

VILLAGE OF BELLEVUE

FISCAL YEAR OPERATING BUDGET

Adopted: November 12, 2014



2015

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2.0 INTRODUCTION & VILLAGE INFORMATION

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

Presented is the Fiscal Year 2015 Operating Budget for the Village of Bellevue. This budget was prepared with the goals of preserving critical services and maintaining existing assets and personnel while focusing on our strategic goals for the future.

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 will work towards achieving the objectives and actions within these strategic areas and the 2015 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 the tax incremental district) 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.

www.villageofbellevue.org

Budget Year	Assessed Value	% Change	# Change
2006	\$797,087,000		
2007	\$829,771,465	4.1%	\$32,684,465
2008	\$850,164,100	2.5%	\$20,392,635
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

*Revaluation year.

The top ten tax payers, highest assessed values, for the Village are as follows.

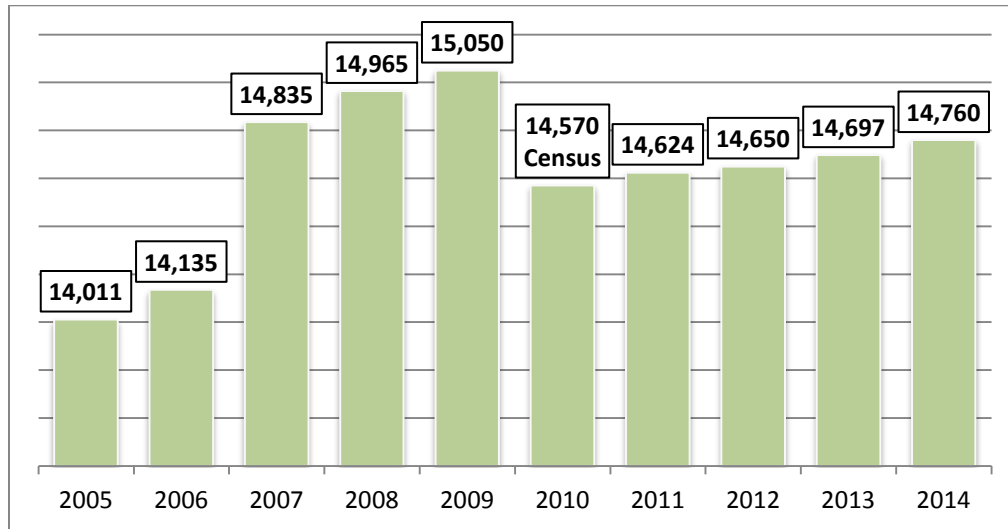
Ranking	Property/Type (Street)	Total Assessed Value (1/1/14)
1	Costco/Retail (Costco Way)	\$16,882,800
2	Health Care Retirement/Retirement Home (Hoffman Rd.)	\$14,690,900
3	Wal-Mart/Retail (Main St.)	\$12,345,000
4	Bel Meadows Partners/Apartments (Bellevue St.)	\$12,228,000
5	Orthopedic & Sports Medicine Specialists/Medical (Lime Kiln Rd.)	\$11,936,300
6	Target/Retail (Lime Kiln Rd.)	\$9,831,300
7	Menards/Retail (Steffens Ct.)	\$9,758,600
8	Moski Corp.-Bellin Health/Medical (Eaton Rd.)	\$9,688,400
9	Mills Fleet Farm/Retail (Main St.)	\$9,265,600
10	Green Bay Country Club/Recreational (Klondike Rd.)	\$8,541,100

Source: Village Assessor.



Village Population

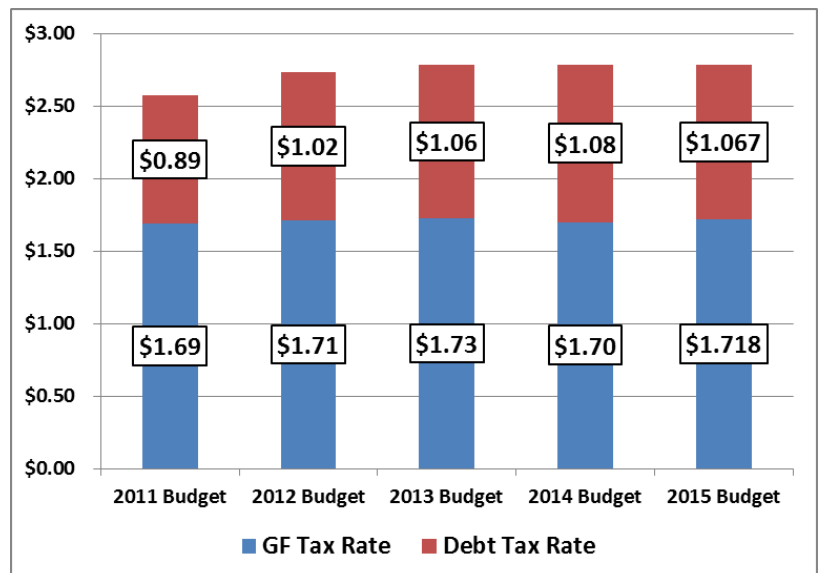
Population estimates provided by the Wisconsin Department of Administration, Demographic Services Center show that the Village has experienced minimal population growth since the 2000 Census, less than 0.5% per year. Brown County has had a 2.08% population growth from 2000. Population projections for the Village estimate the Village will have a population of 16,030 by 2030.



General Budget Summary

Tax Rate

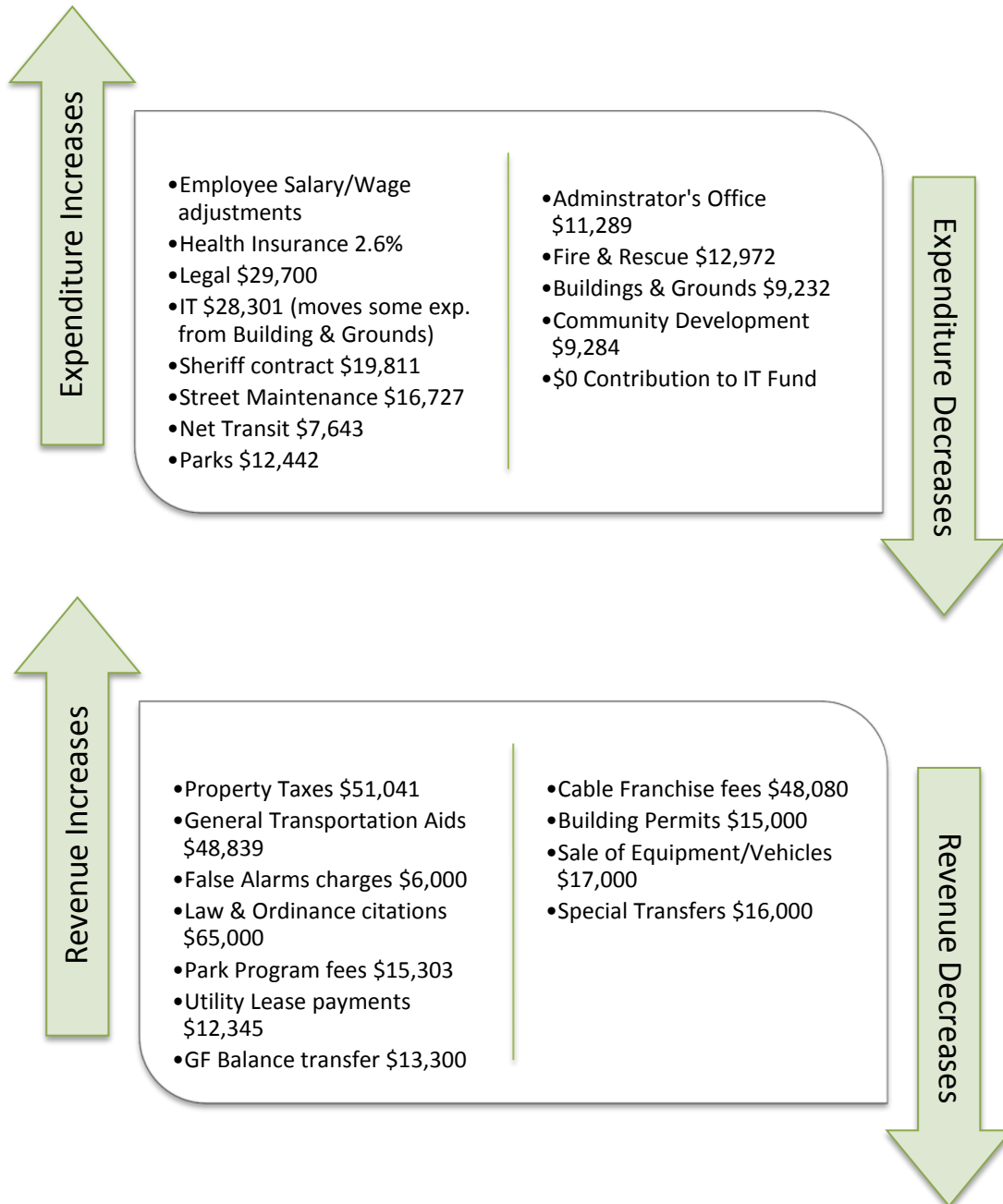
The 2015 Budget reflects no change in the tax mill rate from 2014 of \$2.78. Maintaining this tax rate involved two components, the tax rate allocated to debt and the tax rate allocated to operations. The levy required to meet required debt obligations was reduced by \$7,107 from 2014. The General Fund levy for 2015, required for operations, is increasing by \$44,848 from 2014. These two components of the levy therefore equate to a total levy increase from 2014 to the 2015 Budget of \$37,741. The limited growth in the Village and the slight decrease in debt obligations assisted in the Village's ability to maintain its tax rate. However, maintaining this rate is attributed more to a focus on maintaining current Village service levels and assets and limiting the creation of new or expanded services, programs or staffing.



General Fund Major Changes Summary (from 2014 Budget)

For further details refer to the corresponding budget section in the Budget report.

	<u>2014 FY</u>	<u>2015 FY</u>	<u># CHANGE</u> <u>2014-2015</u>	<u>% CHANGE</u> <u>2014-2015</u>
General Fund Levy	\$1,993,399	\$2,038,247	\$44,848	2.2%
Debt Service Levy	\$1,272,334	\$1,265,227	(\$7,107)	-0.6%
Total Tax Levy	\$3,265,733	\$3,303,474	\$37,741	1.2%
Tax Rate	\$2.78	\$2.78	\$0.00	0.0%



Personnel & Compensation/Benefit Changes

Details on total staffing and changes for 2015 by department are provided later in this report.

There are several notable changes for personnel and employee benefits for 2015. In mid-2014 members of the Fire Department (full-time and paid-on-call) elected to be represented by the IAFF bargaining unit. Bargaining the first agreement is on-going and is a significant reason for legal expense increases in 2014 and 2015. Due to on-going negotiations, there are no wage increases included in the 2015 Budget for any employees that are members of the unit.



The Teamsters Local Unit 662 bargaining unit failed to recertify in April, 2014. Employees that were included are now no longer served by a bargaining unit.

In 2014 the Village hired a consultant to develop a classification and compensation study for all full-time and regular part-time employees, except the Fire Department. Study results were directly used to further work with employees on improving job descriptions and the study was used to formulate wage and salary recommendations for the coming year.

A Village-wide employee performance review program was also initiated in 2014 to improve consistency between departments and decision making for employee performance related matters.

Overall, there are limited notable changes to Village staffing for 2015. The following adjustments are included:

- Transition of the Utility Billing Clerk position to full-time and Accountant position to part-time (30 hours/week) (process which started in 2014).
- \$1,000 donation from the Bellevue Business and Professional Association (BBPA) for an economic development intern.
- Increasing the hours for the Deputy Municipal Court Clerk from 1,040 to 1,300 to address increasing Court workload and office coverage.
- 500 additional seasonal hours for park maintenance.
- Intern for GIS/GPS system maintenance and updates for Village infrastructure.
- Two seasonal full-time laborer positions in Public Works, positions were first used in 2014 on a trial basis.
- Intern for Emerald Ash Borer (EAB) project. Grant funding may support 50% of this position.
- Other interns may be used throughout the year with grant support or through unpaid internships.

Employee benefits, particularly health insurance, were reviewed in depth in 2014. Minor changes were made to the current health insurance plan which included increased

coinsurance levels and increases in total out-of-pocket maximums. With these changes, total plan costs increased by 2.6% for 2015. The Village continues to pay 85% of premiums and supports a Health Savings Account (HSA) contribution to eligible employees.

The Village continues to contract with the Brown County Sheriff for law enforcement services. Per the agreement, costs for services increased by \$19,811 from 2014.

General Fund Balance

The December 31, 2013 unassigned fund balance for the general fund was \$1,427,992, or 32.7% of the 2014 general fund budgeted expenditures per audited financial statements. This was an increase of \$128,573 over the previous year's unassigned fund balance. A funds transfer was completed in May, 2014 of \$75,441 utilizing fund balance for the Sanitation Fund and IT Fund.



Per the Village's General Fund Reserve Policy, the Village will maintain a minimum general fund balance of 25%.

Village Utilities (Enterprise Funds)

Water Utility

The Village continues to make progress in replacing existing lines to reduce operational costs due to breaks in the system and finding and repairing leaks. The Budget includes increases for leak detection and repairs which is a major operational focus for the utility. Capital projects include continued hydrant and water meter replacements as well as initial engineering and design for water main replacement on a portion of Verlin Road. Water rates charged to the Village by the Central Brown County Water Authority are remaining unchanged from 2014.

Sanitary Sewer Utility

Utility rates will increase by 6.56% due in part to on-going increases being charged to the Village by the Green Bay Metropolitan Sewage District. The Village will be reviewing the need to increase rates further to meet on-going expenses and billed charges. There are no capital projects planned within the utility for 2015.

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 2015 Budget. Operational expenses for the utility continue to increase in part due to improved review and maintenance of storm sewer within County Highway right-of-way. Funds being attributed to the utility for Urban Forestry and EAB management have also increased and will require further review in 2015. Completing pond plantings within the Bedford Heights Subdivision is the only new capital project planned for 2015 within the utility.

Capital Projects Fund – 2015 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 \$3,500. The following are capital projects included in the Budget for 2015 that are not attributed to Village utilities (please refer to the CIP for full project details). Note that some capital projects being completed in 2015 may be on-going from previous budget years and are not listed below.

Information Technology

- Managed wireless local area network (WLAN)

Parks & Leisure Services

- Aluminum plank picnic tables
- LED lighting at Willow Creek Park
- East River Trail boardwalk repair (grant dependent)
- Bleachers

Public Safety

- Firefighter personal protective equipment turnout gear
- Air pack replacements (SCBA)

Public Works

- Engineering and design of CTH EA (Willow Road to STH 29)
- Bower Creek Bridge reconstruction (land acquisition)

TID #1

- Reconstruction of CTH V (Lime Kiln Road)

Vehicle Operations & Maintenance (VOM) Fund

- Pick-up truck replacement
- Snow plow replacement
- Prewet brine tanks for snow plows
- Snow plow drop down chains

Elected & Appointed Village Officials

ELECTED OFFICIALS

Craig Beyl, Village President
Steve Soukup, Village Trustee
Dave Kaster, Village Trustee
Tom Katers, Village Trustee
Adam Gauthier, Village Trustee

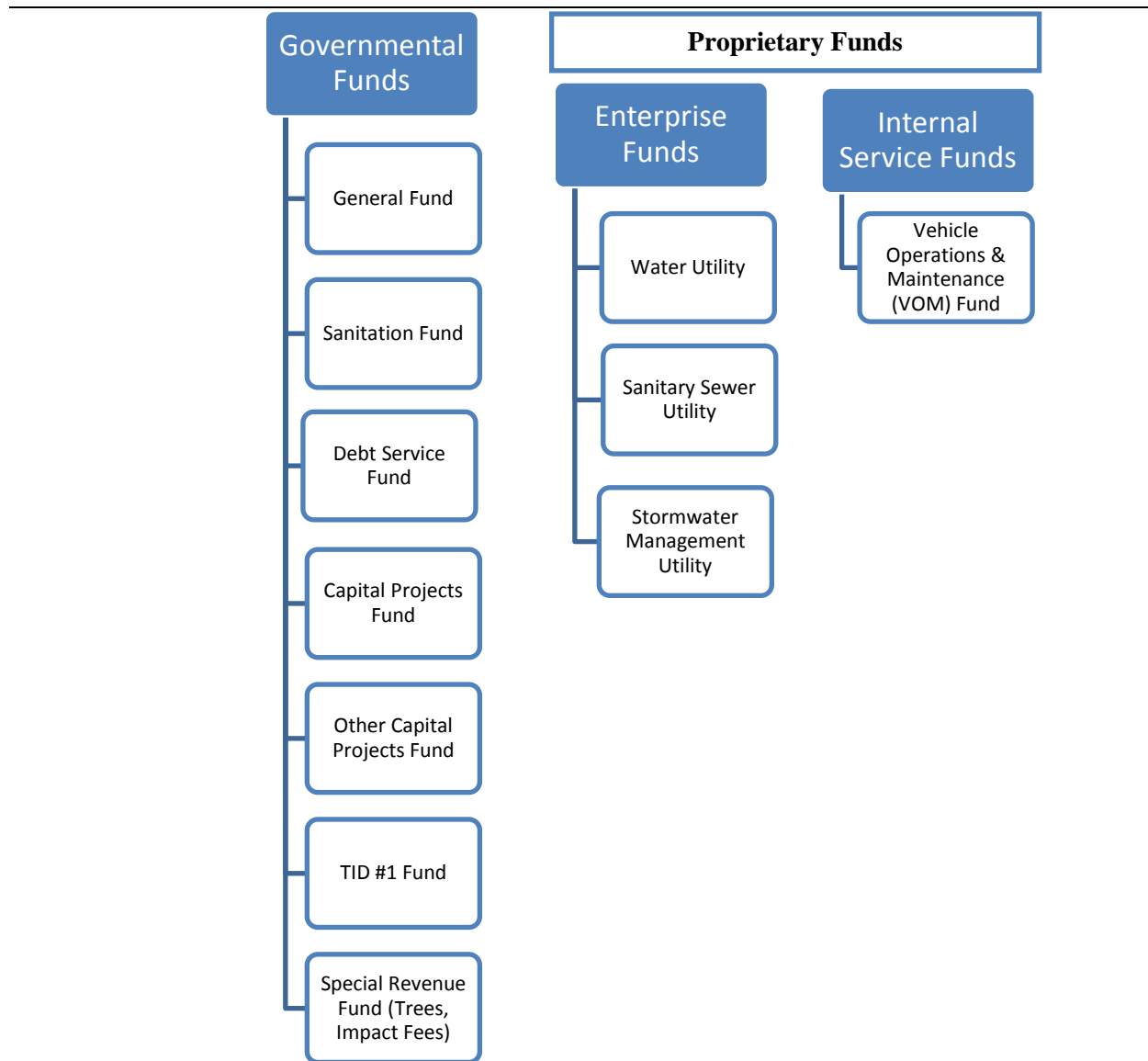
Ronald Metzler, Municipal Court
Judge



APPOINTED OFFICIALS/EXECUTIVE STAFF

Angela Gorall, ICMA-CM, Village Administrator
Karen Simons, Director of Finance/Clerk-Treasurer
Andrew Vissers, Director of Community Development
Bill Balke, P.E., Director of Public Works
Brad Muller, Fire Chief
Debra Lom, Director of Parks & Leisure Services

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

The Village reports the following 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. A change of providers was implemented in 2014 and will result in approximately \$20-\$25 savings per household for the first year. The change had no net cost impact to the Village.

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.

Major Enterprise Funds

The Village reports the following 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

Additionally, the Village reports the following fund 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.

Budget Adoption & Calendar

The Village Budget is provided as a Proposed Budget to the Village Board in late September or early October annually. The Village Board then finalizes the Budget and works with Village 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 that 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, 2014*	Responsibility	Action
March - May	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none">▪ Review of previous year's process.▪ Establishment of calendar for current year.▪ Updates to budget documents, spreadsheets and software.
May 1	Village Administrator, Finance Director	<ul style="list-style-type: none">▪ Distribution of operation budget worksheets to Directors.
May 1 - June 30	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none">▪ Submittal of CIP requests via software (Plan-It) and review with Administrator.▪ Team review of CIP by end of June.
July 11 - 30	Village Administrator, Finance Director, Directors, Village Board	<ul style="list-style-type: none">▪ Distribution of CIP to Village Board and completion of review meeting.
September 19	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none">▪ Final budget/CIP requests due from departments.
September 26	Village Administrator, Finance Director	<ul style="list-style-type: none">▪ Proposed Budget submitted to Village Board.
October 11	Village Administrator, Directors, Village Board	<ul style="list-style-type: none">▪ Village Board work session with Village staff reviewing Proposed Budget.
October 22	Village Board	<ul style="list-style-type: none">▪ Final review of Proposed Budget, authorization to proceed to Public Hearing
November 12	Village Administrator, Village Board	<ul style="list-style-type: none">▪ Public Hearing and adoption of FY 2015 Budget.

*As necessary at regular Village Board meetings, budget related items requiring more review and discussion are placed on the agenda. The following are reviews completed in 2014: VOM Fund, staffing requests, employee wages/salaries, General Fund revenues, Water Utility financing, TIF #1 and CIP updates/financing.

Functional Organizational Chart



Our Values Are

Dedication•Quality•Innovation•Responsiveness•Accountability•Integrity•Leadership

Village Positions by Department

Provided 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, the TIF #1 budget and Village utility budgets.

