	\$ 13,373	\$ 24,478	\$ 30,030
<b>Total Community Development:</b>	<b>\$ 205,872</b>	<b>\$ 214,909</b>	<b>\$ 226,280</b>	<b>\$ 159,052</b>	<b>\$ 230,567</b>	<b>\$ 245,913</b>



## Operating Expenditures (All Funds) – continued

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>Other Financial Uses</b>						
Transfer to Debt Service	\$ 23,835	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ 50,000	\$ 22,000	\$ 20,000	\$ 20,000	\$ 33,460	\$ 59,040
Transfer to Capital	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financial Uses:</b>	<b>\$ 73,835</b>	<b>\$ 67,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 33,460</b>	<b>\$ 59,040</b>
<b>Total General Fund Expenditures:</b>	<b>\$ 4,773,984</b>	<b>\$ 5,151,204</b>	<b>\$ 5,528,762</b>	<b>\$ 3,347,880</b>	<b>\$ 5,544,907</b>	<b>\$ 5,779,405</b>
	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>SANITATION FUND</u></b>						
Sanitation Utility	\$ 767,187	\$ 823,035	\$ 835,136	\$ 501,616	\$ 811,043	\$ 846,595
<b>TOTAL</b>	<b>\$ 767,187</b>	<b>\$ 823,035</b>	<b>\$ 835,136</b>	<b>\$ 501,616</b>	<b>\$ 811,043</b>	<b>\$ 846,595</b>
<b><u>DEBT SERVICE FUND</u></b>						
Debt Service Fund	\$ 2,343,121	\$ 2,003,291	\$ 1,863,883	\$ 1,863,559	\$ 1,863,883	\$ 2,189,013
<b>TOTAL</b>	<b>\$ 2,343,121</b>	<b>\$ 2,003,291</b>	<b>\$ 1,863,883</b>	<b>\$ 1,863,559</b>	<b>\$ 1,863,883</b>	<b>\$ 2,189,013</b>
<b><u>CAPITAL PROJECTS FUND</u></b>						
Village Capital Projects Fund	\$ 2,173,324	\$ 542,423	\$ 5,409,450	\$ 1,147,167	\$ 5,536,268	\$ 1,730,700
IT Capital Projects Fund	\$ 63,782	\$ 37,069	\$ 20,000	\$ 31,312	\$ 44,772	\$ 45,000
TID #1 Fund	\$ 488,795	\$ 420,334	\$ 410,347	\$ 392,363	\$ 419,819	\$ 3,064,326
TID #2 Fund	\$ 150	\$ 1,006,592	\$ 112,296	\$ 105,695	\$ 325,112	\$ 138,127
<b>TOTAL</b>	<b>\$ 2,726,051</b>	<b>\$ 2,006,418</b>	<b>\$ 5,952,093</b>	<b>\$ 1,676,537</b>	<b>\$ 6,325,971</b>	<b>\$ 4,978,153</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>						
Trees Special Revenue Fund	\$ 3,100	\$ 30,250	\$ 13,000	\$ -	\$ 13,000	\$ 13,000
Park Special Revenue Fund	\$ 35,000	\$ 20,000	\$ 252,000	\$ 252,000	\$ 252,000	\$ -
Fire Special Revenue Fund	\$ 15,500	\$ 15,500	\$ 43,803	\$ 43,803	\$ 43,803	\$ 43,803
Police Special Revenue Fund	\$ 9,500	\$ 9,500	\$ 26,950	\$ 26,950	\$ 26,950	\$ 26,950
<b>TOTAL</b>	<b>\$ 63,100</b>	<b>\$ 75,250</b>	<b>\$ 335,753</b>	<b>\$ 322,753</b>	<b>\$ 335,753</b>	<b>\$ 83,753</b>
<b><u>ENTERPRISE FUNDS</u></b>						
Water Utility	\$ 3,281,590	\$ 3,211,520	\$ 3,484,059	\$ 2,092,174	\$ 3,529,321	\$ 3,578,329
Sewer Utility	\$ 2,589,860	\$ 2,715,676	\$ 2,563,570	\$ 1,523,196	\$ 2,720,005	\$ 2,650,964
Storm Water Utility	\$ 860,501	\$ 883,016	\$ 890,025	\$ 466,738	\$ 898,228	\$ 850,811
<b>TOTAL</b>	<b>\$ 6,731,951</b>	<b>\$ 6,810,212</b>	<b>\$ 6,937,654</b>	<b>\$ 4,082,109</b>	<b>\$ 7,147,554</b>	<b>\$ 7,080,104</b>
<b><u>INTERNAL SERVICE FUND</u></b>						
Vehicle Operations & Maintenance	\$ 333,956	\$ 342,546	\$ 344,667	\$ 268,141	\$ 318,776	\$ 337,168
<b>TOTAL</b>	<b>\$ 333,956</b>	<b>\$ 342,546</b>	<b>\$ 344,667</b>	<b>\$ 268,141</b>	<b>\$ 318,776</b>	<b>\$ 337,168</b>
<b>GRAND TOTAL</b>	<b>\$17,739,350</b>	<b>\$17,211,957</b>	<b>\$21,797,948</b>	<b>\$12,062,595</b>	<b>\$22,347,887</b>	<b>\$ 21,294,190</b>

## Summary of Changes in Fund Balance (General Fund)

### GENERAL FUND BALANCE SUMMARY:

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<b>REVENUES:</b>					
Taxes					
General Property	\$ 2,316,681	\$ 2,462,904	\$ 2,581,388	\$ 2,581,388	\$ 2,685,076
Other Taxes	\$ 414,389	\$ 415,723	\$ 421,341	\$ 431,906	\$ 427,829
Total Taxes	\$ 2,731,070	\$ 2,878,627	\$ 3,002,729	\$ 3,013,294	\$ 3,112,905
Intergovernmental Revenues	\$ 1,043,013	\$ 1,185,936	\$ 1,318,780	\$ 1,318,129	\$ 1,297,580
Licenses and Permits	\$ 450,404	\$ 461,008	\$ 404,285	\$ 434,841	\$ 430,918
Fines, Forfeitures and Penalties	\$ 155,116	\$ 155,379	\$ 193,000	\$ 168,500	\$ 181,330
Public Charges	\$ 222,445	\$ 286,298	\$ 267,639	\$ 244,153	\$ 253,107
Miscellaneous Revenues	\$ 284,539	\$ 337,203	\$ 348,556	\$ 359,659	\$ 403,525
Other	\$ -	\$ -	\$ -	\$ -	\$ 100,040
<b>TOTAL REVENUES</b>	<b>\$ 4,886,587</b>	<b>\$ 5,304,451</b>	<b>\$ 5,534,989</b>	<b>\$ 5,538,576</b>	<b>\$ 5,779,405</b>
<b>EXPENDITURES:</b>					
General Government	\$ 585,108	\$ 635,272	\$ 648,212	\$ 638,371	\$ 734,645
Public Safety	\$ 2,281,756	\$ 2,562,818	\$ 2,589,752	\$ 2,587,659	\$ 2,692,328
Public Works	\$ 1,190,280	\$ 1,174,900	\$ 1,437,877	\$ 1,458,244	\$ 1,436,157
Culture and Recreation	\$ 477,721	\$ 496,304	\$ 606,641	\$ 596,606	\$ 611,322
Economic Development	\$ 205,872	\$ 214,909	\$ 226,280	\$ 230,567	\$ 245,913
Other Financial Uses (Transfers)	\$ 73,835	\$ 67,000	\$ 20,000	\$ 33,460	\$ 59,040
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,814,572</b>	<b>\$ 5,151,203</b>	<b>\$ 5,528,762</b>	<b>\$ 5,544,907</b>	<b>\$ 5,779,405</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 72,015</b>	<b>\$ 153,248</b>	<b>\$ 6,227</b>	<b>\$ (6,331)</b>	<b>\$ -</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 1,586,729</b>	<b>\$ 1,658,744</b>	<b>\$ 1,811,992</b>	<b>\$ 1,811,992</b>	<b>\$ 1,805,661</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 1,658,744</b>	<b>\$ 1,811,992</b>	<b>\$ 1,818,219</b>	<b>\$ 1,805,661</b>	<b>\$ 1,805,661</b>
<b>% OF FUND BALANCE TO EXPENDITURES</b>	<b>34.5%</b>	<b>35.2%</b>	<b>32.9%</b>	<b>32.6%</b>	<b>31.2%</b>

The fund balance indicated above, represents the unassigned general fund balance. The unassigned general fund balance represents fund balance that is not appropriated or committed to a particular project. The unassigned fund balance is needed to help pay for unexpected expenditures such as abnormally high snow removal costs or unexpected capital outlay.

## Summary of Changes in Fund Balance (General Fund) - Continued

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The Village of Bellevue adopted policy titled, "Fund Balance Reserve Policy," requires minimum reserves to be 30% of current year general fund expenditures with amounts committed to (a) long-term receivables, and (b) monies committed for sick leave. After considering the two categories of fund balance listed above, any monies needed to reach the 30% minimum reserve level shall be placed into an undesignated reserve. The Village is anticipating compliance with the minimum General Fund reserve requirement for the year that will end December 31, 2020 as shown in the chart above.

## Summary of Changes in Fund Balance (All Funds)

### COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<b>GOVERNMENTAL FUNDS</b>					
<b>GENERAL FUND</b>					
FUND BALANCE (Jan. 1)	\$ 1,586,729	\$ 1,658,744	\$ 1,811,992	\$ 1,811,992	\$ 1,805,661
Revenues	\$ 4,650,384	\$ 5,070,577	\$ 5,294,989	\$ 5,298,576	\$ 5,539,405
Expenditures	\$ (4,814,572)	\$ (5,151,203)	\$ (5,528,762)	\$ (5,544,907)	\$ (5,779,405)
Other Sources/(Uses)	\$ 236,203	\$ 233,874	\$ 240,000	\$ 240,000	\$ 240,000
FUND BALANCE (Dec. 31)	\$ 1,658,744	\$ 1,811,992	\$ 1,818,219	\$ 1,805,661	\$ 1,805,661
<b>SANITATION FUND</b>					
FUND BALANCE (Jan. 1)	\$ 3,578	\$ (6,528)	\$ (32,783)	\$ (32,783)	\$ 16,071
Revenues	\$ 757,081	\$ 796,780	\$ 853,521	\$ 859,897	\$ 879,859
Expenditures	\$ (767,187)	\$ (823,035)	\$ (835,136)	\$ (811,043)	\$ (846,595)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ (6,528)	\$ (32,783)	\$ (14,398)	\$ 16,071	\$ 49,335
<b>DEBT SERVICE FUND</b>					
FUND BALANCE (Jan. 1)	\$ 1,186,061	\$ 1,492,509	\$ 1,250,208	\$ 1,250,208	\$ 1,546,466
Revenues	\$ 1,954,085	\$ 1,760,990	\$ 1,850,130	\$ 2,012,055	\$ 1,989,003
Expenditures	\$ (2,343,121)	\$ (2,003,291)	\$ (1,863,883)	\$ (1,863,883)	\$ (2,189,013)
Other Sources/(Uses)	\$ 695,484	\$ -	\$ -	\$ 148,086	\$ 200,010
FUND BALANCE (Dec. 31)	\$ 1,492,509	\$ 1,250,208	\$ 1,236,455	\$ 1,546,466	\$ 1,546,466
<b>CAPITAL PROJECTS FUND</b>					
FUND BALANCE (Jan. 1)	\$ 115,806	\$ 667,818	\$ 244,212	\$ 244,212	\$ 640,067
Revenues	\$ 255,336	\$ 53,817	\$ 2,820,442	\$ 3,017,347	\$ 386,911
Expenditures	\$ (2,173,324)	\$ (542,423)	\$ (5,409,450)	\$ (5,536,268)	\$ (1,730,700)
Other Sources/(Uses)	\$ 2,470,000	\$ 65,000	\$ 2,814,188	\$ 2,914,776	\$ 710,000
FUND BALANCE (Dec. 31)	\$ 667,818	\$ 244,212	\$ 469,392	\$ 640,067	\$ 6,278
<b>OTHER CAPITAL PROJECTS FUNDS</b>					
FUND BALANCE (Jan. 1)	\$ 45,972	\$ 32,190	\$ 17,121	\$ 17,121	\$ 5,809
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ (63,782)	\$ (37,069)	\$ (20,000)	\$ (44,772)	\$ (45,000)
Other Sources/(Uses)	\$ 50,000	\$ 22,000	\$ 20,000	\$ 33,460	\$ 59,040
FUND BALANCE (Dec. 31)	\$ 32,190	\$ 17,121	\$ 17,121	\$ 5,809	\$ 19,849
<b>TID NO. 1 FUND</b>					
FUND BALANCE (Jan. 1)	\$ 63,656	\$ 45,862	\$ 239,051	\$ 239,051	\$ 416,629
Revenues	\$ 471,001	\$ 613,523	\$ 581,342	\$ 597,397	\$ 598,026
Expenditures	\$ (488,795)	\$ (420,334)	\$ (410,347)	\$ (419,819)	\$ (3,064,326)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ 2,634,986
FUND BALANCE (Dec. 31)	\$ 45,862	\$ 239,051	\$ 410,046	\$ 416,629	\$ 585,315

## Summary of Changes in Fund Balance (All Funds)

### COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2017 Actual	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<b>TID NO. 2 FUND</b>					
FUND BALANCE (Jan. 1)	\$ (4,038)	\$ 1,193,274	\$ 187,819	\$ 187,819	\$ (114,470)
Revenues	\$ -	\$ 1,137	\$ 22,500	\$ 22,823	\$ 119,245
Expenditures	\$ (2,688)	\$ (1,006,592)	\$ (112,296)	\$ (325,112)	\$ (138,127)
Other Sources/(Uses)	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ 1,193,274	\$ 187,819	\$ 98,023	\$ (114,470)	\$ (133,352)
<b>SPECIAL REVENUE FUNDS</b>					
FUND BALANCE (Jan. 1)	\$ 231,008	\$ 243,871	\$ 306,000	\$ 306,000	\$ 74,286
Revenues	\$ 75,963	\$ 137,379	\$ 106,525	\$ 104,039	\$ 84,525
Expenditures	\$ (3,100)	\$ (30,250)	\$ (13,000)	\$ (13,000)	\$ (13,000)
Other Sources/(Uses)	\$ (60,000)	\$ (45,000)	\$ (322,753)	\$ (322,753)	\$ (70,753)
FUND BALANCE (Dec. 31)	\$ 243,871	\$ 306,000	\$ 76,772	\$ 74,286	\$ 75,058
<b>ENTERPRISE FUNDS</b>					
<b>WATER UTILITY</b>					
NET POSITION (Jan. 1)	\$ 12,546,124	\$ 12,751,778	\$ 13,156,916	\$ 13,156,916	\$ 13,290,365
Revenues	\$ 3,487,244	\$ 3,616,658	\$ 3,628,395	\$ 3,662,770	\$ 3,617,127
Expenditures	\$ (3,045,387)	\$ (2,977,646)	\$ (3,244,059)	\$ (3,289,321)	\$ (3,338,329)
Other Sources/(Uses)	\$ (236,203)	\$ (233,874)	\$ (240,000)	\$ (240,000)	\$ (240,000)
NET POSITION (Dec. 31)	\$ 12,751,778	\$ 13,156,916	\$ 13,301,252	\$ 13,290,365	\$ 13,329,163
<b>SANITARY SEWER UTILITY</b>					
NET POSITION (Jan. 1)	\$ 11,048,017	\$ 10,975,162	\$ 10,980,033	\$ 10,980,033	\$ 10,953,043
Revenues	\$ 2,517,005	\$ 2,720,547	\$ 2,783,854	\$ 2,693,015	\$ 2,701,389
Expenditures	\$ (2,589,860)	\$ (2,715,676)	\$ (2,563,570)	\$ (2,720,005)	\$ (2,650,964)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
NET POSITION (Dec. 31)	\$ 10,975,162	\$ 10,980,033	\$ 11,200,317	\$ 10,953,043	\$ 11,003,468
<b>STORMWATER UTILITY</b>					
NET POSITION (Jan. 1)	\$ 10,775,396	\$ 10,571,980	\$ 10,432,639	\$ 10,432,639	\$ 10,823,040
Revenues	\$ 657,085	\$ 743,675	\$ 672,616	\$ 1,288,629	\$ 702,010
Expenditures	\$ (860,501)	\$ (883,016)	\$ (890,025)	\$ (898,228)	\$ (850,811)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
NET POSITION (Dec. 31)	\$ 10,571,980	\$ 10,432,639	\$ 10,215,230	\$ 10,823,040	\$ 10,674,239
<b>INTERNAL SERVICE FUNDS</b>					
<b>VOM FUND</b>					
NET POSITION (Jan. 1)	\$ 1,823,029	\$ 1,895,029	\$ 1,871,420	\$ 1,871,420	\$ 1,935,332
Revenues	\$ 402,653	\$ 302,653	\$ 357,688	\$ 357,688	\$ 312,168
Expenditures	\$ (336,741)	\$ (342,546)	\$ (344,667)	\$ (318,776)	\$ (337,168)
Other Sources/(Uses)	\$ 6,088	\$ 16,284	\$ 25,000	\$ 25,000	\$ 25,000
NET POSITION (Dec. 31)	\$ 1,895,029	\$ 1,871,420	\$ 1,909,441	\$ 1,935,332	\$ 1,935,332

## **4.0      GENERAL FUND REVENUES**

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## General Fund Revenues: General Revenues (Taxes)

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### DESCRIPTION:

The General Revenues (Taxes) account is the Village's general-purpose tax levy. The levy is determined by taking the difference between total General Fund budget expenditures and all other General Fund revenue sources. The levy determines the tax rate, which is equal to the total levy amount divided by the total assessed value of all property in the Village, divided by 1,000. The resultant figure is the tax rate per \$1,000 of assessed property value.

Mobile Home Taxes are property taxes assessed against homes in the Parkview and Perret Village mobile home parks. This revenue is segregated into a separate account as property taxes on mobile homes are calculated in a different manner than other real property.

The Management Forestland account is taxes paid on land in the Village participating in a State forestland preservation program.

The Hotel Room Tax is a tax imposed at retail rooms or lodging to customers by hotelkeepers.

Water Utility Taxes are taxes paid by the Bellevue Water Utility to the municipality. The tax calculation is determined pursuant to Wis. Stats. 66.0811(2).

Delinquent Personal Property Tax is interest penalties due for late payment of personal property taxes.

Agricultural Use Penalty is a charge that is applied upon the conversion of agriculturally assessed property to more intensive use.

### SIGNIFICANT CHANGES:

Total increase for General Property Tax of \$103,688 from 2019.

### LINE-ITEM DETAIL:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>GENERAL FUND REVENUES (TAXES)</b>						
General Property Taxes	\$ 2,316,681	\$ 2,462,904	\$ 2,581,388	\$ 2,581,388	\$ 2,581,388	\$ 2,685,076
Mobile Home Taxes	\$ 158,630	\$ 159,692	\$ 157,810	\$ 130,938	\$ 163,000	\$ 163,700
Management Forestland Taxes	\$ 31	\$ 31	\$ 31	\$ 29	\$ 29	\$ 29
Hotel Room Tax	\$ 13,827	\$ 13,003	\$ 14,000	\$ 7,711	\$ 13,600	\$ 13,600
Water Utility Taxes	\$ 236,203	\$ 233,874	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Interest - Delinquent PP Tax	\$ 629	\$ 387	\$ 500	\$ 611	\$ 611	\$ 500
Ag Use Penalty	\$ 5,069	\$ 8,736	\$ 9,000	\$ -	\$ 14,666	\$ 10,000
<b>Subtotal</b>	<b>\$ 2,731,070</b>	<b>\$ 2,878,627</b>	<b>\$ 3,002,729</b>	<b>\$ 2,960,677</b>	<b>\$ 3,013,294</b>	<b>\$ 3,112,905</b>



## General Fund Revenues: Intergovernmental Revenues

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### DESCRIPTION:

Intergovernmental revenues are payments by other governmental bodies to the Village. Historically, it has been one of the largest sources of revenue for the Village. State shared revenues and transportation aids make up the greatest proportion of such state aids.

Fire insurance tax are payments by the State to partially offset fire safety inspections of commercial and industrial buildings by the Bellevue Fire & Rescue Department and to support on-going fire prevention and education activities.

Exempt computer aids are payments by the State to compensate for loss of revenue resulting from a 1999 change allowing companies to remove computers from personal property tax rolls.

Exempt personal property aids are payments by the State to reimburse municipalities for lost personal property tax revenue. The first personal property aid payment was made to municipalities in May 2019. The 2017-2019 state budget (2017 Act 59) exempted machinery, tools, and patterns, in addition to manufacturing items already exempt by prior law, effective January 1, 2018.

State transportation aids are payments by the State to fund highway maintenance operations. Aids are calculated based on a formula that includes historical Village transportation spending.

Forest cropland funds are subsidies paid by the Department of Natural Resources for local property participating in the forestland preservation program.

Green Bay Transit Revenues are the Village's share of fares and aids collected by the Green Bay Transit System's bus routes operating in Bellevue.

### SIGNIFICANT CHANGES:

State transportation aids decreased due to low Village transportation spending in 2018, reducing the 6-year spending history.

### LINE-ITEM DETAIL:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>INTERGOVERNMENTAL REVENUES</b>						
State Shared Revenues	\$ 337,599	\$ 337,184	\$ 337,598	\$ 50,429	\$ 336,196	\$ 336,302
State Fire Insurance Tax	\$ 52,564	\$ 52,696	\$ 52,696	\$ 59,518	\$ 59,518	\$ 59,518
State Exempt Computer Aid	\$ 12,126	\$ 12,304	\$ 12,304	\$ 12,602	\$ 12,602	\$ 12,854
State Exempt Personal Property	\$ -	\$ -	\$ 38,139	\$ 32,031	\$ 32,031	\$ 32,031
State Transportation Aids	\$ 495,178	\$ 565,608	\$ 569,976	\$ 427,286	\$ 569,715	\$ 548,808
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Transit Revenue	\$ 145,542	\$ 218,141	\$ 308,063	\$ 146,067	\$ 308,063	\$ 308,063
<b>Subtotal</b>	<b>\$ 1,043,013</b>	<b>\$ 1,185,936</b>	<b>\$ 1,318,780</b>	<b>\$ 727,938</b>	<b>\$ 1,318,129</b>	<b>\$ 1,297,580</b>

## General Fund Revenues: Licenses & Permits

### DESCRIPTION:

Licenses and permits include revenues from liquor licenses, dog licenses, building permits, bartenders licenses, cigarette sales, bike licensing, mobile homes, etc.

Cable Television Franchise Fees are paid by Time Warner Cable and AT&T for the franchise rights to provide cable television service in Bellevue, based on a percentage of subscriber fees.

Building permits include all fees associated with the building permitting process, re-inspection fees, or fines levied due to lack of permits or contractor errors.

Fire inspection fees are charges to commercial and industrial properties for required inspections by the Department two times per year.

### SIGNIFICANT CHANGES:

The Village's building permit fees are estimated to remain strong based on anticipated projects in the Village. The majority of other license and permit revenues are expected to remain approximately the same as 2019.

### LINE-ITEM DETAIL:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>LICENSES &amp; PERMITS</u></b>						
Liquor & Malt Beverages	\$ 50,921	\$ 29,979	\$ 28,100	\$ 27,898	\$ 28,168	\$ 27,800
Bartender's Licenses	\$ 3,604	\$ 7,130	\$ 4,000	\$ 2,442	\$ 4,000	\$ 9,000
Cable Television Fees	\$ 116,853	\$ 140,589	\$ 126,145	\$ 72,129	\$ 144,250	\$ 144,250
Cigarette Licenses	\$ 1,500	\$ 1,500	\$ 1,400	\$ 1,300	\$ 1,300	\$ 1,300
Mobile Home Licenses	\$ 1,600	\$ 1,600	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 300	\$ 500	\$ 500	\$ 700	\$ 700	\$ 700
Special Events/Picnic Licenses	\$ 280	\$ 225	\$ 250	\$ 285	\$ 285	\$ 285
Dog Licenses	\$ 4,333	\$ 3,518	\$ 4,350	\$ 2,718	\$ 4,000	\$ 4,000
Bike Licenses	\$ 10	\$ 65	\$ 55	\$ 85	\$ 85	\$ 80
Building Permits	\$ 119,822	\$ 119,326	\$ 100,000	\$ 72,296	\$ 100,000	\$ 90,000
Fire Dept Inspection Fees	\$ 107,936	\$ 114,366	\$ 108,000	\$ -	\$ 122,298	\$ 122,298
Temporary Permits	\$ 1,250	\$ 1,160	\$ 1,000	\$ 490	\$ 700	\$ 1,000
Right of Way Permits	\$ 18,625	\$ 18,700	\$ 14,000	\$ 11,225	\$ 14,000	\$ 14,000
Fireworks Permits	\$ 10,750	\$ 9,600	\$ 10,600	\$ 8,100	\$ 8,100	\$ 8,100
False Alarm Permits	\$ 9,450	\$ 11,400	\$ 3,850	\$ 2,150	\$ 3,850	\$ 5,000
Fire Sprinkler Permits	\$ 2,975	\$ 1,150	\$ 375	\$ 1,525	\$ 1,525	\$ 1,525
Burning Permits	\$ 120	\$ 150	\$ 110	\$ 30	\$ 30	\$ 30
Chicken Permits	\$ 75	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
<b>Subtotal</b>	<b>\$ 450,404</b>	<b>\$ 461,008</b>	<b>\$ 404,285</b>	<b>\$ 203,423</b>	<b>\$ 434,841</b>	<b>\$ 430,918</b>

## General Fund Revenues: Fines, Forfeitures & Penalties

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### DESCRIPTION:

Citation revenue is from tickets issued for local ordinance violations and citations issued by law enforcement. The Municipal Court utilizes multiple methods to collect from the issued citations.