Administration & Finance
Village Administrator
Director of Finance/Clerk Treasurer
Assistant to the Administrator
Deputy Clerk Treasurer
Accountant I (0.78)
Receptionist

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

Municipal Court
Municipal Court Clerk
Deputy Municipal Court Clerk (0.625)

Parks & Leisure Services
Director of Parks & Leisure Services
Recreation Supervisor
Park Foreman/Urban Forester

Public Works
Director of Public Works
Assistant Director of Public Works
Public Works Inspector/Street Superintendent
Utility Billing Clerk
Engineering Technician I
Public Works Foreman
Public Works Laborers (5)
Building Maintenance (0.5)

Fire Department
Fire Chief
Assistant Fire Chief (Part-time)
Division Chiefs (2, Part-time)
Firefighters-Captains (2)
Firefighters (4)
Captains POC (2)
Lieutenants POC (4)
Firefighters POC (37)

POC = Paid-on-Call

A total of 53 positions are assigned within the Fire Department. Department is authorized to 55.

Village Personnel

SUMMARY OF FULL-TIME AND PART-TIME POSITIONS

Last Three Budget Years

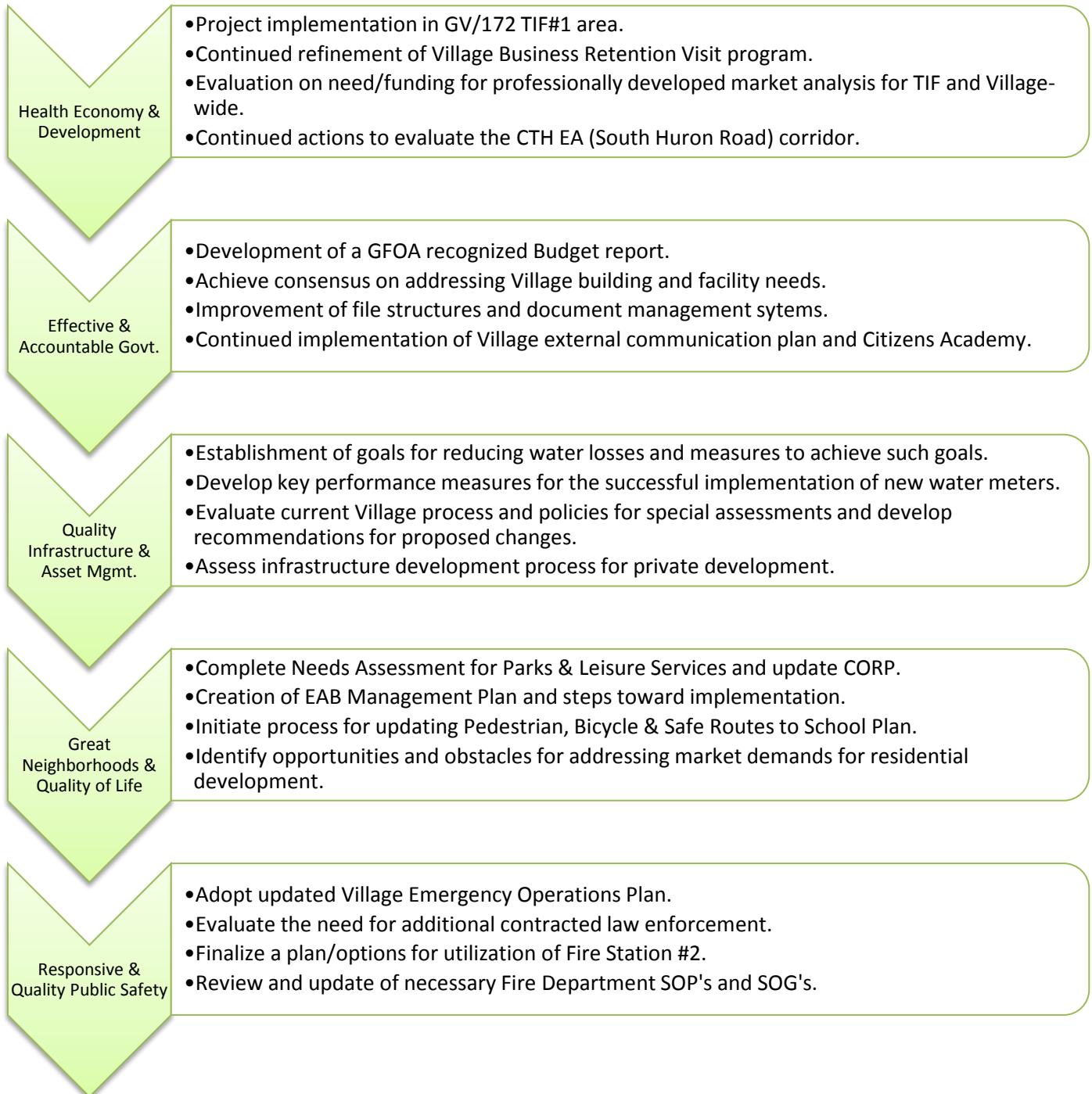
FUND/DEPARTMENT	<u>2013</u>		<u>2014</u>		<u>2015</u>	
	FT	PT	FT	PT	FT	PT
GENERAL FUND:						
Village Board	0.00	5.00	0.0	5.00	0.00	5.00
Municipal Court	1.25	1.00	1.50	1.00	1.625	1.00
Administration & Finance						
Administrator's Office	1.25	0.00	1.40	0.00	1.15	0.00
Clerk	0.42	0.00	0.42	0.00	0.42	0.00
Elections	0.00	14.00	0.00	14.00	0.00	14.00
Finance & Accounting	0.75	0.00	0.81	0.00	0.722	0.00
Information Technology	0.25	0.00	0.25	0.00	0.25	0.00
Total Administration & Finance:	2.67	14.00	2.88	14.00	2.542	14.00
Public Safety						
Law Enforcement (Crossing Guards)	6.00	2.00	7.00	2.00	7.00	2.00
Animal Control	0.00	1.00	0.00	1.00	0.00	1.00
Fire & Rescue	7.00	0.00	7.00	0.00	7.00	0.00
Officers (POC)	0.00	9.00	0.00	9.00	0.00	9.00
Firefighters (POC)	0.00	37.00	0.00	37.00	0.00	37.00
Total Public Safety:	13.00	49.00	14.00	49.00	14.00	49.00
Public Works						
Administration	0.10	0.00	0.10	0.00	0.10	0.00
Street & Highway Administration	0.25	0.00	0.25	0.00	0.50	0.00
Street & Highway Maintenance	0.65	0.00	0.65	2.00	0.65	2.00
Snow Plowing	0.70	0.00	0.70	0.00	0.70	0.00
Construction/Engineering	0.75	0.00	0.60	0.00	0.60	0.00
Buildings & Grounds	0.55	0.00	0.55	0.00	0.65	0.00
Total Public Works:	3.00	0.00	2.85	2.00	3.20	2.00
Parks & Leisure Services						
Administration	0.66	0.00	0.75	0.00	0.65	0.00
Parks	1.30	2.00	1.35	2.50	1.20	3.00
Urban Forestry	0.19	0.00	0.15	0.00	0.30	0.00
Recreation	0.98	21.00	1.00	22.00	1.00	22.00
Total Parks & Leisure Services:	3.13	23.00	3.25	24.50	3.15	25.00

FUND/DEPARTMENT	<u>2013</u>		<u>2014</u>		<u>2015</u>	
	FT	PT	FT	PT	FT	PT
Community Development						
Administration	0.165	0.00	0.135	0.00	0.135	0.00
Planning & Zoning	0.274	0.00	0.285	0.00	0.285	0.00
Economic Development	0.165	0.00	0.135	0.00	0.085	0.00
Building Inspection/Code Enforcement	1.468	0.00	1.582	0.00	1.582	0.00
GIS	0.00	0.00	0.15	0.00	0.15	0.00
Total Community Development:	2.072	0.00	2.287	0.00	2.237	0.00
TID #1:						
Administration	0.00	0.00	0.27	0.00	0.32	0.00
SANITATION FUND:						
Administration	0.675	0.00	0.615	0.00	0.689	0.00
Operations and Maintenance	0.30	0.00	0.30	0.00	0.35	0.00
WATER UTILITY:						
Administration	2.396	0.00	2.313	0.00	2.303	0.00
Operations and Maintenance	2.60	0.00	2.60	0.00	2.60	0.00
SEWER UTILITY:						
Administration	2.264	0.00	2.126	0.00	2.145	0.00
Operations and Maintenance	0.75	0.00	0.75	0.00	0.75	0.00
STORMWATER UTILITY:						
Administration	1.496	0.00	2.586	0.00	2.645	0.00
Operations and Maintenance	2.40	0.00	1.30	0.00	1.25	0.00
VEHICLE OPERATIONS & MAINTENANCE:						
Operations and Maintenance	0.65	0.00	0.65	0.00	0.65	0.00
TOTAL POSITIONS	38.653	92.00	40.277	95.500	40.456	96.000

NOTE: All of the full-time positions (FT) are stated as full-time equivalencies (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. **Provided are priorities from the plan for 2015, this is not a complete list of action items.**



Budget Policies

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 the development of 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 stay 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. For full copies of any policy please contact the Village Finance Director/Clerk-Treasurer.

- 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 \$3,500.

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 difference between assets and liabilities in governmental funds (i.e. general fund, special revenue fund, capital project funds, debt service funds, etc.). 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 assigned

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 25% of actual current year general fund expenditures (combination of committed, assigned, and unassigned fund balance).

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 Clerk/Treasurer and State Statute 66.0607. Investments of funds that are not immediately needed are invested in funds that the 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 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 which is deserved by Village taxpayers. The object 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 in order 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 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)

OPERATING REVENUES (ALL FUNDS)						
	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
GENERAL FUND REVENUES (TAXES)						
General Property Taxes	\$ 1,974,945	\$ 2,005,124	\$ 1,993,399	\$ 1,993,395	\$ 1,993,395	\$ 2,038,247
Mobile Home Taxes	\$ 163,010	\$ 166,413	\$ 169,145	\$ 124,176	\$ 169,576	\$ 171,042
Management Forestland Taxes	\$ 12	\$ 12	\$ 12	\$ 14	\$ 14	\$ 14
Hotel Room Tax	\$ 8,190	\$ 10,124	\$ 11,800	\$ 6,585	\$ 10,725	\$ 10,725
Water Utility Taxes	\$ 231,903	\$ 235,937	\$ 239,995	\$ 239,995	\$ 239,995	\$ 240,000
Interest - Delinquent PP Tax	\$ 433	\$ 197	\$ 200	\$ 699	\$ 700	\$ 700
Ag Use Penalty	\$ 1,907	\$ 5,036	\$ 100	\$ 7,586	\$ 7,586	\$ 5,000
Subtotal	\$ 2,380,400	\$ 2,422,844	\$ 2,414,651	\$ 2,372,451	\$ 2,421,991	\$ 2,465,728
	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
INTERGOVERNMENTAL REVENUES						
Public Safety Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Revenues	\$ 337,310	\$ 340,925	\$ 340,925	\$ 50,968	\$ 339,883	\$ 339,883
State Fire Insurance Tax	\$ 40,636	\$ 40,547	\$ 40,547	\$ 46,577	\$ 46,577	\$ 46,577
State Exempt Computer Aid	\$ 17,870	\$ 16,597	\$ 16,289	\$ 14,130	\$ 14,130	\$ 14,130
State Transportation Aids	\$ 280,802	\$ 283,120	\$ 325,587	\$ 244,191	\$ 325,587	\$ 374,426
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Transit Revenue	\$ 78,145	\$ 85,592	\$ 93,253	\$ 74,109	\$ 112,928	\$ 128,159
Arson Task Force Payments	\$ 1,456	\$ -	\$ 1,185	\$ -	\$ -	\$ -
Subtotal	\$ 756,222	\$ 766,785	\$ 817,790	\$ 429,979	\$ 839,109	\$ 903,179

Operating Revenues (All Funds) – continued

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>LICENSES & PERMITS</u>						
Liquor & Malt Beverages	\$ 26,606	\$ 27,000	\$ 26,500	\$ 27,060	\$ 27,060	\$ 26,500
Bartender's Licenses	\$ 11,375	\$ 2,760	\$ 12,200	\$ 10,002	\$ 12,200	\$ 3,000
Cable Television Fees	\$ 165,248	\$ 149,137	\$ 158,080	\$ 62,842	\$ 125,664	\$ 110,000
Cigarette Licenses	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,600	\$ 1,600	\$ 1,600
Mobile Home Licenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 800	\$ 600	\$ 600	\$ 200	\$ 200	\$ 200
Special Events/Picnic Licenses	\$ 140	\$ 122	\$ 150	\$ 132	\$ 150	\$ 150
Dog & Cat Licenses	\$ 3,235	\$ 4,225	\$ 3,650	\$ 3,134	\$ 3,650	\$ 3,650
Bike Licenses	\$ 65	\$ 110	\$ 50	\$ 40	\$ 40	\$ 40
Building Permits	\$ 70,388	\$ 64,834	\$ 65,000	\$ 32,496	\$ 48,000	\$ 50,000
Fire Dept Inspection Fees	\$ 103,489	\$ 102,975	\$ 105,000	\$ -	\$ 105,000	\$ 107,000
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Permits	\$ 1,765	\$ 835	\$ 400	\$ 2,685	\$ 2,500	\$ 1,000
Right of Way Permits	\$ 4,655	\$ 9,125	\$ 4,500	\$ 1,050	\$ 7,450	\$ 7,400
Fireworks Permits	\$ 8,275	\$ 8,800	\$ 9,300	\$ 9,350	\$ 9,350	\$ 9,350
False Alarm Permits	\$ 3,275	\$ -	\$ -	\$ 5,025	\$ 6,500	\$ 6,000
Fire Sprinkler Permits	\$ 3,150	\$ 3,150	\$ 3,500	\$ 1,125	\$ 775	\$ 775
Burning Permits	\$ 310	\$ 170	\$ 100	\$ 150	\$ 150	\$ 150
Hunting Permits	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 406,381	\$ 377,043	\$ 392,230	\$ 156,891	\$ 351,789	\$ 328,315
	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>FINES, FORFEITURES & PENALTIES</u>						
Law & Ordinance Citations	\$ 192,541	\$ 161,931	\$ 180,000	\$ 164,554	\$ 245,000	\$ 245,000
Parking Citations	\$ 16,899	\$ 11,546	\$ 11,000	\$ 8,218	\$ 12,000	\$ 12,000
Subtotal	\$ 209,440	\$ 173,477	\$ 191,000	\$ 172,772	\$ 257,000	\$ 257,000

Operating Revenues (All Funds) – continued

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>PUBLIC CHARGES</u>						
Special Assessment Letters	\$ 9,319	\$ 11,622	\$ 13,125	\$ 6,621	\$ 9,345	\$ 9,345
Copies	\$ 207	\$ 166	\$ 175	\$ 35	\$ 35	\$ 35
License Publication Fees	\$ 430	\$ 430	\$ 430	\$ 420	\$ 420	\$ 420
NSF Fees	\$ 35	\$ -	\$ 50	\$ -	\$ -	\$ -
Weights & Measures	\$ 4,993	\$ 4,342	\$ 4,313	\$ -	\$ 4,313	\$ 4,313
Fire Emergency Calls	\$ 3,145	\$ 3,010	\$ 2,000	\$ -	\$ -	\$ -
Fire Reports	\$ 243	\$ -	\$ 100	\$ -	\$ -	\$ -
Street Charges	\$ 2,635	\$ 4,142	\$ 3,000	\$ 2,350	\$ 2,500	\$ 3,000
Animal Control Fees	\$ 35	\$ -	\$ -	\$ 210	\$ 175	\$ 175
Park Rental Fees	\$ 11,064	\$ 17,925	\$ 20,015	\$ 17,886	\$ 20,015	\$ 24,046
Park Prog - Fees/Other Income	\$ 9,509	\$ 11,703	\$ 7,614	\$ 6,768	\$ 9,000	\$ 9,432
Park Program - Non Taxable	\$ 54,964	\$ 58,084	\$ 62,541	\$ 52,960	\$ 68,000	\$ 71,995
Park Prog - B/A School	\$ 55,744	\$ 56,856	\$ 57,680	\$ 34,880	\$ 57,680	\$ 57,680
Senior General Taxable	\$ 65	\$ 312	\$ 3,300	\$ -	\$ -	\$ -
Senior Program Non Taxable	\$ 583	\$ 1,242	\$ 2,400	\$ 316	\$ 480	\$ 1,400
Senior Holiday Gala	\$ 3,737	\$ 3,037	\$ 3,345	\$ 969	\$ 3,000	\$ 3,540
Senior Summer Picnic	\$ 970	\$ 1,302	\$ 1,814	\$ 2,003	\$ 1,814	\$ 1,920
Park Prog - Sponsors/Donations	\$ 10,492	\$ 8,496	\$ 11,675	\$ 6,866	\$ 9,500	\$ 9,550
Tree Charges	\$ 540	\$ -	\$ 875	\$ -	\$ 875	\$ 875
Planning & Development Fees	\$ 8,715	\$ 9,960	\$ 5,000	\$ 2,635	\$ 4,000	\$ 5,000
Eng - Construction Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 177,424	\$ 192,630	\$ 199,452	\$ 134,920	\$ 191,152	\$ 202,726
	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>MISCELLANEOUS REVENUE</u>						
Interest - Bank Accounts	\$ 13,871	\$ 13,097	\$ 7,050	\$ 4,421	\$ 11,403	\$ 11,000
Interest - Delq Special Assmts CTY	\$ 10,497	\$ 13,740	\$ 9,000	\$ 1,024	\$ 1,500	\$ 2,000
Miscellaneous Interest	\$ 363	\$ 292	\$ 250	\$ 113	\$ 250	\$ 250
Rental Properties	\$ 47,794	\$ 55,668	\$ 56,318	\$ 39,182	\$ 56,249	\$ 58,552
Lease Agreement - Water	\$ 31,817	\$ 37,755	\$ 52,704	\$ -	\$ 56,344	\$ 56,819
Lease Agreement - Sewer	\$ 31,817	\$ 37,755	\$ 52,704	\$ -	\$ 56,344	\$ 56,819
Lease Agreement - Stormwater	\$ 31,817	\$ 37,755	\$ 52,704	\$ -	\$ 56,344	\$ 56,819
Sale of Fire Equip & Property	\$ -	\$ -	\$ -	\$ 45	\$ 45	\$ -
Sale of Other Equip & Property	\$ 6,100	\$ 1,971	\$ 48,000	\$ 54,540	\$ 54,540	\$ 31,000
Donations	\$ -	\$ 2,981	\$ -	\$ 2,280	\$ 2,280	\$ 2,280
Miscellaneous Revenues	\$ 443	\$ 2,998	\$ -	\$ 1,787	\$ 1,787	\$ -
Insurance Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rescinded/Refunded Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 174,519	\$ 204,013	\$ 278,730	\$ 103,391	\$ 297,086	\$ 275,539

Operating Revenues (All Funds) – continued

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>OTHER FINANCIAL SOURCES</u>						
Transfer from Sanitation	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Transfer from Park Special Rev	\$ -	\$ -	\$ 16,000	\$ 16,140	\$ 16,140	\$ -
Transfer from Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ 25,000	\$ 16,000	\$ 16,140	\$ 16,140	\$ -
TOTAL GENERAL FUND REVENUES	\$ 4,104,387	\$ 4,161,790	\$ 4,309,853	\$ 3,386,543	\$ 4,374,267	\$ 4,445,787
	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>SANITATION FUND</u>						
Sanitation Fund	\$ 797,447	\$ 794,477	\$ 848,361	\$ 588,364	\$ 887,451	\$ 707,780
TOTAL	\$ 797,447	\$ 794,477	\$ 848,361	\$ 588,364	\$ 887,451	\$ 707,780
<u>OTHER</u>						
Debt Service Fund	\$ 2,374,782	\$ 6,187,905	\$ 2,020,238	\$ 3,646,146	\$ 3,779,253	\$ 1,998,798
TOTAL	\$ 2,374,782	\$ 6,187,905	\$ 2,020,238	\$ 3,646,146	\$ 3,779,253	\$ 1,998,798
<u>CAPITAL PROJECTS FUND</u>						
Village Capital Projects Fund	\$ 4,809,816	\$ 3,721,626	\$ 139,000	\$ 33,550	\$ 126,617	\$ 773,224
Park Capital Projects Fund	\$ 12,234	\$ 78,560	\$ 33,530	\$ 1,303	\$ 1,306	\$ 15
IT Capital Projects Fund	\$ 50,000	\$ 174,000	\$ 52,594	\$ 52,594	\$ 52,594	\$ -
TID #1 Fund	\$ -	\$ 4,035,186	\$ -	\$ 461	\$ 500	\$ 2,175,500
TOTAL	\$ 4,872,050	\$ 8,009,372	\$ 225,124	\$ 87,907	\$ 181,017	\$ 2,948,739
<u>SPECIAL REVENUE FUNDS</u>						
Trees Special Revenue Fund	\$ 6,556	\$ 3,479	\$ 5,000	\$ -	\$ 5,000	\$ 7,500
Park Special Revenue Fund	\$ 66,378	\$ 80,178	\$ 20,025	\$ 52,409	\$ 54,090	\$ 54,090
Fire Special Revenue Fund	\$ 28,520	\$ 34,128	\$ 17,000	\$ 16,496	\$ 18,000	\$ 18,000
Police Special Revenue Fund	\$ 16,587	\$ 19,703	\$ 10,000	\$ 9,567	\$ 10,800	\$ 10,800
TOTAL	\$ 118,042	\$ 137,489	\$ 52,025	\$ 78,472	\$ 87,890	\$ 90,390
<u>ENTERPRISE FUNDS</u>						
Water Utility	\$ 3,509,013	\$ 3,716,239	\$ 3,389,124	\$ 2,189,214	\$ 3,386,733	\$ 3,449,669
Sewer Utility	\$ 2,014,481	\$ 2,145,824	\$ 2,202,473	\$ 1,459,917	\$ 2,230,534	\$ 2,377,401
Storm Water Utility	\$ 1,224,502	\$ 2,013,181	\$ 615,720	\$ 407,555	\$ 622,236	\$ 622,445
TOTAL	\$ 6,747,995	\$ 7,875,244	\$ 6,207,317	\$ 4,056,685	\$ 6,239,503	\$ 6,449,515
<u>INTERNAL SERVICE FUNDS</u>						
Vehicle Operations & Maintenance	\$ 400,907	\$ 396,142	\$ 410,352	\$ 419,358	\$ 419,352	\$ 433,483
TOTAL	\$ 400,907	\$ 396,142	\$ 410,352	\$ 419,358	\$ 419,352	\$ 433,483
GRAND TOTAL	\$ 19,415,609	\$27,562,418	\$ 14,073,270	\$ 12,263,476	\$ 15,968,733	\$ 17,074,492

Operating Expenditures (All Funds)

OPERATING EXPENDITURES (ALL FUNDS)						
	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
GENERAL FUND						
General Government						
Village Board	\$ 25,987	\$ 24,228	\$ 24,698	\$ 17,846	\$ 24,198	\$ 24,111
Municipal Court	\$ 116,024	\$ 101,042	\$ 116,614	\$ 77,383	\$ 114,640	\$ 122,350
Legal/Professional	\$ 38,270	\$ 46,769	\$ 53,300	\$ 51,096	\$ 67,850	\$ 83,000
Administrator's Office	\$ 158,742	\$ 143,360	\$ 141,180	\$ 88,166	\$ 138,689	\$ 129,891
Clerk-Treasurer's Office	\$ 145,222	\$ 123,333	\$ 146,507	\$ 94,888	\$ 144,622	\$ 137,569
Village Assessor	\$ 35,176	\$ 37,370	\$ 38,400	\$ 25,991	\$ 38,285	\$ 39,400
Information Technology	\$ 63,063	\$ 33,251	\$ 60,014	\$ 16,874	\$ 88,601	\$ 63,315
Other Governmental	\$ 30,502	\$ 24,725	\$ 28,990	\$ 16,841	\$ 27,308	\$ 30,228
Total General Government:	\$ 612,985	\$ 534,078	\$ 609,703	\$ 389,085	\$ 644,193	\$ 629,864
Public Safety						
Law Enforcement	\$ 941,260	\$ 998,904	\$ 1,149,336	\$ 605,096	\$ 1,145,549	\$ 1,131,502
Fire & Rescue	\$ 885,122	\$ 843,716	\$ 920,078	\$ 537,365	\$ 909,601	\$ 907,106
Total Public Safety:	\$ 1,826,382	\$ 1,842,620	\$ 2,069,414	\$ 1,142,461	\$ 2,055,150	\$ 2,038,608
Public Works						
Administration	\$ 10,511	\$ 10,726	\$ 10,851	\$ 7,259	\$ 10,851	\$ 11,063
Street Maintenance	\$ 362,944	\$ 363,981	\$ 330,816	\$ 223,399	\$ 334,707	\$ 347,543
Snow Plowing	\$ 130,498	\$ 149,190	\$ 153,016	\$ 128,779	\$ 162,892	\$ 157,942
Construction/Engineering	\$ 69,746	\$ 59,906	\$ 61,598	\$ 37,632	\$ 61,448	\$ 62,709
Street Lighting/Transit	\$ 231,756	\$ 260,548	\$ 273,553	\$ 158,259	\$ 264,269	\$ 313,339
Buildings & Grounds	\$ 61,500	\$ 177,800	\$ 191,005	\$ 117,715	\$ 194,233	\$ 181,773
Total Public Works:	\$ 866,955	\$ 1,022,151	\$ 1,020,839	\$ 673,042	\$ 1,028,400	\$ 1,074,369
Parks & Leisure Services						
Administration	\$ 55,689	\$ 45,967	\$ 61,667	\$ 40,012	\$ 60,037	\$ 60,846
Parks	\$ 226,515	\$ 216,278	\$ 222,765	\$ 130,963	\$ 219,398	\$ 235,207
Recreation	\$ 169,873	\$ 157,189	\$ 183,549	\$ 117,676	\$ 182,365	\$ 196,047
Total Parks & Leisure Services:	\$ 452,077	\$ 419,435	\$ 467,981	\$ 288,651	\$ 461,800	\$ 492,100
Community Development						
Administration	\$ 14,248	\$ 14,736	\$ 15,075	\$ 10,692	\$ 15,075	\$ 13,037
Planning & Zoning	\$ 31,294	\$ 29,906	\$ 29,397	\$ 17,934	\$ 28,084	\$ 26,793
Economic Development	\$ 18,356	\$ 19,315	\$ 16,900	\$ 12,622	\$ 16,915	\$ 13,122
Building Inspection	\$ 112,910	\$ 112,249	\$ 116,096	\$ 74,409	\$ 112,803	\$ 115,235
GIS	\$ -	\$ 13,376	\$ 17,662	\$ 10,572	\$ 16,259	\$ 17,659
Total Community Development:	\$ 176,809	\$ 189,583	\$ 195,130	\$ 126,229	\$ 189,136	\$ 185,846

Operating Expenditures (All Funds) – continued

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
Other Financial Uses						
Transfer to Debt Service	\$ -	\$ -	\$ 22,847	\$ 22,847	\$ 22,847	\$ -
Transfer to IT Fund	\$ -	\$ 150,000	\$ 52,594	\$ 52,594	\$ 52,594	\$ 25,000
Transfer to Capital Projects-Parks	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Total Other Financial Uses:	\$ 10,000	\$ 160,000	\$ 75,441	\$ 75,441	\$ 75,441	\$ 25,000
Total General Fund Expenditures:	\$ 3,945,208	\$ 4,167,866	\$ 4,438,508	\$ 2,694,909	\$ 4,454,120	\$ 4,445,787
	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>SANITATION FUND</u>						
Sanitation Utility	\$ 842,100	\$ 812,546	\$ 821,348	\$ 504,545	\$ 850,283	\$ 727,249
TOTAL	\$ 842,100	\$ 812,546	\$ 821,348	\$ 504,545	\$ 850,283	\$ 727,249
<u>DEBT SERVICE FUND</u>						
Debt Service Fund	\$ 2,191,664	\$ 5,629,496	\$ 2,020,238	\$ 3,773,921	\$ 3,773,922	\$ 1,998,798
TOTAL	\$ 2,191,664	\$ 5,629,496	\$ 2,020,238	\$ 3,773,921	\$ 3,773,922	\$ 1,998,798
<u>CAPITAL PROJECTS FUND</u>						
Village Capital Projects Fund	\$ 4,591,987	\$ 2,952,889	\$ 868,000	\$ 2,651,056	\$ 2,740,694	\$ 642,666
Park Capital Projects Fund	\$ 43,310	\$ 35,180	\$ 76,000	\$ 22,218	\$ 51,870	\$ 1,139
IT Capital Projects Fund	\$ 21,984	\$ 20,004	\$ 179,000	\$ 59,823	\$ 182,012	\$ 45,000
TID #1 Fund	\$ -	\$ 3,294,778	\$ 157,703	\$ 140,111	\$ 165,570	\$ 2,476,823
TOTAL	\$ 4,657,282	\$ 6,302,850	\$ 1,280,703	\$ 2,873,209	\$ 3,140,146	\$ 3,165,628
<u>SPECIAL REVENUE FUNDS</u>						
Trees Special Revenue Fund	\$ 7,284	\$ 3,592	\$ 5,000	\$ -	\$ 5,000	\$ 7,500
Park Special Revenue Fund	\$ 68,289	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Special Revenue Fund	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
Police Special Revenue Fund	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
TOTAL	\$ 100,573	\$ 28,592	\$ 30,000	\$ 25,000	\$ 30,000	\$ 32,500
<u>ENTERPRISE FUNDS</u>						
Water Utility	\$ 2,998,080	\$ 3,123,795	\$ 3,290,652	\$ 1,803,416	\$ 3,276,754	\$ 3,402,779
Sewer Utility	\$ 1,992,280	\$ 2,195,252	\$ 2,303,685	\$ 1,288,010	\$ 2,272,921	\$ 2,451,854
Storm Water Utility	\$ 1,040,022	\$ 987,246	\$ 1,072,739	\$ 669,032	\$ 1,048,962	\$ 1,143,585
TOTAL	\$ 6,030,382	\$ 6,306,292	\$ 6,667,076	\$ 3,760,457	\$ 6,598,637	\$ 6,998,218
<u>INTERNAL SERVICE FUND</u>						
Vehicle Operations & Maintenance	\$ 318,240	\$ 377,397	\$ 289,946	\$ 127,360	\$ 378,474	\$ 383,017
TOTAL	\$ 318,240	\$ 377,397	\$ 289,946	\$ 127,360	\$ 378,474	\$ 383,017
GRAND TOTAL	\$ 18,085,449	\$ 23,625,039	\$ 15,547,819	\$ 13,759,399	\$ 19,225,582	\$ 17,751,197

Summary of Changes in Fund Balance (General Fund)

GENERAL FUND BALANCE SUMMARY:

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
REVENUES:					
Taxes					
General Property	\$ 1,974,945	\$ 2,005,124	\$ 1,993,399	\$ 1,993,395	\$ 2,038,247
Other Taxes	\$ 405,455	\$ 417,720	\$ 421,252	\$ 428,596	\$ 427,481
Total Taxes	\$ 2,380,400	\$ 2,422,844	\$ 2,414,651	\$ 2,421,991	\$ 2,465,728
Intergovernmental Revenues	\$ 756,223	\$ 766,785	\$ 817,790	\$ 839,109	\$ 903,179
Licenses and Permits	\$ 406,381	\$ 377,043	\$ 392,230	\$ 351,789	\$ 328,315
Fines, Forfeitures and Penalties	\$ 209,440	\$ 173,477	\$ 191,000	\$ 257,000	\$ 257,000
Public Charges	\$ 177,425	\$ 192,630	\$ 199,452	\$ 191,152	\$ 202,726
Miscellaneous Revenues	\$ 174,519	\$ 204,013	\$ 278,730	\$ 297,086	\$ 275,539
Other	\$ -	\$ 25,000	\$ 16,000	\$ 16,140	\$ -
TOTAL REVENUES	\$ 4,104,388	\$ 4,161,792	\$ 4,309,853	\$ 4,374,267	\$ 4,432,487
EXPENDITURES:					
General Government	\$ 612,985	\$ 534,078	\$ 609,703	\$ 644,193	\$ 654,864
Public Safety	\$ 1,826,382	\$ 1,842,620	\$ 2,069,414	\$ 2,055,150	\$ 2,038,608
Public Works	\$ 866,955	\$ 1,022,151	\$ 1,020,839	\$ 1,028,400	\$ 1,074,369
Culture and Recreation	\$ 452,077	\$ 419,435	\$ 467,981	\$ 461,800	\$ 492,100
Economic Development	\$ 176,809	\$ 189,583	\$ 195,130	\$ 189,136	\$ 185,846
Other Financial Uses (Transfers)	\$ 10,000	\$ 160,000	\$ 75,441	\$ 75,441	\$ -
TOTAL EXPENDITURES	\$ 3,945,208	\$ 4,167,867	\$ 4,438,508	\$ 4,454,120	\$ 4,445,787
REVENUES LESS EXPENDITURES	\$ 159,180	\$ (6,075)	\$ (128,655)	\$ (79,853)	\$ (13,300)
FUND BALANCE, JANUARY 1	\$ 1,274,887	\$ 1,434,067	\$ 1,427,992	\$ 1,427,992	\$ 1,348,139
FUND BALANCE, DECEMBER 31	\$ 1,434,067	\$ 1,427,992	\$ 1,299,337	\$ 1,348,139	\$ 1,334,839

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 (All Funds)

COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
GOVERNMENTAL FUNDS					
GENERAL FUND					
FUND BALANCE (Jan. 1)	\$ 1,274,887	\$ 1,434,067	\$ 1,427,992	\$ 1,427,992	\$ 1,348,139
Revenues	\$ 4,104,388	\$ 4,136,792	\$ 4,293,853	\$ 4,358,127	\$ 4,432,487
Expenditures	\$ (3,935,208)	\$ (4,007,867)	\$ (4,363,067)	\$ (4,378,679)	\$ (4,445,787)
Other Sources/(Uses)	\$ (10,000)	\$ (135,000)	\$ (59,441)	\$ (59,301)	\$ -
FUND BALANCE (Dec. 31)	\$ 1,434,067	\$ 1,427,992	\$ 1,299,337	\$ 1,348,139	\$ 1,334,839
SANITATION FUND					
FUND BALANCE (Jan. 1)	\$ 39,876	\$ (4,777)	\$ (22,846)	\$ (22,846)	\$ 14,322
Revenues	\$ 797,447	\$ 794,477	\$ 825,514	\$ 864,604	\$ 707,780
Expenditures	\$ (792,100)	\$ (787,546)	\$ (821,348)	\$ (850,283)	\$ (727,249)
Other Sources/(Uses)	\$ (50,000)	\$ (25,000)	\$ 22,847	\$ 22,847	\$ -
FUND BALANCE (Dec. 31)	\$ (4,777)	\$ (22,846)	\$ 4,167	\$ 14,322	\$ (5,147)
DEBT SERVICE FUND					
FUND BALANCE (Jan. 1)	\$ 442,210	\$ 625,328	\$ 1,183,737	\$ 1,183,737	\$ 1,189,068
Revenues	\$ 2,239,471	\$ 6,045,545	\$ 1,868,404	\$ 1,873,735	\$ 1,854,365
Expenditures	\$ (2,191,664)	\$ (5,629,496)	\$ (2,020,238)	\$ (3,773,922)	\$ (1,998,798)
Other Sources/(Uses)	\$ 135,311	\$ 142,360	\$ 151,834	\$ 1,905,518	\$ 144,433
FUND BALANCE (Dec. 31)	\$ 625,328	\$ 1,183,737	\$ 1,183,737	\$ 1,189,068	\$ 1,189,068
CAPITAL PROJECTS FUND					
FUND BALANCE (Jan. 1)	\$ 2,238,244	\$ 2,456,073	\$ 3,224,810	\$ 3,224,810	\$ 610,733
Revenues	\$ 4,655,800	\$ 3,721,626	\$ 139,000	\$ 126,617	\$ 773,224
Expenditures	\$ (4,591,987)	\$ (2,928,889)	\$ (868,000)	\$ (985,694)	\$ (642,666)
Other Sources/(Uses)	\$ 154,016	\$ (24,000)	\$ -	\$ (1,755,000)	\$ -
FUND BALANCE (Dec. 31)	\$ 2,456,073	\$ 3,224,810	\$ 2,495,810	\$ 610,733	\$ 741,291
OTHER CAPITAL PROJECTS FUNDS					
FUND BALANCE (Jan. 1)	\$ 39,384	\$ 36,324	\$ 233,700	\$ 233,700	\$ 53,718
Revenues	\$ 62,234	\$ 252,560	\$ 86,124	\$ 53,900	\$ 25,015
Expenditures	\$ (65,294)	\$ (55,184)	\$ (255,000)	\$ (233,882)	\$ (46,139)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ 36,324	\$ 233,700	\$ 64,824	\$ 53,718	\$ 32,594
TID NO. 1 FUND					
FUND BALANCE (Jan. 1)	\$ -	\$ -	\$ 740,408	\$ 740,408	\$ 575,338
Revenues	\$ -	\$ 4,035,186	\$ -	\$ 500	\$ 2,175,500
Expenditures	\$ -	\$ (3,290,683)	\$ (147,173)	\$ (156,356)	\$ (2,476,823)
Other Sources/(Uses)	\$ -	\$ (4,095)	\$ (10,530)	\$ (9,214)	\$ -
FUND BALANCE (Dec. 31)	\$ -	\$ 740,408	\$ 582,705	\$ 575,338	\$ 274,015

Summary of Changes in Fund Balance (All Funds)

COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2012 Actual	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
SPECIAL REVENUE FUNDS					
FUND BALANCE (Jan. 1)	\$ (11,637)	\$ 5,831	\$ 114,727	\$ 114,727	\$ 172,617
Revenues	\$ 118,041	\$ 137,488	\$ 52,025	\$ 87,890	\$ 90,390
Expenditures	\$ (7,284)	\$ (3,592)	\$ (5,000)	\$ (5,000)	\$ (7,500)
Other Sources/(Uses)	\$ (93,289)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)
FUND BALANCE (Dec. 31)	\$ 5,831	\$ 114,727	\$ 136,752	\$ 172,617	\$ 230,507
ENTERPRISE FUNDS					
WATER UTILITY					
NET POSITION (Jan. 1)	\$ 11,023,055	\$ 11,476,120	\$ 12,010,697	\$ 12,010,697	\$ 12,062,810
Revenues	\$ 3,471,878	\$ 3,344,126	\$ 3,389,124	\$ 3,386,733	\$ 3,449,669
Expenditures	\$ (2,625,044)	\$ (2,784,553)	\$ (3,050,657)	\$ (3,036,754)	\$ (3,157,779)
Other Sources/(Uses)	\$ (393,769)	\$ (24,996)	\$ (297,862)	\$ (297,866)	\$ (302,867)
NET POSITION (Dec. 31)	\$ 11,476,120	\$ 12,010,697	\$ 12,051,302	\$ 12,062,810	\$ 12,051,833
SANITARY SEWER UTILITY					
NET POSITION (Jan. 1)	\$ 10,913,975	\$ 10,936,176	\$ 10,886,748	\$ 10,886,748	\$ 10,844,361
Revenues	\$ 1,972,896	\$ 2,005,698	\$ 2,189,008	\$ 2,216,834	\$ 2,365,551
Expenditures	\$ (1,966,470)	\$ (2,174,668)	\$ (2,286,127)	\$ (2,255,363)	\$ (2,465,889)
Other Sources/(Uses)	\$ 15,775	\$ 119,542	\$ (4,093)	\$ (3,858)	\$ 25,885
NET POSITION (Dec. 31)	\$ 10,936,176	\$ 10,886,748	\$ 10,785,536	\$ 10,844,361	\$ 10,769,908
STORMWATER UTILITY					
NET POSITION (Jan. 1)	\$ 9,757,309	\$ 9,941,789	\$ 10,967,724	\$ 10,967,724	\$ 10,590,584
Revenues	\$ 592,884	\$ 601,158	\$ 600,220	\$ 606,691	\$ 606,900
Expenditures	\$ (1,002,053)	\$ (942,400)	\$ (1,032,401)	\$ (1,008,624)	\$ (1,105,221)
Other Sources/(Uses)	\$ 593,649	\$ 1,367,177	\$ 24,838	\$ 24,793	\$ (72,405)
NET POSITION (Dec. 31)	\$ 9,941,789	\$ 10,967,724	\$ 10,560,381	\$ 10,590,584	\$ 10,019,858
INTERNAL SERVICE FUNDS					
VOM FUND					
NET POSITION (Jan. 1)	\$ 1,766,967	\$ 1,638,635	\$ 1,653,649	\$ 1,653,649	\$ 1,368,810
Revenues	\$ 400,907	\$ 396,142	\$ 410,352	\$ 419,352	\$ 418,483
Expenditures	\$ (318,240)	\$ (373,667)	\$ (79,946)	\$ (52,757)	\$ (62,017)
Other Sources/(Uses)	\$ (210,999)	\$ (7,461)	\$ (420,000)	\$ (651,434)	\$ (642,000)
NET POSITION (Dec. 31)	\$ 1,638,635	\$ 1,653,649	\$ 1,564,055	\$ 1,368,810	\$ 1,083,276

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4.0 GENERAL FUND REVENUES

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General Fund Revenues: General Revenues (Taxes)

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 levy (not including the debt levy) of \$44,848 from 2014.

LINE-ITEM DETAIL:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
GENERAL FUND REVENUES (TAXES)						
General Property Taxes	\$ 1,974,945	\$ 2,005,124	\$ 1,993,399	\$ 1,993,395	\$ 1,993,395	\$ 2,038,247
Mobile Home Taxes	\$ 163,010	\$ 166,413	\$ 169,145	\$ 124,176	\$ 169,576	\$ 171,042
Management Forestland Taxes	\$ 12	\$ 12	\$ 12	\$ 14	\$ 14	\$ 14
Hotel Room Tax	\$ 8,190	\$ 10,124	\$ 11,800	\$ 6,585	\$ 10,725	\$ 10,725
Water Utility Taxes	\$ 231,903	\$ 235,937	\$ 239,995	\$ 239,995	\$ 239,995	\$ 240,000
Interest - Delinquent PP Tax	\$ 433	\$ 197	\$ 200	\$ 699	\$ 700	\$ 700
Ag Use Penalty	\$ 1,907	\$ 5,036	\$ 100	\$ 7,586	\$ 7,586	\$ 5,000
Subtotal	\$ 2,380,400	\$ 2,422,844	\$ 2,414,651	\$ 2,372,451	\$ 2,421,991	\$ 2,465,728

General Fund Revenues: Intergovernmental Revenues

DESCRIPTION:

The Intergovernmental Revenues account group represents payments made 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 made 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 activities.

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

The State Transportation Aids represents a payment from the State to fund highway maintenance operations. Aids are calculated based on a formula that includes a review of past Village funding for transportation.

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.

Arson Task Force Funds are reimbursements from Brown County for wages paid to Bellevue firefighters for time spent serving on the Brown County Arson Task Force.

SIGNIFICANT CHANGES:

The Village has continued to receive significant increases in total State Transportation Aids. For 2015, the Village will receive an additional \$48,839. The Village will also be receiving a significant increase in Transit revenues; however expenses for this service will exceed this revenue increase.