### SIGNIFICANT CHANGES:

Actual law and ordinance citation revenues increased from 2018 (\$148,725) to 2019 (projected \$160,000 year-end).

### LINE-ITEM DETAIL:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>FINES, FORFEITURES &amp; PENALTIES</u></b>						
Law & Ordinance Citations	\$ 146,811	\$ 148,725	\$ 185,000	\$ 110,475	\$ 160,000	\$ 172,830
Parking Citations	\$ 8,305	\$ 6,654	\$ 8,000	\$ 5,904	\$ 8,500	\$ 8,500
<b>Subtotal</b>	<b>\$ 155,116</b>	<b>\$ 155,379</b>	<b>\$ 193,000</b>	<b>\$ 116,379</b>	<b>\$ 168,500</b>	<b>\$ 181,330</b>

## General Fund Revenues: Public Charges

### DESCRIPTION:

The Public Charges account group includes fees charged for special services.

Special assessment letters are fees charged for issuing letters of special assessment.

Copies fees charged for copying public information and sales of maps and documents.

Planning and development fees includes charges for services such as subdivision plat maps, certified survey maps, rezoning requests, conditional use permits, and variance requests.

Weights and measures is a fee collected from businesses that use measuring scales and equipment in the sales of products (gas; groceries) whose proper and accurate measurement is tested and controlled through the State.

Fire emergency calls were implemented in 2017 and are charges by Bellevue Fire & Rescue for service calls particularly related to accidents or accident clean-ups.

Park rental fees are reservation fees for used of park facilities. Program fees are registration fees for recreation programs. Tree sales is revenue from the resident tree program.

**SIGNIFICANT CHANGES:** None.

### LINE-ITEM DETAIL:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>PUBLIC CHARGES</u></b>						
Special Assessment Letters	\$ 12,206	\$ 11,067	\$ 12,500	\$ 8,692	\$ 12,500	\$ 12,500
Copies	\$ 580	\$ 129	\$ 100	\$ 44	\$ 100	\$ 100
License Publication Fees	\$ 1,330	\$ 1,155	\$ 1,080	\$ 1,060	\$ 1,060	\$ 1,060
Weights & Measures	\$ 4,754	\$ 4,993	\$ 5,242	\$ -	\$ 5,242	\$ 10,925
Fire Emergency Calls	\$ 29,250	\$ 46,169	\$ 40,000	\$ 9,055	\$ 20,000	\$ 20,000
Fire Reports	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -
Street Charges	\$ 3,091	\$ 4,081	\$ 2,000	\$ 411	\$ 600	\$ 1,000
Park Rental Fees	\$ 18,721	\$ 21,371	\$ 24,625	\$ 17,294	\$ 22,438	\$ 21,590
Park Prog - Fees/Other Income	\$ 5,037	\$ 6,676	\$ 8,500	\$ 3,705	\$ 5,031	\$ 6,150
Park Program - Non Taxable	\$ 72,948	\$ 85,748	\$ 80,350	\$ 67,831	\$ 77,180	\$ 80,300
Park Prog - B/A School	\$ 51,573	\$ 61,709	\$ 62,782	\$ 30,254	\$ 59,995	\$ 62,782
Senior Program Non Taxable	\$ 480	\$ 553	\$ 2,000	\$ 509	\$ 1,639	\$ 2,000
Senior Holiday Gala	\$ 4,709	\$ 4,902	\$ 4,190	\$ 96	\$ 4,200	\$ 4,200
Senior Summer Picnic	\$ 1,826	\$ 2,165	\$ 1,770	\$ 1,512	\$ 1,512	\$ 1,800
Park Prog - Sponsors/Donations	\$ 13,018	\$ 14,475	\$ 12,300	\$ 10,594	\$ 12,600	\$ 12,600
Tree Charges	\$ -	\$ 4,300	\$ 2,500	\$ 750	\$ 2,500	\$ 3,600
Planning & Development Fees	\$ 15,940	\$ 16,805	\$ 7,500	\$ 16,920	\$ 17,445	\$ 12,500
<b>Subtotal</b>	<b>\$ 235,463</b>	<b>\$ 286,298</b>	<b>\$ 267,639</b>	<b>\$ 168,837</b>	<b>\$ 244,153</b>	<b>\$ 253,107</b>

## General Fund Revenues: Miscellaneous Revenues

### DESCRIPTION:

The Miscellaneous Revenues account group contains all revenues not elsewhere classified.

Interest - Bank Accounts: interest earned on investment of the general fund cash balance.

Interest - Delinquent Special Assessments: penalty interest due for late payment of special assessments. Interest - Miscellaneous: penalty interest for late payment of bills for materials or services.

Rental Property is rent due for leases of Village owned property, including cellular tower space.

Lease Agreement from Water, Sewer, and Stormwater Utilities are charges to utilities for operating expenses.

Sale of Other Equipment and Property can include sale of Village assets to a third party.

Miscellaneous Revenue is any other revenue realized that does not fit into any other category.

**SIGNIFICANT CHANGES:** None.

### LINE-ITEM DETAIL:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>MISCELLANEOUS REVENUE</u></b>						
Interest - Bank Accounts	\$ 31,470	\$ 68,283	\$ 74,500	\$ 47,525	\$ 74,500	\$ 74,500
Interest - Delq Special Assmts CTY	\$ 3,875	\$ 1,801	\$ 1,000	\$ 2,257	\$ 2,257	\$ 2,250
Miscellaneous Interest	\$ -	\$ 126	\$ 50	\$ 858	\$ 900	\$ 900
Rental Properties	\$ 70,285	\$ 67,681	\$ 58,323	\$ 47,949	\$ 65,965	\$ 64,055
Lease Agreement - Water	\$ 53,855	\$ 57,012	\$ 67,256	\$ 67,256	\$ 62,179	\$ 72,540
Lease Agreement - Sewer	\$ 53,855	\$ 57,012	\$ 67,256	\$ 67,256	\$ 62,179	\$ 72,540
Lease Agreement - Stormwater	\$ 53,855	\$ 57,012	\$ 67,256	\$ 67,256	\$ 62,179	\$ 72,540
Sale of Fire Equip & Property	\$ 22,041	\$ -	\$ -	\$ 2,883	\$ 2,883	\$ 10,000
Sale of Other Equip & Property	\$ 956	\$ 18,775	\$ 7,000	\$ 7,372	\$ 7,372	\$ 34,000
Donations	\$ -	\$ 9,500	\$ 5,915	\$ 6,215	\$ 6,215	\$ -
Miscellaneous Revenues	\$ 4,326	\$ -	\$ -	\$ 200	\$ 200	\$ 200
Insurance Refunds	\$ -	\$ -	\$ -	\$ -	\$ 12,830	\$ -
<b>Subtotal</b>	<b>\$ 294,518</b>	<b>\$ 337,203</b>	<b>\$ 348,556</b>	<b>\$ 317,027</b>	<b>\$ 359,659</b>	<b>\$ 403,525</b>

# General Fund Revenues: Other Financial Resources

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**DESCRIPTION:**

Other Financial Resources are funds that may or may not be appropriated to a particular project and are transfers from other accounts.

**SIGNIFICANT CHANGES:**

In 2020, the Village committed fund balance for the following projects in accordance with our fund balance policy:

- Revaluation: \$68,500
- San Server: \$31,540

**LINE-ITEM DETAIL:**

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>OTHER FINANCIAL SOURCES</u></b>						
Transfer from Park Special Rev	\$ 2,407	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ 13,460	\$ 100,040
<b>Subtotal</b>	<b>\$ 2,407</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,460</b>	<b>\$ 100,040</b>

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## **5.0        GENERAL FUND EXPENDITURES**



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## GENERAL GOVERNMENT

## VILLAGE BOARD

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### ROLE/COMPOSITION OF THE VILLAGE BOARD:

The Bellevue Village Board is composed of five trustees elected at large on a nonpartisan basis for two-year overlapping terms. The Village President serves for a three-year term. Each of the five members of the Village Board has an equal voice in representing the Village of Bellevue. The Board is responsible for setting policy and for the hiring of a chief administrative officer to out the day-to-day functions of the Village.

**SIGNIFICANT EXPENDITURE CHANGES:** None.

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2020 Budget	Actual - August 31	2020 Estimate	2020 Budget
<b><u>VILLAGE BOARD</u></b>						
Salaries	\$ 17,271	\$ 17,271	\$ 17,273	\$ 11,514	\$ 17,273	\$ 17,273
FICA - Payroll Taxes	\$ 1,322	\$ 1,322	\$ 1,321	\$ 881	\$ 1,321	\$ 1,321
Office Supplies	\$ 16	\$ 83	\$ 200	\$ -	\$ -	\$ 200
Publications/Subscriptions/Dues	\$ 4,281	\$ 4,463	\$ 4,303	\$ 4,303	\$ 4,303	\$ 4,691
Training & Seminars	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ 125
Other Supplies & Expenses	\$ 441	\$ 185	\$ 960	\$ 84	\$ 100	\$ 960
Capital Equipment	\$ -	\$ 312	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 23,331</b>	<b>\$ 23,636</b>	<b>\$ 24,182</b>	<b>\$ 16,783</b>	<b>\$ 22,997</b>	<b>\$ 24,570</b>

## MUNICIPAL COURT

---

**GOAL:** To prepare for fair and impartial legal proceedings, efficiently handle all office procedures, records and funds, and to resolve citizen concerns in a timely manner.

**OBJECTIVES:**

- To ensure that the laws of the Village are upheld through court proceedings.
- To ensure our community remains safe and that justice is preserved through appropriate prosecution of law offenders.

**PROGRAM ACTIVITY STATEMENT:**

The Municipal Court is staffed by a part-time elected Judge, a full-time Court Clerk, and a part-time Deputy Court Clerk. The Village Attorney serves as the Village's Prosecutor. The Court is responsible for processing cases resulting from the issuance of locally-issued citations.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

Expenditures for Municipal Court include a notable decrease due to a reduced staffing, software, and office supplies.

**REQUIRED RESOURCES:**

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>MUNICIPAL COURT</b>						
Salaries & Wages	\$ 73,341	\$ 62,181	\$ 56,130	\$ 34,205	\$ 51,307	\$ 52,807
Employee Benefits	\$ 14,740	\$ 14,201	\$ 14,773	\$ 8,904	\$ 13,039	\$ 13,436
Contracted Services	\$ 9,783	\$ 11,390	\$ 16,861	\$ 7,997	\$ 13,961	\$ 10,470
Operating Supplies	\$ 3,339	\$ 2,303	\$ 5,350	\$ 5,214	\$ 5,350	\$ 2,400
Memberships/Travel/Training	\$ 1,847	\$ 1,995	\$ 3,089	\$ 1,789	\$ 2,995	\$ 2,585
Capital Equipment	\$ 2,692	\$ -	\$ -	\$ -	\$ -	\$ 1,000
<b>Total</b>	<b>\$ 105,742</b>	<b>\$ 92,071</b>	<b>\$ 96,203</b>	<b>\$ 58,108</b>	<b>\$ 86,652</b>	<b>\$ 82,698</b>

## LEGAL/PROFESSIONAL SERVICES

---

**GOAL:** To ensure that the Village is counseled and represented on legal, labor and human resource matters.

**OBJECTIVES:**

- To represent and advise the Village in general legal matters.
- To represent and provide the Village assistance in labor and human resource issues.
- To represent the Village in prosecutions at the Village Municipal Court.

**PROGRAM ACTIVITY STATEMENT:**

The Legal/Professional Services Department is responsible for professional and consulting services including general matters, labor matters, human resources, and court prosecution.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

Legal service fees continue to decline from past years since the approval of the Village's first collective bargaining agreement with the IAFF representing non-supervisory Fire Department employees. The Village's firefighter's contract has been approved through December 31, 2022. Therefore, legal expenses previously budgeted for contract negotiations is eliminated from the 2020 budget.

**REQUIRED RESOURCES:**

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>LEGAL/PROFESSIONAL</u></b>						
Professional Services	\$ 18,311	\$ 31,120	\$ 30,694	\$ 13,366	\$ 20,695	\$ 20,695
Prof Svcs - Municipal Court	\$ 31,155	\$ 29,641	\$ 30,000	\$ 16,563	\$ 30,000	\$ 30,000
Contracted Services	\$ -	\$ 48,253	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 49,465</b>	<b>\$ 109,014</b>	<b>\$ 60,694</b>	<b>\$ 29,929</b>	<b>\$ 50,695</b>	<b>\$ 50,695</b>

## VILLAGE ADMINISTRATOR'S OFFICE

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**GOAL:** To ensure that Village services are provided to the citizens in a responsive and cost-efficient manner under the direction of the Village Board.

**OBJECTIVES:**

- To effectively manage Village Administration and assist with Village operations.
- To propose policy and provide information that aids the Village Board in decision making.
- To develop and implement plans and programs to achieve strategic plan goals.
- To implement fiscal policies that ensure long-term fiscal integrity of the Village.
- To serve as the Human Resources manager of the Village.

**PROGRAM ACTIVITY STATEMENT:**

Village Administration is responsible for all administrative and human resource activities through setting goals, objectives and policies, and supervising department director activities.

Village Administration represents Village government in intergovernmental relationships and community organizations through participation in meetings and conferences and as a member of area and statewide organizations and committees, and through on-going communication with county, state, and federal elected officials.

Village Administration provides information to assist the Board in deliberations, establishing policy, and makes proposals concerning governmental activities and programs.

Village Administration oversees the provision of Village services to ensure cost effectiveness and citizen satisfaction.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:** None.

## VILLAGE ADMINISTRATOR'S OFFICE

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**REQUIRED RESOURCES:**

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>ADMINISTRATOR'S OFFICE</b>						
Salaries & Wages	\$ 75,163	\$ 57,301	\$ 76,677	\$ 51,990	\$ 76,780	\$ 77,697
Employee Benefits	\$ 22,817	\$ 16,298	\$ 22,517	\$ 14,864	\$ 22,524	\$ 19,740
Telephone/Cell	\$ 547	\$ 634	\$ 552	\$ 147	\$ 300	\$ 300
Contracted Services	\$ 14,510	\$ 12,244	\$ 10,885	\$ 8,333	\$ 10,535	\$ 10,535
Operating Supplies	\$ 13,929	\$ 10,919	\$ 13,000	\$ 6,969	\$ 12,000	\$ 12,000
Memberships/Travel/Training	\$ 5,343	\$ 9,117	\$ 7,658	\$ 6,168	\$ 7,242	\$ 6,599
Capital Equipment	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
<b>Total</b>	<b>\$ 132,309</b>	<b>\$ 106,514</b>	<b>\$ 132,469</b>	<b>\$ 88,651</b>	<b>\$ 130,561</b>	<b>\$ 128,009</b>

## FINANCE – CLERK-TREASURER

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**GOAL:** To serve as trustee of Village funds, custodian of official records, and administrator of elections.

**OBJECTIVES:**

- To receive and disperse Village funds in accordance with procedures established by State Statutes and generally accepted accounting principles.
- To maintain official records and publish notices in accordance with State Statutes.
- To prepare the property tax roll, collect taxes, and process tax settlements.
- To issue licenses and permits as authorized by the ordinances and granted by the Village Board.
- To provide resources and materials for administering all elections.

**PROGRAM ACTIVITY STATEMENT:**

The Clerk's activities focus on record preparation, processing and retention including meeting minutes, legal notices, ordinances, resolutions, codes and policy statements. The Clerk-Treasurer attends Village Board meetings in accordance with State Statutes. All election activities are the responsibility of this office.

The Treasurer's activities include establishing procedure for processing statements for payments such as property tax roll, special assessment charges, delinquent personal property taxes and licenses. The Treasurer is responsible for collecting payment of statements, utility bills, and license fees; processing checks, special assessment tax rolls, payroll, notices, and debt payments; performing bank deposits; reconciling bank statements; reviewing investments; filing state reports; and overseeing general accounting of all Village funds.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

Planning for four elections in 2020. The Village has contracted with Green Bay Water Utility (GBWU) for utility billing operations beginning in 2020.

## FINANCE – CLERK-TREASURER

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>CLERK</u></b>						
Salaries & Wages	\$ 25,519	\$ 25,840	\$ 26,424	\$ 17,319	\$ 26,433	\$ 26,974
Employee Benefits	\$ 8,527	\$ 8,828	\$ 9,287	\$ 5,874	\$ 9,287	\$ 9,574
Contracted Services	\$ 10,220	\$ 9,239	\$ 10,553	\$ 5,110	\$ 10,553	\$ 16,392
Operating Supplies	\$ 4,411	\$ 4,787	\$ 4,300	\$ 4,270	\$ 4,980	\$ 5,080
Memberships/Travel/Training	\$ 280	\$ 341	\$ 1,235	\$ 330	\$ 810	\$ 1,235
VOM Charges	\$ 170	\$ 95	\$ 90	\$ 90	\$ 90	\$ 69
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
<b>Subtotal</b>	<b>\$ 49,126</b>	<b>\$ 49,130</b>	<b>\$ 51,889</b>	<b>\$ 32,994</b>	<b>\$ 52,153</b>	<b>\$ 60,324</b>
	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>ELECTIONS</u></b>						
Salaries & Wages	\$ 4,783	\$ 11,530	\$ 5,549	\$ 2,620	\$ 2,620	\$ 12,901
Employee Benefits	\$ 21	\$ 278	\$ -	\$ 81	\$ 81	\$ 85
Contracted Services	\$ 274	\$ 317	\$ 315	\$ 73	\$ 90	\$ 100
Operating Supplies	\$ 3,984	\$ 6,618	\$ 5,413	\$ 2,691	\$ 4,100	\$ 6,862
Memberships/Travel/Training	\$ 100	\$ 130	\$ 1,023	\$ -	\$ 500	\$ 1,025
Capital Equipment	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -
<b>Subtotal</b>	<b>\$ 9,161</b>	<b>\$ 18,874</b>	<b>\$ 20,300</b>	<b>\$ 5,464</b>	<b>\$ 15,391</b>	<b>\$ 20,973</b>
	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>FINANCE &amp; ACCOUNTING</u></b>						
Salaries & Wages	\$ 33,493	\$ 41,422	\$ 42,180	\$ 26,724	\$ 42,180	\$ 43,055
Employee Benefits	\$ 4,566	\$ 5,811	\$ 5,990	\$ 3,712	\$ 5,990	\$ 6,200
Contracted Services	\$ 15,217	\$ 23,884	\$ 25,383	\$ 20,047	\$ 24,843	\$ 25,944
Operating Supplies	\$ 2,258	\$ 2,176	\$ 2,500	\$ 2,195	\$ 2,500	\$ 2,500
Memberships/Travel/Training	\$ 979	\$ 886	\$ 1,295	\$ 355	\$ 1,295	\$ 1,315
VOM Charges	\$ 427	\$ 105	\$ 464	\$ 39	\$ 464	\$ 455
Capital Equipment	\$ 70	\$ 39	\$ 51	\$ 51	\$ 51	\$ 39
<b>Subtotal</b>	<b>\$ 57,010</b>	<b>\$ 74,323</b>	<b>\$ 77,863</b>	<b>\$ 53,123</b>	<b>\$ 77,323</b>	<b>\$ 79,508</b>
<b>GRAND TOTAL</b>	<b>\$ 115,297</b>	<b>\$ 142,327</b>	<b>\$ 150,052</b>	<b>\$ 91,581</b>	<b>\$ 144,867</b>	<b>\$ 160,805</b>



## VILLAGE ASSESSOR

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**GOAL:** To ensure that all real estate and personal property within the village is assessed for taxation, as of January 1<sup>st</sup>.

**OBJECTIVES:**

- To determine values of all taxable property.
- To make corrections to the tax roll and add any omitted property.
- To certify the assessment roll.
- To attend the annual Board of Review.

**PROGRAM ACTIVITY STATEMENT:**

The Village's Assessor is an independent contractor for the Village. The Village Assessor is responsible for determining the value of all taxable property within the Village. The assessor also makes changes to the tax roll and adds any omitted property. Upon completion of the assessment roll, the assessor turns over the roll to the Village Clerk/Treasurer. The assessor certifies the assessment roll and submits the roll to the Board of Review.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

The Village has contracted for a market revaluation for year 2020, funded through the revaluation reserve fund that was established with the 2019 amendment to the fund balance policy.

**REQUIRED RESOURCES:**

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>VILLAGE ASSESSOR</u></b>						
Software Support	\$ 1,781	\$ 1,961	\$ 2,426	\$ 2,009	\$ 2,426	\$ 2,426
Contracted Services	\$ 38,138	\$ 38,668	\$ 39,300	\$ 26,805	\$ 39,300	\$ 108,200
Postage	\$ 559	\$ 526	\$ 625	\$ 442	\$ 600	\$ 600
Other Supplies/Expenses	\$ 153	\$ -	\$ 150	\$ -	\$ 150	\$ 75
<b>Total</b>	<b>\$ 40,630</b>	<b>\$ 41,156</b>	<b>\$ 42,501</b>	<b>\$ 29,256</b>	<b>\$ 42,476</b>	<b>\$ 111,301</b>

## INFORMATION TECHNOLOGY

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**GOAL:** To optimize the value of information technology in the provision of services to citizens and staff, to innovate through an approach that balances managed risks and controlled costs.

**OBJECTIVES:**

- To introduce innovative technologies that improve Village processes.
- To integrate targeted technologies through planning and project management.
- To support deployed technologies through responsive assistance and proactive coaching, consulting, and training.
- To turn data into useable information for data-based management decisions.
- To provide a reliable and secure information technology environment.
- To cost effectively manage the Village's information technology resources.

**PROGRAM ACTIVITY STATEMENT:**

The Information Technology Department provides planning, maintenance, support and development for the Village's computerized network technology including the Village wide network, website, links to external entities, servers, databases, personal computers, mobile devices and application software.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

The Village remains focused on replacing and upgrading critical IT infrastructure to meet the growing demands on the Village and to focus on doing more with less. Department level computer replacements or hardware upgrades are funded through the department budgets.

**REQUIRED RESOURCES:**

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>INFORMATION TECHNOLOGY</u></b>						
Salaries & Wages	\$ 14,940	\$ 15,415	\$ 15,795	\$ 10,390	\$ 15,795	\$ 16,119
Employee Benefits	\$ 2,246	\$ 2,784	\$ 4,010	\$ 2,670	\$ 4,062	\$ 3,745
Contracted Services	\$ 48,605	\$ 64,290	\$ 81,635	\$ 47,273	\$ 81,635	\$ 104,000
Memberships/Travel/Training	\$ 2,214	\$ 2,079	\$ 2,204	\$ 2,304	\$ 2,204	\$ 2,579
Capital Equipment	\$ 19,804	\$ 3,654	\$ 7,479	\$ 3,011	\$ 7,479	\$ 16,928
<b>Total</b>	<b>\$ 87,809</b>	<b>\$ 88,222</b>	<b>\$ 111,123</b>	<b>\$ 65,648</b>	<b>\$ 111,175</b>	<b>\$ 143,371</b>

## OTHER GOVERNMENTAL

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### PROGRAM ACTIVITY STATEMENT:

Other Governmental expenditures include funding for Village property, liability, and worker's compensation insurance. The Village currently contracts for all lines of coverage through the League of Wisconsin Municipalities Mutual Insurance.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:** None.

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>OTHER GOVERNMENTAL</u></b>						
Bad Debt Expense	\$ 391	\$ 1,623	\$ -	\$ 301	\$ 500	\$ 500
Illegal Taxes & Refunds	\$ 1,445	\$ -	\$ -	\$ 14,130	\$ 14,130	\$ -
Judgements & Losses	\$ 975	\$ -	\$ -	\$ -	\$ -	\$ -
Property Insurance	\$ 5,589	\$ 5,260	\$ 5,960	\$ 5,869	\$ 5,869	\$ 5,948
General Liability Insurance	\$ 7,958	\$ 8,079	\$ 8,322	\$ 6,059	\$ 8,079	\$ 8,079
Workers Compensation	\$ 14,167	\$ 17,372	\$ 16,706	\$ 14,577	\$ 20,370	\$ 18,669
<b>Total</b>	<b>\$ 30,525</b>	<b>\$ 32,333</b>	<b>\$ 30,988</b>	<b>\$ 40,937</b>	<b>\$ 48,948</b>	<b>\$ 33,196</b>

## **PUBLIC SAFETY**

## LAW ENFORCEMENT

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**GOAL:** To protect life and property within the Village. Provide interaction with the public for matters that require knowledge of state laws, and county and Village ordinances while enhancing professional law enforcement services and principles of community policing.

**OBJECTIVES:**

- Detect and apprehend violators of state statutes, local ordinances, and motor vehicle laws.
- Conduct criminal investigations, collect and process evidence, obtain statements, and complete department reports.
- Testify in court and provide Municipal Court security.
- Conduct traffic accident investigations.
- Provide immediate first aid as a first responder as necessary.
- Serve civil and criminal process papers.
- Be knowledgeable on legal issues and Constitutional Rights.
- Work closely with Village administration and support staff in the Village of Bellevue.
- Serve as a community resource to resolve and improve community issues.

**PROGRAM ACTIVITY STATEMENT:**

The Village contracts with Brown County Sheriff's Department to provide three shifts of coverage, one swing shift, two full-time Direct Enforcement Officers (DEOs), and 8 hours of traffic enforcement per month.

**CONTRACTED & PART-TIME POSITIONS:**

The Village's contract with the Brown County Sheriff's Department includes 24/7 patrol services dedicated to call response, traffic enforcement, and other Village needs. Two officers are assigned as Directed Enforcement Officers (DEOs) dedicated to community policing. The Village contract also includes services from other personnel including Patrol Sergeants, investigative personnel, specialty units, and administration. The Village also utilizes a part-time Animal Control Officer and part-time crossing guards to carry out public safety functions.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

The 2020 Budget includes funding required to meet contract obligations. The 2020 and 2021 contract years includes the addition of another investigator. Capital Equipment items include one squad car and equipment replacement, squad radio to support Brown County CAD system, squad interior rifle mounts, and 2 office computers.