General Fund Revenues: Intergovernmental Revenues

LINE-ITEM DETAIL:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>INTERGOVERNMENTAL REVENUES</u>						
Public Safety Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Revenues	\$ 337,310	\$ 340,925	\$ 340,925	\$ 50,968	\$ 339,883	\$ 339,883
State Fire Insurance Tax	\$ 40,636	\$ 40,547	\$ 40,547	\$ 46,577	\$ 46,577	\$ 46,577
State Exempt Computer Aid	\$ 17,870	\$ 16,597	\$ 16,289	\$ 14,130	\$ 14,130	\$ 14,130
State Transportation Aids	\$ 280,802	\$ 283,120	\$ 325,587	\$ 244,191	\$ 325,587	\$ 374,426
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Transit Revenue	\$ 78,145	\$ 85,592	\$ 93,253	\$ 74,109	\$ 112,928	\$ 128,159
Arson Task Force Payments	\$ 1,456	\$ -	\$ 1,185	\$ -	\$ -	\$ -
Subtotal	\$ 756,222	\$ 766,785	\$ 817,790	\$ 429,979	\$ 839,109	\$ 903,179

General Fund Revenues: Licenses & Permits

DESCRIPTION:

This account group includes revenues from various licenses and permits, including Liquor Licenses, Dog Licenses, and Building Permits. Other Licenses are issued for operators (bartenders), cigarette sales, bike licensing, and mobile homes.

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 Department Inspection Fees are charges to commercial and industrial properties for required inspections by the Department two times per year.

SIGNIFICANT CHANGES:

The most notable change is in the Village's continuing declining revenue from cable franchise fees. 2014 Budget figures are not expected to be met and 2015 revenues are projected to be down approximately \$48,000 from 2014. Building permit revenues are expected to continue to be moderate and are estimated from expected year end 2014 figures. Billing, per ordinance, for law enforcement false alarm responses was re-started in 2014 and has resulted in approximately \$6,000 new revenue.

General Fund Revenues: Licenses & Permits

LINE-ITEM DETAIL:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>LICENSES & PERMITS</u>						
Liquor & Malt Beverages	\$ 26,606	\$ 27,000	\$ 26,500	\$ 27,060	\$ 27,060	\$ 26,500
Bartender's Licenses	\$ 11,375	\$ 2,760	\$ 12,200	\$ 10,002	\$ 12,200	\$ 3,000
Cable Television Fees	\$ 165,248	\$ 149,137	\$ 158,080	\$ 62,842	\$ 125,664	\$ 110,000
Cigarette Licenses	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,600	\$ 1,600	\$ 1,600
Mobile Home Licenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 800	\$ 600	\$ 600	\$ 200	\$ 200	\$ 200
Special Events/Picnic Licenses	\$ 140	\$ 122	\$ 150	\$ 132	\$ 150	\$ 150
Dog & Cat Licenses	\$ 3,235	\$ 4,225	\$ 3,650	\$ 3,134	\$ 3,650	\$ 3,650
Bike Licenses	\$ 65	\$ 110	\$ 50	\$ 40	\$ 40	\$ 40
Building Permits	\$ 70,388	\$ 64,834	\$ 65,000	\$ 32,496	\$ 48,000	\$ 50,000
Fire Dept Inspection Fees	\$ 103,489	\$ 102,975	\$ 105,000	\$ -	\$ 105,000	\$ 107,000
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Permits	\$ 1,765	\$ 835	\$ 400	\$ 2,685	\$ 2,500	\$ 1,000
Right of Way Permits	\$ 4,655	\$ 9,125	\$ 4,500	\$ 1,050	\$ 7,450	\$ 7,400
Fireworks Permits	\$ 8,275	\$ 8,800	\$ 9,300	\$ 9,350	\$ 9,350	\$ 9,350
False Alarm Permits	\$ 3,275	\$ -	\$ -	\$ 5,025	\$ 6,500	\$ 6,000
Fire Sprinkler Permits	\$ 3,150	\$ 3,150	\$ 3,500	\$ 1,125	\$ 775	\$ 775
Burning Permits	\$ 310	\$ 170	\$ 100	\$ 150	\$ 150	\$ 150
Hunting Permits	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 406,381	\$ 377,043	\$ 392,230	\$ 156,891	\$ 351,789	\$ 328,315

General Fund Revenues: Fines, Forfeitures & Penalties

DESCRIPTION:

In the Fines, Forfeitures and Penalties account group, Citation revenue is from tickets issued for local ordinance violations and Law Enforcement Department issued citations. Citation revenue has increased over time due to the Village allocating additional law enforcement resources and Municipal Court continuing to utilize various methods of collection.

SIGNIFICANT CHANGES:

The Village has had significant increases in Law & Ordinance Citation revenues since the addition of a new full-time Sheriff's Department Deputy in mid-2013. Increases from that adjustment have now leveled off; therefore revenues estimated for 2015 are based on estimated year-end figures for 2014. No additional officers are currently planned to be added in 2015.

LINE-ITEM DETAIL:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>FINES, FORFEITURES & PENALTIES</u>						
Law & Ordinance Citations	\$ 192,541	\$ 161,931	\$ 180,000	\$ 164,554	\$ 245,000	\$ 245,000
Parking Citations	\$ 16,899	\$ 11,546	\$ 11,000	\$ 8,218	\$ 12,000	\$ 12,000
Subtotal	\$ 209,440	\$ 173,477	\$ 191,000	\$ 172,772	\$ 257,000	\$ 257,000

General Fund Revenues: Public Charges

DESCRIPTION:

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

The Special Assessment Letters and Miscellaneous account includes fees charged for copying public information, issuing letters of special assessment, and sales of maps and documents.

Planning and Development Fees includes charges for planning-related services such as subdivision plat maps, certified survey maps, rezoning requests, conditional use permits, and variance requests.

Street charges billed back to residents for maintenance to streets, curbs, or mowing.

Weights & 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.

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:

Increase for Park Rental Fees due to fee schedule update. No other significant changes.

General Fund Revenues: Public Charges

LINE-ITEM DETAIL:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>PUBLIC CHARGES</u>						
Special Assessment Letters	\$ 9,319	\$ 11,622	\$ 13,125	\$ 6,621	\$ 9,345	\$ 9,345
Copies	\$ 207	\$ 166	\$ 175	\$ 35	\$ 35	\$ 35
License Publication Fees	\$ 430	\$ 430	\$ 430	\$ 420	\$ 420	\$ 420
NSF Fees	\$ 35	\$ -	\$ 50	\$ -	\$ -	\$ -
Weights & Measures	\$ 4,993	\$ 4,342	\$ 4,313	\$ -	\$ 4,313	\$ 4,313
Fire Emergency Calls	\$ 3,145	\$ 3,010	\$ 2,000	\$ -	\$ -	\$ -
Fire Reports	\$ 243	\$ -	\$ 100	\$ -	\$ -	\$ -
Street Charges	\$ 2,635	\$ 4,142	\$ 3,000	\$ 2,350	\$ 2,500	\$ 3,000
Animal Control Fees	\$ 35	\$ -	\$ -	\$ 210	\$ 175	\$ 175
Park Rental Fees	\$ 11,064	\$ 17,925	\$ 20,015	\$ 17,886	\$ 20,015	\$ 24,046
Park Prog - Fees/Other Income	\$ 9,509	\$ 11,703	\$ 7,614	\$ 6,768	\$ 9,000	\$ 9,432
Park Program - Non Taxable	\$ 54,964	\$ 58,084	\$ 62,541	\$ 52,960	\$ 68,000	\$ 71,995
Park Prog - B/A School	\$ 55,744	\$ 56,856	\$ 57,680	\$ 34,880	\$ 57,680	\$ 57,680
Senior General Taxable	\$ 65	\$ 312	\$ 3,300	\$ -	\$ -	\$ -
Senior Program Non Taxable	\$ 583	\$ 1,242	\$ 2,400	\$ 316	\$ 480	\$ 1,400
Senior Holiday Gala	\$ 3,737	\$ 3,037	\$ 3,345	\$ 969	\$ 3,000	\$ 3,540
Senior Summer Picnic	\$ 970	\$ 1,302	\$ 1,814	\$ 2,003	\$ 1,814	\$ 1,920
Park Prog - Sponsors/Donations	\$ 10,492	\$ 8,496	\$ 11,675	\$ 6,866	\$ 9,500	\$ 9,550
Tree Charges	\$ 540	\$ -	\$ 875	\$ -	\$ 875	\$ 875
Planning & Development Fees	\$ 8,715	\$ 9,960	\$ 5,000	\$ 2,635	\$ 4,000	\$ 5,000
Eng - Construction Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 177,424	\$ 192,630	\$ 199,452	\$ 134,920	\$ 191,152	\$ 202,726

General Fund Revenues: Miscellaneous Revenues

DESCRIPTION:

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

Interest - Bank Accounts is interest income earned on investment of the General Fund cash balance. Interest - Delinquent Special Assessments is penalty interest due the Village for late payment of special assessments. Interest - Miscellaneous is penalty interest due the Village for late payment of bills issued for materials provided or services rendered.

Rental Property is rent due from proceeds from cellular companies for land leases as well as leases for Village owned property.

Lease Agreement from Water, Sewer, & Stormwater Utilities are annual charges to these utilities for their portion of the operating expenses.

Sale of Other Equipment and Property can include the sale of any Village equipment, assets or vehicles to a third party. Sales in 2014 and 2015 include revenue from the sale of snow plow vehicles.

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

SIGNIFICANT CHANGES:

The planned sale of existing Village equipment (snow plow) has been allocated to the General Fund.

LINE-ITEM DETAIL:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
MISCELLANEOUS REVENUE						
Interest - Bank Accounts	\$ 13,871	\$ 13,097	\$ 7,050	\$ 4,421	\$ 11,403	\$ 11,000
Interest - Delq Special Assmts CTY	\$ 10,497	\$ 13,740	\$ 9,000	\$ 1,024	\$ 1,500	\$ 2,000
Miscellaneous Interest	\$ 363	\$ 292	\$ 250	\$ 113	\$ 250	\$ 250
Rental Properties	\$ 47,794	\$ 55,668	\$ 56,318	\$ 39,182	\$ 56,249	\$ 58,552
Lease Agreement - Water	\$ 31,817	\$ 37,755	\$ 52,704	\$ -	\$ 56,344	\$ 56,819
Lease Agreement - Sewer	\$ 31,817	\$ 37,755	\$ 52,704	\$ -	\$ 56,344	\$ 56,819
Lease Agreement - Stormwater	\$ 31,817	\$ 37,755	\$ 52,704	\$ -	\$ 56,344	\$ 56,819
Sale of Fire Equip & Property	\$ -	\$ -	\$ -	\$ 45	\$ 45	\$ -
Sale of Other Equip & Property	\$ 6,100	\$ 1,971	\$ 48,000	\$ 54,540	\$ 54,540	\$ 31,000
Donations	\$ -	\$ 2,981	\$ -	\$ 2,280	\$ 2,280	\$ 2,280
Miscellaneous Revenues	\$ 443	\$ 2,998	\$ -	\$ 1,787	\$ 1,787	\$ -
Insurance Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rescinded/Refunded Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 174,519	\$ 204,013	\$ 278,730	\$ 103,391	\$ 297,086	\$ 275,539

General Fund Revenues: Other Financial Resources

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: None

LINE-ITEM DETAIL:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>OTHER FINANCIAL SOURCES</u>						
Transfer from Sanitation	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Transfer from Park Special Rev	\$ -	\$ -	\$ 16,000	\$ 16,140	\$ 16,140	\$ -
Transfer from Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ 25,000	\$ 16,000	\$ 16,140	\$ 16,140	\$ -

5.0 GENERAL FUND EXPENDITURES

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GENERAL GOVERNMENT

VILLAGE BOARD

ROLE/COMPOSITION OF THE VILLAGE BOARD:

The Bellevue Village Board is composed of five members 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 who will carry out the day-to-day functions of the Village.

SIGNIFICANT EXPENDITURE CHANGES: None

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>VILLAGE BOARD</u>						
Salaries	\$ 17,767	\$ 17,367	\$ 17,273	\$ 12,235	\$ 17,273	\$ 17,273
FICA - Payroll Taxes	\$ 1,360	\$ 1,329	\$ 1,321	\$ 936	\$ 1,321	\$ 1,321
Office Supplies	\$ 284	\$ 355	\$ 250	\$ 213	\$ 250	\$ 250
Publications/Subscriptions/Dues	\$ 4,004	\$ 4,024	\$ 4,104	\$ 4,104	\$ 4,104	\$ 4,227
Travel & Mileage	\$ -	\$ 167	\$ 250	\$ -	\$ 250	\$ 125
Training & Seminars	\$ 99	\$ 100	\$ 250	\$ 12	\$ 250	\$ 125
Other Supplies & Expenses	\$ 1,002	\$ 408	\$ 750	\$ 346	\$ 750	\$ 790
Capital Equipment	\$ 1,472	\$ 477	\$ 500	\$ -	\$ -	\$ -
Total	\$ 25,987	\$ 24,228	\$ 24,698	\$ 17,846	\$ 24,198	\$ 24,111

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:

General increases due to overall case workload of the Municipal Court continuing to increase. Also includes increasing total hours for the Deputy Court Clerk from 20 hours per week to 25 hours per week.

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>MUNICIPAL COURT</u>						
Salaries & Wages	\$ 58,921	\$ 60,136	\$ 65,744	\$ 45,454	\$ 65,944	\$ 71,069
Employee Benefits	\$ 12,813	\$ 12,596	\$ 12,692	\$ 9,155	\$ 12,632	\$ 13,217
Contracted Services	\$ 35,508	\$ 23,121	\$ 29,433	\$ 15,576	\$ 25,319	\$ 28,886
Utilities	\$ 2,482	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 3,631	\$ 2,552	\$ 4,060	\$ 4,159	\$ 6,232	\$ 5,832
Memberships/Travel/Training	\$ 2,669	\$ 2,637	\$ 2,835	\$ 1,213	\$ 2,685	\$ 2,685
Capital Equipment	\$ -	\$ -	\$ 1,850	\$ 1,828	\$ 1,828	\$ 661
Total	\$ 116,024	\$ 101,042	\$ 116,614	\$ 77,383	\$ 114,640	\$ 122,350

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 which include general matters, labor issues, human resource issues and court prosecution.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The majority of the significant increase in legal service costs is for estimated labor attorney contracting for bargaining the Village's first labor agreement with the IAFF representing non-supervisory Fire Department employees. Significant expenditures are planned for 2014 and throughout 2015. The increased case load at the Municipal Court have also resulted in increased expenses for the Village's prosecuting attorney.

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>LEGAL/PROFESSIONAL</u>						
Professional Services	\$ 20,684	\$ 23,037	\$ 25,000	\$ 26,111	\$ 35,000	\$ 49,000
Prof Svcs - Municipal Court	\$ 17,586	\$ 23,733	\$ 22,500	\$ 21,036	\$ 28,900	\$ 34,000
Contracted Services	\$ -	\$ -	\$ 5,800	\$ 3,949	\$ 3,950	\$ -
Total	\$ 38,270	\$ 46,769	\$ 53,300	\$ 51,096	\$ 67,850	\$ 83,000

VILLAGE ADMINISTRATOR'S OFFICE

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 the Village Administration and assist with implementation of the day to day operations of all Village departments.
- To make policy proposals and provide the Village Board with the necessary information to make informed decisions.
- To develop and implement plans and programs that will help the Village in achieving its goals and implementation of the Village Strategic Plan.
- To implement fiscal policies that will ensure the long-term fiscal integrity of the Village.
- To serve as the Human Resources department of the Village.

PROGRAM ACTIVITY STATEMENT:

The Administration Department is responsible for all administrative and human resource activities of the Village. This is accomplished by setting goals, objectives and policies, and direct supervision and review of department director activities.

The Village Administrator represents the Village Government in relations with other governmental units and community organizations. This is accomplished through participation in meetings and conferences with representatives of other governmental units and as a participating member of area and statewide organizations and committees. The Village Administrator maintains ongoing communications with elected officials at the county, state, and federal levels.

The Village Administrator's Office provides information to assist the Village Board in its deliberations and establishment of municipal policy and makes specific proposals to the Board concerning major governmental activities and programs.

The Village Administrator's Office oversees the provision of Village services to ensure cost effectiveness and citizen satisfaction.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

An Assistant to the Administrator position was created and filled in February 2014 to replace the previous position of Human Resource Specialist. Printing of the Village newsletter has been reduced from 4 per year down to 3 per year.

VILLAGE ADMINISTRATOR'S OFFICE

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>ADMINISTRATOR'S OFFICE</u>						
Salaries & Wages	\$ 87,114	\$ 75,392	\$ 81,671	\$ 51,737	\$ 78,875	\$ 71,773
Employee Benefits	\$ 20,747	\$ 13,970	\$ 22,060	\$ 15,704	\$ 21,650	\$ 21,491
Telephone/Cell	\$ 1,689	\$ 1,357	\$ 960	\$ 633	\$ 960	\$ 960
Contracted Services	\$ 8,745	\$ 24,412	\$ 11,569	\$ 7,967	\$ 11,689	\$ 9,530
Operating Supplies	\$ 17,984	\$ 19,011	\$ 19,600	\$ 8,124	\$ 20,100	\$ 19,127
Memberships/Travel/Training	\$ 21,696	\$ 8,773	\$ 5,320	\$ 4,001	\$ 5,415	\$ 5,510
Capital Equipment	\$ 766	\$ 446	\$ -	\$ -	\$ -	\$ 1,500
Total	\$ 158,742	\$ 143,360	\$ 141,180	\$ 88,166	\$ 138,689	\$ 129,891

FINANCE – CLERK-TREASURER

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

OBJECTIVES:

- To receive and disperse Village funds in accordance with procedures established by State Statutes and generally accepted accounting principles.
- To systematically maintain official records and publish meeting and legal notices in accordance with State Statutes.
- To prepare the property tax roll, the collection of taxes, and processing tax settlements as required by State Statutes.
- To issue various licenses and permits as authorized by the Village 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. The types of records that are processed are Village Board minutes, legal notices, ordinances, resolutions, codes and policy statements. The Clerk-Treasurer attends Village Board meetings in accordance with State Statutes. In addition, all election activities are the responsibility of this office.

The Treasurer's activities involve the establishment of a procedure for processing statements for payments, such as property tax roll, special assessment charges, delinquent personal property taxes and licenses. The Treasurer's Division is responsible for collecting payment of these statements, utility bills and license fees. In connection with the Treasurer's financial responsibilities, payments and checks are prepared, special assessment tax rolls, payroll, notices, and debt payments are processed. The culmination of these activities; result in daily bank deposits, reconciling bank statements, reviewing investments, filing state reports and maintaining the general accounting of all Village Funds.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

In 2014, there were four (4) budgeted elections; whereas, in 2015 there will be two (2). Results in overall decrease in several areas of the budget directly related to election operations (election wages, notices, supplies, etc.). Capital Equipment includes replacement of one computer and continued use of Plan-It capital improvement planning software. Beginning in September of 2014, a reduction in the Accountant's hours from 40 hours to 30 hours per week was implemented. The Village continued streamlining workflow by encouraging electronic processing. The benefits provided by encouraging electronic billing, on-line viewing of bills, the direct payment plan for utility accounts, and vendor ACH payments reduced staff time on the routine tasks of opening envelopes, preparing deposits, entering receipts into the accounting software, and processing accounts payable checks.

FINANCE – CLERK-TREASURER

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>CLERK</u>						
Salaries & Wages	\$ 16,423	\$ 20,924	\$ 23,032	\$ 13,588	\$ 23,203	\$ 23,838
Employee Benefits	\$ 4,286	\$ 6,793	\$ 8,039	\$ 4,627	\$ 8,039	\$ 8,228
Contracted Services	\$ 5,933	\$ 9,297	\$ 8,590	\$ 6,583	\$ 8,340	\$ 8,585
Operating Supplies	\$ 4,273	\$ 4,870	\$ 6,000	\$ 1,801	\$ 5,000	\$ 5,010
Memberships/Travel/Training	\$ 654	\$ 412	\$ 760	\$ 747	\$ 897	\$ 1,273
VOM Charges	\$ 367	\$ 367	\$ 282	\$ 282	\$ 282	\$ 282
Capital Equipment	\$ -	\$ 2,567	\$ 3,967	\$ 4,263	\$ 4,263	\$ -
Subtotal	\$ 31,936	\$ 45,230	\$ 50,670	\$ 31,890	\$ 50,024	\$ 47,216
	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>ELECTIONS</u>						
Salaries & Wages	\$ 28,234	\$ 5,054	\$ 7,725	\$ 6,122	\$ 9,300	\$ 4,195
Employee Benefits	\$ 6,466	\$ 769	\$ 798	\$ 890	\$ 963	\$ 819
Contracted Services	\$ 404	\$ 403	\$ 480	\$ 284	\$ 480	\$ 480
Operating Supplies	\$ 11,581	\$ 3,711	\$ 10,100	\$ 2,438	\$ 8,600	\$ 5,050
Memberships/Travel/Training	\$ -	\$ 517	\$ 835	\$ 173	\$ 835	\$ 783
Subtotal	\$ 46,685	\$ 10,453	\$ 19,938	\$ 9,905	\$ 20,178	\$ 11,327
	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>FINANCE & ACCOUNTING</u>						
Salaries & Wages	\$ 36,348	\$ 40,464	\$ 42,343	\$ 26,164	\$ 42,343	\$ 40,233
Employee Benefits	\$ 12,053	\$ 9,455	\$ 11,563	\$ 7,122	\$ 11,563	\$ 15,038
Contracted Services	\$ 17,095	\$ 15,960	\$ 18,523	\$ 16,671	\$ 16,949	\$ 18,280
Operating Supplies	\$ 353	\$ 699	\$ 750	\$ 630	\$ 785	\$ 800
Memberships/Travel/Training	\$ 384	\$ 705	\$ 750	\$ 535	\$ 810	\$ 1,193
VOM Charges	\$ 368	\$ 368	\$ 282	\$ 282	\$ 282	\$ 282
Capital Equipment	\$ -	\$ -	\$ 1,688	\$ 1,688	\$ 1,688	\$ 3,200
Subtotal	\$ 66,601	\$ 67,650	\$ 75,899	\$ 53,092	\$ 74,420	\$ 79,026
GRAND TOTAL	\$ 145,222	\$ 123,333	\$ 146,507	\$ 94,888	\$ 144,622	\$ 137,569

VILLAGE ASSESSOR

GOAL: To ensure that all real estate and personal property is assessed for taxation, as of January 1st, within the Village.

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. 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. A new agreement with the Village Assessor was approved in August, 2013 for three years.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>VILLAGE ASSESSOR</u>						
Software Support	\$ 500	\$ 1,773	\$ 1,800	\$ 1,754	\$ 1,754	\$ 1,800
Contracted Services	\$ 34,149	\$ 34,961	\$ 35,850	\$ 24,237	\$ 35,838	\$ 36,900
Postage	\$ 527	\$ 464	\$ 550	\$ -	\$ 493	\$ 500
Other Supplies/Expenses	\$ -	\$ 172	\$ 200	\$ -	\$ 200	\$ 200
Total	\$ 35,176	\$ 37,370	\$ 38,400	\$ 25,991	\$ 38,285	\$ 39,400

INFORMATION TECHNOLOGY

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

OBJECTIVES:

- To introduce innovative technologies, continually improving the Village's processes.
- To purchase and integrate targeted technologies through thoughtful 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 all of the Village's computerized network technology. This includes the Village wide network, website, links to external entities, servers, databases, personal computers, mobile devices and application software.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Changes in expenditures are the direct result of continued development of a more formal IT infrastructure to serve the Village's internal and external customers. Installation of a fiber optic connection between the Village Offices (2828 Allouez Avenue) and the Village Hall/Public Safety Building (3100 Eaton Rd.) was completed in 2014 providing significant efficiencies and long-term infrastructure savings for the Village. The overall increases in the IT budget is primarily attributed to the shifting of expenses for Village hardline phone and internet services from the Buildings & Grounds budget. Department level computer replacements or hardware upgrades continue to be funded through department budgets.

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
INFORMATION TECHNOLOGY						
Salaries & Wages	\$ 13,283	\$ 14,163	\$ 13,970	\$ 9,557	\$ 13,629	\$ 14,391
Employee Benefits	\$ 3,058	\$ 1,987	\$ 2,551	\$ 1,436	\$ 2,050	\$ 2,582
Contracted Services	\$ 12,649	\$ 15,537	\$ 20,443	\$ 4,601	\$ 50,822	\$ 43,042
Memberships/Travel/Training	\$ 495	\$ 395	\$ 750	\$ 800	\$ 800	\$ 2,000
Capital Equipment	\$ 33,577	\$ 1,170	\$ 22,300	\$ 480	\$ 21,300	\$ 1,300
Total	\$ 63,063	\$ 33,251	\$ 60,014	\$ 16,874	\$ 88,601	\$ 63,315

OTHER GOVERNMENTAL

PROGRAM ACTIVITY STATEMENT:

Other Governmental expenditures include funding necessary for Village insurance programs, not including employee benefits. 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:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>OTHER GOVERNMENTAL</u>						
Bad Debt Expense	\$ 1,743	\$ 470	\$ 1,000	\$ 724	\$ 1,000	\$ 1,000
Property Insurance	\$ 4,163	\$ 5,001	\$ 5,198	\$ 4,992	\$ 4,992	\$ 5,242
General Liability Insurance	\$ 8,383	\$ 8,635	\$ 9,066	\$ 6,573	\$ 8,764	\$ 9,202
Public Official	\$ -	\$ 301	\$ 300	\$ -	\$ -	\$ 315
Workers Compensation	\$ 15,086	\$ 10,222	\$ 12,460	\$ 4,552	\$ 11,632	\$ 13,503
Employee Bonds	\$ 976	\$ -	\$ 966	\$ -	\$ 920	\$ 966
Employee Coverage	\$ 150	\$ 96	\$ -	\$ -	\$ -	\$ -
Total	\$ 30,502	\$ 24,725	\$ 28,990	\$ 16,841	\$ 27,308	\$ 30,228

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PUBLIC SAFETY

LAW ENFORCEMENT

GOAL: To perform a variety of duties related to the protection of life and property within the Village. Officers provide proficient interaction with the public for matters that require knowledge of state laws, county and Village ordinances while continuing to enhance professional law enforcement services.

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.
- Serve civil and criminal process papers.
- Monitor and transport prisoners as necessary.
- Operate emergency vehicles and handle department weapons and equipment.
- Possess knowledge on legal issues and Constitutional Rights.
- Work closely with Village administration and support staff in the Village of Bellevue.

PROGRAM ACTIVITY STATEMENT:

The Village contracts with Brown County Sheriff's Department to provide three shifts of coverage, a full-time Direct Enforcement Officer (DEO) and 8 hours of traffic enforcement per month.

CONTRACTED & PART-TIME POSITIONS:

The Village's contract with the Brown County Sheriff's Department includes a total of seven sworn officers dedicated to patrol and traffic enforcement and one officer assigned as a Directed Enforcement Officer (DEO). The Village contract also includes services from other personnel including Patrol Sergeants, investigative personnel and administration. The Village also utilizes a part-time Animal Control Officer and two part-time crossing guards to carry out public safety functions.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The contract with the Brown County Sheriff's department required a 2% increase for the 2015 fiscal year. The purchase of a new squad vehicle to replace an existing 2010 Ford Crown Vic with 130,000 miles is included in Capital Equipment.

LAW ENFORCEMENT

REQUIRED RESOURCES:

LAW ENFORCEMENT

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
Salaries & Wages	\$ 8,039	\$ 5,749	\$ 5,405	\$ 2,929	\$ 5,405	\$ 5,405
Employee Benefits	\$ 615	\$ 440	\$ 413	\$ 224	\$ 413	\$ 413
Contracted Services	\$ 861,776	\$ 928,817	\$1,003,300	\$ 502,470	\$ 1,004,376	\$ 1,025,811
Utilities	\$ 7,155	\$ 1,101	\$ 1,200	\$ 761	\$ 1,200	\$ 1,200
Insurance	\$ 1,328	\$ 1,348	\$ 1,415	\$ 1,029	\$ 1,374	\$ 1,442
Operating Supplies	\$ 35,884	\$ 39,997	\$ 38,600	\$ 22,447	\$ 37,150	\$ 35,800
Memberships/Travel/Training	\$ 2,650	\$ 1,509	\$ 2,100	\$ 1,172	\$ 1,900	\$ 1,700
Capital Equipment	\$ 13,250	\$ 9,669	\$ 85,072	\$ 68,082	\$ 82,000	\$ 48,000
Subtotal	\$ 930,697	\$ 988,630	\$1,137,505	\$ 599,114	\$ 1,133,818	\$ 1,119,771

CROSSING GUARDS

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
Salaries & Wages	\$ 9,654	\$ 9,544	\$ 10,712	\$ 5,557	\$ 10,712	\$ 10,712
Employee Benefits	\$ 738	\$ 730	\$ 819	\$ 425	\$ 819	\$ 819
Operating Supplies	\$ 171	\$ -	\$ 300	\$ -	\$ 200	\$ 200
Subtotal	\$ 10,563	\$ 10,274	\$ 11,831	\$ 5,982	\$ 11,731	\$ 11,731

GRAND TOTAL

\$ 941,260	\$ 998,904	\$1,149,336	\$ 605,096	\$ 1,145,549	\$ 1,131,502
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FIRE & RESCUE

GOAL: The goal of the department is to save lives and property by providing services that include Fire Prevention, Fire Suppression, Emergency Medical Services, Disaster Preparedness and Fire Investigations.

OBJECTIVES:

- To efficiently respond to fire, medical and hazardous material emergencies and natural disasters.
- To provide programs in fire safety education for children and present programs at community functions. Also, to expand fire safety training to the senior citizens of the community.
- To continue recruiting citizens to become paid on call (POC) members and fire/rescue first responders.
- To ensure department services are provided in a responsive and cost effective manner, and meet established goals and national standards.
- Achieve a response time with first engine on scene within nine (9) minutes or under to all emergency calls 90% of the time.
- Ability to staff one fire engine from each station with a minimum of four firefighters per engine on a 24/7/365 day basis as required by state rules and statute.
- Ability to staff one ladder company with a minimum of three firefighters 24/7/365.
- Ability to staff a duty chief 24/7/365.
- Maintain number of actual structure fires within the Village limits at less than the national average.
- To maintain a well- trained and effective department.
- Complete all fire inspections due twice annually per Wisconsin Administrative Code.

PERMANENT POSITIONS:

Positions within the Department are detailed within the introductory budget message. All positions for the Fire Department are part time or paid-on-call except for 1 full-time Chief, 2 full-time Captains, and 4 full-time Firefighters.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Moving Fire House software to a web base application allowed for I-Pad field inspections and significant customer benefits. Contract costs with County Rescue Services continue to decrease. A wage increase for the Assistant Chief and Division Chief are included. Pursuing grant funding for various department equipment will be completed for 2015 and funding for grant writing services has been included in the budget. As noted previously in this report, bargaining a labor agreement for non-supervisory department employees is on-going.

FIRE & RESCUE

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>FIRE DEPARTMENT</u>						
Salaries & Wages	\$ 466,074	\$ 482,879	\$ 542,576	\$ 318,451	\$ 538,476	\$ 547,472
Employee Benefits	\$ 145,209	\$ 160,175	\$ 173,830	\$ 100,086	\$ 173,510	\$ 164,943
Contracted Services	\$ 26,884	\$ 7,645	\$ 6,950	\$ 3,655	\$ 6,640	\$ 7,650
Utilities	\$ 32,980	\$ 1,901	\$ 2,080	\$ 1,868	\$ 2,100	\$ 3,527
Insurance	\$ 27,550	\$ 28,006	\$ 30,442	\$ 15,961	\$ 28,716	\$ 30,902
Operating Supplies	\$ 66,949	\$ 53,832	\$ 52,801	\$ 27,802	\$ 49,275	\$ 51,409
Memberships/Travel/Training	\$ 7,731	\$ 14,353	\$ 20,903	\$ 12,029	\$ 20,388	\$ 18,310
Capital Equipment	\$ 11,746	\$ 2,425	\$ 4,650	\$ -	\$ 4,650	\$ 4,700
VOM Charges	\$ -	\$ -	\$ 846	\$ 846	\$ 846	\$ 693
Subtotal	\$ 785,122	\$ 751,217	\$ 835,078	\$ 480,698	\$ 824,601	\$ 829,606
	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>AMBULANCE</u>						
Contracted Services	\$ 100,000	\$ 92,500	\$ 85,000	\$ 56,667	\$ 85,000	\$ 77,500
Subtotal	\$ 100,000	\$ 92,500	\$ 85,000	\$ 56,667	\$ 85,000	\$ 77,500
GRAND TOTAL	\$ 885,122	\$ 843,716	\$ 920,078	\$ 537,365	\$ 909,601	\$ 907,106

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PUBLIC WORKS

PUBLIC WORKS

DIVISION: PUBLIC WORKS - ADMINISTRATION

GOAL: Public Works Administration provides leadership to the department by developing sound long range work plans, fair and consistent policies and procedures, and support staff with the proper resources and training to carry out the mission of the department.

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 procedure and supporting strategic plans and policies.

PROGRAM ACITIVITY STATEMENT:

Public Works Administration provides policy administration, direction and management of the overall 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 and moral, interagency coordination, and engineering management. Public Works Administration provides staff with the interface between the Executive Leadership Team and political government.

Administration is staffed by a Director and receives program support from divisional staff.

Administration ensures that each division within the department moved forward with achieving the goals and objectives of that program. 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: None

PUBLIC WORKS

DIVISION: PUBLIC WORKS - ADMINISTRATION

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>PUBLIC WORKS ADMINISTRATION</u>						
Salaries & Wages	\$ 8,012	\$ 8,172	\$ 8,141	\$ 5,417	\$ 8,141	\$ 8,304
Employee Benefits	\$ 2,499	\$ 2,554	\$ 2,710	\$ 1,842	\$ 2,710	\$ 2,759
Subtotal	\$ 10,511	\$ 10,726	\$ 10,851	\$ 7,259	\$ 10,851	\$ 11,063

PUBLIC WORKS

DIVISION: PUBLIC WORKS – STREET & HIGHWAY MAINTENANCE

GOAL: To ensure that public infrastructure is maintained to standards that will serve Bellevue citizens with a safe, healthy and functional road system.

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

Public Works performs maintenance including street patching, curb replacement, sign maintenance, mowing right-of-ways, minor bridge repairs, weed control, and debris pickup.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: This division anticipates an increase in materials associated with street repairs. Seasonal staff (1,900 hours) has been added to the budget, allocated between General Fund, Water Utility, Storm Utility and Sanitary Utility. Right of way mowing will be decreased to every other week to reduce contracted services expenses.

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>STREET & HWY MAINTENANCE</u>						
Salaries & Wages	\$ 57,849	\$ 65,459	\$ 55,689	\$ 39,050	\$ 55,707	\$ 68,058
Employee Benefits	\$ 23,614	\$ 21,208	\$ 22,397	\$ 15,399	\$ 23,697	\$ 24,420
Contracted Services	\$ 116,476	\$ 138,287	\$ 134,500	\$ 58,201	\$ 134,500	\$ 123,500
Utilities	\$ 35,041	\$ 4,627	\$ 3,900	\$ 3,331	\$ 5,000	\$ 5,000
Operating Supplies	\$ 41,200	\$ 35,338	\$ 35,375	\$ 30,326	\$ 35,700	\$ 47,845
Memberships/Travel/Training	\$ 2,364	\$ 2,676	\$ 4,030	\$ 929	\$ 3,939	\$ 3,735
VOM Charges	\$ 77,750	\$ 78,250	\$ 73,925	\$ 73,925	\$ 73,925	\$ 73,985
Capital Equipment	\$ 8,650	\$ 18,136	\$ 1,000	\$ 2,239	\$ 2,239	\$ 1,000
Subtotal	\$ 362,944	\$ 363,981	\$ 330,816	\$ 223,399	\$ 334,707	\$ 347,543

PUBLIC WORKS

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 during the snow event and to bare pavement 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 routes, snow and ice removal techniques annually for efficiency, safety and active communication.

PROGRAM ACTIVITY STATEMENT:

Public Works is responsible for ensuring that the transportation system and municipal facilities within the Village are clear of snow and ice. There are seven zones comprised of three priority routes for each zone. Our operators are responsible for the efficient use of abrasives and salts, plowing techniques, vehicle maintenance, and emergency response during snow and ice events. This program is staffed by 8 operators, the Public Works Director, Assistant Public Works Director, Public Works Inspector, and support staff during snow events.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Snowfall amounts for the past six years have increased 10%. The division will have three vehicles (out of seven) using a brine salter with a speed controlled spreader. A tank and truck was converted to pre-wetting brine in the 2014-2015 snow season. This technique has shown to reduce salt usage by up to 25%. Additional trail along Allouez Avenue was added in 2014 requiring snow removal.

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
SNOW PLOWING						
Salaries & Wages	\$ 29,489	\$ 59,368	\$ 45,694	\$ 32,325	\$ 49,753	\$ 49,573
Employee Benefits	\$ 10,239	\$ 19,117	\$ 15,797	\$ 14,303	\$ 21,764	\$ 17,444
Operating Supplies	\$ 38,661	\$ 18,835	\$ 35,900	\$ 27,026	\$ 35,900	\$ 34,040
Memberships/Travel/Training	\$ 240	\$ -	\$ 500	\$ -	\$ 350	\$ 500
VOM Charges	\$ 51,870	\$ 51,870	\$ 55,125	\$ 55,125	\$ 55,125	\$ 56,385
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 130,498	\$ 149,190	\$ 153,016	\$ 128,779	\$ 162,892	\$ 157,942

PUBLIC WORKS

DIVISION: PUBLIC WORKS – ENGINEERING & CONSTRUCTION

GOAL: To ensure that public infrastructure is constructed to standards that will serve Bellevue citizens with safe, healthy and functional systems for many years to come.

OBJECTIVES:

- Provide the most cost effective method of design and construction of projects.
- Evaluate, analyze and develop projects to replace deficient, deteriorated, or undersized infrastructure and provide new infrastructure to accommodate future growth in accordance with comprehensive plans.
- Ensure infrastructure is constructed according to standards and specifications and maintaining accurate records of said construction.

PROGRAM ACTIVITY STATEMENT:

Engineering is responsible the planning, design, permitting and construction of public related infrastructure within the Village. Engineering is responsible for the evaluation of private development infrastructure as it relates to the overall infrastructure system. Engineering plans for construction and maintenance of existing facilities as well as the long range planning for the Village. This division is responsible for the inspection of all public construction as well as documenting the construction activities. Engineering manages the design consultant engineering contract, as well as developer constructed infrastructure. Contract administration and financial management and assessment preparation of the construction projects is also performed by this division.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
CONSTRUCTION/ENGINEERING						
Salaries & Wages	\$ 47,487	\$ 41,041	\$ 41,643	\$ 24,901	\$ 41,643	\$ 42,310
Employee Benefits	\$ 13,477	\$ 11,658	\$ 12,016	\$ 7,977	\$ 12,366	\$ 12,186
Contracted Services	\$ 5,882	\$ 3,316	\$ 4,000	\$ 2,157	\$ 3,500	\$ 4,599
Memberships/Travel/Training	\$ 215	\$ 1,205	\$ 1,500	\$ 158	\$ 1,500	\$ 1,500
VOM Charges	\$ 2,685	\$ 2,685	\$ 2,439	\$ 2,439	\$ 2,439	\$ 2,114
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 69,746	\$ 59,906	\$ 61,598	\$ 37,632	\$ 61,448	\$ 62,709

PUBLIC WORKS

DIVISION: PUBLIC WORKS – STREET LIGHTING & TRANSIT

PROGRAM ACTIVITY STATEMENT:

Street lighting expenditures for the Village are shown within this budget section. Increases are typically attributed to energy cost increases or if any new lighting projects that have been installed within street right-of-way. Transit services are contracted through Green Bay Metro and total expenditures are shown. A portion of expenses are off-set through revenues received from Metro. Lines #18 and #14 currently provide transit service within the Village of Bellevue.

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>STREET LIGHTING & TRANSIT SERVICES</u>						
Street Lighting	\$ 114,570	\$ 130,461	\$ 138,924	\$ 75,996	\$ 129,677	\$ 136,161
Contracted Services - Transit	\$ 117,186	\$ 130,087	\$ 134,629	\$ 82,263	\$ 134,592	\$ 177,178
Subtotal	\$ 231,756	\$ 260,548	\$ 273,553	\$ 158,259	\$ 264,269	\$ 313,339

PUBLIC WORKS

DIVISION: PUBLIC WORKS – BUILDINGS & GROUNDS

GOAL: To provide for the 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.

PROGRAM ACTIVITY STATEMENT:

The Buildings and Grounds Division is responsible for the utilities, maintenance, and custodial upkeep for the Bellevue's real property. This includes public buildings such as 1811 Allouez Avenue, 2828 Allouez Avenue, 3100 Eaton Road, and related building parking lots. Public Works street and utility labors supplement the program with additional hours as needed. Contracted services are also used extensively for professional maintenance and repairs.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Director of Parks & Leisure Services is responsible for the management of Buildings & Grounds, for 2015 the staff salary allocation has been changed to reflect this assignment. Telephone and Internet Services have been moved to the IT budget. Decreases in Solid Waste expenses are attributed to the Village's new contract with Harter's Fox Valley. Increases in contract services and maintenance supplies are included to provide recommended maintenance and replacement of current Village assets.

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>BUILDINGS & GROUNDS</u>						
Salaries & Wages	\$ 15,386	\$ 9,851	\$ 18,055	\$ 13,676	\$ 18,055	\$ 24,855
Employee Benefits	\$ 3,096	\$ 1,178	\$ 3,404	\$ 2,172	\$ 3,927	\$ 5,929
Contracted Services	\$ 1,640	\$ 4,607	\$ 4,853	\$ 3,033	\$ 4,853	\$ -
Utilities	\$ 11,257	\$ 93,721	\$ 99,861	\$ 66,408	\$ 102,345	\$ 80,716
Operating Supplies	\$ 19,481	\$ 53,658	\$ 45,125	\$ 20,647	\$ 45,125	\$ 58,438
VOM Charges	\$ 10,640	\$ 10,640	\$ 11,488	\$ 11,488	\$ 11,488	\$ 11,835
Capital Equipment	\$ -	\$ 4,145	\$ 8,219	\$ 291	\$ 8,440	\$ -
Subtotal	\$ 61,500	\$ 177,800	\$ 191,005	\$ 117,715	\$ 194,233	\$ 181,773

PUBLIC WORKS DIVISION GRAND TOTAL:

GRAND TOTAL	\$ 866,955	\$ 1,022,151	\$ 1,020,839	\$ 673,042	\$ 1,028,400	\$ 1,074,369
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PARKS & LEISURE SERVICES

PARKS & LEISURE SERVICES

DIVISION: PARKS & LEISURE SERVICES – ADMINISTRATION

GOAL: To provide for the overall direction, coordination and support of all activities of the Parks & Leisure Services 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 will both communicate the availability of current services and promote the importance of parks and leisure services within the community.
- Conduct general administrative functions; including personnel management, risk & safety management, performance measurement, purchasing and budget preparation/management.
- Evaluate all operations in order to improve efficiency and effectiveness and to prepare reports as necessary.
- Initiate, develop and carry out special projects, as required.