## LAW ENFORCEMENT

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>LAW ENFORCEMENT</u></b>						
Contracted Services	\$ 1,107,175	\$ 1,232,563	\$ 1,222,211	\$ 611,315	\$ 1,222,971	\$ 1,277,742
Utilities	\$ 2,081	\$ 2,878	\$ 3,200	\$ 2,673	\$ 3,000	\$ 3,000
Insurance	\$ 1,505	\$ 1,447	\$ 1,462	\$ 1,094	\$ 1,462	\$ 1,469
Operating Supplies	\$ 22,856	\$ 30,781	\$ 33,050	\$ 18,866	\$ 30,961	\$ 35,670
Memberships/Travel/Training	\$ 1,286	\$ 1,856	\$ 1,400	\$ 535	\$ 1,200	\$ 1,500
Capital Equipment	\$ 51,929	\$ 59,746	\$ 64,000	\$ 51,654	\$ 57,399	\$ 63,100
<b>Subtotal</b>	<b>\$ 1,186,830</b>	<b>\$ 1,329,271</b>	<b>\$ 1,325,323</b>	<b>\$ 686,138</b>	<b>\$ 1,316,993</b>	<b>\$ 1,382,481</b>
	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>CROSSING GUARDS</u></b>						
Salaries & Wages	\$ 9,140	\$ 9,349	\$ 10,715	\$ 5,318	\$ 10,715	\$ 14,400
Employee Benefits	\$ 699	\$ 715	\$ 820	\$ 407	\$ 820	\$ 1,102
Operating Supplies	\$ 10	\$ -	\$ 100	\$ -	\$ 100	\$ 100
<b>Subtotal</b>	<b>\$ 9,849</b>	<b>\$ 10,064</b>	<b>\$ 11,635</b>	<b>\$ 5,725</b>	<b>\$ 11,635</b>	<b>\$ 15,602</b>
<b>GRAND TOTAL</b>	<b>\$ 1,196,679</b>	<b>\$ 1,339,335</b>	<b>\$ 1,336,958</b>	<b>\$ 691,862</b>	<b>\$ 1,328,628</b>	<b>\$ 1,398,083</b>

## **FIRE & RESCUE**

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**GOAL:** To protect lives and property by providing services including fire prevention, fire suppression, emergency medical services, emergency management and fire investigations.

**OBJECTIVES:**

- Efficiently respond to fire, medical and hazardous material emergencies and natural disasters.
- Provide programs in fire safety education and present programs at community functions.
- Expand fire safety training to the senior citizens of the community.
- Continue recruiting and training to provide effective part-time employees.
- Ensure department services are provided in a responsive and cost-effective manner and meet established goals and national standards.
- Staff fire engines and a ladder company that meet state rules, statutes and national standards.
- Maintain the number of structure fires in the Village at less than the national average.
- Complete all fire inspections required twice annually by Wisconsin Administrative Code.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

The Village remains under contract with County Rescue Services to serve the Village through 2021 at a flat rate of \$70,000 per year. In 2019, the Village approved the collective bargaining agreement with IAFF Local 141 for the period January 1, 2020 through December 31, 2022. The agreement includes 24/7/365 staffing.

Worker's compensation insurance has increased significantly for year 2020 due to previous errors in coding of the staffing structure of the fire department as a volunteer organization rather than as the combination volunteer/paid staffing structure.

## REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>FIRE DEPARTMENT</u></b>						
Salaries & Wages	\$ 645,217	\$ 738,770	\$ 761,422	\$ 473,718	\$ 763,214	\$ 777,002
Employee Benefits	\$ 222,996	\$ 267,531	\$ 255,204	\$ 153,697	\$ 257,604	\$ 263,253
Contracted Services	\$ 10,436	\$ 10,413	\$ 19,240	\$ 4,367	\$ 19,240	\$ 15,000
Utilities	\$ 3,045	\$ 3,868	\$ 4,500	\$ 3,110	\$ 4,500	\$ 4,500
Insurance	\$ 30,282	\$ 31,389	\$ 32,175	\$ 21,908	\$ 34,215	\$ 58,599
Operating Supplies	\$ 54,083	\$ 62,436	\$ 79,688	\$ 52,712	\$ 79,693	\$ 77,550
Memberships/Travel/Training	\$ 15,695	\$ 18,705	\$ 20,855	\$ 16,838	\$ 20,855	\$ 20,950
Capital Equipment	\$ 4,238	\$ 20,099	\$ 9,200	\$ 3,258	\$ 9,200	\$ 7,000
VOM Charges	\$ 483	\$ 273	\$ 510	\$ 510	\$ 510	\$ 391
<b>Subtotal</b>	<b>\$ 986,475</b>	<b>\$1,153,483</b>	<b>\$1,182,794</b>	<b>\$ 730,117</b>	<b>\$ 1,189,031</b>	<b>\$ 1,224,245</b>
	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>AMBULANCE</u></b>						
Contracted Services	\$ 70,000	\$ 70,000	\$ 70,000	\$ 46,667	\$ 70,000	\$ 70,000
<b>Subtotal</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 46,667</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>
<b>GRAND TOTAL</b>	<b>\$1,056,475</b>	<b>\$1,223,483</b>	<b>\$1,252,794</b>	<b>\$ 776,783</b>	<b>\$ 1,259,031</b>	<b>\$ 1,294,245</b>



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## **PUBLIC WORKS**

## PUBLIC WORKS

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### DIVISION: PUBLIC WORKS - ADMINISTRATION

**GOAL:** Provide leadership to the department by developing work plans, policies, and procedures, and to support staff resources and training.

**OBJECTIVES:**

- Facilitate staff involvement in program planning.
- Maintain a high level of customer satisfaction.
- Evaluate and track performance measures to improve service.
- Develop policies and procedures that support the strategic and other village plans.

**PROGRAM ACTIVITY STATEMENT:**

Public Works Administration provides policy administration, and direction and management of the operations of the Public Works Department. The director is responsible for the management of the department's divisions and the development of long-range plans, budgeting, policies and procedures, employee training, interagency coordination, and engineering management. Public Works Administration provides staff with the interface between executive leadership team and elected body.

Administration is staffed by a Director and receives program support from divisional staff. Administration ensures that each division within the department achieves the goals and objectives of the programs. Administration is responsible for a continuous improvement program that plans, implements and evaluates each program for efficiency and effectiveness as it relates to the strategic plan.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

Unemployment projected for 2020.

**REQUIRED RESOURCES:**

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>PUBLIC WORKS ADMINISTRATION</b>						
Salaries & Wages	\$ 6,596	\$ 9,736	\$ 9,898	\$ 5,402	\$ 9,898	\$ 9,000
Employee Benefits	\$ 1,468	\$ 2,113	\$ 2,141	\$ 974	\$ 2,141	\$ 3,128
Operating Supplies	\$ -	\$ -	\$ -	\$ 1,480	\$ 9,250	\$ 19,240
<b>Subtotal</b>	<b>\$ 8,064</b>	<b>\$ 11,849</b>	<b>\$ 12,039</b>	<b>\$ 7,856</b>	<b>\$ 21,289</b>	<b>\$ 31,368</b>

## PUBLIC WORKS

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### DIVISION: PUBLIC WORKS – STREET & HIGHWAY MAINTENANCE

**GOAL:** To ensure that public infrastructure is maintained to standards that provide a safe, healthy, and functional transportation system.

**OBJECTIVES:**

- Maintain streets in good repair.
- Maintain signage, line striping, and street lighting in a safe and efficient manner.
- Ensure that utilities are managed and placed correctly within the right-of-way.
- Maintain accurate records and inspection of infrastructure to plan work and repair.
- Maintain neat appearance of right-of-way.

**PROGRAM ACTIVITY STATEMENT:**

Public Works performs or contracts maintenance including street patching, curb replacement, sign maintenance, mowing right-of-way, other minor repairs, weed control, and debris pickup.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

Reduction in roundabout maintenance due to shift to from annual contracted heavy maintenance to every 3<sup>rd</sup> year.

**REQUIRED RESOURCES:**

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>STREET &amp; HWY MAINTENANCE</u></b>						
Salaries & Wages	\$ 89,618	\$ 98,942	\$ 80,613	\$ 57,257	\$ 84,013	\$ 93,163
Employee Benefits	\$ 28,061	\$ 26,363	\$ 29,142	\$ 15,767	\$ 29,142	\$ 30,216
Contracted Services	\$ 173,379	\$ 103,630	\$ 121,000	\$ 79,344	\$ 121,000	\$ 103,000
Utilities	\$ 4,793	\$ 5,330	\$ 5,800	\$ 2,425	\$ 5,800	\$ 5,800
Operating Supplies	\$ 33,166	\$ 23,558	\$ 54,245	\$ 17,122	\$ 51,745	\$ 51,745
Memberships/Travel/Training	\$ 1,149	\$ 1,694	\$ 5,040	\$ 437	\$ 1,137	\$ 2,240
VOM Charges	\$ 40,107	\$ 22,612	\$ 34,411	\$ 34,411	\$ 34,411	\$ 26,382
<b>Subtotal</b>	<b>\$ 370,273</b>	<b>\$ 282,129</b>	<b>\$ 330,251</b>	<b>\$ 206,762</b>	<b>\$ 327,248</b>	<b>\$ 312,546</b>

## PUBLIC WORKS

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### DIVISION: PUBLIC WORKS – SNOW PLOWING

**GOAL:** To ensure that the Village transportation system is safe to travel upon through the winter months at a reasonable cost to the residents.

**OBJECTIVES:**

- Clear priority 1 streets of ice and snow within 3 hours after snow has stopped falling.
- Clear priority 2 streets to the curb within 8 hours after the snow has stopped falling.
- Clear priority 3 facilities within 24 hours after the snow has stopped falling.
- Evaluate snow and ice removal techniques and routes annually for efficiency and safety.

**PROGRAM ACTIVITY STATEMENT:**

Ensure that the transportation system and municipal facilities are clear of snow and ice. There are seven zones comprised of three priority routes in each zone. Operators are responsible for the efficient use of abrasives and salts, plowing techniques, brine systems, vehicle maintenance, and emergency response during snow and ice events. The program is staffed by 7 operators, the Public Works Director, Utility Manager, and Operations Manager during snow events.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

An increase in salaries and wages with this division is due to increased frequency, duration, and extent of snow events; directly increasing staff overtime and snow removal supplies.

**REQUIRED RESOURCES:**

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>SNOW PLOWING</u></b>						
Salaries & Wages	\$ 36,221	\$ 45,292	\$ 56,266	\$ 61,402	\$ 67,196	\$ 65,121
Employee Benefits	\$ 13,298	\$ 15,454	\$ 19,847	\$ 19,780	\$ 20,989	\$ 20,344
Operating Supplies	\$ 26,531	\$ 40,702	\$ 44,130	\$ 46,278	\$ 46,278	\$ 46,424
Memberships/Travel/Training	\$ 250	\$ 130	\$ 400	\$ -	\$ -	\$ 400
VOM Charges	\$ 141,045	\$ 79,517	\$ 116,948	\$ 116,948	\$ 116,948	\$ 89,658
Capital Equipment	\$ -	\$ -	\$ 800	\$ -	\$ 800	\$ -
<b>Subtotal</b>	<b>\$ 217,345</b>	<b>\$ 181,095</b>	<b>\$ 238,391</b>	<b>\$ 244,407</b>	<b>\$ 252,211</b>	<b>\$ 221,947</b>

## PUBLIC WORKS

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### DIVISION: PUBLIC WORKS – ENGINEERING & CONSTRUCTION

**GOAL:** To ensure that public infrastructure is constructed to standards that provide safe, sustainable, and functional systems for many years to come.

#### OBJECTIVES:

- Provide cost effective design and construction of projects.
- Evaluate, analyze, and develop projects to replace deficient, deteriorated, or undersized infrastructure.
- Provide new infrastructure to accommodate future growth.
- Ensure infrastructure is constructed according to standards and specifications.
- Maintain accurate records of infrastructure systems and construction.

#### PROGRAM ACTIVITY STATEMENT:

Engineering is responsible the planning, design, permitting, and construction of public infrastructure. This is accomplished through the evaluation of private development infrastructure's impact and efficiency to the public infrastructure system, inspecting and documenting public construction, administering contracts, reviewing developer constructed infrastructure, preparing infrastructure assessments, and managing finances.

#### SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Increased software support for asset management implementation. Decreased engineering and capital equipment expenditures due to projects completed in 2019.

#### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>CONSTRUCTION/ENGINEERING</u></b>						
Salaries & Wages	\$ 46,620	\$ 47,376	\$ 54,268	\$ 24,911	\$ 54,268	\$ 53,531
Employee Benefits	\$ 15,136	\$ 20,189	\$ 19,321	\$ 10,932	\$ 19,321	\$ 20,044
Contracted Services	\$ 16,477	\$ 9,201	\$ 9,825	\$ 26,684	\$ 34,000	\$ 3,950
Memberships/Travel/Training	\$ 140	\$ -	\$ 750	\$ -	\$ -	\$ 150
VOM Charges	\$ 3,465	\$ 1,954	\$ 3,056	\$ 3,056	\$ 3,056	\$ 2,343
Capital Equipment	\$ -	\$ 1,860	\$ 6,100	\$ 5,359	\$ 5,359	\$ -
<b>Subtotal</b>	<b>\$ 81,838</b>	<b>\$ 80,580</b>	<b>\$ 93,320</b>	<b>\$ 70,942</b>	<b>\$ 116,004</b>	<b>\$ 80,018</b>

## PUBLIC WORKS

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### DIVISION: PUBLIC WORKS – STREET LIGHTING & TRANSIT

#### PROGRAM ACTIVITY STATEMENT:

Street lighting expenditure fluctuations are attributed to changes in energy rates, energy efficiency, and added street lights. Transit services are contracted through Green Bay Metro. A portion of expenses are off-set through revenues received from Metro and State/Federal funding (see Intergovernmental Revenues).

#### SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Increase in net transit expenditures due to reduction in state and federal aid expected to be received by Green Bay Metro Transit in year 2020.

#### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>STREET LIGHTING &amp; TRANSIT SERVICES</b>						
Street Lighting	\$ 126,706	\$ 131,723	\$ 128,000	\$ 71,216	\$ 116,632	\$ 122,347
Contracted Services - Transit	\$ 184,109	\$ 296,840	\$ 424,167	\$ 221,798	\$ 424,167	\$ 443,094
<b>Subtotal</b>	<b>\$ 310,815</b>	<b>\$ 428,563</b>	<b>\$ 552,167</b>	<b>\$ 293,014</b>	<b>\$ 540,799</b>	<b>\$ 565,441</b>

## PUBLIC WORKS

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### DIVISION: PUBLIC WORKS – BUILDINGS & GROUNDS

**GOAL:** To provide for maintenance and upkeep of the Village's buildings and grounds in a safe, cost effective, and efficient manner.

#### OBJECTIVES:

- Evaluate and promote energy conservation in Village facilities.
- Establish preventative maintenance policies for facilities to extend the life of facilities.
- Continually evaluate the need for facility improvements and capital project needs.

#### PROGRAM ACTIVITY STATEMENT:

Responsible for utilities, maintenance, and custodial upkeep of the Village's real property including public buildings located at 1811 Allouez Avenue, 2828 Allouez Avenue, 3100 Eaton Road, Village park buildings, and Village owned parking lots.

#### SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Significant maintenance and repair items include driveway repair and caulking of the building at 3100 Eaton Road and parking lot maintenance at 2828 Allouez Ave.

#### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>BUILDINGS &amp; GROUNDS</u></b>						
Salaries & Wages	\$ 28,465	\$ 26,804	\$ 28,089	\$ 17,893	\$ 28,169	\$ 27,428
Employee Benefits	\$ 6,640	\$ 5,676	\$ 5,428	\$ 2,964	\$ 5,428	\$ 4,295
Contracted Services	\$ 59,454	\$ 57,701	\$ 73,765	\$ 26,295	\$ 56,140	\$ 70,871
Utilities	\$ 64,679	\$ 70,848	\$ 69,075	\$ 44,479	\$ 74,360	\$ 77,483
Operating Supplies	\$ 14,758	\$ 14,840	\$ 17,400	\$ 7,636	\$ 19,200	\$ 19,390
VOM Charges	\$ 10,847	\$ 6,115	\$ 9,352	\$ 9,352	\$ 9,352	\$ 7,170
Capital Equipment	\$ 5,115	\$ 8,700	\$ 8,600	\$ 4,472	\$ 8,044	\$ 18,200
<b>Subtotal</b>	<b>\$ 189,958</b>	<b>\$ 190,684</b>	<b>\$ 211,709</b>	<b>\$ 113,092</b>	<b>\$ 200,693</b>	<b>\$ 224,837</b>

#### PUBLIC WORKS DIVISION GRAND TOTAL:

<b>GRAND TOTAL</b>	<b>\$1,178,294</b>	<b>\$ 1,174,900</b>	<b>\$ 1,437,877</b>	<b>\$ 936,074</b>	<b>\$ 1,458,244</b>	<b>\$ 1,436,157</b>
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## **PARKS, RECREATION & FORESTRY**

## PARKS, RECREATION & FORESTRY

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### DIVISION: PARKS, RECREATION & FORESTRY – ADMINISTRATION

**GOAL:** To provide direction, coordination, and support of all activities of the Parks, Recreation & Forestry Department.

#### OBJECTIVES:

- Develop and implement a program of services that effectively meet the recreational, cultural, and preservation needs of the community.
- Establish an effective community relations program that communicates the availability of current services and promotes parks and recreation services within the community.
- Conduct general administrative functions including personnel management, risk and safety management, performance measurement, and purchasing and budget preparation/management.
- Evaluate operations to improve efficiency and effectiveness.

#### PROGRAM ACTIVITY STATEMENT:

Parks, Recreation & Forestry Department consists of administration, park maintenance and operations, recreation and senior services, and urban forestry. Administration is responsible for coordinating, monitoring, and managing these components to form a system of services responsive to the recreation interests and preservation needs of the Village.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:** None.

#### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>ADMINISTRATION</u></b>						
Salaries & Wages	\$ 35,141	\$ 33,671	\$ 37,295	\$ 24,781	\$ 37,295	\$ 33,539
Employee Benefits	\$ 12,888	\$ 13,166	\$ 14,164	\$ 9,269	\$ 14,164	\$ 11,020
Utilities	\$ 1,764	\$ 2,113	\$ 2,000	\$ 780	\$ 2,000	\$ 2,000
Contracted Services	\$ 74	\$ 233	\$ 601	\$ 126	\$ 601	\$ 820
Operating Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Memberships/Travel/Training	\$ 3,346	\$ 3,261	\$ 5,145	\$ 580	\$ 5,145	\$ 4,780
Capital Equipment	\$ 2,692	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 56,905</b>	<b>\$ 53,444</b>	<b>\$ 60,205</b>	<b>\$ 36,536</b>	<b>\$ 60,205</b>	<b>\$ 53,159</b>

## **PARKS, RECREATION & FORESTRY**

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### **DIVISION: PARKS, RECREATION & FORESTRY – PARKS & FORESTRY**

**GOAL:** To provide functional, safe, and attractive park areas and recreational facilities.

**OBJECTIVES:**

- Provide park and recreational facilities that are functional and enable users to enjoy an optimal recreational experience.
- Provide safe, accessible, and healthful park areas and recreational facilities.
- Provide clean, attractive, and aesthetically pleasing park areas and recreational facilities that meet the needs of the community.

**PROGRAM ACTIVITY STATEMENT:**

Maintains outdoor recreation, open space land, and the Community Center. Performs janitorial, preventative, and routine maintenance; program support/set-up; scheduled improvements; and emergency/vandalism repairs. The park system is maintained by seasonal staff members (June-August) and a full-time Park Foreman.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

Increased expenses include canoe launch repair, contracted services for mowing of recently added parks, and membership in the Bay Lake Regional Commission for technical services. Capital equipment purchases include replacement of bleachers, playground equipment, and soccer goals to maintain safety.

## DEPARTMENT: PARKS, RECREATION & FORESTRY

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### DIVISION: PARKS, RECREATION & FORESTRY – PARKS & FORESTRY

#### REQUIRED RESOURCES:

##### **PARKS**

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
Salaries & Wages	\$ 81,158	\$ 74,941	\$ 89,358	\$ 56,950	\$ 88,986	\$ 94,416
Employee Benefits	\$ 29,607	\$ 27,391	\$ 31,859	\$ 18,092	\$ 24,630	\$ 20,627
Contracted Services	\$ 52,013	\$ 54,730	\$ 60,385	\$ 28,071	\$ 60,385	\$ 65,580
Utilities	\$ 15,680	\$ 16,736	\$ 16,770	\$ 9,932	\$ 17,776	\$ 19,232
Operating Supplies	\$ 28,126	\$ 30,076	\$ 54,680	\$ 26,335	\$ 54,680	\$ 44,400
Memberships/Travel/Training	\$ 320	\$ 320	\$ 750	\$ 45	\$ 750	\$ 365
VOM Charges	\$ 27,051	\$ 15,251	\$ 25,158	\$ 25,158	\$ 25,158	\$ 19,287
Capital Equipment	\$ 3,491	\$ 6,161	\$ 12,350	\$ 7,263	\$ 12,350	\$ 26,200
<b>Subtotal</b>	<b>\$ 237,445</b>	<b>\$ 225,605</b>	<b>\$ 291,310</b>	<b>\$ 171,847</b>	<b>\$ 284,715</b>	<b>\$ 290,107</b>

##### **FORESTRY**

	2017 Actual	2017 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
Salaries & Wages	\$ -	\$ -	\$ 3,920	\$ -	\$ 3,920	\$ 4,001
Employee Benefits	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ 306
Contracted Services	\$ 3,830	\$ 24,827	\$ 30,575	\$ 42	\$ 31,675	\$ 35,475
<b>Subtotal</b>	<b>\$ 3,830</b>	<b>\$ 24,827</b>	<b>\$ 34,795</b>	<b>\$ 42</b>	<b>\$ 35,895</b>	<b>\$ 39,782</b>

## PARKS, RECREATION & FORESTRY

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### DIVISION: PARKS, RECREATION & FORESTRY – RECREATION & SENIOR SERVICES

**GOAL:** To implement a program of services and activities that effectively meets the recreational and cultural needs of the community.

#### OBJECTIVES:

- Provide recreation opportunities including enrichment, sports/fitness, community events, and cultural programs.
- Develop and facilitate programs and activities that improve and promote individual social, cognitive, physical, and emotional skills.
- Develop programs that encourage participants to be active outdoors.

#### PROGRAM ACTIVITY STATEMENT:

Recreation programs serve over 7,000 participants annually and include youth enrichment, youth sports, adult and older adult programs, family programs, and community special events. The division is managed by the Recreation Supervisor. Programs utilize volunteers and part-time seasonal labor.

#### SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Decreased contracted services due to cancellation of dance program contract.

#### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>RECREATION</b>						
Salaries & Wages	\$ 97,840	\$ 109,228	\$ 130,279	\$ 87,904	\$ 130,544	\$ 137,639
Employee Benefits	\$ 17,967	\$ 18,947	\$ 21,450	\$ 13,906	\$ 21,450	\$ 24,256
Contracted Services	\$ 21,749	\$ 18,431	\$ 16,450	\$ 8,659	\$ 12,850	\$ 13,175
Operating Supplies	\$ 34,277	\$ 37,642	\$ 43,385	\$ 21,303	\$ 43,335	\$ 44,585
Senior Programming	\$ 6,943	\$ 6,875	\$ 7,960	\$ 2,213	\$ 6,805	\$ 8,000
VOM Charges	\$ 765	\$ 432	\$ 807	\$ 807	\$ 807	\$ 619
Capital Equipment	\$ -	\$ 874	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 179,541</b>	<b>\$ 192,428</b>	<b>\$ 220,331</b>	<b>\$ 134,791</b>	<b>\$ 215,791</b>	<b>\$ 228,274</b>

#### PARKS, RECREATION & FORESTRY GRAND TOTAL:

<b>GRAND TOTAL</b>	<b>\$ 477,721</b>	<b>\$ 496,304</b>	<b>\$ 606,641</b>	<b>\$ 343,216</b>	<b>\$ 596,606</b>	<b>\$ 611,322</b>
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## COMMUNITY DEVELOPMENT



## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - ADMINISTRATION

**GOAL:** To guide and manage the development, construction, and use of property in a manner that maximizes the positive benefits for all of Bellevue.

**OBJECTIVES:**

- To strive to assure that all land use decisions reflect long-term community interests.
- To act as a resource for building code requirements to the general public and to the development community.
- To enhance the existing pro-business environment to stimulate new and increased business activity.
- To diversify and enhance the Village's tax base.
- To serve the public in a professional, courteous, and personal manner.

The Department is responsible for guiding and managing the development, construction, and use of property in a manner that maximizes the positive benefits for all of Bellevue, while at the same time minimizing the negative impacts on the use and enjoyment of individual properties.

The Community Development Department works closely with other departments, the Plan Commission, and Zoning Board of Appeals.

**PROGRAM ACTIVITY STATEMENT:**

The Community Development Department is made up of five divisions; Administration, Building Inspection, Economic Development, GIS, and Planning & Zoning.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

Capital equipment purchase of 2 computers (replacement).