PROGRAM ACTIVITY STATEMENT:

The Parks & Leisure Services Department consists of four divisions: Administration, Park Maintenance & Operations, Recreation & Senior Services and Urban Forestry. The Administration Division is responsible for coordinating, monitoring and managing these components to form a system of services that is responsive to the leisure interests and preservation needs of the Village.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Increase in Training and Travel are required to meet CEU's for staff to maintain certifications and for the Director to obtain CPRS certification. A portion (10%) of the Director's salary has been moved from this budget and allocated to Buildings & Grounds to be reflective of responsibilities. Increase in contracted services to conduct State mandated finger printing of summer camp staff and an increase in wages to provide an hourly wage for a summer intern.

PARKS & LEISURE SERVICES

DIVISION: PARKS & LEISURE SERVICES - ADMINISTRATION

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>ADMINISTRATION</u>						
Salaries & Wages	\$ 37,660	\$ 30,809	\$ 41,003	\$ 27,164	\$ 41,003	\$ 35,511
Employee Benefits	\$ 13,020	\$ 10,005	\$ 13,629	\$ 9,758	\$ 13,629	\$ 12,801
Utilities	\$ 1,165	\$ 1,026	\$ 1,200	\$ 856	\$ 1,200	\$ 1,800
Contracted Services	\$ 827	\$ 1,643	\$ 2,300	\$ 170	\$ 1,300	\$ 4,434
Operating Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Memberships/Travel/Training	\$ 2,016	\$ 1,484	\$ 2,535	\$ 1,064	\$ 1,905	\$ 3,800
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Subtotal	\$ 55,689	\$ 45,967	\$ 61,667	\$ 40,012	\$ 60,037	\$ 60,846

PARKS & LEISURE SERVICES

DIVISION: PARKS & LEISURE SERVICES – PARKS

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

OBJECTIVES:

- Provide park and areas and recreational facilities that are functional – that work as designed, and enable visitors/users to enjoy an optimal recreation experience.
- Provide safe, accessible and healthful park areas and recreational facilities for visitors, employees, and other users.
- Provide clean, attractive, and aesthetically pleasing park areas and recreational facilities meeting the needs of the community.

PROGRAM ACTIVITY STATEMENT:

The Division currently maintains outdoor recreation and open space land; classified and developed as mini, neighborhood, linear or community park space. In addition to parkland, the Department is also responsible for the management of the Community Center (1811 Allouez Avenue).

Types of maintenance performed include: housekeeping, routine buildings and grounds maintenance, preventative maintenance, program support/set-up, scheduled improvements and emergency/vandalism repairs.

The park system is maintained with two seasonal staff members, who are employed from approximately June 1 to August 31 each year. They primarily provide garbage/litter pick-up, athletic field maintenance and general buildings and grounds maintenance. In addition, throughout the year 1.0 full-time equivalent Park Foreman is assigned to support park related maintenance.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Park Foreman's salary (20%) has been moved from this account and allocated to the Storm Water Utility – Urban Forestry to be reflective of responsibilities. Increases in hourly wages include 500 additional hours for seasonal labor related to park maintenance. Increases in operating supplies provide recommended maintenance and replacement of current Village assets. Capital Equipment includes replacement of a Toughbook computer for the Park Foreman.

DEPARTMENT: PARKS & LEISURE SERVICES

DIVISION: PARKS & LEISURE SERVICES – PARKS

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>PARKS</u>						
Salaries & Wages	\$ 85,710	\$ 77,522	\$ 80,140	\$ 49,606	\$ 80,140	\$ 84,649
Employee Benefits	\$ 39,610	\$ 30,036	\$ 30,334	\$ 19,809	\$ 30,334	\$ 29,095
Contracted Services	\$ 49,523	\$ 56,201	\$ 53,691	\$ 23,934	\$ 53,691	\$ 51,191
Utilities	\$ 15,374	\$ 15,542	\$ 13,746	\$ 10,067	\$ 16,891	\$ 16,536
Operating Supplies	\$ 20,823	\$ 22,833	\$ 29,625	\$ 12,380	\$ 23,113	\$ 37,182
Memberships/Travel/Training	\$ 1,161	\$ -	\$ 125	\$ 62	\$ 125	\$ 125
VOM Charges	\$ 14,315	\$ 14,145	\$ 15,104	\$ 15,104	\$ 15,104	\$ 13,629
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800
Subtotal	\$ 226,515	\$ 216,278	\$ 222,765	\$ 130,963	\$ 219,398	\$ 235,207

PARKS & LEISURE SERVICES

DIVISION: PARKS & LEISURE SERVICES – RECREATION & SENIOR SERVICES

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

OBJECTIVES:

- Provide leisure opportunities for youth, adults, older adults and families to participate in activities such as enrichment, sports/fitness, special events and cultural programs.
- Develop and facilitate programs and activities that will improve and promote individual social, cognitive, physical, and emotional skills.
- Develop programs that encourage participants to be active outdoors.
- Ensure the full schedule of programs either meet or exceed direct operating costs.

PROGRAM ACTIVITY STATEMENT:

Recreation programs and special events are offered to over 6,000 participants annually. Programs are generally offered under one of the following categories; youth enrichment, youth sports, adult programming, older adult programming, family programs and community special events.

The division is managed partially by the Department Director, Recreation Supervisor with administrative support from the Village's Receptionist. Programs are generally operated utilizing volunteers and part-time seasonal labor.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Budget includes one additional staff member for summer camp due to increases in program participation. Increases in operating costs are associated with bussing used for summer field trips and to provide several school release trips in 2015. All expenditures will be offset by program revenue.

PARKS & LEISURE SERVICES

DIVISION: PARKS & LEISURE SERVICES – RECREATION & SENIOR SERVICES

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
RECREATION						
Salaries & Wages	\$ 98,409	\$ 93,056	\$ 102,985	\$ 70,847	\$ 101,801	\$ 110,292
Employee Benefits	\$ 16,158	\$ 15,246	\$ 17,754	\$ 12,188	\$ 17,754	\$ 18,784
Contracted Services	\$ 19,959	\$ 9,636	\$ 18,970	\$ 8,662	\$ 18,970	\$ 18,970
Operating Supplies	\$ 29,366	\$ 31,592	\$ 35,711	\$ 22,991	\$ 35,711	\$ 40,011
Senior Programming	\$ 4,511	\$ 6,190	\$ 6,860	\$ 1,719	\$ 6,860	\$ 6,860
VOM Charges	\$ 1,470	\$ 1,470	\$ 1,269	\$ 1,269	\$ 1,269	\$ 1,130
Subtotal	\$ 169,873	\$ 157,189	\$ 183,549	\$ 117,676	\$ 182,365	\$ 196,047

PARKS & LEISURE SERVICES GRAND TOTAL:

GRAND TOTAL	\$ 452,077	\$ 419,435	\$ 467,981	\$ 288,651	\$ 461,800	\$ 492,100
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COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

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 plan for tomorrow, today.
- 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 in order 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's most important responsibility involves 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, Planning Commission, Site Plan Review Commission, Economic Development Advisory Board and zoning Board of Appeals on various activities daily.

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: None

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>COMMUNITY DEVELOPMENT ADMIN</u>						
Salaries & Wages	\$ 11,815	\$ 12,172	\$ 10,395	\$ 6,917	\$ 10,395	\$ 10,655
Employee Benefits	\$ 2,433	\$ 2,564	\$ 2,280	\$ 1,566	\$ 2,280	\$ 2,382
Capital Equipment	\$ -	\$ -	\$ 2,400	\$ 2,210	\$ 2,400	\$ -
Subtotal	\$ 14,248	\$ 14,736	\$ 15,075	\$ 10,692	\$ 15,075	\$ 13,037

COMMUNITY DEVELOPMENT

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 new and remodeled construction performed in the Village of Bellevue. The department also responds to citizen complaints on possible zoning and housing code violations and follows up with enforcement action if required.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>BUILDING INSPECTION</u>						
Salaries & Wages	\$ 85,510	\$ 84,038	\$ 86,426	\$ 57,392	\$ 86,426	\$ 87,933
Employee Benefits	\$ 18,724	\$ 19,025	\$ 15,040	\$ 8,874	\$ 15,040	\$ 14,910
Contracted Services	\$ 1,442	\$ 1,998	\$ 3,600	\$ 2,150	\$ 3,100	\$ 3,600
Utilities	\$ 886	\$ 539	\$ 600	\$ 350	\$ 526	\$ 550
Memberships/Travel/Training	\$ 1,081	\$ 860	\$ 3,060	\$ 2,150	\$ 2,000	\$ 2,500
Operating Supplies	\$ 1,782	\$ 2,304	\$ 4,015	\$ 138	\$ 2,356	\$ 2,425
VOM Charges	\$ 3,485	\$ 3,485	\$ 3,355	\$ 3,355	\$ 3,355	\$ 3,317
Subtotal	\$ 112,910	\$ 112,249	\$ 116,096	\$ 74,409	\$ 112,803	\$ 115,235

COMMUNITY DEVELOPMENT

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.

The Planning Division will be introducing a newly reformatted Zoning Code for 2015 with minor updates that will be more user friendly and easily understood.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The most significant change to the Planning & Zoning Division for 2015 is a reduction in the contracted services expenditures. Staff has eliminated outside contacted transcribing of meeting minutes and will now be producing the minutes for the meetings internally. The elimination of the external transcribing saves \$1,500. Also, the contract with General Code for the Zoning Code digitizing is a one-time fee in 2014. This reduces the contracted services by an additional \$2,100.

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>PLANNING & ZONING</u>						
Salaries & Wages	\$ 18,774	\$ 18,495	\$ 16,852	\$ 11,370	\$ 16,852	\$ 17,325
Employee Benefits	\$ 4,130	\$ 5,325	\$ 3,528	\$ 2,240	\$ 3,528	\$ 3,646
Contracted Services	\$ 4,265	\$ 1,205	\$ 3,600	\$ 200	\$ 2,300	\$ -
Utilities	\$ 654	\$ 779	\$ 875	\$ 590	\$ 885	\$ 900
Operating Supplies	\$ 344	\$ 628	\$ 850	\$ 157	\$ 827	\$ 850
Memberships/Travel/Training	\$ 1,902	\$ 2,249	\$ 2,658	\$ 2,343	\$ 2,658	\$ 3,245
VOM Charges	\$ 1,225	\$ 1,225	\$ 1,034	\$ 1,034	\$ 1,034	\$ 827
Subtotal	\$ 31,294	\$ 29,906	\$ 29,397	\$ 17,934	\$ 28,084	\$ 26,793

COMMUNITY DEVELOPMENT

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 brokers within the Village's TID #1 and other commercial areas to increase development with the community. In addition, the department has refined the Business and Retention program and begun to gather important data to assist the Village Board in budgeting decisions by getting a business perspective.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The most significant change was to allocate additional wages of the Community Development Director to TID #1.

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>ECONOMIC DEVELOPMENT</u>						
Salaries & Wages	\$ 11,817	\$ 12,172	\$ 10,395	\$ 6,917	\$ 10,395	\$ 6,709
Employee Benefits	\$ 2,429	\$ 2,558	\$ 2,280	\$ 1,566	\$ 2,280	\$ 1,499
Operating Supplies	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100
Memberships/Travel/Training	\$ 3,375	\$ 3,750	\$ 3,561	\$ 3,576	\$ 3,576	\$ 4,352
VOM Charges	\$ 735	\$ 735	\$ 564	\$ 564	\$ 564	\$ 462
Subtotal	\$ 18,356	\$ 19,315	\$ 16,900	\$ 12,622	\$ 16,915	\$ 13,122

COMMUNITY DEVELOPMENT

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: None

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
GIS						
Salaries & Wages	\$ -	\$ 8,653	\$ 8,382	\$ 5,734	\$ 8,382	\$ 8,635
Employee Benefits	\$ -	\$ 1,222	\$ 1,530	\$ 862	\$ 1,530	\$ 1,549
Software Support	\$ -	\$ 2,671	\$ 2,700	\$ 2,770	\$ 2,697	\$ 2,908
Telephone/Cellphone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ 1,000
Memberships/Travel/Training	\$ -	\$ 120	\$ 3,250	\$ 1,206	\$ 2,750	\$ 2,540
Capital Equipment	\$ -	\$ 710	\$ 1,800	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ 13,376	\$ 17,662	\$ 10,572	\$ 16,259	\$ 17,659

COMMUNITY DEVELOPMENT DEPARTMENT GRAND TOTAL:

GRAND TOTAL	\$ 176,809	\$ 189,583	\$ 195,130	\$ 126,229	\$ 189,136	\$ 185,846
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OTHER FINANCIAL USES

OTHER FINANCIAL USES

DESCRIPTION:

There is currently one Fund transfer planned within the 2015 Budget. After completion of the annual financial audit, the Village Board will review funds available that exceed current Village policies for fund balance levels. At that time, additional fund transfers may be considered.

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>OTHER FINANCIAL USES</u>						
Transfer to Sanitation	\$ -	\$ -	\$ 22,847	\$ 22,847	\$ 22,847	\$ -
Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ -	\$ 150,000	\$ 52,594	\$ 52,594	\$ 52,594	\$ 25,000
Transfer to Park Capital	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 10,000	\$ 160,000	\$ 75,441	\$ 75,441	\$ 75,441	\$ 25,000

6.0 SANITATION FUND

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DEPARTMENT: SANITATION

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 all yard waste at an approved composting facility, and to provide recycling collection 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 the Village residents.
- To provide brush pickup biannually and a January tree pickup.

PROGRAM ACTIVITY STATEMENT:

The Sanitation Department provides for the collection of refuse and recycling through contracted services with Harter's Fox Valley Disposal. The Village also operates a licensed compost site that Village residents can deposit brush and yard waste. This material is recycled into compost and mulch which is reused by the residents and in our park system.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

New garbage and recycling contract (effective September 1, 2014) with Harter's will bring approximately \$120,000 in annual savings to our customers. Additional compost site mandates increased the cost for tub grinding and site preparation.

RECEIPTS:

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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OPERATING REVENUE

Garbage Revenue	\$ 470,365	\$ 483,310	\$ 486,884	\$ 337,534	\$ 543,784	\$ 412,722
Recycling Revenue	\$ 132,675	\$ 133,896	\$ 164,891	\$ 97,140	\$ 145,540	\$ 119,165
Forfeited Discounts	\$ 5,454	\$ 5,367	\$ 6,000	\$ 2,319	\$ 5,819	\$ 6,000
Subtotal	\$ 608,494	\$ 622,573	\$ 657,775	\$ 436,992	\$ 695,143	\$ 537,887

OTHER REVENUES

Recycling Grant	\$ 45,926	\$ 45,939	\$ 45,939	\$ 45,893	\$ 45,893	\$ 45,893
Sale of Recyclables	\$ 40,322	\$ 22,737	\$ 18,650	\$ 13,429	\$ 19,741	\$ 20,000
Admin Fee - Recovery	\$ 102,704	\$ 103,228	\$ 103,150	\$ 69,203	\$ 103,827	\$ 104,000
Transfer from General Fund	\$ -	\$ -	\$ 22,847	\$ 22,847	\$ 22,847	\$ -
Subtotal	\$ 188,953	\$ 171,904	\$ 190,586	\$ 151,372	\$ 192,308	\$ 169,893

TOTAL REVENUES	\$ 797,447	\$ 794,477	\$ 848,361	\$ 588,364	\$ 887,451	\$ 707,780
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SANITATION

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>GARBAGE</u>						
Contracted Services	\$ 476,130	\$ 494,948	\$ 486,884	\$ 296,085	\$ 543,784	\$ 412,722
Subtotal	\$ 476,130	\$ 494,948	\$ 486,884	\$ 296,085	\$ 543,784	\$ 412,722
<u>RECYCLING</u>						
Salaries	\$ 24,340	\$ 21,658	\$ 18,598	\$ 11,904	\$ 16,920	\$ 22,318
Wages	\$ 25,288	\$ 26,823	\$ 27,284	\$ 22,644	\$ 31,291	\$ 30,655
Payroll Taxes	\$ 3,594	\$ 3,434	\$ 3,510	\$ 2,557	\$ 3,572	\$ 4,049
Retirement Contributions	\$ 4,177	\$ 2,931	\$ 3,212	\$ 2,372	\$ 3,320	\$ 3,599
Employee Benefits	\$ 7,823	\$ 7,000	\$ 9,025	\$ 7,073	\$ 9,732	\$ 11,529
Contracted Services	\$ 177,363	\$ 184,552	\$ 210,830	\$ 110,880	\$ 181,406	\$ 165,058
Bank Fees	\$ 1,064	\$ 1,151	\$ 1,000	\$ 790	\$ 1,182	\$ 1,200
Operating Supplies	\$ 13,360	\$ 4,171	\$ 5,850	\$ 3,496	\$ 5,090	\$ 5,930
Bad Debt Expense	\$ 520	\$ 696	\$ 500	\$ 484	\$ 493	\$ 500
Insurance	\$ 4,614	\$ 4,120	\$ 4,653	\$ 2,709	\$ 3,484	\$ 4,887
VOM Charges	\$ 13,755	\$ 13,755	\$ 14,028	\$ 14,028	\$ 14,028	\$ 18,607
Subtotal	\$ 275,899	\$ 270,290	\$ 298,490	\$ 178,937	\$ 270,518	\$ 268,332
<u>COMPOST SITE</u>						
Utilities	\$ 482	\$ 171	\$ 174	\$ 105	\$ 181	\$ 195
Operating Supplies	\$ 27,590	\$ 10,136	\$ 23,800	\$ 17,418	\$ 23,800	\$ 34,000
Rents & Leases	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Subtotal	\$ 40,072	\$ 22,307	\$ 35,974	\$ 29,523	\$ 35,981	\$ 46,195
<u>MISCELLANEOUS</u>						
Transfer to General Fund	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 842,100	\$ 812,546	\$ 821,348	\$ 504,545	\$ 850,283	\$ 727,249
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (44,653)	\$ (18,069)	\$ 27,013	\$ 83,820	\$ 37,168	\$ (19,469)
FUND BALANCE, JANUARY 1	\$ 39,876	\$ (4,777)	\$ (22,846)	\$ (22,846)	\$ (22,846)	\$ 14,322
FUND BALANCE, DECEMBER 31	\$ (4,777)	\$ (22,846)	\$ 4,167	\$ 60,974	\$ 14,322	\$ (5,147)

7.0 DEBT SERVICE

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DEPARTMENT: DEBT SERVICE

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 revenues made 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. These funds are borrowed on general obligation notes and general obligation bonds. The term 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 comes from property taxes, special assessments and impact fees.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

No new debt was issued in 2014.

DEBT SERVICE

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>DEBT SERVICE REVENUES</u>						
Property Tax Levy-Village Debt	\$ 1,175,464	\$ 1,229,259	\$ 1,272,334	\$ 1,272,334	\$ 1,272,334	\$ 1,265,227
Special Assessment Principal	\$ 591,652	\$ 1,022,464	\$ 531,861	\$ 404,055	\$ 534,849	\$ 530,138
Special Assessment Interest	\$ 42,215	\$ 58,822	\$ 64,209	\$ 64,239	\$ 66,552	\$ 59,000
Transfer - Village	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Capital Projects	\$ -	\$ -	\$ -	\$ 1,755,000	\$ 1,755,000	\$ -
Transfer - TID	\$ -	\$ 4,095	\$ 10,530	\$ 9,214	\$ 9,214	\$ -
Transfer - Fire Impact Fees	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
Transfer - Police Impact Fees	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
Transfer - Water Utility	\$ 32,772	\$ 33,755	\$ 34,768	\$ 34,768	\$ 34,768	\$ 35,811
Transfer - Sewer Utility	\$ 32,771	\$ 33,755	\$ 34,768	\$ 34,768	\$ 34,768	\$ 35,811
Transfer - Storm Utility	\$ 32,768	\$ 33,755	\$ 34,768	\$ 34,768	\$ 34,768	\$ 35,811
Transfer - VOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rent - Compost Site	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Debt Proceeds	\$ 430,140	\$ 3,735,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,374,782	\$ 6,187,905	\$ 2,020,238	\$ 3,646,146	\$ 3,779,253	\$ 1,998,798

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>DEBT SERVICE EXPENDITURES</u>						
Principal Payments	\$ 1,762,074	\$ 5,122,396	\$ 1,664,204	\$ 3,419,204	\$ 3,419,204	\$ 1,712,344
Interest Payments	\$ 429,590	\$ 507,100	\$ 356,034	\$ 354,717	\$ 354,718	\$ 286,454
Total	\$ 2,191,664	\$ 5,629,496	\$ 2,020,238	\$ 3,773,921	\$ 3,773,922	\$ 1,998,798
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 183,117	\$ 558,409	\$ -	\$ (127,776)	\$ 5,331	\$ -
FUND BALANCE, JANUARY 1	\$ 442,210	\$ 625,327	\$ 1,183,737	\$ 1,183,737	\$ 1,183,737	\$ 1,189,068
FUND BALANCE, DECEMBER 31	\$ 625,327	\$ 1,183,737	\$ 1,183,737	\$ 1,055,961	\$ 1,189,068	\$ 1,189,068

DEBT SERVICE

REQUIRED RESOURCES – continued:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2014					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2014	2015 PRINCIPAL PAYMENTS	2015 INTEREST PAYMENTS	2015 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2015
Village					
2007 GO NOTE	\$ 230,700	\$ 76,900	\$ 8,083	\$ 84,983	\$ 153,800
2007 GO BOND REFUNDING	\$ 335,000	\$ 160,000	\$ 10,583	\$ 170,583	\$ 175,000
2008A GO NOTE	\$ 585,186	\$ 140,444	\$ 20,599	\$ 161,043	\$ 444,742
2009 GO NOTE	\$ 1,055,000	\$ 205,000	\$ 31,459	\$ 236,459	\$ 850,000
2010 GO NOTE	\$ 1,328,033	\$ 205,000	\$ 32,388	\$ 237,388	\$ 1,123,033
2011 GO NOTE	\$ 2,185,000	\$ 285,000	\$ 52,838	\$ 337,838	\$ 1,900,000
2012A GO NOTES	\$ 4,065,000	\$ 485,000	\$ 61,174	\$ 546,174	\$ 3,580,000
2013A GO BOND	\$ 4,710,000	\$ 155,000	\$ 69,330	\$ 224,330	\$ 4,555,000
Village Total	\$ 14,493,919	\$ 1,712,344	\$ 286,454	\$ 1,998,798	\$ 12,781,575
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2014					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2014	2015 PRINCIPAL PAYMENTS	2015 INTEREST PAYMENTS	2015 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2015
Water Utility					
2007 GO NOTE	\$ 26,334	\$ 8,778	\$ 928	\$ 9,706	\$ 17,556
2008A GO NOTE	\$ 201,361	\$ 47,787	\$ 7,008	\$ 54,795	\$ 153,574
2010 GO NOTE	\$ 1,342,820	\$ 210,000	\$ 32,684	\$ 242,684	\$ 1,132,820
2011 GO NOTE	\$ 680,000	\$ 95,000	\$ 16,278	\$ 111,278	\$ 585,000
2012B GO NOTE	\$ 1,400,000	\$ 65,000	\$ 34,785	\$ 99,785	\$ 1,335,000
Water Utility Total	\$ 3,650,515	\$ 426,565	\$ 91,683	\$ 518,248	\$ 3,223,950
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2014					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2014	2015 PRINCIPAL PAYMENTS	2015 INTEREST PAYMENTS	2015 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2015
Sewer Utility					
2007 GO NOTE	\$ 42,966	\$ 14,322	\$ 1,514	\$ 15,836	\$ 28,644
2008A GO NOTE	\$ 213,453	\$ 51,769	\$ 7,593	\$ 59,362	\$ 161,684
2010 GO NOTE	\$ 254,147	\$ 40,000	\$ 6,191	\$ 46,191	\$ 214,147
2011 GO NOTE	\$ 10,000	\$ 5,000	\$ 143	\$ 5,143	\$ 5,000
Sewer Utility Total	\$ 520,566	\$ 111,091	\$ 15,441	\$ 126,532	\$ 409,475
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2014					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2014	2015 PRINCIPAL PAYMENTS	2015 INTEREST PAYMENTS	2015 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2015
Stormwater Utility					
2011 GO NOTE	\$ 125,000	\$ 10,000	\$ 3,200	\$ 13,200	\$ 115,000
2012B GO BOND	\$ 1,435,000	\$ 65,000	\$ 35,655	\$ 100,655	\$ 1,370,000
Stormwater Utility Total	\$ 1,560,000	\$ 75,000	\$ 38,855	\$ 113,855	\$ 1,485,000

DEBT SERVICE

REQUIRED RESOURCES – continued:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2014					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2014	2015 PRINCIPAL PAYMENTS	2015 INTEREST PAYMENTS	2015 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2015
TID #1					
2013C GO BOND	\$ 4,035,000	\$ -	\$ 117,318	\$ 117,318	\$ 4,035,000
TID #1 Total	\$ 4,035,000	\$ -	\$ 117,318	\$ 117,318	\$ 4,035,000
TOTAL LONG-TERM DEBT	\$ 24,260,000	\$ 2,325,000	\$ 549,751	\$ 2,874,751	\$ 21,935,000

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:

	2013	2014
Equalized Value	\$ 1,100,913,900	\$ 1,125,977,400
Debt Limit (5% of Equalized Value)	\$ 55,045,695	\$ 56,298,870
General Obligation Debt	\$ 26,815,000	\$ 24,260,000
Less: Amount in Debt Service Sinking Fund *	(1,183,738)	(1,189,068)
Net General Obligation Debt	25,631,262	23,070,932
Legal Debt Margin	\$ 29,414,433	\$ 33,227,938
Ratio of net general obligation debt to debt limit	46.6%	41.0%

*Note: Estimated amounts used for the amount in Debt Service Sinking Fund at December 31, 2014.

8.0 CAPITAL PROJECTS

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CAPITAL PROJECT FUND – GENERAL

CAPITAL PROJECT FUND - GENERAL

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 by establishing a long-range capital expenditure plan.
- 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 or purchase is defined as the installation of infrastructure, or purchase of equipment, buildings or property, that has a useful life of more than ten years that is not consumed in its operation. Examples include purchases of land, construction of a park shelter, or reconstruction of a road.

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
REVENUES						
Debt Proceeds	\$ 4,525,000	\$ 2,730,000	\$ -	\$ -	\$ -	\$ 570,224
Bridge Aids	\$ -	\$ -	\$ 25,000	\$ -	\$ 45,925	\$ -
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
State Grant - DOT	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant - DNR	\$ 49,603	\$ -	\$ -	\$ -	\$ -	\$ -
Local Road Improvement Grants	\$ -	\$ -	\$ 43,500	\$ -	\$ 46,773	\$ -
Sale of Village Equipment	\$ 69,750	\$ 38,082	\$ -	\$ 25,919	\$ 25,919	\$ -
Interest	\$ 6,447	\$ 6,316	\$ 4,000	\$ 2,631	\$ 3,000	\$ 3,000
Donations	\$ -	\$ 5,500	\$ 60,000	\$ 5,000	\$ 5,000	\$ -
Due From Other Municipality	\$ -	\$ 941,729	\$ 6,500	\$ (0)	\$ -	\$ -
Trnsfer Park Special Revenue Fund	\$ 42,977	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Park Impact Fund	\$ 68,289	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Water Utility	\$ 14,250	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Sewer Utility	\$ 14,250	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Stormwater Utility	\$ 14,250	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,809,816	\$ 3,721,626	\$ 139,000	\$ 33,550	\$ 126,617	\$ 773,224

CAPITAL PROJECT FUND - GENERAL

REQUIRED RESOURCES – continued:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>EXPENDITURES - CAPITAL OUTLAY</u>						
<u>GENERAL GOVERNMENT</u>						
Building Maintenance	\$ 3,735	\$ 45,756	\$ -	\$ -	\$ -	\$ -
Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 3,735	\$ 45,756	\$ -	\$ -	\$ -	\$ -
<u>PUBLIC SAFETY</u>						
Fire Equipment	\$ 5,733	\$ 3,260	\$ -	\$ -	\$ -	\$ 61,125
Fire Truck	\$ 511,906	\$ -	\$ -	\$ -	\$ -	\$ -
Brown County Radio Project	\$ 228,015	\$ 22,146	\$ -	\$ 2,264	\$ 7,264	\$ -
Subtotal	\$ 745,653	\$ 25,406	\$ -	\$ 2,264	\$ 7,264	\$ 61,125
<u>PUBLIC WORKS</u>						
Street and Hwy Exp	\$ (320)	\$ 13,247	\$ -	\$ -	\$ -	\$ -
Brown County Radio Project	\$ 65,481	\$ -	\$ -	\$ -	\$ 46,500	\$ -
Road Reconstructions:						
Tordeur Lane	\$ -	\$ 14,893	\$ 87,000	\$ 120,363	\$ 120,363	\$ -
Ontario Road	\$ 24,161	\$ -	\$ -	\$ -	\$ -	\$ -
Huron Road	\$ 989,309	\$ 99,440	\$ -	\$ -	\$ -	\$ -
Monroe Road	\$ 1,240,625	\$ 32,061	\$ -	\$ 5,617	\$ 15,000	\$ -
GV North	\$ 6,776	\$ 1,788,079	\$ -	\$ 223,642	\$ 223,642	\$ 95,000
EA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,500
Dorset Culvert	\$ -	\$ -	\$ 25,000	\$ 38,695	\$ 45,925	\$ -
Target Trail	\$ -	\$ -	\$ -	\$ 4,169	\$ 25,000	\$ -
Street Resurfacing	\$ 816,545	\$ 527,289	\$ 580,000	\$ 501,306	\$ 502,000	\$ -
Annual Sidewalk Program	\$ 178,918	\$ 184,681	\$ 116,000	\$ -	\$ -	\$ -
Subtotal	\$ 3,321,495	\$ 2,659,691	\$ 808,000	\$ 893,792	\$ 978,430	\$ 135,500
<u>PARKS</u>						
Park Improvements	\$ 72,865	\$ -	\$ -	\$ -	\$ -	\$ 416,000
Josten Park	\$ 240,627	\$ -	\$ -	\$ -	\$ -	\$ -
Debroux Park	\$ -	\$ 161,069	\$ -	\$ -	\$ -	\$ -
Willow Creek Parking Lot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shaha Park	\$ 4,300	\$ -	\$ -	\$ -	\$ -	\$ -
VandenHeuvel Park	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -
Willow Creek	\$ 160,103	\$ -	\$ -	\$ -	\$ -	\$ 8,850
Subtotal	\$ 477,895	\$ 161,069	\$ 60,000	\$ -	\$ -	\$ 424,850

CAPITAL PROJECT FUND - GENERAL

REQUIRED RESOURCES – continued:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
MISCELLANEOUS						
Note Issuance Costs	\$ 43,209	\$ 36,967	\$ -	\$ -	\$ -	\$ 21,191
Transfer to IT Fund	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -
Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ 1,755,000	\$ 1,755,000	\$ -
Subtotal	\$ 43,209	\$ 60,967	\$ -	\$ 1,755,000	\$ 1,755,000	\$ 21,191
TOTAL CAPITAL OUTLAY	\$ 4,591,987	\$ 2,952,889	\$ 868,000	\$ 2,651,056	\$ 2,740,694	\$ 642,666
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 217,829	\$ 768,738	\$ (729,000)	\$ (2,617,506)	\$ (2,614,077)	\$ 130,558
FUND BALANCE, JANUARY 1	\$ 2,238,244	\$ 2,456,073	\$ 3,224,811	\$ 3,224,811	\$ 3,224,811	\$ 610,734
FUND BALANCE, DECEMBER 31	\$ 2,456,073	\$ 3,224,811	\$ 2,495,811	\$ 607,304	\$ 610,734	\$ 741,292

CAPITAL PROJECT FUND – PARKS

CAPITAL PROJECT FUND – PARKS

GOAL: To provide a segregated budget for Friends of Bellevue Parks.

REQUIRED RESOURCES:

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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CAPITAL - PARKS REVENUES

Energy Grant Reimbursements	\$ -	\$ 39,172	\$ -	\$ -	\$ -
Interest	\$ 43	\$ 10	\$ 10	\$ 12	\$ 15
Donations	\$ 112	\$ -	\$ -	\$ -	\$ -
Dog Park Contributions	\$ 889	\$ 28,608	\$ 33,520	\$ 545	\$ -
Friends of Bellevue	\$ 1,190	\$ 769	\$ -	\$ 746	\$ -
Transfer from General Fund	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
Total	\$ 12,234	\$ 78,560	\$ 33,530	\$ 1,306	\$ 15

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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CAPITAL - PARKS EXPENDITURES

Energy Grant Expenses	\$ -	\$ 35,180	\$ -	\$ 3,992	\$ -
Operating Supplies	\$ 333	\$ -	\$ -	\$ -	\$ -
Friends of Bellevue Parks	\$ -	\$ -	\$ 60,000	\$ 1,323	\$ 1,139
Dog Park	\$ -	\$ -	\$ -	\$ 763	\$ -
Transfer to General Fund	\$ -	\$ -	\$ 16,000	\$ 16,140	\$ -
Annual Park Tree Planting	\$ -	\$ -	\$ -	\$ -	\$ -
Park Maintenance Capital	\$ 42,977	\$ -	\$ -	\$ -	\$ -
Total	\$ 43,310	\$ 35,180	\$ 76,000	\$ 22,218	\$ 1,139

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (31,077)	\$ 43,380	\$ (42,470)	\$ (20,915)	\$ (50,564)	\$ (1,124)
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FUND BALANCE, JANUARY 1	\$ 39,385	\$ 8,308	\$ 51,688	\$ 51,688	\$ 51,688	\$ 1,124
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FUND BALANCE, DECEMBER 31	\$ 8,308	\$ 51,688	\$ 9,218	\$ 30,773	\$ 1,124	\$ 0
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CAPITAL PROJECT FUND – IT

CAPITAL PROJECT FUND – IT

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

OBJECTIVES:

- To purchase and integrate targeted technologies through thoughtful 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.

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 balances may be used to 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:

Includes projects as identified in the current Capital Improvement Plan.

CAPITAL PROJECT FUND – IT

REQUIRED RESOURCES:

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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CAPITAL - IT REVENUES

Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ 150,000	\$ 52,594	\$ 52,594	\$ 25,000
Transfer from Sanitation	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Transfer from Capital	\$ -	\$ 24,000	\$ -	\$ -	\$ -
Total	\$ 50,000	\$ 174,000	\$ 52,594	\$ 52,594	\$ 25,000

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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CAPITAL - IT EXPENDITURES

Capital Equipment	\$ 21,984	\$ 20,004	\$ 179,000	\$ 59,823	\$ 182,012	\$ 45,000
Total	\$ 21,984	\$ 20,004	\$ 179,000	\$ 59,823	\$ 182,012	\$ 45,000

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 28,016	\$ 153,996	\$ (126,406)	\$ (7,229)	\$ (129,418)	\$ (20,000)
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FUND BALANCE, JANUARY 1	\$ -	\$ 28,016	\$ 182,012	\$ 182,012	\$ 182,012	\$ 52,594
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FUND BALANCE, DECEMBER 31	\$ 28,016	\$ 182,012	\$ 55,606	\$ 174,783	\$ 52,594	\$ 32,594
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CAPITAL PROJECT FUND – TID #1

CAPITAL PROJECT FUND – TID #1

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 Fund relating to infrastructure improvements 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:

The Village Board has included the cost of urbanizing Lime Kiln Road (CTH V) scheduled to occur in 2015 as a TIF eligible expense.

Also included is \$50,000 per year set aside beginning in 2015 and extending to 2017 for a Total Retail Market Analysis conducted by a consultant to be hired by the Village to market the area to prospective developments.

CAPITAL PROJECT FUND – TID #1

REQUIRED RESOURCES:

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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TID REVENUES

Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000
Sp Assessment Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,000
Interest Income	\$ -	\$ 186	\$ -	\$ 461	\$ 500	\$ 500
Due from Other Municipalities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000
Debt Proceeds	\$ -	\$ 4,035,000	\$ -	\$ -	\$ -	\$ 1,800,000
Total	\$ -	\$ 4,035,186	\$ -	\$ 461	\$ 500	\$ 2,175,500

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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TID EXPENDITURES

Street Outlay	\$ -	\$ 1,679,119	\$ -	\$ 21,476	\$ 37,000	\$ 2,200,000
Admin Salaries	\$ -	\$ 3,351	\$ 28,252	\$ 14,500	\$ 21,750	\$ 26,258
Payroll Taxes	\$ -	\$ -	\$ -	\$ 1,087	\$ 1,664	\$ 2,009
Retirement Contributions	\$ -	\$ -	\$ -	\$ 1,015	\$ 1,523	\$ 1,786
Employee Benefits	\$ -	\$ -	\$ -	\$ 1,904	\$ 2,856	\$ 3,217
Legal Fees	\$ -	\$ 28,575	\$ -	\$ -	\$ -	\$ -
Audit & Accounting	\$ -	\$ -	\$ 500	\$ 530	\$ 530	\$ 530
Engineering Fees	\$ -	\$ 358,314	\$ -	\$ -	\$ -	\$ 30,000
Finance Consultants	\$ -	\$ 2,000	\$ -	\$ -	\$ 500	\$ 2,500
Postage	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -
Legal Notices	\$ -	\$ 418	\$ -	\$ -	\$ 100	\$ -
Marketing/Travel/Mileage	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 50,000
Application/Amend Fees	\$ -	\$ 1,000	\$ -	\$ 150	\$ 150	\$ -
Water	\$ -	\$ 203,737	\$ -	\$ (5,093)	\$ (5,093)	\$ -
Stormwater	\$ -	\$ 816,250	\$ -	\$ (1,438)	\$ (1,438)	\$ -
Sewer	\$ -	\$ 126,710	\$ -	\$ (1,326)	\$ (1,326)	\$ -
Principal on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Debt	\$ -	\$ 7,259	\$ 113,421	\$ 98,090	\$ 98,090	\$ 117,318
Debt Issuance Costs	\$ -	\$ 63,949	\$ -	\$ -	\$ -	\$ 43,205
Transfer to Debt Service	\$ -	\$ 4,095	\$ 10,530	\$ 9,214	\$ 9,214	\$ -
Total	\$ -	\$ 3,294,778	\$ 157,703	\$ 140,111	\$ 165,570	\$ 2,476,823

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ -	\$ 740,408	\$ (157,703)	\$ (139,650)	\$ (165,070)	\$ (301,323)
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FUND BALANCE, JANUARY 1	\$ -	\$ -	\$ 740,408	\$ 740,408	\$ 740,408	\$ 575,338
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FUND BALANCE, DECEMBER 31	\$ -	\$ 740,408	\$ 582,705	\$ 600,758	\$ 575,338	\$ 274,015
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CAPITAL PROJECT FUND – TID #1

REQUIRED RESOURCES – continued:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2014					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2014	2015 PRINCIPAL PAYMENTS	2015 INTEREST PAYMENTS	2015 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2015
TID #1					
2013C GO BOND	\$ 4,035,000.00	\$ -	\$ 117,318.00	\$ 117,318.00	\$ 4,035,000.00
TID #1 Total	\$ 4,035,000.00	\$ -	\$ 117,318.00	\$ 117,318.00	\$ 4,035,000.00

9.0 SPECIAL REVENUE FUNDS

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SPECIAL REVENUE FUND - TREES

SPECIAL REVENUE FUND – TREES

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. When a development reaches 70% build-out Village staff begin contracted tree planting in the subdivision. Remaining homes are planted each succeeding year at the time of occupancy until the subdivision has been completely planted. Funds are held in escrow and earn interest during this period. Interest is used to help administer replacement plantings and inventory programs.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None

SPECIAL REVENUE FUND – TREES

REQUIRED RESOURCES:

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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TREE REVENUES

Tree Charges	\$ 6,556	\$ 3,479	\$ 5,000	\$ -	\$ 5,000	\$ 7,500
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 6,556	\$ 3,479	\$ 5,000	\$ -	\$ 5,000	\$ 7,500

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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TREE EXPENDITURES

Annual Tree Planting	\$ 7,284	\$ 3,592	\$ 5,000	\$ -	\$ 5,000	\$ 7,500
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 7,284	\$ 3,592	\$ 5,000	\$ -	\$ 5,000	\$ 7,500

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (728)	\$ (113)	\$ -	\$ -	\$ -	\$ -
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FUND BALANCE, JANUARY 1	\$ 56,315	\$ 55,587	\$ 55,474	\$ 55,474	\$ 55,474	\$ 55,474
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FUND BALANCE, DECEMBER 31	\$ 55,587	\$ 55,474	\$ 55,474	\$ 55,474	\$ 55,474	\$ 55,474
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SPECIAL REVENUE FUND – PARK IMPACT FEES

SPECIAL REVENUE FUND – PARK IMPACT FEES

PARK IMPACT FEES

REQUIRED RESOURCES:

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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PARK IMPACT REVENUES

Residential Impact Fees	\$ 66,316	\$ 80,145	\$ 20,000	\$ 52,350	\$ 54,000	\$ 54,000
Interest	\$ 62	\$ 33	\$ 25	\$ 59	\$ 90	\$ 90
Total	\$ 66,378	\$ 80,178	\$ 20,025	\$ 52,409	\$ 54,090	\$ 54,090

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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PARK IMPACT EXPENDITURES

Transfer to Capital Projects	\$ 68,289	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 68,289	\$ -	\$ -	\$ -	\$ -	\$ -

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (1,911)	\$ 80,178	\$ 20,025	\$ 52,409	\$ 54,090	\$ 54,090
FUND BALANCE, JANUARY 1	\$ 22,748	\$ 20,837	\$ 101,015	\$ 101,015	\$ 101,015	\$ 155,105
FUND BALANCE, DECEMBER 31	\$ 20,837	\$ 101,015	\$ 121,040	\$ 153,424	\$ 155,105	\$ 209,195

SPECIAL REVENUE FUND – FIRE IMPACT FEES

SPECIAL REVENUE FUND – FIRE IMPACT FEES

FIRE IMPACT FEES

REQUIRED RESOURCES:

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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FIRE IMPACT REVENUES

Residential Impact Fees	\$ 19,920	\$ 24,696	\$ 8,000	\$ 15,478	\$ 15,800	\$ 15,800
Commercial Impact Fees	\$ 8,599	\$ 9,432	\$ 9,000	\$ 1,018	\$ 2,200	\$ 2,200
Interest	\$ 1	\$ 1	\$ -	\$ 0	\$ -	\$ -
Total	\$ 28,520	\$ 34,128	\$ 17,000	\$ 16,496	\$ 18,000	\$ 18,000

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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FIRE IMPACT EXPENDITURES

Fire Station - Debt Service Trnsfr	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
Total	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 13,020	\$ 18,628	\$ 1,500	\$ 996	\$ 2,500	\$ 2,500
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FUND BALANCE, JANUARY 1	\$ (53,253)	\$ (40,233)	\$ (21,604)	\$ (21,604)	\$ (21,604)	\$ (19,104)
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FUND BALANCE, DECEMBER 31	\$ (40,233)	\$ (21,604)	\$ (20,104)	\$ (20,609)	\$ (19,104)	\$ (16,604)
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SPECIAL REVENUE FUND – POLICE IMPACT FEES

SPECIAL REVENUE FUND – POLICE IMPACT FEES

POLICE IMPACT FEES

REQUIRED RESOURCES:

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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POLICE IMPACT REVENUES

Residential Impact Fees	\$ 11,580	\$ 14,364	\$ 5,000	\$ 8,991	\$ 9,500	\$ 9,500
Commercial Impact Fees	\$ 5,007	\$ 5,339	\$ 5,000	\$ 576	\$ 1,300	\$ 1,300
Interest	\$ 1	\$ 0	\$ -	\$ 0	\$ -	\$ -
Total	\$ 16,587	\$ 19,703	\$ 10,000	\$ 9,567	\$ 10,800	\$ 10,800

2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
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POLICE IMPACT EXPENDITURES

Police Station - Debt Service	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
Total	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 7,087	\$ 10,203	\$ 500	\$ 67	\$ 1,300	\$ 1,300
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FUND BALANCE, JANUARY 1	\$ (37,447)	\$ (30,360)	\$ (20,156)	\$ (20,156)	\$ (20,156)	\$ (18,856)
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FUND BALANCE, DECEMBER 31	\$ (30,360)	\$ (20,156)	\$ (19,656)	\$ (20,089)	\$ (18,856)	\$ (17,556)
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10.0 ENTERPRISE FUNDS

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WATER UTILITY

DEPARTMENT: WATER

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 Department is responsible for the maintenance, repair, replacement and operating services for the Village's Water system. Water is purchased from the Manitowoc Water Authority through the Central Brown County Water Authority. The Village ensures that the 89.05 miles of transmission mains, 2310 valves, 3 water towers, and 872 fire hydrants are all functioning properly. The Utility services 3,750 residential, 599 commercial, and 11 public authority customers with an annual consumption of 420 million gallons of water.