**REQUIRED RESOURCES:**

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>COMMUNITY DEVELOPMENT ADMIN</b>						
Salaries & Wages	\$ 11,139	\$ 11,506	\$ 11,697	\$ 7,604	\$ 11,697	\$ 11,940
Employee Benefits	\$ 2,386	\$ 2,474	\$ 2,609	\$ 1,686	\$ 2,609	\$ 2,690
Capital Equipment	\$ 2,754	\$ 400	\$ -	\$ -	\$ -	\$ 2,000
<b>Subtotal</b>	<b>\$ 16,279</b>	<b>\$ 14,380</b>	<b>\$ 14,306</b>	<b>\$ 9,289</b>	<b>\$ 14,306</b>	<b>\$ 16,630</b>

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - BUILDING INSPECTION

#### PROGRAM ACTIVITY STATEMENT:

The Building Inspection Division is responsible for issuing building permits, performing inspections and providing plan review for all construction performed in the Village of Bellevue. The department responds to citizen complaints regarding zoning and housing code violations and follows up with enforcement action if required.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:** None

#### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>BUILDING INSPECTION</u></b>						
Salaries & Wages	\$ 99,178	\$ 101,940	\$ 103,776	\$ 59,661	\$ 91,552	\$ 102,626
Employee Benefits	\$ 21,211	\$ 21,825	\$ 22,837	\$ 15,545	\$ 24,054	\$ 30,859
Contracted Services	\$ 1,800	\$ 6,225	\$ 6,500	\$ 18,606	\$ 18,606	\$ 7,044
Utilities	\$ 66	\$ 130	\$ 225	\$ 370	\$ 581	\$ 635
Memberships/Travel/Training	\$ 1,100	\$ 1,179	\$ 1,650	\$ 1,322	\$ 1,650	\$ 2,270
Operating Supplies	\$ 1,204	\$ 1,039	\$ 2,081	\$ 1,748	\$ 2,064	\$ 2,265
VOM Charges	\$ 4,165	\$ 2,348	\$ 3,445	\$ 3,445	\$ 3,445	\$ 2,641
<b>Subtotal</b>	<b>\$ 128,723</b>	<b>\$ 134,685</b>	<b>\$ 140,514</b>	<b>\$ 100,697</b>	<b>\$ 141,952</b>	<b>\$ 148,340</b>

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - PLANNING & ZONING

#### PROGRAM ACTIVITY STATEMENT:

The Planning and Zoning Division is responsible in assisting in the safe, balanced, efficient, visually appealing, and economically sustainable physical development within Bellevue's ultimate planning area. The Division seeks to promote the stability and convenience of residents, aid in providing reasonable economic return for the client while simultaneously protecting the larger public interest, and ensure high quality, balanced, aesthetically pleasing, and safe development of the Village of Bellevue.

Planning staff oversees the review process for land development applications, such as site plans, subdivisions, rezoning, PDD creation, conditional use requests, site plan reviews, variance requests, land use verifications and ordinance text amendments.

#### SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Increase in code amendment publication and distribution costs.

#### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>PLANNING &amp; ZONING</u></b>						
Salaries & Wages	\$ 18,078	\$ 18,666	\$ 19,051	\$ 12,384	\$ 19,051	\$ 11,940
Employee Benefits	\$ 4,308	\$ 4,702	\$ 4,760	\$ 3,069	\$ 4,760	\$ 13,086
Contracted Services	\$ 547	\$ 634	\$ 650	\$ 282	\$ 410	\$ 450
Utilities	\$ -	\$ 5,300	\$ 5,300	\$ 5,565	\$ 5,565	\$ 5,844
Operating Supplies	\$ 3,578	\$ 2,147	\$ 2,785	\$ 3,399	\$ 4,296	\$ 3,796
Memberships/Travel/Training	\$ 1,585	\$ 1,213	\$ 1,900	\$ 1,001	\$ 1,900	\$ 1,900
VOM Charges	\$ 631	\$ 355	\$ 767	\$ 695	\$ 717	\$ 561
<b>Subtotal</b>	<b>\$ 28,727</b>	<b>\$ 33,018</b>	<b>\$ 35,213</b>	<b>\$ 26,394</b>	<b>\$ 36,699</b>	<b>\$ 37,577</b>

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT

#### PROGRAM ACTIVITY STATEMENT:

The Economic Development Division is responsible for the marketing and economic growth of the Village.

The division has continued to work with developers within both of the Village Tax Incremental Finance Districts as well as other commercial and residential areas of the community. The department has refined the Business Retention and Expansion program and continues to gather data from our business community.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:** None.

#### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>ECONOMIC DEVELOPMENT</u></b>						
Salaries & Wages	\$ 7,014	\$ 7,245	\$ 8,365	\$ 4,788	\$ 7,365	\$ 7,518
Employee Benefits	\$ 1,502	\$ 1,557	\$ 1,719	\$ 1,061	\$ 1,642	\$ 1,693
Operating Supplies	\$ 3,750	\$ 3,088	\$ 3,595	\$ 3,091	\$ 3,516	\$ 3,600
Memberships/Travel/Training	\$ 90	\$ 129	\$ 250	\$ -	\$ 250	\$ 250
VOM Charges	\$ 340	\$ 192	\$ 359	\$ 359	\$ 359	\$ 275
<b>Subtotal</b>	<b>\$ 12,695</b>	<b>\$ 12,211</b>	<b>\$ 14,288</b>	<b>\$ 9,299</b>	<b>\$ 13,132</b>	<b>\$ 13,336</b>

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - GIS

#### PROGRAM ACTIVITY STATEMENT:

The purpose of the Bellevue GIS Department is to construct, maintain, and assure the quality of the Bellevue Digital Database and provide guidance and assistance to any organization wishing to utilize this digital data. This guidance and assistance can take the form of digital data delivery, map creation, or direct assistance by GIS Mapping personnel.

#### SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Increased software support for licenses, contracted services for aerial photography project including data extraction, and training for continued implementation of the asset management system.

#### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>GIS</b>						
Salaries & Wages	\$ 10,226	\$ 10,459	\$ 11,202	\$ 7,811	\$ 11,202	\$ 11,872
Employee Benefits	\$ 1,525	\$ 1,793	\$ 2,538	\$ 1,605	\$ 2,468	\$ 2,415
Software Support	\$ 3,070	\$ 3,439	\$ 3,815	\$ 3,221	\$ 5,840	\$ 4,225
Telephone/Cellphone	\$ 804	\$ 424	\$ 648	\$ 88	\$ 648	\$ 648
Contracted Services	\$ 1,057	\$ 757	\$ 500	\$ -	\$ 500	\$ 6,925
Operating Supplies	\$ 380	\$ 698	\$ 600	\$ 247	\$ 600	\$ 600
Memberships/Travel/Training	\$ 2,385	\$ 2,015	\$ 2,656	\$ 400	\$ 3,220	\$ 3,345
Capital Equipment	\$ -	\$ 1,031	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 19,447</b>	<b>\$ 20,616</b>	<b>\$ 21,959</b>	<b>\$ 13,373</b>	<b>\$ 24,478</b>	<b>\$ 30,030</b>

#### COMMUNITY DEVELOPMENT DEPARTMENT GRAND TOTAL:

<b>GRAND TOTAL</b>	<b>\$ 205,872</b>	<b>\$ 214,909</b>	<b>\$ 226,280</b>	<b>\$ 159,052</b>	<b>\$ 230,567</b>	<b>\$ 245,913</b>
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## OTHER FINANCIAL USES

## OTHER FINANCIAL USES

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### DESCRIPTION:

Planned transfer of \$59,040 to the Information Technology fund for planned projects including server replacement.

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>OTHER FINANCIAL USES</u></b>						
Transfer to Debt Service	\$ 23,835	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ 50,000	\$ 22,000	\$ 20,000	\$ 20,000	\$ 33,460	\$ 59,040
Transfer to Capital	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 73,835</b>	<b>\$ 67,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 33,460</b>	<b>\$ 59,040</b>

## **6.0        SANITATION FUND**



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## DEPARTMENT: SANITATION

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**GOAL:** To maintain sanitary conditions throughout the Village by providing collection services for trash and recyclable materials, provide for the safe and sanitary disposal of yard waste at an approved composting facility, and to provide management of brush and small trees.

**OBJECTIVES:**

- To provide each residential unit with weekly refuse pickup and biweekly collection of recyclables.
- To operate and maintain a licensed compost site for Village residents.
- To provide brush pickup biannually and a January tree pickup.

**PROGRAM ACTIVITY STATEMENT:**

Sanitation provides for the collection of refuse and recycling through contracted services. The Village operates a licensed compost site for Village resident disposal of brush and yard waste. The material is recycled into compost and mulch and reused by residents and in our park system.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

Contracted refuse and recycling rates increased according to the Village's existing contract. Revenue from the sale of recyclables is not expected in 2020 due to lack of market value.

Expenditures are projected to increase this year due to increased brush grinding and disposal costs for greater volumes of material. Fund balance is projected to end positive in years 2019 and 2020.

**RECEIPTS:**

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>OPERATING REVENUE</u></b>						
Garbage Revenue - Curbside Pickup	\$ 431,919	\$ 442,205	\$ 450,791	\$ 297,596	\$ 450,791	\$ 464,315
Recycling Revenue - Curbside Pickup	\$ 121,092	\$ 150,993	\$ 197,921	\$ 139,454	\$ 197,921	\$ 203,859
Forfeited Discounts	\$ 4,496	\$ 4,551	\$ 5,000	\$ 1,982	\$ 5,000	\$ 5,000
<b>Subtotal</b>	<b>\$ 557,508</b>	<b>\$ 597,749</b>	<b>\$ 653,712</b>	<b>\$ 439,032</b>	<b>\$ 653,712</b>	<b>\$ 673,174</b>
<b><u>OTHER REVENUES</u></b>						
Recycling Grant	\$ 45,878	\$ 41,959	\$ 41,959	\$ 42,005	\$ 42,005	\$ 42,005
Yard Waste Disposal Permits	\$ 7,350	\$ 8,050	\$ 8,050	\$ 16,180	\$ 16,180	\$ 16,180
Sale of Recyclables	\$ 63	\$ 1,783	\$ 1,800	\$ -	\$ -	\$ -
Admin Fee - Recovery	\$ 146,283	\$ 147,240	\$ 148,000	\$ 98,545	\$ 148,000	\$ 148,500
<b>Subtotal</b>	<b>\$ 199,573</b>	<b>\$ 199,032</b>	<b>\$ 199,809</b>	<b>\$ 156,730</b>	<b>\$ 206,185</b>	<b>\$ 206,685</b>
<b>TOTAL REVENUES</b>	<b>\$ 757,081</b>	<b>\$ 796,780</b>	<b>\$ 853,521</b>	<b>\$ 595,762</b>	<b>\$ 859,897</b>	<b>\$ 879,859</b>

## SANITATION

### REQUIRED RESOURCES:

#### GARBAGE

Contracted Services

**Subtotal**

2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
\$ 433,131	\$ 443,704	\$ 450,791	\$ 261,927	\$ 450,791	\$ 470,540
<b>\$ 433,131</b>	<b>\$ 443,704</b>	<b>\$ 450,791</b>	<b>\$ 261,927</b>	<b>\$ 450,791</b>	<b>\$ 470,540</b>

#### RECYCLING

Salaries

Wages

FICA Payroll Taxes

Pension Benefits

Employee Benefits

Contracted Services

Bank Fees

Operating Supplies

Bad Debt Expense

Insurance

VOM Charges

**Subtotal**

2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
\$ 24,660	\$ 27,695	\$ 26,831	\$ 16,927	\$ 21,000	\$ 16,911
\$ 44,672	\$ 41,994	\$ 50,573	\$ 26,551	\$ 40,551	\$ 48,666
\$ 5,281	\$ 5,395	\$ 5,921	\$ 3,516	\$ 4,698	\$ 5,017
\$ 4,556	\$ 4,746	\$ 5,070	\$ 2,632	\$ 4,023	\$ 4,426
\$ 15,184	\$ 16,097	\$ 19,542	\$ 9,427	\$ 13,500	\$ 16,638
\$ 163,959	\$ 194,739	\$ 197,921	\$ 125,735	\$ 197,921	\$ 210,084
\$ 1,243	\$ 1,350	\$ 1,200	\$ 726	\$ 1,200	\$ 1,200
\$ 5,213	\$ 5,827	\$ 6,300	\$ 3,522	\$ 5,850	\$ 500
\$ 314	\$ 101	\$ 200	\$ 66	\$ 200	\$ 200
\$ 4,882	\$ 5,514	\$ 5,492	\$ 4,756	\$ 6,189	\$ 5,893
\$ 20,284	\$ 20,284	\$ 19,520	\$ 19,520	\$ 19,520	\$ 19,520
<b>\$ 290,248</b>	<b>\$ 323,744</b>	<b>\$ 338,570</b>	<b>\$ 213,378</b>	<b>\$ 314,652</b>	<b>\$ 329,055</b>

#### COMPOST SITE

Gas/Electric

Compost - Operating Supplies

Compost - Rents & Leases

**Subtotal**

\$ 176	\$ 57	\$ 175	\$ -	\$ -	\$ -
\$ 31,632	\$ 43,530	\$ 33,600	\$ 14,311	\$ 33,600	\$ 35,000
\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<b>\$ 43,808</b>	<b>\$ 55,588</b>	<b>\$ 45,775</b>	<b>\$ 26,311</b>	<b>\$ 45,600</b>	<b>\$ 47,000</b>

#### **TOTAL EXPENDITURES**

<b>\$ 767,187</b>	<b>\$ 823,035</b>	<b>\$ 835,136</b>	<b>\$ 501,616</b>	<b>\$ 811,043</b>	<b>\$ 846,595</b>
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#### **EXCESS REVENUES OVER(UNDER) EXPENDITURES**

<b>\$ (10,106)</b>	<b>\$ (26,255)</b>	<b>\$ 18,385</b>	<b>\$ 94,146</b>	<b>\$ 48,854</b>	<b>\$ 33,264</b>
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#### **FUND BALANCE, JANUARY 1**

<b>\$ 3,578</b>	<b>\$ (6,528)</b>	<b>\$ (32,783)</b>	<b>\$ (32,783)</b>	<b>\$ (32,783)</b>	<b>\$ 16,071</b>
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#### **FUND BALANCE, DECEMBER 31**

<b>\$ (6,528)</b>	<b>\$ (32,783)</b>	<b>\$ (14,398)</b>	<b>\$ 61,363</b>	<b>\$ 16,071</b>	<b>\$ 49,335</b>
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## **7.0 DEBT SERVICE**

## DEPARTMENT: DEBT SERVICE

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**GOAL:** To ensure payments on long term debt owed by the Village. General obligation debt is backed by a tax levy and is subject to the provision limiting the Village's total general obligation borrowing to 5% of its equalized property valuation.

**OBJECTIVES:**

- To account for funds reserved for payment of principal and interest on outstanding long-term debt.
- To account for special assessment payments by property owners on a payment plan for municipal improvements previously installed.
- To ensure funding for large capital projects such as road reconstruction, building construction, and land acquisitions.
- To maintain or upgrade the Village's Aa2 bond rating.

**PROGRAM ACTIVITY STATEMENT:**

The Debt Services fund is a schedule of payments on long term debt owed by the Village. The Village borrows money to finance large capital projects such as road reconstruction, building construction, and land acquisitions. Funds are borrowed on general obligation notes and general obligation bonds. General obligation means that the notes and bonds are backed by the full faith and credit of the municipality, and that the Village has a legal obligation to levy funds on an annual basis in an amount sufficient to make the principal and interest payments. Revenue to fund debt payment is from property taxes, special assessments, and impact fees.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

The Green Bay/Brown County Professional Football Stadium District Board completed the certifications necessary to end the football stadium district sales tax on September 30, 2015. 2015 Act 114 provided a mechanism for football stadium district sales taxes collected or imposed between April 1, 2015 and September 30, 2015 to be paid back to Brown County and municipalities within Brown County. The Village of Bellevue's portion of the sales tax collected was \$815,365.06; \$768,910.53 was paid back to the Village in 2015; \$23,834.76 in 2016; and \$22,619.77 in 2017; and 13,753.04 in 2018; and \$5,059.38 in 2019. Act 114 specified this payment must be used only for providing property tax relief, tax levy supported debt relief, or economic development.

Outstanding debt requires a contribution from property taxes of \$1,099,017 from property taxes for 2020 which is an increase of \$85,718.

The Village of Bellevue adopted a municipal vehicle registration fee in January 2019. Wis. Stats. 341.35 states that any municipality receiving such fees shall use the moneys only for transportation related purposes. The Village of Bellevue passed ordinance O-2019-01 which further restricts use of such funds to offset the cost to property owners for special assessments for road reconstruction, resurfacing, and rehabilitation. Fund received in year 2020 were applied to reduce borrowing (\$93,000) and debt service (\$74,953) for special assessment subsidies of road projects.

## DEBT SERVICE

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>DEBT SERVICE REVENUES</b>						
General Property Taxes	\$ 898,288	\$ 1,015,041	\$ 1,013,299	\$ 1,013,299	\$ 1,013,299	\$ 1,099,017
Football Stadium Tax	\$ 22,620	\$ 13,753	\$ -	\$ -	\$ 5,059	\$ -
Wheel Tax	\$ -	\$ -	\$ -	\$ -	\$ 74,953	\$ -
Special Assessment Principal	\$ 782,960	\$ 392,787	\$ 568,141	\$ 375,919	\$ 650,094	\$ 631,248
Special Assessment Interest	\$ 75,406	\$ 61,679	\$ 65,019	\$ 56,461	\$ 64,979	\$ 51,440
Transfers from General Fund	\$ 23,835	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Capital Projects	\$ -	\$ 123,335	\$ -	\$ -	\$ -	\$ -
Transfer - Fire Impact Fees	\$ 15,500	\$ 15,500	\$ 43,803	\$ 43,803	\$ 43,803	\$ 43,803
Transfer - Police Impact Fees	\$ 9,500	\$ 9,500	\$ 26,950	\$ 26,950	\$ 26,950	\$ 26,950
Transfer - Water Utility	\$ 37,992	\$ 39,132	\$ 40,306	\$ 40,306	\$ 40,306	\$ 41,515
Transfer - Sewer Utility	\$ 37,992	\$ 39,132	\$ 40,306	\$ 40,306	\$ 40,306	\$ 41,515
Transfer - Storm Utility	\$ 37,992	\$ 39,132	\$ 40,306	\$ 40,306	\$ 40,306	\$ 41,515
Rent - Compost Site	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Debt Proceeds	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Premium	\$ 45,484	\$ -	\$ -	\$ 148,086	\$ 148,086	\$ -
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,010
<b>Total</b>	<b>\$ 2,649,569</b>	<b>\$ 1,760,990</b>	<b>\$ 1,850,130</b>	<b>\$ 1,797,435</b>	<b>\$ 2,160,141</b>	<b>\$ 2,189,013</b>

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>DEBT SERVICE EXPENDITURES</b>						
Principal Payments	\$ 2,158,033	\$ 1,760,000	\$ 1,680,000	\$ 1,680,000	\$ 1,680,000	\$ 1,920,000
Interest & Fiscal Charges	\$ 185,088	\$ 243,291	\$ 183,883	\$ 183,559	\$ 183,883	\$ 269,013
<b>Total</b>	<b>\$ 2,343,121</b>	<b>\$ 2,003,291</b>	<b>\$ 1,863,883</b>	<b>\$ 1,863,559</b>	<b>\$ 1,863,883</b>	<b>\$ 2,189,013</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 306,448</b>	<b>\$ (242,301)</b>	<b>\$ (13,753)</b>	<b>\$ (66,123)</b>	<b>\$ 296,258</b>	<b>\$ 1</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 1,186,061</b>	<b>\$ 1,492,509</b>	<b>\$ 1,250,208</b>	<b>\$ 1,250,208</b>	<b>\$ 1,250,208</b>	<b>\$ 1,546,466</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 1,492,509</b>	<b>\$ 1,250,208</b>	<b>\$ 1,236,455</b>	<b>\$ 1,184,085</b>	<b>\$ 1,546,466</b>	<b>\$ 1,346,457</b>

## DEBT SERVICE

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2020 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2019					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2019	2020 PRINCIPAL PAYMENTS	2020 INTEREST PAYMENTS	2020 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2020
<b>Village</b>					
2011 GO NOTES	\$ 675,000	\$ 330,000	\$ 15,645	\$ 345,645	\$ 345,000
2012A GO NOTES	\$ 1,620,000	\$ 540,000	\$ 27,540	\$ 567,540	\$ 1,080,000
2013A GO BONDS	\$ 3,270,000	\$ 400,000	\$ 55,295	\$ 455,295	\$ 2,870,000
2017B GO NOTES	\$ 2,210,000	\$ 450,000	\$ 50,035	\$ 500,035	\$ 1,760,000
2019B GO NOTES	\$ 2,645,000	\$ 200,000	\$ 119,998	\$ 319,998	\$ 2,445,000
<b>Village Total</b>	<b>\$ 10,420,000</b>	<b>\$ 1,920,000</b>	<b>\$ 268,513</b>	<b>\$ 2,188,513</b>	<b>\$ 8,500,000</b>
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2019					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2019	2020 PRINCIPAL PAYMENTS	2020 INTEREST PAYMENTS	2020 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2020
<b>TID #1</b>					
2013C GO BONDS	\$ 3,585,000	\$ 150,000	\$ 106,818	\$ 256,818	\$ 3,435,000
2015A GO BONDS	\$ 1,965,000	\$ 100,000	\$ 44,180	\$ 144,180	\$ 1,865,000
<b>TID #1 Total</b>	<b>\$ 5,550,000</b>	<b>\$ 250,000</b>	<b>\$ 150,998</b>	<b>\$ 400,998</b>	<b>\$ 5,300,000</b>
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2019					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2019	2020 PRINCIPAL PAYMENTS	2020 INTEREST PAYMENTS	2020 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2020
<b>TID #2</b>					
2017 STATE TRUST FUND LOAN	\$ 1,163,146	\$ 53,192	\$ 46,653	\$ 99,845	\$ 1,109,954
<b>TID #2 Total</b>	<b>\$ 1,163,146</b>	<b>\$ 53,192</b>	<b>\$ 46,653</b>	<b>\$ 99,845</b>	<b>\$ 1,109,954</b>

## DEBT SERVICE

### REQUIRED RESOURCES – continued:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2019					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2019	2020 PRINCIPAL PAYMENTS	2020 INTEREST PAYMENTS	2020 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2020
<b>Water Utility</b>					
2010 GO NOTES REFUNDING	\$ 235,000	\$ 235,000	\$ 3,525	\$ 238,525	\$ -
2011 GO NOTES	\$ 205,000	\$ 100,000	\$ 4,755	\$ 104,755	\$ 105,000
2012B GO BONDS	\$ 1,065,000	\$ 70,000	\$ 28,035	\$ 98,035	\$ 995,000
2015A GO BONDS	\$ 945,000	\$ 60,000	\$ 20,976	\$ 80,976	\$ 885,000
2017A GO BONDS	\$ 715,000	\$ 30,000	\$ 21,490	\$ 51,490	\$ 685,000
2019A GO BONDS	\$ 2,270,000	\$ -	\$ 91,935	\$ 91,935	\$ 2,270,000
<b>Water Utility Total</b>	<b>\$ 5,435,000</b>	<b>\$ 495,000</b>	<b>\$ 170,716</b>	<b>\$ 665,716</b>	<b>\$ 4,940,000</b>
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2019					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2019	2020 PRINCIPAL PAYMENTS	2020 INTEREST PAYMENTS	2020 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2020
<b>Sewer Utility</b>					
2010 GO NOTES REFUNDING	\$ 40,000	\$ 40,000	\$ 600	\$ 40,600	\$ -
2017A GO BONDS	\$ 1,005,000	\$ 45,000	\$ 30,215	\$ 75,215	\$ 960,000
2019A GO BONDS	\$ 295,000	\$ -	\$ 11,948	\$ 11,948	\$ 295,000
<b>Sewer Utility Total</b>	<b>\$ 1,340,000</b>	<b>\$ 85,000</b>	<b>\$ 42,763</b>	<b>\$ 127,763</b>	<b>\$ 1,255,000</b>
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2019					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2019	2020 PRINCIPAL PAYMENTS	2020 INTEREST PAYMENTS	2020 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2020
<b>Stormwater Utility</b>					
2011 GO NOTES	\$ 45,000	\$ 20,000	\$ 1,075	\$ 21,075	\$ 25,000
2012B GO BONDS	\$ 1,090,000	\$ 70,000	\$ 28,705	\$ 98,705	\$ 1,020,000
<b>Stormwater Utility Total</b>	<b>\$ 1,135,000</b>	<b>\$ 90,000</b>	<b>\$ 29,780</b>	<b>\$ 119,780</b>	<b>\$ 1,045,000</b>
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 25,043,146</b>	<b>\$ 2,893,192</b>	<b>\$ 709,422</b>	<b>\$ 3,602,614</b>	<b>\$ 22,149,954</b>



## DEBT SERVICE

### REQUIRED RESOURCES – continued:

#### PRINCIPAL & INTEREST PAYMENTS BY YEAR

Annual principal and interest maturities of the outstanding general obligation debt of \$25,043,146 on December 31, 2019 are detailed below:

Year Ended December 31	Village			Year Ended December 31	TID #1		
	Principal	Interest	Total		Principal	Interest	Total
2020	\$ 1,920,000	\$ 268,516	\$ 2,188,516	2020	\$ 250,000	\$ 150,998	\$ 400,998
2021	\$ 1,800,000	\$ 191,460	\$ 1,991,460	2021	\$ 250,000	\$ 145,998	\$ 395,998
2022	\$ 1,455,000	\$ 153,209	\$ 1,608,209	2022	\$ 315,000	\$ 140,104	\$ 455,104
2023	\$ 955,000	\$ 126,116	\$ 1,081,116	2023	\$ 325,000	\$ 133,160	\$ 458,160
2024	\$ 870,000	\$ 105,283	\$ 975,283	2024	\$ 350,000	\$ 125,560	\$ 475,560
2025	\$ 910,000	\$ 82,465	\$ 992,465	2025	\$ 360,000	\$ 117,179	\$ 477,179
2026	\$ 940,000	\$ 56,708	\$ 996,708	2026	\$ 405,000	\$ 107,650	\$ 512,650
2027	\$ 970,000	\$ 30,675	\$ 1,000,675	2027	\$ 420,000	\$ 96,801	\$ 516,801
2028	\$ 295,000	\$ 13,575	\$ 308,575	2028	\$ 440,000	\$ 84,930	\$ 524,930
2029	\$ 305,000	\$ 4,575	\$ 309,575	2029	\$ 455,000	\$ 71,975	\$ 526,975
2030	\$ -	\$ -	\$ -	2030	\$ 470,000	\$ 57,970	\$ 527,970
2031	\$ -	\$ -	\$ -	2031	\$ 485,000	\$ 42,875	\$ 527,875
2032	\$ -	\$ -	\$ -	2032	\$ 500,000	\$ 26,625	\$ 526,625
2033	\$ -	\$ -	\$ -	2033	\$ 525,000	\$ 9,100	\$ 534,100
2034	\$ -	\$ -	\$ -	2034	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	2039	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 10,420,000</b>	<b>\$ 1,032,581</b>	<b>\$ 11,452,581</b>	<b>Totals</b>	<b>\$ 5,550,000</b>	<b>\$ 1,310,924</b>	<b>\$ 6,860,924</b>

Year Ended December 31	TID #2			Year Ended December 31	Water Utility		
	Principal	Interest	Total		Principal	Interest	Total
2020	\$ 53,192	\$ 46,653	\$ 99,845	2020	\$ 495,000	\$ 170,716	\$ 665,716
2021	\$ 55,447	\$ 44,398	\$ 99,845	2021	\$ 355,000	\$ 135,379	\$ 490,379
2022	\$ 57,665	\$ 42,180	\$ 99,845	2022	\$ 265,000	\$ 127,471	\$ 392,471
2023	\$ 59,972	\$ 39,874	\$ 99,845	2023	\$ 265,000	\$ 120,943	\$ 385,943
2024	\$ 62,268	\$ 37,577	\$ 99,845	2024	\$ 280,000	\$ 114,013	\$ 394,013
2025	\$ 64,861	\$ 34,984	\$ 99,845	2025	\$ 280,000	\$ 106,850	\$ 386,850
2026	\$ 67,456	\$ 32,390	\$ 99,845	2026	\$ 285,000	\$ 99,458	\$ 384,458
2027	\$ 70,154	\$ 29,691	\$ 99,845	2027	\$ 295,000	\$ 91,503	\$ 386,503
2028	\$ 72,887	\$ 26,959	\$ 99,845	2028	\$ 305,000	\$ 83,028	\$ 388,028
2029	\$ 75,876	\$ 23,970	\$ 99,845	2029	\$ 315,000	\$ 74,183	\$ 389,183
2030	\$ 78,911	\$ 20,935	\$ 99,845	2030	\$ 320,000	\$ 65,043	\$ 385,043
2031	\$ 82,067	\$ 17,778	\$ 99,845	2031	\$ 325,000	\$ 55,625	\$ 380,625
2032	\$ 85,310	\$ 14,535	\$ 99,845	2032	\$ 340,000	\$ 45,774	\$ 385,774
2033	\$ 88,762	\$ 11,083	\$ 99,845	2033	\$ 255,000	\$ 36,858	\$ 291,858
2034	\$ 92,313	\$ 7,533	\$ 99,845	2034	\$ 180,000	\$ 30,188	\$ 210,188
2035	\$ 96,005	\$ 3,840	\$ 99,845	2035	\$ 185,000	\$ 24,413	\$ 209,413
2036	\$ -	\$ -	\$ -	2036	\$ 190,000	\$ 18,413	\$ 208,413
2037	\$ -	\$ -	\$ -	2037	\$ 195,000	\$ 12,263	\$ 207,263
2038	\$ -	\$ -	\$ -	2038	\$ 150,000	\$ 6,900	\$ 156,900
2039	\$ -	\$ -	\$ -	2039	\$ 155,000	\$ 2,325	\$ 157,325
<b>Totals</b>	<b>\$ 1,163,146</b>	<b>\$ 434,381</b>	<b>\$ 1,597,527</b>	<b>Totals</b>	<b>\$ 5,435,000</b>	<b>\$ 1,421,340</b>	<b>\$ 6,856,340</b>

## DEBT SERVICE

### REQUIRED RESOURCES – continued:

Year Ended December 31	Stormwater Utility			Year Ended December 31	Sewer Utility		
	Principal	Interest	Total		Principal	Interest	Total
2020	\$ 90,000	\$ 29,780	\$ 119,780	2020	\$ 85,000	\$ 42,763	\$ 127,763
2021	\$ 100,000	\$ 27,643	\$ 127,643	2021	\$ 75,000	\$ 37,265	\$ 112,265
2022	\$ 75,000	\$ 25,718	\$ 100,718	2022	\$ 75,000	\$ 35,218	\$ 110,218
2023	\$ 80,000	\$ 23,910	\$ 103,910	2023	\$ 75,000	\$ 33,373	\$ 108,373
2024	\$ 80,000	\$ 21,870	\$ 101,870	2024	\$ 80,000	\$ 31,413	\$ 111,413
2025	\$ 80,000	\$ 19,830	\$ 99,830	2025	\$ 85,000	\$ 29,263	\$ 114,263
2026	\$ 85,000	\$ 17,726	\$ 102,726	2026	\$ 85,000	\$ 26,875	\$ 111,875
2027	\$ 85,000	\$ 15,368	\$ 100,368	2027	\$ 90,000	\$ 24,250	\$ 114,250
2028	\$ 90,000	\$ 12,743	\$ 102,743	2028	\$ 90,000	\$ 21,550	\$ 111,550
2029	\$ 85,000	\$ 10,118	\$ 95,118	2029	\$ 90,000	\$ 18,850	\$ 108,850
2030	\$ 90,000	\$ 7,493	\$ 97,493	2030	\$ 55,000	\$ 16,675	\$ 71,675
2031	\$ 95,000	\$ 4,646	\$ 99,646	2031	\$ 60,000	\$ 14,950	\$ 74,950
2032	\$ 100,000	\$ 1,575	\$ 101,575	2032	\$ 60,000	\$ 13,150	\$ 73,150
2033	\$ -	\$ -	\$ -	2033	\$ 60,000	\$ 11,200	\$ 71,200
2034	\$ -	\$ -	\$ -	2034	\$ 65,000	\$ 9,013	\$ 74,013
2035	\$ -	\$ -	\$ -	2035	\$ 65,000	\$ 6,656	\$ 71,656
2036	\$ -	\$ -	\$ -	2036	\$ 70,000	\$ 4,125	\$ 74,125
2037	\$ -	\$ -	\$ -	2037	\$ 75,000	\$ 1,406	\$ 76,406
2038	\$ -	\$ -	\$ -	2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	2039	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 1,135,000</b>	<b>\$ 218,418</b>	<b>\$ 1,353,418</b>	<b>Totals</b>	<b>\$ 1,340,000</b>	<b>\$ 377,993</b>	<b>\$ 1,717,993</b>

Year Ended December 31	Totals All GO Debt		
	Principal	Interest	Total
2020	\$ 2,893,192	\$ 709,425	\$ 3,602,617
2021	\$ 2,635,447	\$ 582,142	\$ 3,217,589
2022	\$ 2,242,665	\$ 523,899	\$ 2,766,564
2023	\$ 1,759,972	\$ 477,375	\$ 2,237,347
2024	\$ 1,722,268	\$ 435,715	\$ 2,157,983
2025	\$ 1,779,861	\$ 390,570	\$ 2,170,432
2026	\$ 1,867,456	\$ 340,807	\$ 2,208,262
2027	\$ 1,930,154	\$ 288,288	\$ 2,218,442
2028	\$ 1,292,887	\$ 242,784	\$ 1,535,670
2029	\$ 1,325,876	\$ 203,670	\$ 1,529,545
2030	\$ 1,013,911	\$ 168,115	\$ 1,182,025
2031	\$ 1,047,067	\$ 135,875	\$ 1,182,942
2032	\$ 1,085,310	\$ 101,659	\$ 1,186,969
2033	\$ 928,762	\$ 68,241	\$ 997,003
2034	\$ 337,313	\$ 46,733	\$ 384,045
2035	\$ 346,005	\$ 34,909	\$ 380,914
2036	\$ 260,000	\$ 22,538	\$ 282,538
2037	\$ 270,000	\$ 13,669	\$ 283,669
2038	\$ 150,000	\$ 6,900	\$ 156,900
2039	\$ 155,000	\$ 2,325	\$ 157,325
<b>Totals</b>	<b>\$ 25,043,146</b>	<b>\$ 4,795,636</b>	<b>\$ 29,838,782</b>

## DEBT SERVICE

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### REQUIRED RESOURCES – continued:

#### **LEGAL DEBT MARGIN**

The State of Wisconsin mandates a legal debt margin of 5% of the total equalized valuation for each municipality. Note that the date for equalized valuation is always effective January 1. The following is a computation of the legal debt margin for the Village for the past two years:

	2018	2019
		(Estimated Value)
Equalized Value	\$ 1,372,766,500	\$ 1,428,502,400
Debt Limit (5% of Equalized Value)	\$ 68,638,325	\$ 71,425,120
General Obligation Debt	\$ 22,405,000	\$ 25,043,146
Less: Amount in Debt Service Sinking Fund *	(1,250,207)	(1,500,000)
Net General Obligation Debt	21,154,793	23,543,146
Legal Debt Margin	\$ 47,483,532	\$ 47,881,974
Ratio of net general obligation debt to debt limit	30.8%	33.0%

\*Note: Estimated amounts used for the amount in Debt Service Sinking Fund at December 31, 2019.

## **8.0 CAPITAL PROJECTS**

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## CAPITAL PROJECT FUND – GENERAL

## CAPITAL PROJECT FUND - GENERAL

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**GOAL:** To ensure funding to meet capital needs for large capital projects such as road construction, building construction, major equipment, and land acquisitions.

**OBJECTIVES:**

- To provide a long-range capital improvement plan for needed capital projects and expenditures.
- To maintain a stable tax levy through long-range capital expenditure planning.
- To ensure adequate time to search for alternate methods of financing, including debt issue and grants.

**PROGRAM ACTIVITY STATEMENT:**

The Capital Projects Fund collects and disburses funds for capital projects and purchases. A capital project expenditure or purchase is defined as the installation of infrastructure, or purchase of equipment, buildings or property, that has a useful life of ten years or more and have a cost/value of at least \$10,000.

Capital projects fund balance fluctuates from year to year. In years with no major projects, fund balance increases; in years with major projects, fund balance decreases. There is no board policy on the amount of fund balance in Capital Projects.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

The 2020 capital projects expenditures included in the Capital Projects Fund are listed below.

Building maintenance:

- Administrative offices ADA entryway modifications: \$15,000

Public Works:

- Willow Road urbanization; \$650,000
- Preliminary engineering/design
  - Manitowoc Road (Allouez to Kewaunee): \$306,800
  - 2021 street resurfacing projects: \$43,000
  - 2021 sidewalk projects: \$15,900

Parks:

- Josten Park playground equipment: \$50,000

## CAPITAL PROJECT FUND - GENERAL

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>REVENUES - CAPITAL PROJECTS</b>						
Tax Levy	\$ 123,335	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenues - Moski Corp	\$ -	\$ 9,326	\$ -	\$ 27,978	\$ 102,585	\$ 111,911
LRIP Funds	\$ -	\$ -	\$ 63,942	\$ -	\$ 63,942	\$ -
Wheel Tax	\$ -	\$ -	\$ -	\$ 86,180	\$ 93,000	\$ 240,000
Federal Grants	\$ 4,171	\$ 30,612	\$ 1,989,000	\$ -	\$ 1,989,000	\$ -
Interest - Bank Accounts	\$ 6,869	\$ 3,879	\$ 30,000	\$ 21,880	\$ 32,820	\$ 30,000
Bridge Aids	\$ 76,799	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Equipment	\$ -	\$ -	\$ 10,000	\$ 8,500	\$ 8,500	\$ -
Donations/Contributions	\$ 5,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous Revenues	\$ 4,400	\$ -	\$ -	\$ -	\$ -	\$ -
Due From Other Municipality	\$ -	\$ -	\$ 722,500	\$ -	\$ 722,500	\$ -
Debt Premium	\$ 34,762	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Proceeds	\$ 2,435,000	\$ -	\$ 2,562,188	\$ 2,662,776	\$ 2,662,776	\$ 710,000
Transfer from Village	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Transfer from Park Impact	\$ 35,000	\$ 20,000	\$ 252,000	\$ 252,000	\$ 252,000	\$ -
<b>Total</b>	<b>\$ 2,725,336</b>	<b>\$ 118,817</b>	<b>\$ 5,634,630</b>	<b>\$ 3,064,314</b>	<b>\$ 5,932,123</b>	<b>\$ 1,096,911</b>

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>EXPENDITURES - CAPITAL OUTLAY</b>						
<b>GENERAL GOVERNMENT</b>						
Building Maintenance	\$ -	\$ -	\$ 29,950	\$ 28,703	\$ 28,703	\$ 15,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,950</b>	<b>\$ 28,703</b>	<b>\$ 28,703</b>	<b>\$ 15,000</b>
<b>PUBLIC SAFETY</b>						
Fire Dept. Equipment	\$ 222,330	\$ 7,701	\$ -	\$ -	\$ -	\$ -
Fire Truck	\$ -	\$ -	\$ 55,000	\$ 50,174	\$ 50,174	\$ -
<b>Subtotal</b>	<b>\$ 222,330</b>	<b>\$ 7,701</b>	<b>\$ 55,000</b>	<b>\$ 50,174</b>	<b>\$ 50,174</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>						
Public Works - 2019 Steffens Way Traffic Study	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -
Willow Grove (Moski Corp)	\$ -	\$ 56,871	\$ -	\$ 13,004	\$ 70,412	\$ -
Bower Creek Bridge	\$ 153,598	\$ 5	\$ -	\$ -	\$ -	\$ -
CTH EA	\$ 11,291	\$ 139,163	\$ 3,414,000	\$ 188,770	\$ 3,414,000	\$ -
Huron Road Trail	\$ 56,721	\$ -	\$ -	\$ -	\$ -	\$ -
Manitowoc Road	\$ 71,646	\$ 55,482	\$ 100,000	\$ 63,988	\$ 100,000	\$ 306,800
Town Hall Road Resurfacing	\$ 498,758	\$ -	\$ -	\$ -	\$ -	\$ -
Hazen Road	\$ -	\$ 130,896	\$ 749,000	\$ 510,041	\$ 749,000	\$ -
Willow Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Village Street Resurfacing	\$ 789,390	\$ 368	\$ 414,000	\$ 55,057	\$ 414,000	\$ 43,000
Town Hall Road Sidewalk	\$ 193,911	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Sidewalk Program	\$ 11,682	\$ -	\$ 345,000	\$ 148,991	\$ 345,000	\$ 15,900
<b>Subtotal</b>	<b>\$ 1,786,997</b>	<b>\$ 382,784</b>	<b>\$ 5,029,500</b>	<b>\$ 979,850</b>	<b>\$ 5,099,912</b>	<b>\$ 1,015,700</b>



## CAPITAL PROJECT FUND - GENERAL

### REQUIRED RESOURCES – continued:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>PARKS</u></b>						
Park Improvements	\$ 16,396	\$ 4,600	\$ -	\$ -	\$ -	\$ -
DeBroux Park Trail	\$ 42,621	\$ -	\$ -	\$ -	\$ -	\$ -
Josten Park	\$ -	\$ -	\$ 43,000	\$ 7,863	\$ 43,000	\$ 50,000
Dog Park	\$ -	\$ -	\$ -	\$ 3,103	\$ 3,103	\$ -
E River Trail	\$ 54,080	\$ 8,904	\$ -	\$ -	\$ -	\$ -
Beford Heights Park	\$ -	\$ 15,100	\$ 252,000	\$ 18,098	\$ 252,000	\$ -
<b>Subtotal</b>	<b>\$ 113,096</b>	<b>\$ 28,604</b>	<b>\$ 295,000</b>	<b>\$ 29,064</b>	<b>\$ 298,103</b>	<b>\$ 50,000</b>
<b><u>MISCELLANEOUS</u></b>						
Note Issuance Costs	\$ 50,901	\$ -	\$ -	\$ 59,376	\$ 59,376	\$ -
Transfer to Debt Service Fund	\$ -	\$ 123,335	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 50,901</b>	<b>\$ 123,335</b>	<b>\$ -</b>	<b>\$ 59,376</b>	<b>\$ 59,376</b>	<b>\$ -</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,173,324</b>	<b>\$ 542,423</b>	<b>\$ 5,409,450</b>	<b>\$ 1,147,167</b>	<b>\$ 5,536,268</b>	<b>\$ 1,080,700</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 552,012</b>	<b>\$ (423,606)</b>	<b>\$ 225,180</b>	<b>\$ 1,917,147</b>	<b>\$ 395,855</b>	<b>\$ 16,211</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 115,805</b>	<b>\$ 667,817</b>	<b>\$ 244,211</b>	<b>\$ 244,211</b>	<b>\$ 244,211</b>	<b>\$ 640,066</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 667,817</b>	<b>\$ 244,211</b>	<b>\$ 469,391</b>	<b>\$ 2,161,358</b>	<b>\$ 640,066</b>	<b>\$ 656,277</b>

## CAPITAL PROJECT FUND – IT

## CAPITAL PROJECT FUND – IT

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**GOAL:** To optimize the value of information technology in providing services to citizens and staff and to continually innovate through an approach that balances between managing risks, improving efficiency, and controlling costs.

**OBJECTIVES:**

- To purchase and integrate targeted technologies through planning and project management.
- To cost effectively manage the Village's information technology resources village wide and plan for scheduled replacement through the Village Capital Improvement Plan.
- To effectively implement software and technology solutions.

**PROGRAM ACTIVITY STATEMENT:**

The Information Technology Capital Project Fund is used to fund systematic, planned information technology equipment replacement, upgrades, and new projects. Use of these funds is restricted to projects and improvements directly involving the Village's information technology infrastructure. Fund balance IT capital reserve may finance the entire cost of a purchase or in conjunction with other revenue sources. The fund is also a resource for unanticipated purchases due to emergencies, breakdown of equipment, etc.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

The 2020 capital project expenditures included in the Capital Projects Fund - IT is listed below.

Information Technology (\$45,000)

- Storage area network server system replacement (\$45,000)  
The total cost of the project is estimated to be \$90,000. Staff will prolong the replacement for 1 year by purchasing extended warranties for existing servers, perform upgrades, budgeting ½ the general fund levy in year 2020, ½ the general fund levy in 2021, and purchase the server in year 2021.

## CAPITAL PROJECT FUND – IT

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>CAPITAL - IT REVENUES</u></b>						
Transfer from General Fund	\$ 50,000	\$ 22,000	\$ 20,000	\$ 20,000	\$ 33,460	\$ 59,040
<b>Total</b>	<b>\$ 50,000</b>	<b>\$ 22,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 33,460</b>	<b>\$ 59,040</b>
	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>CAPITAL - IT EXPENDITURES</u></b>						
Capital Equipment	\$ 63,782	\$ 37,069	\$ 20,000	\$ 31,312	\$ 44,772	\$ 45,000
<b>Total</b>	<b>\$ 63,782</b>	<b>\$ 37,069</b>	<b>\$ 20,000</b>	<b>\$ 31,312</b>	<b>\$ 44,772</b>	<b>\$ 45,000</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (13,782)</b>	<b>\$ (15,069)</b>	<b>\$ -</b>	<b>\$ (11,312)</b>	<b>\$ (11,312)</b>	<b>\$ 14,040</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 45,972</b>	<b>\$ 32,190</b>	<b>\$ 17,121</b>	<b>\$ 17,121</b>	<b>\$ 17,121</b>	<b>\$ 5,809</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 32,190</b>	<b>\$ 17,121</b>	<b>\$ 17,121</b>	<b>\$ 5,810</b>	<b>\$ 5,809</b>	<b>\$ 19,849</b>

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## **CAPITAL PROJECT FUND – TID #1**

## **CAPITAL PROJECT FUND – TID #1**

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**GOAL:** To develop the GV/172 area by implementing the 2013 TID No. 1 Project Plan's capital projects and account for funds received from TIF Increments.

**OBJECTIVES:**

- Work with property owners and brokers on the continued marketing of the area to encourage investment.
- Identify and incorporate elements into the area that will enhance the appearance of the corridor as the premier commercial area within the greater metro area.
- Review development plans for future buildings and additions within the TID area.

**PROGRAM ACTIVITY STATEMENT:**

The Tax Incremental District (TID) No. 1 Fund is a capital improvement and operations fund relating to infrastructure and improvement projects to the GV/172 commercial area on the Village's west side in order to encourage investment, increase property tax base and create jobs. TID No. 1 is the economic implementation tool used to achieve the goals and objectives identified in the Village of Bellevue Comprehensive Plan. The Village Board is responsible for fostering the implementation of this plan through the creation of a capital improvements plan and specific development agreements.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

Phase II infrastructure: installation of Town Hall Road from Monroe Road to Lime Kiln Road, extension of Costco Way to Town Hall Road, stormwater pond and utilities.

## CAPITAL PROJECT FUND – TID #1

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>TID #1 REVENUES</u></b>						
Property Taxes	\$ 354,856	\$ 492,526	\$ 460,394	\$ 465,973	\$ 465,973	\$ 467,526
Sp Assessment Revenues	\$ 28,694	\$ 28,694	\$ 28,694	\$ 28,694	\$ 28,694	\$ 28,694
State Exempt Computer Aid	\$ 5,316	\$ 5,394	\$ 5,394	\$ 5,525	\$ 5,525	\$ 5,525
State Exempt Personal Property	\$ -	\$ -	\$ -	\$ 4,545	\$ 4,545	\$ 4,545
Interest Income	\$ 3,427	\$ 9,124	\$ 10,000	\$ 10,549	\$ 15,800	\$ 15,800
Interest Special Assessments	\$ 8,360	\$ 7,436	\$ 6,512	\$ 6,512	\$ 6,512	\$ 5,588
Due from Other Municipalities	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,634,986
<b>Total</b>	<b>\$ 471,001</b>	<b>\$ 613,523</b>	<b>\$ 581,342</b>	<b>\$ 592,147</b>	<b>\$ 597,397</b>	<b>\$ 3,233,012</b>
	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>TID #1 EXPENDITURES</u></b>						
Street Outlay	\$ 104,480	\$ -	\$ -	\$ -	\$ -	\$ 1,221,350
Admin Salaries	\$ 35,976	\$ 43,984	\$ 42,477	\$ 26,860	\$ 42,477	\$ 21,298
FICA	\$ 2,717	\$ 2,882	\$ 3,249	\$ 2,030	\$ 3,249	\$ 1,625
Pension Benefits	\$ 2,302	\$ 2,397	\$ 2,681	\$ 1,562	\$ 2,681	\$ 1,380
Employee Benefits	\$ 3,112	\$ 3,145	\$ 3,982	\$ 2,185	\$ 3,982	\$ 2,604
Audit & Accounting	\$ 1,050	\$ 892	\$ 1,050	\$ 1,080	\$ 1,080	\$ 525
Engineering Fees	\$ -	\$ 4,057	\$ -	\$ -	\$ 5,000	\$ 455,686
Finance Consultants	\$ 760	\$ -	\$ 760	\$ 760	\$ 760	\$ 760
Marketing/Travel/Mileage	\$ -	\$ 3,330	\$ 500	\$ 2,238	\$ 4,942	\$ -
Application/Amend Fees	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
Water TIF #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,800
Stormwater TIF #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,400
Sewer TIF #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,750
Principal on Debt	\$ 175,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 250,000
Interest on Debt	\$ 163,248	\$ 159,498	\$ 155,498	\$ 155,498	\$ 155,498	\$ 150,998
Debt Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,000
<b>Total</b>	<b>\$ 488,795</b>	<b>\$ 420,334</b>	<b>\$ 410,347</b>	<b>\$ 392,363</b>	<b>\$ 419,819</b>	<b>\$ 3,064,326</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (17,794)</b>	<b>\$ 193,188</b>	<b>\$ 170,995</b>	<b>\$ 199,784</b>	<b>\$ 177,578</b>	<b>\$ 168,687</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 63,656</b>	<b>\$ 45,862</b>	<b>\$ 239,050</b>	<b>\$ 239,050</b>	<b>\$ 239,050</b>	<b>\$ 416,628</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 45,862</b>	<b>\$ 239,050</b>	<b>\$ 410,045</b>	<b>\$ 438,835</b>	<b>\$ 416,628</b>	<b>\$ 585,315</b>



## CAPITAL PROJECT FUND – TID #1

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### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2020 budget year:

#### PRINCIPAL & INTEREST PAYMENTS BY YEAR

Annual principal and interest maturities of the outstanding general obligation debt:

Year Ended December 31	TID #1		
	Principal	Interest	Total
2020	\$ 250,000	\$ 150,998	\$ 400,998
2021	\$ 250,000	\$ 145,998	\$ 395,998
2022	\$ 315,000	\$ 140,104	\$ 455,104
2023	\$ 325,000	\$ 133,160	\$ 458,160
2024	\$ 350,000	\$ 125,560	\$ 475,560
2025	\$ 360,000	\$ 117,179	\$ 477,179
2026	\$ 405,000	\$ 107,650	\$ 512,650
2027	\$ 420,000	\$ 96,801	\$ 516,801
2028	\$ 440,000	\$ 84,930	\$ 524,930
2029	\$ 455,000	\$ 71,975	\$ 526,975
2030	\$ 470,000	\$ 57,970	\$ 527,970
2031	\$ 485,000	\$ 42,875	\$ 527,875
2032	\$ 500,000	\$ 26,625	\$ 526,625
2033	\$ 525,000	\$ 9,100	\$ 534,100
2034	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 5,550,000</b>	<b>\$ 1,310,924</b>	<b>\$ 6,860,924</b>

## **CAPITAL PROJECT FUND – TID #2**

## **CAPITAL PROJECT FUND – TID #2**

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**GOAL:** To develop the Huron Road/Eaton Road area by implementing the 2016 TID No. 2 Project Plan's capital projects and account for funds received from TIF Increments.

**OBJECTIVES:**

- Work with property owners and brokers on the continued marketing of the area to encourage investment.
- Identify development challenges that have hindered past projects from moving forward due to cost and identify means that the Village can consider assisting to move projects forward.
- Review development plans for future buildings and additions within the TID area.
- Increase the inventory of single-family residential lots in this prime growth area of the Village's east side.

**PROGRAM ACTIVITY STATEMENT:**

The Tax Incremental District (TID) No. 2 Fund is a Capital Improvement Fund relating to infrastructure improvements to the Huron Road/Eaton Road area on the Village's east side in order to encourage investment, increase property tax base and create jobs. TID No. 2 is the economic implementation tool used to achieve the goals and objectives identified in the Village of Bellevue Comprehensive Plan. The Village Board is responsible for fostering the implementation of this plan through the creation of a capital improvements plan and specific development agreements.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:** None.

## CAPITAL PROJECT FUND – TID #2

### REQUIRED RESOURCES:

2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
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#### **TID #2 REVENUES**

Property Taxes	\$ -	\$ 1,137	\$ 22,500	\$ 22,823	\$ 22,823	\$ 119,245
Debt Proceeds	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,200,000</b>	<b>\$ 1,137</b>	<b>\$ 22,500</b>	<b>\$ 22,823</b>	<b>\$ 22,823</b>	<b>\$ 119,245</b>

2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
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#### **TID #2 EXPENDITURES**

Street Outlay	\$ -	\$ 352,236	\$ -	\$ 678	\$ 213,266	\$ -
Admin Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,298
Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,625
Retirement Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,380
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,604
Audit & Accounting	\$ -	\$ 595	\$ 600	\$ 600	\$ 600	\$ 525
Engineering Fees	\$ -	\$ 12,175	\$ 10,000	\$ 4,422	\$ 10,000	\$ 10,000
Finance Consultants	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ 450
Postage	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100
Legal Notices	\$ -	\$ -	\$ 150	\$ -	\$ 150	\$ 150
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Application/Amend Fees	\$ 150	\$ 150	\$ 1,150	\$ 150	\$ 1,150	\$ 150
Water	\$ -	\$ 198,698	\$ -	\$ -	\$ -	\$ -
Stormwater	\$ -	\$ 224,590	\$ -	\$ -	\$ -	\$ -
Sewer	\$ -	\$ 218,148	\$ -	\$ -	\$ -	\$ -
Principal on Debt	\$ -	\$ -	\$ 36,854	\$ 36,854	\$ 36,854	\$ 53,192
Interest on Debt	\$ -	\$ -	\$ 62,992	\$ 62,992	\$ 62,992	\$ 46,653
<b>Total</b>	<b>\$ 150</b>	<b>\$ 1,006,592</b>	<b>\$ 112,296</b>	<b>\$ 105,695</b>	<b>\$ 325,112</b>	<b>\$ 138,127</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 1,199,850</b>	<b>\$ (1,005,455)</b>	<b>\$ (89,796)</b>	<b>\$ (82,871)</b>	<b>\$ (302,289)</b>	<b>\$ (18,882)</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ (6,575)</b>	<b>\$ 1,193,275</b>	<b>\$ 187,820</b>	<b>\$ 187,820</b>	<b>\$ 187,820</b>	<b>\$ (114,469)</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 1,193,275</b>	<b>\$ 187,820</b>	<b>\$ 98,024</b>	<b>\$ 104,949</b>	<b>\$ (114,469)</b>	<b>\$ (133,351)</b>
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## CAPITAL PROJECT FUND – TID #2

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### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2020 budget year:

#### PRINCIPAL & INTEREST PAYMENTS BY YEAR

Annual principal and interest maturities of the outstanding general obligation debt:

Year Ended December 31	TID #2		
	Principal	Interest	Total
2020	\$ 53,192	\$ 46,653	\$ 99,845
2021	\$ 55,447	\$ 44,398	\$ 99,845
2022	\$ 57,665	\$ 42,180	\$ 99,845
2023	\$ 59,972	\$ 39,874	\$ 99,845
2024	\$ 62,268	\$ 37,577	\$ 99,845
2025	\$ 64,861	\$ 34,984	\$ 99,845
2026	\$ 67,456	\$ 32,390	\$ 99,845
2027	\$ 70,154	\$ 29,691	\$ 99,845
2028	\$ 72,887	\$ 26,959	\$ 99,845
2029	\$ 75,876	\$ 23,970	\$ 99,845
2030	\$ 78,911	\$ 20,935	\$ 99,845
2031	\$ 82,067	\$ 17,778	\$ 99,845
2032	\$ 85,310	\$ 14,535	\$ 99,845
2033	\$ 88,762	\$ 11,083	\$ 99,845
2034	\$ 92,313	\$ 7,533	\$ 99,845
2035	\$ 96,005	\$ 3,840	\$ 99,845
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 1,163,146</b>	<b>\$ 434,381</b>	<b>\$ 1,597,527</b>

## **9.0 SPECIAL REVENUE FUNDS**

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## **SPECIAL REVENUE FUND - TREES**



## SPECIAL REVENUE FUND – TREES

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**GOAL:** To ensure that the Village's Street Tree Program is funded appropriately.

**OBJECTIVES:**

- To plant street trees in new residential developments.
- To inventory and maintain street trees.
- To provide the means to prune/train and remove hazardous trees.

**PROGRAM ACTIVITY STATEMENT:**

Funds used for the planting and administration of the developer street tree program. Revenues are generated from developer fees at the time of plat approval. Fees are charged per lineal foot of frontage. The fees cover all administrative expenses as well.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:** None.

2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
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**TREE REVENUES**

Tree Charges	\$ 3,738	\$ 22,607	\$ 13,000	\$ -	\$ 13,000	\$ 13,000
<b>Total</b>	<b>\$ 3,738</b>	<b>\$ 22,607</b>	<b>\$ 13,000</b>	<b>\$ -</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>

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2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
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**TREE EXPENDITURES**

Annual Tree Planting	\$ 3,100	\$ 30,250	\$ 13,000	\$ -	\$ 13,000	\$ 13,000
<b>Total</b>	<b>\$ 3,100</b>	<b>\$ 30,250</b>	<b>\$ 13,000</b>	<b>\$ -</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>

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<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 638</b>	<b>\$ (7,643)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 53,369</b>	<b>\$ 54,007</b>	<b>\$ 46,364</b>	<b>\$ 46,364</b>	<b>\$ 46,364</b>	<b>\$ 46,364</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 54,007</b>	<b>\$ 46,364</b>	<b>\$ 46,364</b>	<b>\$ 46,364</b>	<b>\$ 46,364</b>	<b>\$ 46,364</b>
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## **SPECIAL REVENUE FUND – PARK IMPACT FEES**

## SPECIAL REVENUE FUND – PARK IMPACT FEES

### PARK IMPACT FEES

**GOAL:** Under Wis. State Statutes, impact fees are allowable for capital projects necessitated by new growth, such as new parks and amenities. There will be a continued need to provide for new trails, new park lands, new park amenities, etc. to meet the growth of the Village.

**OBJECTIVES:** This fund collects and disburses funds only for Board-approved capital projects, following an adopted plan and fee schedule.

**PROGRAM ACTIVITY STATEMENT:** Revenues are generated from developer fees at the time of plat or building permit approval.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:** Impact fee funding was used in 2019 for the development of Bedford Heights Park. Completion was delayed due to weather and is expected to be completed in 2020.

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>PARK IMPACT REVENUES</b>						
Park & Rec Impact Residential	\$ 36,994	\$ 69,626	\$ 50,000	\$ 34,551	\$ 62,820	\$ 40,000
Interest - Bank Accounts	\$ 1,711	\$ 4,235	\$ 500	\$ 688	\$ 888	\$ 1,000
<b>Total</b>	<b>\$ 38,705</b>	<b>\$ 73,861</b>	<b>\$ 50,500</b>	<b>\$ 35,239</b>	<b>\$ 63,708</b>	<b>\$ 41,000</b>

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>PARK IMPACT EXPENDITURES</b>						
Transfer to Capital Projects	\$ 35,000	\$ 20,000	\$ 252,000	\$ 252,000	\$ 252,000	\$ -
<b>Total</b>	<b>\$ 35,000</b>	<b>\$ 20,000</b>	<b>\$ 252,000</b>	<b>\$ 252,000</b>	<b>\$ 252,000</b>	<b>\$ -</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 3,705</b>	<b>\$ 53,861</b>	<b>\$(201,500)</b>	<b>\$(216,761)</b>	<b>\$ (188,292)</b>	<b>\$ 41,000</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 195,062</b>	<b>\$ 198,767</b>	<b>\$ 252,628</b>	<b>\$ 252,628</b>	<b>\$ 252,628</b>	<b>\$ 64,336</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 198,767</b>	<b>\$ 252,628</b>	<b>\$ 51,128</b>	<b>\$ 35,868</b>	<b>\$ 64,336</b>	<b>\$ 105,336</b>

## **SPECIAL REVENUE FUND – FIRE IMPACT FEES**

## SPECIAL REVENUE FUND – FIRE IMPACT FEES

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### FIRE IMPACT FEES

**GOAL:** Wisconsin State Statutes allow impact fees for capital projects necessitated by new growth. A public safety facility was constructed as part of the municipal complex located at Ontario Road and CTH JJ (3100 Eaton Road).

**OBJECTIVES:** An East Side Fire Station was needed due to continued expansion to Bellevue's east. In 2007, a combined police-fire-municipal court-municipal hall building was constructed. Fire impact fees collected offset a portion of the debt payment for the building.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:** None.

### REQUIRED RESOURCES:

2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
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#### **FIRE IMPACT REVENUES**

Fire Impact - Residential	\$ 12,490	\$ 19,930	\$ 21,000	\$ 10,100	\$ 13,500	\$ 15,000
Fire Impact - Commercial	\$ 9,108	\$ 5,963	\$ 6,000	\$ 4,298	\$ 4,298	\$ 5,000
Interest - Bank Accounts	\$ 5	\$ 11	\$ 15	\$ 10	\$ 15	\$ 15
<b>Total</b>	<b>\$ 21,602</b>	<b>\$ 25,904</b>	<b>\$ 27,015</b>	<b>\$ 14,408</b>	<b>\$ 17,813</b>	<b>\$ 20,015</b>

2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
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#### **FIRE IMPACT EXPENDITURES**

Fire Station - Debt Service Trnsfr	\$ 15,500	\$ 15,500	\$ 43,803	\$ 43,803	\$ 43,803	\$ 43,803
<b>Total</b>	<b>\$ 15,500</b>	<b>\$ 15,500</b>	<b>\$ 43,803</b>	<b>\$ 43,803</b>	<b>\$ 43,803</b>	<b>\$ 43,803</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 6,102</b>	<b>\$ 10,404</b>	<b>\$ (16,788)</b>	<b>\$ (29,395)</b>	<b>\$ (25,990)</b>	<b>\$ (23,788)</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ (18,472)</b>	<b>\$ (12,370)</b>	<b>\$ (1,966)</b>	<b>\$ (1,966)</b>	<b>\$ (1,966)</b>	<b>\$ (27,956)</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ (12,370)</b>	<b>\$ (1,966)</b>	<b>\$ (18,754)</b>	<b>\$ (31,361)</b>	<b>\$ (27,956)</b>	<b>\$ (51,744)</b>
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## **SPECIAL REVENUE FUND – POLICE IMPACT FEES**

## SPECIAL REVENUE FUND – POLICE IMPACT FEES

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### POLICE IMPACT FEES

**GOAL:** Wisconsin State Statutes allow impact fees for capital projects necessitated by new growth. A public safety facility was constructed as part of the municipal complex located at Ontario Road and CTH JJ (3100 Eaton Road).

**OBJECTIVES:** As an incorporated municipality in 2003, the Village was required to provide full-time police services. In 2007, a combined police-fire-municipal court-municipal hall building was constructed. Police impact fees collected offset a portion of the debt payment for the building.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:** None.

### REQUIRED RESOURCES:

2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
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#### **POLICE IMPACT REVENUES**

Police Impact - Residential	\$ 7,250	\$ 11,570	\$ 12,000	\$ 5,860	\$ 7,000	\$ 8,500
Police Impact - Commercial	\$ 4,664	\$ 3,429	\$ 4,000	\$ 2,508	\$ 2,508	\$ 2,000
Interest - Bank Accounts	\$ 4	\$ 8	\$ 10	\$ 7	\$ 10	\$ 10
<b>Total</b>	<b>\$ 11,917</b>	<b>\$ 15,008</b>	<b>\$ 16,010</b>	<b>\$ 8,375</b>	<b>\$ 9,518</b>	<b>\$ 10,510</b>

2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
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#### **POLICE IMPACT EXPENDITURES**

Police Station - Debt Service	\$ 9,500	\$ 9,500	\$ 26,950	\$ 26,950	\$ 26,950	\$ 26,950
<b>Total</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>	<b>\$ 26,950</b>	<b>\$ 26,950</b>	<b>\$ 26,950</b>	<b>\$ 26,950</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 2,417</b>	<b>\$ 5,508</b>	<b>\$ (10,940)</b>	<b>\$ (18,575)</b>	<b>\$ (17,432)</b>	<b>\$ (16,440)</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 1,049</b>	<b>\$ 3,466</b>	<b>\$ 8,974</b>	<b>\$ 8,974</b>	<b>\$ 8,974</b>	<b>\$ (8,458)</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 3,466</b>	<b>\$ 8,974</b>	<b>\$ (1,966)</b>	<b>\$ (9,601)</b>	<b>\$ (8,458)</b>	<b>\$ (24,898)</b>
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## **10.0      ENTERPRISE FUNDS**



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## **WATER UTILITY**

## DEPARTMENT: WATER

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**GOAL:** To provide Bellevue residents with the highest quality water at a reasonable rate.

**OBJECTIVES:**

- To provide annual maintenance of the water system valves and hydrants.
- To maintain environmental compliance through testing.
- To maintain water quality through hydrant flushing program.
- To provide prompt and efficient service to Village residents.
- To manage water consumption trends to increase efficiency and reduce utility costs.
- To provide quality customer service in a timely manner

**PROGRAM ACTIVITY STATEMENT:**

The water utility is responsible for the maintenance, repair, replacement, and operating services of the Village's water system. Water is purchased from Manitowoc Public Utilities through the Central Brown County Water Authority. The Village ensures that the 78 miles of transmission mains, 1220 valves, 3 water towers, and 809 fire hydrants function properly. The utility services 3,886 residential, 427 commercial, 183 Multifamily, 1 industrial, and 14 public authority customers with an annual consumption of 396 million gallons of water.

Fire hydrants are "exercised" twice per year to maintain our ISO rating. Fire hydrants are flushed at least once each year. The village will continue implementation of the leak detection program to reduce water loss. The village continues a collaborative cross connection inspection program. This program is mandated by Wisconsin DNR and ensures that property owners cannot contaminate the Village water supply or illegally connect to the system.

The utility samples, reads meters, locates facilities, repairs mains and hydrants, operates wells, and maintains the computerized water system. The utility will continue to implement the asset management system.

The water meter replacement program was completed in 2019 in anticipation of utility billing transitioning to the City of Green Bay Water Utility.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

The Village continues replacing existing waterlines to reduce operational costs due to breaks in the system and finding and repairing leaks. The budget includes funding for leak detection and water tower inspections and implementation of the asset management and work order system. Utility billing functions will be contracted with the City of Green Bay Water Utility in 2020. This will result in an initial increase in costs for the initial implementation of the program and an expected decrease in costs after year 3.

## UTILITY: WATER

### ACQUISITIONS:

#### WATER UTILITY FUND CAPITAL EQUIPMENT ACQUISITIONS

2020 BUDGET	Department Proposed	Debt Proceeds Available	Future Debt Proceeds
Guns Street Water Main Replacement (W11)	\$ 31,000	\$ -	\$ 31,000
Manitowoc (Willow-Klondike) Watermain (W2-005)	\$ 290,000	\$ 290,000	\$ -
Manitowoc (Greenbrier) Watermain (W2-21)	\$ 378,225	\$ 378,225	\$ -
Keehan Watermain (W2-22)	\$ 37,464	\$ -	\$ 37,464
	<b>\$ 736,689</b>	<b>\$ 668,225</b>	<b>\$ 68,464</b>

### RECEIPTS:

#### WATER UTILITY

##### OPERATING REVENUE

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
Bulk Water	\$ 10,098	\$ 9,794	\$ 10,500	\$ 8,875	\$ 10,500	\$ 10,500
Residential Revenue	\$ 1,418,978	\$ 1,467,680	\$ 1,500,000	\$ 950,293	\$ 1,450,000	\$ 1,500,000
Commercial Revenue	\$ 529,118	\$ 545,293	\$ 560,000	\$ 349,840	\$ 524,760	\$ 525,000
Industrial Revenue	\$ 79,145	\$ 57,087	\$ 57,000	\$ 41,884	\$ 62,825	\$ 63,000
Public Authority Revenue	\$ 15,502	\$ 15,560	\$ 15,800	\$ 10,316	\$ 15,800	\$ 15,800
Multifamily Residential Revenue	\$ 563,490	\$ 580,328	\$ 580,000	\$ 392,490	\$ 588,000	\$ 590,000
Private Fire Protection	\$ 41,265	\$ 41,779	\$ 41,500	\$ 28,127	\$ 42,200	\$ 42,200
Public Fire Protection	\$ 613,355	\$ 619,550	\$ 630,000	\$ 422,484	\$ 633,500	\$ 635,000
<b>Subtotal</b>	<b>\$ 3,270,951</b>	<b>\$ 3,337,072</b>	<b>\$ 3,394,800</b>	<b>\$ 2,204,310</b>	<b>\$ 3,327,585</b>	<b>\$ 3,381,500</b>

##### OTHER OPERATING REVENUES

Forfeited Discounts	\$ 17,969	\$ 17,739	\$ 20,000	\$ 7,359	\$ 20,000	\$ 20,000
Miscellaneous Service Revenue	\$ 947	\$ 649	\$ 500	\$ 963	\$ 1,000	\$ 1,000
Other Revenues	\$ 31,194	\$ 33,486	\$ 29,245	\$ 3,497	\$ 29,245	\$ 30,000
<b>Subtotal</b>	<b>\$ 50,111</b>	<b>\$ 51,874</b>	<b>\$ 49,745</b>	<b>\$ 11,818</b>	<b>\$ 50,245</b>	<b>\$ 51,000</b>

##### OTHER INCOME

Water Impact Fees - Residential	\$ 10,123	\$ 16,235	\$ 15,000	\$ 8,022	\$ 15,000	\$ 15,000
Water Impact Fees - Commercial	\$ 4,489	\$ 4,393	\$ 4,500	\$ 3,295	\$ 4,500	\$ 4,500
Contributed Revenue	\$ -	\$ 47,820	\$ -	\$ 100,167	\$ 100,167	\$ -
Merchandise Income	\$ 685	\$ 895	\$ 685	\$ 575	\$ 685	\$ 700
Interest & Dividend	\$ 8,483	\$ 15,542	\$ 19,500	\$ 13,315	\$ 20,321	\$ 17,575
Amortization - PSC	\$ 57,867	\$ 57,867	\$ 57,867	\$ -	\$ 57,867	\$ 57,867
Rent Revenues	\$ 84,490	\$ 84,734	\$ 86,250	\$ 25,027	\$ 86,250	\$ 88,835
Interdepartmental Sales	\$ 47	\$ 226	\$ 48	\$ 143	\$ 150	\$ 150
<b>Subtotal</b>	<b>\$ 166,182</b>	<b>\$ 227,712</b>	<b>\$ 183,850</b>	<b>\$ 150,544</b>	<b>\$ 284,940</b>	<b>\$ 184,627</b>

##### TOTAL REVENUE

<b>\$ 3,487,244</b>	<b>\$ 3,616,658</b>	<b>\$ 3,628,395</b>	<b>\$ 2,366,672</b>	<b>\$ 3,662,770</b>	<b>\$ 3,617,127</b>
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## UTILITY: WATER

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>SOURCE OF SUPPLY EXPENSES</u></b>						
Operation Labor-Wages	\$ 896	\$ 827	\$ 1,152	\$ 453	\$ 1,152	\$ 1,171
Contracted Services	\$ 28,312	\$ 26,541	\$ 27,000	\$ 15,475	\$ 27,000	\$ 29,676
Purchased Water	\$ 1,818,190	\$ 1,753,170	\$ 1,902,005	\$ 904,003	\$ 1,902,005	\$ 1,934,400
Miscellaneous	\$ 369	\$ 498	\$ 500	\$ 464	\$ 500	\$ 500
Maintenance of Wells & Springs	\$ 2,294	\$ 1,479	\$ 2,000	\$ 5	\$ 2,000	\$ 3,200
Maintenance - Miscellaneous	\$ 3,793	\$ 1,232	\$ 4,000	\$ 1,057	\$ 4,000	\$ 4,000
<b>Subtotal</b>	<b>\$ 1,853,854</b>	<b>\$ 1,783,746</b>	<b>\$ 1,936,657</b>	<b>\$ 921,458</b>	<b>\$ 1,936,657</b>	<b>\$ 1,972,947</b>
<b><u>PUMPING EXPENSES</u></b>						
Fuel or Purchased Power	\$ 8,601	\$ 8,753	\$ 8,500	\$ 5,231	\$ 8,700	\$ 9,032
Operation Labor - Wages	\$ 5,419	\$ 7,995	\$ 5,761	\$ 2,448	\$ 5,761	\$ 5,855
Other Supplies & Expenses	\$ -	\$ 55	\$ 100	\$ -	\$ 100	\$ -
Contracted Services	\$ 7,974	\$ 1,563	\$ 6,152	\$ 4,629	\$ 6,152	\$ 2,565
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
<b>Subtotal</b>	<b>\$ 21,994</b>	<b>\$ 18,366</b>	<b>\$ 20,513</b>	<b>\$ 12,309</b>	<b>\$ 20,713</b>	<b>\$ 17,952</b>
<b><u>WATER TREATMENT EXPENSES</u></b>						
Chemicals	\$ 100	\$ 20	\$ 60	\$ -	\$ 60	\$ 60
Operation Labor - Wages	\$ 242	\$ 891	\$ -	\$ 239	\$ 239	\$ -
Contracted Services	\$ 10,796	\$ 7,228	\$ 15,950	\$ 6,273	\$ 15,950	\$ 12,100
Operating Supplies	\$ 683	\$ 1,203	\$ 1,100	\$ 672	\$ 1,169	\$ 1,169
<b>Subtotal</b>	<b>\$ 11,820</b>	<b>\$ 9,342</b>	<b>\$ 17,110</b>	<b>\$ 7,183</b>	<b>\$ 17,418</b>	<b>\$ 13,329</b>
<b><u>TRANSMISSION &amp; DISTRIBUTION EXPENSES</u></b>						
Operation - Salaries (660)	\$ 12,800	\$ 19,694	\$ 23,343	\$ 15,171	\$ 19,603	\$ 23,823
Storage Facilities (661)	\$ 2,411	\$ 14,672	\$ 2,877	\$ 2,381	\$ 3,727	\$ 28,742
Transmission & Distribution (662)	\$ 25,141	\$ 29,628	\$ 21,496	\$ 17,712	\$ 21,746	\$ 23,118
Meters (663)	\$ 22,241	\$ 28,633	\$ 35,716	\$ 17,871	\$ 35,716	\$ 11,710
Customer Installation (664)	\$ 514	\$ 164	\$ 1,152	\$ 205	\$ 1,261	\$ 1,171
Miscellaneous (665)	\$ 12,444	\$ 5,434	\$ 16,978	\$ 5,775	\$ 8,647	\$ 7,555
Rents (666)	\$ 47,363	\$ 47,363	\$ 45,279	\$ 45,278	\$ 45,278	\$ 45,278
Maintenance - Standpipes (672)	\$ 14,177	\$ 15,476	\$ 21,750	\$ 13,998	\$ 17,521	\$ 12,642
Maintenance - Mains (673)	\$ 84,729	\$ 70,482	\$ 79,854	\$ 63,007	\$ 97,704	\$ 78,096
Maintenance - Services (675)	\$ 17,573	\$ 32,223	\$ 46,782	\$ 11,885	\$ 31,500	\$ 39,210
Maintenance - Meters (676)	\$ 6,494	\$ 22,153	\$ 21,652	\$ 25,378	\$ 36,152	\$ 68,993
Maintenance - Hydrants (677)	\$ 12,321	\$ 23,655	\$ 52,256	\$ 9,283	\$ 33,829	\$ 32,826
<b>Subtotal</b>	<b>\$ 258,208</b>	<b>\$ 309,577</b>	<b>\$ 369,135</b>	<b>\$ 227,946</b>	<b>\$ 352,684</b>	<b>\$ 373,164</b>

## UTILITY: WATER

### REQUIRED RESOURCES – continued:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>CUSTOMER ACCOUNTS</u></b>						
Meter Reading	\$ 4,754	\$ 6,351	\$ 3,456	\$ 1,775	\$ 3,456	\$ 2,342
Customer Account/Collection	\$ 27,261	\$ 25,798	\$ 25,924	\$ 19,124	\$ 30,924	\$ 7,253
Other Supplies/Expenses	\$ 11,564	\$ 12,344	\$ 11,150	\$ 9,469	\$ 11,150	\$ 3,406
Uncollectible Accounts	\$ 1,159	\$ 469	\$ 600	\$ 232	\$ 500	\$ 500
<b>Subtotal</b>	<b>\$ 44,738</b>	<b>\$ 44,962</b>	<b>\$ 41,130</b>	<b>\$ 30,599</b>	<b>\$ 46,030</b>	<b>\$ 13,501</b>
<b><u>ADMINISTRATIVE &amp; GENERAL</u></b>						
Salaries (920/990)	\$ 84,593	\$ 83,891	\$ 91,958	\$ 58,636	\$ 85,000	\$ 83,084
Wages (920)	\$ 15,941	\$ 22,326	\$ 19,701	\$ 14,153	\$ 23,141	\$ 31,604
Employee Benefits (926)	\$ 91,341	\$ 91,578	\$ 101,250	\$ 62,133	\$ 92,888	\$ 77,131
Outside Services (923)	\$ 61,624	\$ 38,798	\$ 39,013	\$ 32,981	\$ 41,084	\$ 92,658
Insurance (924)	\$ 16,275	\$ 18,381	\$ 18,309	\$ 15,855	\$ 20,628	\$ 16,695
Regulatory Controls (928)	\$ 3,216	\$ 3,413	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
Miscellaneous (930)	\$ 4,188	\$ 4,967	\$ 5,085	\$ 1,491	\$ 4,485	\$ 5,160
Rents (931)	\$ 92,117	\$ 96,414	\$ 107,562	\$ 107,562	\$ 102,485	\$ 114,055
<b>Subtotal</b>	<b>\$ 369,293</b>	<b>\$ 359,769</b>	<b>\$ 386,878</b>	<b>\$ 292,811</b>	<b>\$ 373,711</b>	<b>\$ 424,387</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
Depreciation	\$ 369,003	\$ 371,188	\$ 382,000	\$ 247,661	\$ 382,000	\$ 382,000
Taxes	\$ (9,411)	\$ (9,738)	\$ (9,500)	\$ -	\$ (9,500)	\$ (9,500)
Tax Equivalent Pmn't	\$ 236,203	\$ 233,874	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Amortization Debt Expense	\$ 21,350	\$ (7,439)	\$ -	\$ 46,592	\$ 46,592	\$ -
<b>Subtotal</b>	<b>\$ 617,145</b>	<b>\$ 587,885</b>	<b>\$ 612,500</b>	<b>\$ 534,253</b>	<b>\$ 659,092</b>	<b>\$ 612,500</b>
<b><u>INTEREST ON LONG-TERM DEBT</u></b>						
Interest on Debt	\$ 104,537	\$ 97,872	\$ 100,136	\$ 65,615	\$ 123,016	\$ 150,549
<b>Subtotal</b>	<b>\$ 104,537</b>	<b>\$ 97,872</b>	<b>\$ 100,136</b>	<b>\$ 65,615</b>	<b>\$ 123,016</b>	<b>\$ 150,549</b>
<b><u>OTHER FINANCIAL USES</u></b>						
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>	<b>\$ 3,281,590</b>	<b>\$ 3,211,520</b>	<b>\$ 3,484,059</b>	<b>\$ 2,092,174</b>	<b>\$ 3,529,321</b>	<b>\$ 3,578,329</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 205,654</b>	<b>\$ 405,138</b>	<b>\$ 144,336</b>	<b>\$ 274,498</b>	<b>\$ 133,449</b>	<b>\$ 38,798</b>

## UTILITY: WATER

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of water utility debt payments for the 2020 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2019					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2019	2020 PRINCIPAL PAYMENTS	2020 INTEREST PAYMENTS	2020 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2020
<b>Water Utility</b>					
2010 GO NOTES REFUNDING	\$ 235,000	\$ 235,000	\$ 3,525	\$ 238,525	\$ -
2011 GO NOTES	\$ 205,000	\$ 100,000	\$ 4,755	\$ 104,755	\$ 105,000
2012B GO BONDS	\$ 1,065,000	\$ 70,000	\$ 28,035	\$ 98,035	\$ 995,000
2015A GO BONDS	\$ 945,000	\$ 60,000	\$ 20,976	\$ 80,976	\$ 885,000
2017A GO BONDS	\$ 715,000	\$ 30,000	\$ 21,490	\$ 51,490	\$ 685,000
2019A GO BONDS	\$ 2,270,000	\$ -	\$ 91,935	\$ 91,935	\$ 2,270,000
<b>Water Utility Total</b>	<b>\$ 5,435,000</b>	<b>\$ 495,000</b>	<b>\$ 170,716</b>	<b>\$ 665,716</b>	<b>\$ 4,940,000</b>

#### Effects of existing debt on future operations:

Year Ended December 31	Water Utility		
	Principal	Interest	Total
2020	\$ 495,000	\$ 170,716	\$ 665,716
2021	\$ 355,000	\$ 135,379	\$ 490,379
2022	\$ 265,000	\$ 127,471	\$ 392,471
2023	\$ 265,000	\$ 120,943	\$ 385,943
2024	\$ 280,000	\$ 114,013	\$ 394,013
2025	\$ 280,000	\$ 106,850	\$ 386,850
2026	\$ 285,000	\$ 99,458	\$ 384,458
2027	\$ 295,000	\$ 91,503	\$ 386,503
2028	\$ 305,000	\$ 83,028	\$ 388,028
2029	\$ 315,000	\$ 74,183	\$ 389,183
2030	\$ 320,000	\$ 65,043	\$ 385,043
2031	\$ 325,000	\$ 55,625	\$ 380,625
2032	\$ 340,000	\$ 45,774	\$ 385,774
2033	\$ 255,000	\$ 36,858	\$ 291,858
2034	\$ 180,000	\$ 30,188	\$ 210,188
2035	\$ 185,000	\$ 24,413	\$ 209,413
2036	\$ 190,000	\$ 18,413	\$ 208,413
2037	\$ 195,000	\$ 12,263	\$ 207,263
2038	\$ 150,000	\$ 6,900	\$ 156,900
2039	\$ 155,000	\$ 2,325	\$ 157,325
<b>Totals</b>	<b>\$ 5,435,000</b>	<b>\$ 1,421,340</b>	<b>\$ 6,856,340</b>

Note: The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for utilities are on a GAAP basis (full accrual), the interest for 2020 reflected above does not agree with the total interest reported in the water budget.

## **SANITARY SEWER UTILITY**



## UTILITY: SANITARY SEWER

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**GOAL:** To provide Bellevue residents with uninterrupted sanitary service at a reasonable rate.

**OBJECTIVES:**

- To provide annual maintenance of the sanitary system pump stations, mains, and manholes.
- To maintain system integrity through inspection and cleaning of mains and manholes.
- To provide prompt and efficient service response to Village residents.
- To control infiltration and inflow by implementing an inspection program and creating a 5-year capital program to address the needs of the system.

**PROGRAM ACTIVITY STATEMENT:**

The sanitary sewer utility is responsible for the maintenance, repair, replacement and operating services for the Village's sanitary sewer system. The Village ensures that the 73.97 miles of mains, five lift stations, and approximately 1,400 manholes remain clear of obstructions and pipe integrity is maintained. Infiltration from tree roots and other factors have negatively impacted the rates of the sewer utility. The Village continues to work aggressively to correct this problem.

Televising reveals clear water violations that are investigated as part of the inflow/infiltration investigation and remain an important part of the inspection/repair program.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

The Village increased sewer utility rates effective July 1, 2018. Village sewer utility rates will continue to be monitored closely along with charges to the Village by NEW Water (Green Bay Metropolitan Sewage District). The Village has projected an increase in NEW Water charges. Utility billing functions will be contracted with the City of Green Bay Water Utility in 2020. This will result in an initial increase in costs for the initial implementation of the program and an expected decrease in costs after year 3.

**ACQUISITIONS:**

**SEWER UTILITY FUND CAPITAL EQUIPMENT ACQUISITIONS**

2020 BUDGET	Department Proposed	Debt Proceeds Available	Future Debt Proceeds
Manitowoc (Greenbrier-Manitowoc Ct) (SS12)	\$ 191,696	\$ -	\$ 191,696
Manitowoc (Allouez-Kewaunee) (SS13)	\$ 644,473	\$ -	\$ 644,473
Guns Street (SS7)	\$ 56,649	\$ 26,500	\$ 30,149
	<b>\$ 892,818</b>	<b>\$ 26,500</b>	<b>\$ 866,318</b>

## UTILITY: SANITARY SEWER

### RECEIPTS:

SEWER UTILITY	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>OPERATING REVENUE</u></b>						
Unmetered Sewer	\$ 3,504	\$ 3,504	\$ 3,504	\$ 2,336	\$ 3,504	\$ 3,504
Unmetered Sewer-Ledgeview	\$ 3,154	\$ 3,154	\$ 3,200	\$ 2,102	\$ 3,200	\$ 3,200
Multifamily Residential Revenue	\$ 540,596	\$ 571,307	\$ 576,000	\$ 392,228	\$ 588,342	\$ 590,000
Residential Revenue	\$ 1,298,342	\$ 1,373,323	\$ 1,450,000	\$ 904,616	\$ 1,357,000	\$ 1,400,000
Commercial Revenue	\$ 445,488	\$ 471,892	\$ 525,000	\$ 306,393	\$ 460,000	\$ 470,000
Metered Industrial	\$ 92,867	\$ 67,993	\$ 80,000	\$ 51,440	\$ 77,160	\$ 80,000
Public Authority	\$ 13,983	\$ 14,656	\$ 15,000	\$ 9,979	\$ 15,000	\$ 15,000
Metered Sewer - Ledgeview	\$ 4,837	\$ 4,613	\$ 4,500	\$ 2,587	\$ 4,435	\$ 4,435
Metered Sewer - Green Bay	\$ 10,701	\$ 11,956	\$ 11,500	\$ 7,829	\$ 13,400	\$ 13,400
Metered Restaurant	\$ 38,157	\$ 43,668	\$ 44,150	\$ 27,914	\$ 42,150	\$ 42,150
<b>Subtotal</b>	<b>\$ 2,451,629</b>	<b>\$ 2,566,066</b>	<b>\$ 2,712,854</b>	<b>\$ 1,707,425</b>	<b>\$ 2,564,191</b>	<b>\$ 2,621,689</b>
<b><u>OTHER OPERATING REVENUE</u></b>						
Forfeited Discounts	\$ 13,272	\$ 13,265	\$ 14,000	\$ 5,630	\$ 14,000	\$ 14,000
Miscellaneous	\$ 36,497	\$ 46,030	\$ 32,000	\$ 28,282	\$ 32,000	\$ 32,000
<b>Subtotal</b>	<b>\$ 49,769</b>	<b>\$ 59,295</b>	<b>\$ 46,000</b>	<b>\$ 33,912</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>
<b><u>NONOPERATING INCOME</u></b>						
Interest & Dividend	\$ 15,607	\$ 20,132	\$ 25,000	\$ 22,468	\$ 33,700	\$ 33,700
Contributed Revenues	\$ -	\$ 75,054	\$ -	\$ 49,124	\$ 49,124	\$ -
<b>Subtotal</b>	<b>\$ 15,607</b>	<b>\$ 95,187</b>	<b>\$ 25,000</b>	<b>\$ 71,593</b>	<b>\$ 82,824</b>	<b>\$ 33,700</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,517,005</b>	<b>\$ 2,720,547</b>	<b>\$ 2,783,854</b>	<b>\$ 1,812,929</b>	<b>\$ 2,693,015</b>	<b>\$ 2,701,389</b>

## UTILITY: SANITARY SEWER

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>OPERATIONS</u></b>						
Power for Pumping	\$ 4,529	\$ 4,631	\$ 4,700	\$ 2,731	\$ 4,700	\$ 4,981
Contracted Services	\$ 1,740,876	\$ 1,820,884	\$ 1,589,396	\$ 920,446	\$ 1,809,000	\$ 1,726,622
<b>Subtotal</b>	<b>\$ 1,745,405</b>	<b>\$ 1,825,515</b>	<b>\$ 1,594,096</b>	<b>\$ 923,178</b>	<b>\$ 1,813,700</b>	<b>\$ 1,731,603</b>
<b><u>MAINTENANCE</u></b>						
Collection System	\$ 109,113	\$ 156,704	\$ 174,113	\$ 56,133	\$ 141,931	\$ 157,748
Liftstations	\$ 16,283	\$ 33,546	\$ 30,670	\$ 8,347	\$ 30,816	\$ 34,620
Plant	\$ 666	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 126,062</b>	<b>\$ 190,250</b>	<b>\$ 204,783</b>	<b>\$ 64,480</b>	<b>\$ 172,747</b>	<b>\$ 192,368</b>
<b><u>CUSTOMER ACCOUNTS</u></b>						
Wages	\$ 20,713	\$ 24,749	\$ 23,887	\$ 16,050	\$ 23,912	\$ 7,253
Other Supplies & Expenses	\$ 5,111	\$ 6,407	\$ 6,000	\$ 4,241	\$ 6,000	\$ 1,000
Uncollectibles	\$ 1,009	\$ 384	\$ 500	\$ 170	\$ 500	\$ 500
<b>Subtotal</b>	<b>\$ 26,833</b>	<b>\$ 31,541</b>	<b>\$ 30,387</b>	<b>\$ 20,461</b>	<b>\$ 30,412</b>	<b>\$ 8,753</b>
<b><u>ADMINISTRATIVE &amp; GENERAL</u></b>						
Salaries	\$ 84,559	\$ 85,921	\$ 99,148	\$ 63,085	\$ 99,148	\$ 90,070
Wages	\$ 11,572	\$ 18,571	\$ 17,494	\$ 10,098	\$ 17,535	\$ 29,988
Payroll Taxes	\$ 22,634	\$ 16,424	\$ 14,953	\$ 8,285	\$ 14,953	\$ 13,920
Employee Benefits	\$ 24,629	\$ 31,603	\$ 33,861	\$ 18,870	\$ 33,861	\$ 33,370
Retirement Contributions	\$ 9,939	\$ 11,620	\$ 11,967	\$ 6,370	\$ 11,967	\$ 12,137
Contracted Services	\$ 10,431	\$ 29,813	\$ 59,983	\$ 21,059	\$ 25,485	\$ 30,381
Telephone/Cell	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -
Operating Supplies	\$ -	\$ 1,229	\$ 1,600	\$ -	\$ 1,600	\$ -
Training & Seminars	\$ 749	\$ 362	\$ 1,825	\$ 700	\$ 1,825	\$ 1,875
Insurance	\$ 16,275	\$ 18,381	\$ 18,309	\$ 15,855	\$ 20,628	\$ 19,669
VOM Charges	\$ 39,257	\$ 39,257	\$ 36,787	\$ 36,786	\$ 36,786	\$ 36,786
Taxes	\$ 10,777	\$ 12,288	\$ 12,000	\$ -	\$ 12,288	\$ 12,288
<b>Subtotal</b>	<b>\$ 230,823</b>	<b>\$ 265,469</b>	<b>\$ 308,527</b>	<b>\$ 181,107</b>	<b>\$ 276,076</b>	<b>\$ 280,484</b>

## UTILITY: SANITARY SEWER

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### REQUIRED RESOURCES – continued:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>OTHER OPERATING EXPENSES</u></b>						
Depreciation	\$ 265,402	\$ 271,464	\$ 270,000	\$ 181,218	\$ 272,000	\$ 272,000
Retirement Contribution Adj.	\$ 10,590	\$ 2,670	\$ -	\$ -	\$ -	\$ -
Amort Debt Disc & Exp.	\$ 30,653	\$ (2,261)	\$ -	\$ 6,077	\$ 6,077	\$ 6,077
Transfer to VOM	\$ 30,653	\$ (2,261)	\$ -	\$ 6,077	\$ 6,077	\$ 6,077
Village Rent	\$ 91,847	\$ 96,144	\$ 107,562	\$ 107,562	\$ 102,485	\$ 114,055
<b>Subtotal</b>	<b>\$ 429,145</b>	<b>\$ 365,756</b>	<b>\$ 377,562</b>	<b>\$ 300,935</b>	<b>\$ 386,639</b>	<b>\$ 398,209</b>
<b><u>INTEREST ON LONG-TERM DEBT</u></b>						
Interest on Debt	\$ 31,592	\$ 37,145	\$ 48,215	\$ 33,036	\$ 40,431	\$ 39,547
<b>Subtotal</b>	<b>\$ 31,592</b>	<b>\$ 37,145</b>	<b>\$ 48,215</b>	<b>\$ 33,036</b>	<b>\$ 40,431</b>	<b>\$ 39,547</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,589,860</b>	<b>\$ 2,715,676</b>	<b>\$ 2,563,570</b>	<b>\$ 1,523,196</b>	<b>\$ 2,720,005</b>	<b>\$ 2,650,964</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (72,855)</b>	<b>\$ 4,871</b>	<b>\$ 220,284</b>	<b>\$ 289,732</b>	<b>\$ (26,990)</b>	<b>\$ 50,425</b>

## UTILITY: SANITARY SEWER

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of sewer utility debt payments for the 2020 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2019					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2019	2020 PRINCIPAL PAYMENTS	2020 INTEREST PAYMENTS	2020 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2020
<b>Sewer Utility</b>					
2010 GO NOTES REFUNDING	\$ 40,000	\$ 40,000	\$ 600	\$ 40,600	\$ -
2017A GO BONDS	\$ 1,005,000	\$ 45,000	\$ 30,215	\$ 75,215	\$ 960,000
2019A GO BONDS	\$ 295,000	\$ -	\$ 11,948	\$ 11,948	\$ 295,000
<b>Sewer Utility Total</b>	<b>\$ 1,340,000</b>	<b>\$ 85,000</b>	<b>\$ 42,763</b>	<b>\$ 127,763</b>	<b>\$ 1,255,000</b>

### Effects of existing debt on future operations:

Year Ended December 31	Sewer Utility		
	Principal	Interest	Total
2020	\$ 85,000	\$ 42,763	\$ 127,763
2021	\$ 75,000	\$ 37,265	\$ 112,265
2022	\$ 75,000	\$ 35,218	\$ 110,218
2023	\$ 75,000	\$ 33,373	\$ 108,373
2024	\$ 80,000	\$ 31,413	\$ 111,413
2025	\$ 85,000	\$ 29,263	\$ 114,263
2026	\$ 85,000	\$ 26,875	\$ 111,875
2027	\$ 90,000	\$ 24,250	\$ 114,250
2028	\$ 90,000	\$ 21,550	\$ 111,550
2029	\$ 90,000	\$ 18,850	\$ 108,850
2030	\$ 55,000	\$ 16,675	\$ 71,675
2031	\$ 60,000	\$ 14,950	\$ 74,950
2032	\$ 60,000	\$ 13,150	\$ 73,150
2033	\$ 60,000	\$ 11,200	\$ 71,200
2034	\$ 65,000	\$ 9,013	\$ 74,013
2035	\$ 65,000	\$ 6,656	\$ 71,656
2036	\$ 70,000	\$ 4,125	\$ 74,125
2037	\$ 75,000	\$ 1,406	\$ 76,406
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 1,340,000</b>	<b>\$ 377,993</b>	<b>\$ 1,717,993</b>

Note: The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for utilities are on a GAAP basis (full accrual), the interest for 2020 reflected above does not agree with the total interest reported in the sewer budget.

## **STORMWATER MANAGEMENT UTILITY**

## UTILITY: STORMWATER MANAGEMENT

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**GOAL:** To provide Bellevue residents with cost effective environmentally sensitive storm water management programs and to ensure the continued viability of the urban forest through programs that maintain a healthy, diverse, and sustainable tree canopy.

**OBJECTIVES:**

- To provide annual maintenance of the storm water infrastructure including pipes, ponds, and streams.
- Integrate storm water environmental mandates into new developments as they occur.
- Create a 5-year capital program to address storm water quality/quantity issues.
- Improve storm water runoff quality to surface waters.
- Reduce flooding.
- To provide prompt and efficient service response to Village residents.
- Ensure village trees are maintained at optimum levels of stocking, health, age, species diversity, and are appropriate for the site.
- Ensure that residents are knowledgeable about proper tree planting and care.
- Make trees an integral part of community planning decisions.

**PROGRAM ACTIVITY STATEMENT:**

The Storm Water Utility operates as an enterprise fund to plan construct, operate and maintain the Village's storm water system including storm sewers, creeks, streams, drainage ditches, and ponds. The objectives of the utility are to achieve and maintain compliance with federal and state water quality regulations, to protect wildlife, and protect private property through erosion control efforts and floodplain management. These objectives are achieved through planning, ordinance enforcement, construction of storm water management facilities, and maintenance of existing systems. The Village maintains approximately 58 miles of storm sewer mains, 720 manholes, 95 outfalls, and 13 municipal ponds. Each year the Village cleans catch basins, inspects outfalls, and makes repairs to the system. The Village sweeps approximately 120 curb miles of streets once per month between April and November.

The Urban Forestry Division is responsible for the planting and maintenance of trees in the street right-of-way, Village parks, and all other Village-owned properties. Trees in the Village's right-of-way are property of the Village and permission is required before residents prune, remove, or perform any maintenance. The Village maintains over 4,000 public trees. An emphasis on the management of the urban forest continues and is aided by planning provided in the Village's Urban Forestry Management Plan 2017-2021 and Urban Forestry Strategic Plan 2017-2021.

The division offers a voluntary, residential neighborhood tree planting program in the fall for tree plantings in the terrace. Resident cover the wholesale costs of the tree and labor. The division also manages street trees for all new subdivisions in the Village. A linear curb fee is charged per a developer agreement, collected and placed in an escrow account for trees. After occupancy permits have been issued for a property and a lawn established, trees are selected and planted in the terrace. The number and location of each tree, species, and size are determined by the village forester.

# UTILITY: STORMWATER MANAGEMENT

## SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Village is currently updated the Urban Storm Water Management Plan and completed a Total Maximum Daily Load (TMDL) study. Development of a TMDL implementation plan is included in the 2020 budget to meet Wisconsin DNR requirement for storm water management into the Fox River. Significant capital project expenses will be required to meet the required stormwater standards.

Costs to maintain existing ponds has increased because the number of ponds has increased. Storm water manholes and catch basins are deteriorating and are in need of repairs.

Costs are projected to continue to increase including staff resources to review and administer the program and will require additional resources for permitting, enforcement, design, plan review, pond maintenance, and monitoring.

Significant changes to the budget include reduction in salaries and wages, postage, and office supplies with a corresponding increase in contracted services due to the transition to Green Bay Water Utility for billing services. Software support has increased due to continued asset management implementation and increased existing software fees. Engineering fees are reduced in anticipation of more reviews being conducted internally.

Urban Forestry grant related projects are allocated in a separate line labeled Grant/ EAB Project. The Urban Forestry grant project may receive a 50% reimbursement if the Village of Bellevue receives a 2020 DNR Urban Forestry Grant. The full amount is budgeted due to the high priority of the project even if grant funds are not awarded. Village Board approval will be required for utilization of funds if the grant is not awarded.

## ACQUISITIONS:

### STORMWATER CAPITAL EQUIPMENT ACQUISITIONS

2020 BUDGET	Department Proposed	Retained Earnings
MS4 & TMDL Compliance	\$ 50,000	\$ 50,000
	<u>\$ 50,000</u>	<u>\$ 50,000</u>



## UTILITY: STORMWATER MANAGEMENT

### RECEIPTS:

STORMWATER UTILITY	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>LICENSES &amp; PERMITS</u></b>						
Connection Charges	\$ 13,000	\$ 12,750	\$ 11,000	\$ 7,750	\$ 11,000	\$ 11,000
Credit Application Fees	\$ 950	\$ 800	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
<b>Subtotal</b>	<b>\$ 13,950</b>	<b>\$ 13,550</b>	<b>\$ 12,000</b>	<b>\$ 9,750</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>
<b><u>SERVICE CHARGES</u></b>						
Residential Revenue	\$ 283,689	\$ 286,426	\$ 286,000	\$ 192,222	\$ 288,400	\$ 289,000
Non-Residential Revenue	\$ 339,460	\$ 344,340	\$ 343,596	\$ 230,577	\$ 345,855	\$ 346,000
Forfeited Discounts	\$ 3,006	\$ 2,943	\$ 4,100	\$ 1,327	\$ 4,100	\$ 4,100
Trees Charges	\$ 3,320	\$ 315	\$ 1,420	\$ -	\$ 1,420	\$ 1,100
<b>Subtotal</b>	<b>\$ 629,475</b>	<b>\$ 634,024</b>	<b>\$ 635,116</b>	<b>\$ 424,126</b>	<b>\$ 639,775</b>	<b>\$ 640,200</b>
<b><u>NONOPERATING REVENUES</u></b>						
Interest	\$ 8,945	\$ 19,302	\$ 15,000	\$ 14,919	\$ 22,000	\$ 22,000
Interest - Other	\$ 4,715	\$ 3,504	\$ 10,500	\$ 770	\$ 4,000	\$ 3,500
Grants	\$ -	\$ 34,441	\$ -	\$ 13,252	\$ 13,252	\$ 23,310
Contributed Revenue	\$ -	\$ 38,855	\$ -	\$ 596,602	\$ 596,602	\$ -
<b>Total Nonoperating Revenues</b>	<b>\$ 13,660</b>	<b>\$ 96,101</b>	<b>\$ 25,500</b>	<b>\$ 625,543</b>	<b>\$ 635,854</b>	<b>\$ 48,810</b>
<b>TOTAL REVENUES</b>	<b>\$ 657,085</b>	<b>\$ 743,675</b>	<b>\$ 672,616</b>	<b>\$ 1,059,419</b>	<b>\$ 1,288,629</b>	<b>\$ 702,010</b>

## UTILITY: STORMWATER MANAGEMENT

### REQUIRED RESOURCES:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>ADMINISTRATION</u></b>						
Salaries	\$ 90,577	\$ 92,537	\$ 105,600	\$ 67,279	\$ 95,500	\$ 95,149
Wages	\$ 48,285	\$ 41,966	\$ 40,700	\$ 23,256	\$ 35,766	\$ 37,748
Payroll Taxes	\$ 17,227	\$ 18,309	\$ 17,560	\$ 11,997	\$ 17,560	\$ 16,597
Employee Benefits	\$ 36,941	\$ 43,858	\$ 40,131	\$ 29,569	\$ 44,352	\$ 34,821
Retirement Contributions	\$ 13,942	\$ 14,645	\$ 14,922	\$ 9,234	\$ 14,922	\$ 14,494
Utilities	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -
Software Support	\$ 5,531	\$ 6,720	\$ 6,630	\$ 6,225	\$ 6,630	\$ 12,719
Bank Fees	\$ 1,248	\$ 1,356	\$ 1,350	\$ 756	\$ 1,350	\$ 1,350
Permits	\$ 2,102	\$ 2,000	\$ 2,300	\$ 2,000	\$ 2,300	\$ 2,300
Engineering Fees	\$ 72,649	\$ 27,597	\$ 27,000	\$ 22,208	\$ 27,000	\$ 15,625
Contracted Services	\$ 14,925	\$ 22,727	\$ -	\$ 9,211	\$ 9,500	\$ 24,475
Office Supplies	\$ 1,204	\$ 1,887	\$ 2,000	\$ 844	\$ 1,435	\$ 120
Postage	\$ 3,977	\$ 4,521	\$ 5,000	\$ 3,397	\$ 5,095	\$ 1,000
Publications/Subscriptions/Dues	\$ 1,650	\$ 1,650	\$ 1,850	\$ 1,982	\$ 1,982	\$ 1,650
Training & Seminars	\$ 1,767	\$ 1,364	\$ 2,175	\$ 1,170	\$ 2,175	\$ 3,025
Insurance	\$ 4,069	\$ 4,595	\$ 4,578	\$ 3,964	\$ 4,566	\$ 4,939
Uncollectibles	\$ 113	\$ 30	\$ 100	\$ 28	\$ 100	\$ 100
Capital Equipment	\$ -	\$ 1,031	\$ 2,600	\$ -	\$ 2,600	\$ 1,600
Audit & Accounting Services	\$ 2,579	\$ 2,192	\$ 2,794	\$ 2,516	\$ 2,516	\$ 2,855
<b>Subtotal</b>	<b>\$ 318,785</b>	<b>\$ 288,986</b>	<b>\$ 277,890</b>	<b>\$ 195,634</b>	<b>\$ 275,349</b>	<b>\$ 270,567</b>
	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>FACILITY MAINTENANCE</u></b>						
Salaries	\$ 23,203	\$ 7,451	\$ 9,186	\$ 5,970	\$ 9,186	\$ -
Wages	\$ 70,189	\$ 97,984	\$ 62,943	\$ 65,268	\$ 64,150	\$ 300
Contracted Services	\$ 39,784	\$ 71,897	\$ 80,500	\$ 19,896	\$ 80,500	\$ 84,725
Utilities	\$ 73	\$ 34	\$ 250	\$ -	\$ -	\$ -
Supplies & Other Expenses	\$ 2,306	\$ 2,888	\$ 10,083	\$ 11,194	\$ 11,194	\$ 12,650
Construction Materials	\$ 2,079	\$ 14,913	\$ 37,500	\$ 9,636	\$ 37,500	\$ 37,500
VOM Charges	\$ 66,510	\$ 66,510	\$ 61,301	\$ 61,301	\$ 61,301	\$ 61,301
<b>Subtotal</b>	<b>\$ 204,144</b>	<b>\$ 261,676</b>	<b>\$ 261,763</b>	<b>\$ 173,266</b>	<b>\$ 263,831</b>	<b>\$ 196,476</b>

## UTILITY: STORMWATER MANAGEMENT

### REQUIRED RESOURCES – continued:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>URBAN FORESTRY</u></b>						
Wages	\$ 15,228	\$ 4,521	\$ 11,118	\$ 42	\$ 11,118	\$ 12,630
Contracted Services	\$ 11,755	\$ 12,624	\$ 17,050	\$ 1,445	\$ 17,050	\$ 18,000
EAB Project	\$ -	\$ 16,768	\$ 21,400	\$ 34,028	\$ 34,028	\$ 46,620
Publications, Subscriptions & Dues	\$ 195	\$ 250	\$ 265	\$ 134	\$ 265	\$ 270
Training & Seminars	\$ 461	\$ 595	\$ 595	\$ 379	\$ 595	\$ 680
Small Tools & Equipment	\$ 1,641	\$ 1,894	\$ 1,900	\$ 883	\$ 1,900	\$ 1,900
Street Trees	\$ 2,720	\$ 315	\$ 2,375	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 32,000</b>	<b>\$ 36,967</b>	<b>\$ 54,703</b>	<b>\$ 36,911</b>	<b>\$ 64,956</b>	<b>\$ 80,100</b>
	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b><u>OTHER OPERATING EXPENSES</u></b>						
Depreciation	\$ 159,895	\$ 160,446	\$ 157,000	\$ -	\$ 160,500	\$ 160,500
Retirement Contribution Adj.	\$ 18,860	\$ 5,737	\$ -	\$ -	\$ -	\$ -
Interest on Debt	\$ 34,970	\$ 33,060	\$ 31,107	\$ 20,621	\$ 31,107	\$ 29,113
Village Rent	\$ 91,847	\$ 96,144	\$ 107,562	\$ 40,306	\$ 102,485	\$ 114,055
<b>Subtotal</b>	<b>\$ 305,572</b>	<b>\$ 295,387</b>	<b>\$ 295,669</b>	<b>\$ 60,927</b>	<b>\$ 294,092</b>	<b>\$ 303,668</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 860,501</b>	<b>\$ 883,016</b>	<b>\$ 890,025</b>	<b>\$ 466,738</b>	<b>\$ 898,228</b>	<b>\$ 850,811</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (203,416)</b>	<b>\$ (139,341)</b>	<b>\$ (217,409)</b>	<b>\$ 592,681</b>	<b>\$ 390,401</b>	<b>\$ (148,801)</b>

## UTILITY: STORMWATER MANAGEMENT

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of stormwater utility debt payments for the 2020 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2019					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2019	2020 PRINCIPAL PAYMENTS	2020 INTEREST PAYMENTS	2020 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2020
<b>Stormwater Utility</b>					
2011 GO NOTES	\$ 45,000	\$ 20,000	\$ 1,075	\$ 21,075	\$ 25,000
2012B GO BONDS	\$ 1,090,000	\$ 70,000	\$ 28,705	\$ 98,705	\$ 1,020,000
<b>Stormwater Utility Total</b>	<b>\$ 1,135,000</b>	<b>\$ 90,000</b>	<b>\$ 29,780</b>	<b>\$ 119,780</b>	<b>\$ 1,045,000</b>

### Effects of existing debt on future operations:

Year Ended December 31	Stormwater Utility		
	Principal	Interest	Total
2020	\$ 90,000	\$ 29,780	\$ 119,780
2021	\$ 100,000	\$ 27,643	\$ 127,643
2022	\$ 75,000	\$ 25,718	\$ 100,718
2023	\$ 80,000	\$ 23,910	\$ 103,910
2024	\$ 80,000	\$ 21,870	\$ 101,870
2025	\$ 80,000	\$ 19,830	\$ 99,830
2026	\$ 85,000	\$ 17,726	\$ 102,726
2027	\$ 85,000	\$ 15,368	\$ 100,368
2028	\$ 90,000	\$ 12,743	\$ 102,743
2029	\$ 85,000	\$ 10,118	\$ 95,118
2030	\$ 90,000	\$ 7,493	\$ 97,493
2031	\$ 95,000	\$ 4,646	\$ 99,646
2032	\$ 100,000	\$ 1,575	\$ 101,575
2033	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 1,135,000</b>	<b>\$ 218,418</b>	<b>\$ 1,353,418</b>

Note: The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for utilities are on a GAAP basis (full accrual), the interest for 2020 reflected above does not agree with the total interest reported in the stormwater budget.

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## **11.0      INTERNAL SERVICE FUNDS**

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## VEHICLE OPERATIONS & MAINTENANCE



## DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

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**GOAL:** To provide for the maintenance, repair, replacement, and operating services for Village-owned vehicles and equipment utilized in delivery of quality services to the citizens of Bellevue.

**OBJECTIVES:**

- To provide adequate and timely replacement of vehicles and equipment.
- To provide prompt and efficient service to all Village departments.
- Minimize the amount of time vehicles are out of service.
- Minimize the number of times vehicles require emergency service.
- Establish planned preventative maintenance for all vehicles.
- Replace vehicles when the operational costs exceed the value of the vehicle.

**PROGRAM ACTIVITY STATEMENT:**

Public Works is responsible for the Vehicle Operations and Maintenance (VOM) program. The VOM program is the maintenance, repair, replacement and operating services for the Village's vehicles and equipment. These services are provided for all departments within the Village except for Public Safety.

Each public works technician is responsible for tracking and maintaining a portion of the fleet. The fleet consists of seven (7) dump truck/plows, eleven (11) pick-up trucks, seven (7) pieces of construction equipment, three (3) fleet cars, and other miscellaneous equipment (trailers, accessories, etc.).

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

Wages and salaries that are allocated to the VOM Fund continue to be reviewed annually for changes or adjustments. The village recently adopted a vehicle replacement policy to standardize the criteria for replacement/purchase. Capital Improvement Plan purchases for 2020 include a pickup truck (replacement), a jet/vacuum truck (replacement), a hot patcher/melter (new purchase), and a plow wing loader (new purchase).

**REPLACEMENT SCHEDULE:**

2020 BUDGET	Department Proposed	Retained Earnings
Pickup Truck (VOM-14-001)	\$ 35,300	\$ 35,300
Hot Patcher/Melter (VOM-20-001)	\$ 70,000	\$ 70,000
Jet/Vacuum Truck	\$ 255,000	\$ 255,000
Plow Wing Loader	\$ 45,000	\$ 45,000
	<u>\$ 405,300</u>	<u>\$ 405,300</u>

## DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

### REVENUES:

<b>VOM FUND</b>	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>OPERATIONS &amp; MAINTENANCE &amp; REPLACEMENT</b>						
Village Administrator's Office	\$ 180	\$ -	\$ 180	\$ 180	\$ 180	\$ 138
Clerk/Treasurer Department	\$ 340	\$ 190	\$ 180	\$ 180	\$ 180	\$ 138
Buildings & Grounds Department	\$ 10,847	\$ 6,115	\$ 9,352	\$ 9,352	\$ 9,352	\$ 7,170
Building Inspection	\$ 4,165	\$ 2,348	\$ 3,445	\$ 3,445	\$ 3,445	\$ 2,641
Street & Highway Maintenance	\$ 40,107	\$ 22,612	\$ 34,411	\$ 34,411	\$ 34,411	\$ 26,382
Engineering & Construction	\$ 3,465	\$ 1,954	\$ 3,056	\$ 3,056	\$ 3,056	\$ 2,343
Snow Removal	\$ 141,045	\$ 79,517	\$ 116,948	\$ 116,948	\$ 116,948	\$ 89,658
Recycling	\$ 20,284	\$ 20,284	\$ 19,520	\$ 19,520	\$ 19,520	\$ 19,520
Parks	\$ 27,051	\$ 15,251	\$ 25,158	\$ 25,158	\$ 25,158	\$ 19,287
Recreation	\$ 765	\$ 432	\$ 807	\$ 807	\$ 807	\$ 619
Community Development Depart.	\$ 631	\$ 355	\$ 667	\$ 667	\$ 667	\$ 511
Economic Development	\$ 340	\$ 192	\$ 359	\$ 359	\$ 359	\$ 275
Water Utility	\$ 47,363	\$ 47,363	\$ 45,008	\$ 45,008	\$ 45,008	\$ 45,008
Sewer Utility	\$ 39,257	\$ 39,257	\$ 36,786	\$ 36,786	\$ 36,786	\$ 36,786
Stormwater Utility	\$ 66,510	\$ 66,510	\$ 61,301	\$ 61,301	\$ 61,301	\$ 61,301
Fire Administration	\$ 483	\$ 273	\$ 510	\$ 510	\$ 510	\$ 391
<b>Subtotal</b>	<b>\$ 402,833</b>	<b>\$ 302,653</b>	<b>\$ 357,688</b>	<b>\$ 357,688</b>	<b>\$ 357,688</b>	<b>\$ 312,168</b>
<b>NONOPERATING REVENUES</b>						
Interest	\$ 6,088	\$ 16,284	\$ 25,000	\$ 14,403	\$ 25,000	\$ 25,000
Sale of Equipment or Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 6,088</b>	<b>\$ 16,284</b>	<b>\$ 25,000</b>	<b>\$ 14,403</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 408,921</b>	<b>\$ 318,937</b>	<b>\$ 382,688</b>	<b>\$ 372,091</b>	<b>\$ 382,688</b>	<b>\$ 337,168</b>

## DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

### REQUIRED RESOURCES – continued:

	2017 Actual	2018 Actual	2019 Budget	Actual - August 31	2019 Estimate	2020 Budget
<b>VOM FUND</b>						
<b>DEPARTMENT UTILIZATION</b>						
General Government:						
- Audit/Accounting	\$ 260	\$ 579	\$ 700	\$ 700	\$ 700	\$ 725
- Engineering Fees	\$ -	\$ -	\$ -	\$ 499	\$ 499	\$ -
- Depreciation	\$ 165,927	\$ 162,319	\$ 162,319	\$ 134,300	\$ 134,300	\$ 140,000
<b>Subtotal</b>	<b>\$ 166,187</b>	<b>\$ 162,898</b>	<b>\$ 163,019</b>	<b>\$ 135,499</b>	<b>\$ 135,499</b>	<b>\$ 140,725</b>
Public Works:						
- Wages & Salaries	\$ 42,743	\$ 42,705	\$ 42,925	\$ 22,166	\$ 35,954	\$ 43,545
- FICA Payroll Benefits	\$ 3,083	\$ 3,139	\$ 3,282	\$ 1,641	\$ 2,741	\$ 3,218
- Retirement Benefits	\$ 2,621	\$ 2,678	\$ 2,811	\$ 1,264	\$ 2,353	\$ 2,929
- Employee Benefits	\$ 8,521	\$ 9,027	\$ 10,640	\$ 4,643	\$ 8,630	\$ 11,413
- Software Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
- Contracted Services	\$ -	\$ 2,502	\$ -	\$ -	\$ -	\$ 725
- Training & Seminars	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150
- Operating Supplies	\$ 11,551	\$ 11,010	\$ 10,000	\$ 4,304	\$ 5,871	\$ 10,000
- Vehicle Repairs and Maint.	\$ 44,602	\$ 44,772	\$ 54,000	\$ 49,615	\$ 58,952	\$ 55,800
- Fuel	\$ 38,793	\$ 48,183	\$ 42,000	\$ 37,019	\$ 52,992	\$ 51,700
- Insurance	\$ 15,857	\$ 15,438	\$ 15,490	\$ 11,920	\$ 15,677	\$ 15,213
<b>Subtotal</b>	<b>\$ 167,769</b>	<b>\$ 179,452</b>	<b>\$ 181,148</b>	<b>\$ 132,571</b>	<b>\$ 183,170</b>	<b>\$ 195,943</b>
Parks:						
- Wages & Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Vehicle Repairs and Maintenance	\$ -	\$ 196	\$ 500	\$ 71	\$ 107	\$ 500
- Equipment Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 196</b>	<b>\$ 500</b>	<b>\$ 71</b>	<b>\$ 107</b>	<b>\$ 500</b>
<b>TOTAL EXPENSES</b>	<b>\$ 333,956</b>	<b>\$ 342,546</b>	<b>\$ 344,667</b>	<b>\$ 268,141</b>	<b>\$ 318,776</b>	<b>\$ 337,168</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 74,965</b>	<b>\$ (23,609)</b>	<b>\$ 38,021</b>	<b>\$ 103,949</b>	<b>\$ 63,912</b>	<b>\$ -</b>

## 12.0 APPENDIX

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## APPENDIX A – BUDGET GLOSSARY OF TERMS

### A

**Accrual Basis.** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity.** Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**AICP.** American Institute of Certified Planner. The organization's certificate for individuals that have met the criteria of professional standards that include training and testing.

**Approved Budget.** As used in fund summaries and department summaries within the budget document, it represents the budget as originally adopted by the Village Board.

**Appropriation.** A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation.** The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

**Asset.** Resources owned or held by a government, which have monetary value.

**Authorized Positions.** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance.** This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

### B

**Balance Sheet.** A financial statement that discloses the financial position of an entity by disclosing its assets, liabilities, and equity as of a specified date.

**Balanced Budget.** A budget with total expenditures not exceeding total revenues and monies available in the fund balance or fund equity within an individual account.

**Base Budget.** Cost of the continuing the existing levels of service in the current budget year.

**Bond.** A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects. The following two definitions are types of bonds.

- **General Obligation (G.O.) Bond.** This type of bond is backed by the full faith, credit and taxing power of the government.

- **Revenue Bond.** This type of bond is backed only by the revenues from a specific enterprise or project, such as a water or sewer special assessment project.

**Bond Refinancing (Refunding).** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Bond Market.** The term used to describe the method of obtaining financing by issuing bonds through either competitive or negotiated methods. The market rate for bonds is determined by prevailing rate of similar issues from other municipalities.

**Budget.** A plan of financial activity for a specified period of time (calendar year) indicating all planned revenues and expenses for the budget period.

**Budgetary Basis.** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar.** The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budget Message (Village Administrator's Transmittal Letter).** The opening section of the budget that provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the view and recommendations of the Village Administrator.

**Budgetary Control.** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

## C

**CAFR (Comprehensive Annual Financial Report).** This report contains the Village's annual financial statements, auditors report on the financial statement, various tables and graphs as supplemental data and a transmittal letter discussing the year's activity.

**Capital Assets.** Assets of significant value and having a useful life of several years.

**Capital Budget.** The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

**Capital Improvements.** Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**Capital Improvements Program (CIP).** A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Outlay or Capital Expenditures.** Capital expenditures are defined as charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$3,500 and a useful life expectancy of ten years or more.

**Capital Project.** Major construction, acquisition, or renovation activities which add value to a government's physical assets or increase their useful life. Also called capital improvements.

**Cash Basis.** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Class One Notice.** An official notice placed into a daily or weekly publication used as the official newspaper of the Village.

**Collective Bargaining Agreement.** A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and other matters).

**Constant or Real Dollars.** The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

**Consumer Price Index (CPI).** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency.** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services.** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-living Adjustment (COLA).** An increase in salaries to offset the adverse effect of inflation on compensation.

**CORP – Comprehensive Outdoor Recreation Plan.** A five year plan detailing new and existing park purchases and improvements.

## D

**Debt Service.** The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Deficit.** The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.



**Department.** The basis organizational unit of government which is functionally unique in its delivery of services.

**Depreciation.** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development-related Fees.** Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**Disbursement.** The expenditure of money from an account.

**Division.** An organizational unit within a department's structure representing the major functional divisions of work.

**DNR.** Wisconsin Department of Natural Resources. A branch of the state government involved in oversight of natural resources within the state.

## E

**Employee (or Fringe) Benefits.** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

**Encumbrance.** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Enterprise Fund.** A governmental accounting fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is to recover the cost of provided goods through user fees. Rate schedules to these services are established to insure that revenues are adequate to meet all necessary expenditures.

**Equalized Value.** Wisconsin Statutes, Section 70.57 requires the Department of Revenue to annually determine equalized value, which is an independent estimate of full value of a taxing jurisdiction so that property taxes are uniform throughout the various subdivision of taxing authorities in the State.

**Equivalent Runoff Unit (ERU).** The impervious area of a property relative to the statistical average impervious area of a single family home within the Village of Bellevue. One ERU equals 3,221 square feet of imperious surface.

**Expenditure.** The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**Expenditure Restraint Program.** The State of Wisconsin offers an entitlement program to cities and villages who voluntarily limit expenditure growth in their General Fund to an amount not to

exceed a percentage factor which is calculated by the state. The percentage factor is based on equalized valuation growth and cost of living data.

**Expense.** Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

## F

**Fire Insurance Shared Tax.** Payment made by the State of Wisconsin to a municipality for the sharing the cost of fire protection. These funds are limited to use for specific items including purchase of fire equipment, training of fire fighters, fire inspections and other specific costs.

**Fiscal Policy.** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year.** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The Village's fiscal year runs from January 1 through December 31.

**Full Faith and Credit.** A pledge of a government's taxing power to repay debt obligations.

**FT – Full Time Employee.** A full-time employee of the Village is an employee hired and scheduled to work a standard work year. Full-time employees are eligible to receive full benefits.

**Full Time Equivalent Position (FTE).** A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time position working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Function.** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund.** A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance.** The excess of the assets of a fund over its liabilities, reserves, and carryover.

## G

**GAAP (Generally Accepted Accounting Principles).** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GBMSD (Green Bay Metropolitan Sewage District).** The district responsible for collection of the sewage from the Village as well as other surrounding communities.

**GIS (Geographical Information System).** A system of maps and databases which allow for integration of information utilizing parameters and graphical interfaces.

**GPS (Global positioning satellite).** A computerized satellite system that allows tracking of a device placed onto/in equipment, buildings, etc.

**Goal.** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Grants.** A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

## I

**Indirect Cost.** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure.** The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers.** The movement of money between funds of the same government entity.

**Intergovernmental Revenue.** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Charges.** The charges to user department for internal services provided by another Village department or function, such as an insurance fund from a central pool.

## L

**Levy.** To impose taxes for the support of government activities. The levy amount represents the total dollar amount of property taxes to be collected through real and personal property tax billings.

**Line-item Budget.** A budget prepared along departmental lines that focuses on what is to be bought.

**Long-term Debt.** Debt with a maturity of more than one year after the date of issuance.

## M

**Materials and Supplies.** Expendable materials and operating supplies necessary to conduct departmental operations.

**Maturities.** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**Mill of Mill Rate.** The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Modified Accrual (Basis of Accounting).** The method of recording revenues when susceptible to accrual (i.e. when they become measurable and available) and recording expenditures when liability is incurred, except for principal and interest on long-term debt.

## N

**Net Budget.** The legally adopted budget less all interfund transfers and interdepartmental charges.

**NWTC.** Northeast Wisconsin Technical College, a vocational training facility supported in part by tax levies from area jurisdictions.

## O

**Object of Expenditure.** An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, workshops, and salaries.

**Objective.** Something to be accomplished in specific, well-defined, and measurable terms and that it's achievable within a specific time frame.

**Obligations.** Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Revenue.** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses.** The cost for personnel, materials and equipment required for a department to function.

**Organizational Chart.** A graphic representation of the structure of an organization, showing the relationships of the positions or jobs within it.

**Output Indicator.** A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of

burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

## P

**Part Time Employee.** A part time employee is one who is hired and scheduled to work a standard work year on a less than full time basis.

**Pay-as-you-go Basis.** A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Budget.** A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Performance Indicators.** Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure.** Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Services.** Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances.** Obligations from previous fiscal years in the form of purchase orders, contracts of salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program.** A group of related activities performed by one or more organizational unit for the purpose of accomplishing a function for which the government is responsible.

**Program Budget.** A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Program Performance Budget.** A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators.

**Program Revenue (Income).** Revenues earned by a program, including fees for services, license and permit fees, and fines.

**PSC – Public Service Commission.** The governing body of all regulated utilities within the state of Wisconsin. This body governs the rates charged by the water utility.

**Purpose.** A broad statement of goals, in terms of meeting public service needs, that a department is organized to meet.

## R

**Recycling Grants.** Payment made by the State of Wisconsin to assist qualified municipalities in recycling expenditures made during a fiscal year. This grant is limited in use and requires reporting or related expenditures for final reimbursement payment.

**Reserve.** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution.** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources.** Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Retained Earnings.** The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes.

**Revaluation.** The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation would be performed on all taxable properties in the same year.

**Revenue.** Sources of income financing the operations of government.

## S

**Seasonal Employee.** A seasonal employee is one who is hired and scheduled to work on a full time or part time basis for certain periods of the year.

**Service Level.** Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Source of Revenue.** Revenues are classified according to their source or point of origin.

**State Aids.** Primarily composed of the following:

- **State Shared Revenue.** Payments made by the state based on the qualified municipality's population, sewer utility, aidable revenues, property valuations and other factors. Increases or decreases in annual payments made by the state are limited. Decreases cannot exceed 5% of the previous year's payment.
- **State Transportation Aids.** Payments made by the state to municipalities for assistance in street/road related expenditures. The state pays either a share of eligible related expenditures, or a per mile payment. All municipalities are eligible for this aid.
- **State Highway Aids.** Payments made by the state to municipalities with state roads designated connecting highways, to assist in the maintenance of such roads.

- **State Municipal Service Aids.** Payments made by the state to municipalities providing police, fire and solid waste services to state owned property located within the municipality's limits.

**Supplemental Appropriation.** An additional appropriation made by the government body after the budget year has started.

## T

**Target Budget.** Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

**Taxes.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for benefit, such as special assessment.

**Tax Increment or Tax Incremental Revenues.** Property Taxes collected for the TID specifically designated to repay costs of development within the boundaries of the TID.

**Tax Incremental Financing District (TID or TIF).** A geographic area within the Village designated as a district to allow for certain infrastructure and building improvement costs to be recovered through tax incremental levies. The district can only be formed by agreement with the affected overlying jurisdictions (school district, county and vocational college).

**Tax Levy.** The resultant product when the tax rate per \$1,000 is multiplied by the tax base.

**Tax Rate or Tax Mill Rate.** The mill rate is expressed as the tax rate per \$1,000 of assessed valuations. The rate is calculated by utilizing the Village's levy plus levy from all overlying jurisdictions, adding TID incremental taxes, and dividing the result by the total assessed valuation of the Village and multiplying by \$1,000.

**Temporary Employee.** A temporary employee is one who is hired and scheduled to work on an as-needed basis, generally to fill in during periods of personnel shortage or increased workload.

**TID (TIF).** Tax incremental (financing) district. An area of land within the boundaries of the Village that has been designated as an area of development whereby future property taxes are used to repay the cost of the infrastructure and other improvements.

**Transfers In/Out.** Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund.

## U

**Unencumbered Balance.** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance.** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges.** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

## V

**Variable Cost.** A cost that increases/decreases with increases/decreases in the amount of service provided as the payment of a salary.

## W

**Water Authority.** The Central Brown County Water Authority (CBCWA or Authority) is an autonomous body with six-member municipal units that was created to obtain drinking water from Lake Michigan for use by the member units.

**Working Cash.** Excess or readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs.

**Work Years.** The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year": is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.