Fire hydrants will be "exercised" twice per year to maintain our ISO rating. Fire hydrants will be flushed at least once each year. Numerous fire hydrants have been identified with minor leaks and must be repaired or replaced. The department will continue to investigate leaks within private systems as entry is permitted.

The Department will continue a cross connection inspection program in collaboration using both internal and external staff. This program is mandated by the Wisconsin DNR and will ensure that owners cannot contaminate the Village water supply or illegally connect to the system.

The department also retrieves samples, reads meters, locates facilities, repairs mains, laterals, and hydrants, operates wells, and maintains the computerized water system.

The Department will maintain and repair existing infrastructure in 2015. The Department will continue to enter data into our DBMS to reflect the inventory and assist in the management of the utility.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Staff will continue focusing on increasing meter accuracy by continuing an annual replacement program of the remaining residential and commercial meters that were not replaced in 2005-07. It is anticipated there will be more breaks and repairs necessary for our existing system. No watermain is scheduled to be replaced in 2015. A contract to perform leak detection will be continued in 2015 as an ongoing operating expense.

DEPARTMENT: WATER

Per the Public Service Commission, the 2014 PSC Annual Report will include a separate customer class identifying Multifamily Residential customers.

RECEIPTS:

WATER UTILITY	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>OPERATING REVENUE</u>						
Bulk Water	\$ -	\$ 5,683	\$ 5,950	\$ 5,000	\$ 8,200	\$ 8,200
Residential Revenue	\$ 1,549,087	\$ 1,458,590	\$ 1,500,000	\$ 974,801	\$ 1,473,366	\$ 1,500,000
Commercial Revenue	\$ 996,197	\$ 945,332	\$ 962,000	\$ 312,891	\$ 472,891	\$ 480,000
Industrial Revenue	\$ 75,861	\$ 92,052	\$ 98,000	\$ 65,199	\$ 91,867	\$ 92,000
Public Authority Revenue	\$ 10,694	\$ 13,386	\$ 13,000	\$ 8,995	\$ 13,702	\$ 13,800
Multifamily Residential Revenue	\$ 9,605	\$ 409	\$ -	\$ 338,583	\$ 502,583	\$ 530,000
Private Fire Protection	\$ 38,631	\$ 39,823	\$ 39,400	\$ 27,407	\$ 41,258	\$ 41,300
Public Fire Protection	\$ 565,297	\$ 570,480	\$ 575,000	\$ 387,463	\$ 581,463	\$ 582,000
Subtotal	\$ 3,245,373	\$ 3,125,756	\$ 3,193,350	\$ 2,120,340	\$ 3,185,330	\$ 3,247,300
<u>OTHER OPERATING REVENUES</u>						
Forfeited Discounts	\$ 23,593	\$ 21,957	\$ 25,500	\$ 8,487	\$ 19,840	\$ 20,000
Miscellaneous Service Revenue	\$ 1,335	\$ -	\$ -	\$ (0)	\$ -	\$ -
Other Revenues	\$ 20,229	\$ 22,117	\$ 23,000	\$ 6,435	\$ 23,797	\$ 24,000
Subtotal	\$ 45,157	\$ 44,074	\$ 48,500	\$ 14,921	\$ 43,637	\$ 44,000
<u>OTHER INCOME</u>						
Water Impact Fees - Residential	\$ 17,954	\$ 21,774	\$ 7,000	\$ 13,943	\$ 14,500	\$ 14,500
Water Impact Fees - Commercial	\$ 1,051	\$ 5,826	\$ 2,500	\$ 382	\$ 382	\$ 382
Contributed Revenue	\$ 37,135	\$ 171,874	\$ -	\$ -	\$ -	\$ -
Merchandise Income	\$ 500	\$ 450	\$ 500	\$ 250	\$ 500	\$ 500
Interest & Dividend	\$ 14,658	\$ 11,392	\$ 2,054	\$ 478	\$ 4,350	\$ 3,350
Amortization - PSC	\$ 57,867	\$ 57,867	\$ 57,867	\$ -	\$ 57,867	\$ 57,867
Rent Revenues	\$ 89,318	\$ 75,884	\$ 77,353	\$ 38,900	\$ 80,167	\$ 81,770
Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interdepartmental Sales	\$ -	\$ 1,104	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ 200,239	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 218,483	\$ 546,409	\$ 147,274	\$ 53,953	\$ 157,766	\$ 158,369
TOTAL REVENUE	\$ 3,509,013	\$ 3,716,239	\$ 3,389,124	\$ 2,189,214	\$ 3,386,733	\$ 3,449,669

DEPARTMENT: WATER

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>SOURCE OF SUPPLY EXPENSES</u>						
Operation Labor-Wages	\$ 954	\$ 763	\$ 983	\$ 693	\$ 1,188	\$ 1,049
Contracted Services	\$ 51,501	\$ 23,892	\$ 17,000	\$ 8,105	\$ 15,332	\$ 17,000
Purchased Water	\$ 1,636,027	\$ 1,827,840	\$ 1,881,000	\$ 784,015	\$ 1,881,636	\$ 1,881,000
Miscellaneous	\$ 690	\$ 30	\$ 100	\$ 125	\$ 125	\$ 500
Maintenance of Wells & Springs	\$ 10	\$ 3,001	\$ 100	\$ -	\$ 600	\$ 600
Maintenance - Miscellaneous	\$ 15,219	\$ 877	\$ 6,000	\$ -	\$ 3,000	\$ 6,000
Subtotal	\$ 1,704,401	\$ 1,856,403	\$ 1,905,183	\$ 792,937	\$ 1,901,881	\$ 1,906,149
<u>PUMPING EXPENSES</u>						
Fuel or Purchased Power	\$ 5,732	\$ 5,657	\$ 5,619	\$ 4,231	\$ 6,302	\$ 6,607
Operation Labor - Wages	\$ 4,523	\$ 5,350	\$ 9,845	\$ 2,901	\$ 4,974	\$ 10,036
Other Supplies & Expenses	\$ -	\$ 42	\$ 500	\$ -	\$ 500	\$ 500
Contracted Services	\$ 1,026	\$ 1,086	\$ 750	\$ 596	\$ 1,100	\$ 1,150
Operating Supplies	\$ 484	\$ 616	\$ 1,000	\$ 461	\$ 1,000	\$ 3,000
Subtotal	\$ 11,765	\$ 12,751	\$ 17,714	\$ 8,190	\$ 13,876	\$ 21,293
<u>WATER TREATMENT EXPENSES</u>						
Chemicals	\$ 906	\$ 530	\$ 240	\$ 70	\$ 525	\$ 525
Operation Labor - Wages	\$ 605	\$ 309	\$ 1,477	\$ 552	\$ 1,477	\$ 1,598
Contracted Services	\$ 3,850	\$ 4,530	\$ 12,000	\$ 7,314	\$ 8,994	\$ 6,670
Operating Supplies	\$ 113	\$ 703	\$ 1,100	\$ 1,520	\$ 1,843	\$ 2,100
Maintenance of Equipment	\$ 120	\$ -	\$ 120	\$ -	\$ 120	\$ 250
Subtotal	\$ 5,594	\$ 6,072	\$ 14,937	\$ 9,456	\$ 12,959	\$ 11,143
<u>TRANSMISSION & DISTRIBUTION EXPENSES</u>						
Operation - Salaries (660)	\$ 12,403	\$ 12,649	\$ 12,433	\$ 8,384	\$ 12,433	\$ 12,758
Storage Facilities (661)	\$ 1,300	\$ 1,683	\$ 900	\$ 559	\$ 1,120	\$ 1,300
Transmission & Distribution (662)	\$ 27,738	\$ 22,845	\$ 25,521	\$ 13,500	\$ 22,067	\$ 26,219
Meters (663)	\$ 1,460	\$ 1,283	\$ 9,845	\$ 856	\$ 2,250	\$ 10,136
Customer Installation (664)	\$ 2,678	\$ 3,001	\$ 2,461	\$ 7,512	\$ 10,200	\$ 5,996
Miscellaneous (665)	\$ 20,159	\$ 4,133	\$ 24,612	\$ 5,220	\$ 7,000	\$ 31,664
Rents (666)	\$ 53,300	\$ 53,030	\$ 54,708	\$ 54,708	\$ 54,708	\$ 54,894
Maintenance - Standpipes (672)	\$ 46,561	\$ 46,123	\$ 46,175	\$ 46,223	\$ 46,223	\$ 46,966
Maintenance - Mains (673)	\$ 34,586	\$ 58,027	\$ 50,131	\$ 21,711	\$ 54,835	\$ 79,382
Maintenance - Services (675)	\$ 22,890	\$ 28,480	\$ 31,845	\$ 48,942	\$ 51,500	\$ 42,486
Maintenance - Meters (676)	\$ 2,984	\$ 9,224	\$ 17,767	\$ 11,639	\$ 17,120	\$ 18,479
Maintenance - Hydrants (677)	\$ 13,145	\$ 17,286	\$ 22,839	\$ 3,636	\$ 5,500	\$ 23,079
Subtotal	\$ 239,204	\$ 257,765	\$ 299,237	\$ 222,891	\$ 284,956	\$ 353,359

DEPARTMENT: WATER

REQUIRED RESOURCES – continued:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>CUSTOMER ACCOUNTS</u>						
Meter Reading	\$ 3,787	\$ 4,001	\$ 4,922	\$ 2,928	\$ 4,240	\$ 5,093
Customer Account/Collection	\$ 18,699	\$ 19,080	\$ 24,805	\$ 14,119	\$ 23,920	\$ 24,542
Other Supplies/Expenses	\$ 8,998	\$ 6,590	\$ 11,700	\$ 5,750	\$ 9,116	\$ 9,920
Uncollectible Accounts	\$ 2,539	\$ 2,413	\$ 3,000	\$ 2,296	\$ 2,400	\$ 3,000
Subtotal	\$ 34,024	\$ 32,083	\$ 44,427	\$ 25,093	\$ 39,677	\$ 42,555
<u>ADMINISTRATIVE & GENERAL</u>						
Salaries (920/990)	\$ 101,549	\$ 97,603	\$ 97,683	\$ 59,830	\$ 97,683	\$ 87,828
Wages (920)	\$ 10,252	\$ 10,479	\$ 9,693	\$ 6,436	\$ 9,693	\$ 16,830
Employee Benefits (926)	\$ 84,590	\$ 70,135	\$ 91,059	\$ 58,537	\$ 99,705	\$ 95,816
Outside Services (923)	\$ 22,131	\$ 10,868	\$ 13,901	\$ 11,074	\$ 13,705	\$ 18,997
Insurance (924)	\$ 15,381	\$ 13,734	\$ 15,508	\$ 9,028	\$ 15,232	\$ 16,288
Regulatory Controls (928)	\$ 1,555	\$ 3,732	\$ 500	\$ -	\$ 2,500	\$ 3,000
Miscellaneous (930)	\$ 4,212	\$ 5,883	\$ 5,430	\$ 1,397	\$ 2,439	\$ 3,530
Rents (931)	\$ 64,589	\$ 71,510	\$ 87,927	\$ 34,768	\$ 93,864	\$ 92,630
Subtotal	\$ 304,259	\$ 283,944	\$ 321,701	\$ 181,071	\$ 334,821	\$ 334,919
<u>OTHER OPERATING EXPENSES</u>						
Depreciation	\$ 330,355	\$ 342,244	\$ 350,000	\$ 234,187	\$ 351,276	\$ 350,000
Taxes	\$ (4,557)	\$ (6,711)	\$ 150	\$ -	\$ -	\$ -
Tax Equivalent Pmn't	\$ 231,903	\$ 235,937	\$ 239,995	\$ 239,995	\$ 240,000	\$ 245,000
Amortization Debt Expense	\$ 20,194	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 577,895	\$ 571,471	\$ 590,145	\$ 474,182	\$ 591,276	\$ 595,000
<u>INTEREST ON LONG-TERM DEBT</u>						
Interest on Debt	\$ 106,689	\$ 103,305	\$ 97,308	\$ 89,596	\$ 97,308	\$ 138,361
Subtotal	\$ 106,689	\$ 103,305	\$ 97,308	\$ 89,596	\$ 97,308	\$ 138,361
<u>OTHER FINANCIAL USES</u>						
Transfer to Capital Projects	\$ 14,250	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 14,250	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 2,998,080	\$ 3,123,795	\$ 3,290,652	\$ 1,803,416	\$ 3,276,754	\$ 3,402,779

DEPARTMENT: WATER

REQUIRED RESOURCES – continued:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2014					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2014	2015 PRINCIPAL PAYMENTS	2015 INTEREST PAYMENTS	2015 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2015
Water Utility					
2007 GO NOTE	\$ 26,334	\$ 8,778	\$ 928	\$ 9,706	\$ 17,556
2008A GO NOTE	\$ 201,361	\$ 47,787	\$ 7,008	\$ 54,795	\$ 153,574
2010 GO NOTE	\$ 1,342,820	\$ 210,000	\$ 32,684	\$ 242,684	\$ 1,132,820
2011 GO NOTE	\$ 680,000	\$ 95,000	\$ 16,278	\$ 111,278	\$ 585,000
2012B GO NOTE	\$ 1,400,000	\$ 65,000	\$ 34,785	\$ 99,785	\$ 1,335,000
Water Utility Total	\$ 3,650,515	\$ 426,565	\$ 91,683	\$ 518,248	\$ 3,223,950

SANITARY SEWER UTILITY

DEPARTMENT: SANITARY SEWER

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 a detailed 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 70.57 miles of mains and 1,295 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 will work aggressively to correct this problem.

In 2014, the department cleaned over 7 miles of sanitary sewer. The number of sewer back-ups as a result of main blockage, have decreased from 6-7 per year to 0 in 2014.

Televising revealed several potential clear water violations that will be investigated as part of our inflow/infiltration investigation and should remain as an important part of the inspection/repair program.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The proposed budget anticipates an increase in the treatment costs to Green Bay Metropolitan Sewage District. It is anticipated that a rate increase of 6.56% will cover only a portion of the increase. The program will maintain current staff levels and program service levels.

DEPARTMENT: SANITARY SEWER

RECEIPTS:

SEWER UTILITY	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>OPERATING REVENUE</u>						
Unmetered Sewer	\$ 5,080	\$ 4,244	\$ 5,080	\$ 3,203	\$ 4,487	\$ 4,500
Unmetered Sewer-Ledgeview	\$ 3,688	\$ 3,608	\$ 3,936	\$ 2,638	\$ 3,913	\$ 3,913
Multifamily Residential Revenue	\$ -	\$ -	\$ -	\$ 287,180	\$ 427,180	\$ 455,200
Residential Revenue	\$ 1,123,484	\$ 1,132,996	\$ 1,241,432	\$ 810,739	\$ 1,230,739	\$ 1,311,475
Commercial Revenue	\$ 717,032	\$ 719,093	\$ 782,316	\$ 242,788	\$ 376,388	\$ 401,080
Metered Industrial	\$ 70,725	\$ 85,107	\$ 97,200	\$ 66,477	\$ 102,876	\$ 109,625
Public Authority	\$ 6,783	\$ 9,015	\$ 9,336	\$ 6,492	\$ 8,892	\$ 9,475
Metered Sewer - Ledgeview	\$ 1,406	\$ 3,024	\$ 1,846	\$ 2,115	\$ 4,115	\$ 4,385
Metered Sewer - Green Bay	\$ 7,262	\$ 8,198	\$ 8,982	\$ 6,179	\$ 8,979	\$ 9,568
Metered Restaurant	\$ -	\$ -	\$ -	\$ 12,869	\$ 21,065	\$ 28,130
Subtotal	\$ 1,935,458	\$ 1,965,284	\$ 2,150,128	\$ 1,440,681	\$ 2,188,634	\$ 2,337,351
<u>OTHER OPERATING REVENUE</u>						
Forfeited Discounts	\$ 14,328	\$ 13,414	\$ 15,880	\$ 5,547	\$ 13,200	\$ 13,200
Miscellaneous	\$ 23,200	\$ 27,000	\$ 23,000	\$ 12,000	\$ 15,000	\$ 15,000
Subtotal	\$ 37,528	\$ 40,414	\$ 38,880	\$ 17,547	\$ 28,200	\$ 28,200
<u>NONOPERATING INCOME</u>						
Interest & Dividend	\$ 17,161	\$ 13,974	\$ 13,465	\$ 1,689	\$ 13,700	\$ 11,850
Contributed Revenues	\$ 24,333	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ 152	\$ -	\$ -	\$ -	\$ -
Transfer from Village	\$ -	\$ 126,000	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 41,495	\$ 140,126	\$ 13,465	\$ 1,689	\$ 13,700	\$ 11,850
TOTAL REVENUE	\$ 2,014,481	\$ 2,145,824	\$ 2,202,473	\$ 1,459,917	\$ 2,230,534	\$ 2,377,401

DEPARTMENT: SANITARY SEWER

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>OPERATIONS</u>						
Power for Pumping	\$ 3,035	\$ 3,109	\$ 3,212	\$ 2,095	\$ 3,331	\$ 3,498
Contracted Services	\$ 1,150,587	\$ 1,410,216	\$ 1,424,930	\$ 800,054	\$ 1,425,000	\$ 1,560,000
Subtotal	\$ 1,153,622	\$ 1,413,325	\$ 1,428,142	\$ 802,149	\$ 1,428,331	\$ 1,563,498
<u>MAINTENANCE</u>						
Collection System	\$ 136,324	\$ 66,519	\$ 174,433	\$ 65,139	\$ 160,457	\$ 178,595
Liftstations	\$ 33,725	\$ 49,959	\$ 7,875	\$ 4,867	\$ 6,428	\$ 7,200
Plant	\$ 1,148	\$ 1,816	\$ -	\$ -	\$ -	\$ -
Meters	\$ 12,631	\$ 12,682	\$ 7,200	\$ -	\$ 7,200	\$ 7,200
Subtotal	\$ 183,828	\$ 130,975	\$ 189,508	\$ 70,006	\$ 174,085	\$ 192,995
<u>CUSTOMER ACCOUNTS</u>						
Wages	\$ 18,659	\$ 17,850	\$ 23,393	\$ 12,478	\$ 19,867	\$ 22,037
Payroll Taxes	\$ 31	\$ -	\$ 1,790	\$ -	\$ -	\$ -
Employee Benefits	\$ 2,715	\$ -	\$ 3,333	\$ -	\$ -	\$ -
Retirement Contributions	\$ 2,030	\$ 137	\$ 1,638	\$ 366	\$ 528	\$ -
Other Supplies & Expenses	\$ 7,736	\$ 5,074	\$ 9,500	\$ 4,131	\$ 6,492	\$ 7,300
Uncollectibles	\$ 1,622	\$ 1,421	\$ 1,000	\$ 1,514	\$ 2,271	\$ 2,300
Subtotal	\$ 32,793	\$ 24,482	\$ 40,654	\$ 18,490	\$ 29,158	\$ 31,637
<u>ADMINISTRATIVE & GENERAL</u>						
Salaries	\$ 120,281	\$ 103,105	\$ 98,313	\$ 61,878	\$ 92,817	\$ 90,953
Wages	\$ 9,968	\$ 8,879	\$ 10,226	\$ 5,872	\$ 9,158	\$ 15,865
Payroll Taxes	\$ 172	\$ 12,864	\$ 8,186	\$ 8,511	\$ 11,745	\$ 13,077
Employee Benefits	\$ 12,861	\$ 21,067	\$ 10,279	\$ 15,342	\$ 21,067	\$ 27,561
Retirement Contributions	\$ 1,123	\$ 10,353	\$ 7,128	\$ 5,628	\$ 10,353	\$ 11,272
Contracted Services	\$ 21,702	\$ 22,648	\$ 19,448	\$ 14,245	\$ 12,048	\$ 23,944
Operating Supplies	\$ 1,474	\$ 4,351	\$ 10,100	\$ 1,271	\$ 3,000	\$ 3,000
Insurance	\$ 15,239	\$ 13,734	\$ 15,508	\$ 9,028	\$ 9,029	\$ 16,288
VOM Charges	\$ 73,630	\$ 73,630	\$ 75,708	\$ 75,708	\$ 75,708	\$ 70,099
Taxes	\$ 13,372	\$ 13,495	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
Subtotal	\$ 269,822	\$ 284,125	\$ 269,896	\$ 197,484	\$ 259,925	\$ 287,059

DEPARTMENT: SANITARY SEWER

REQUIRED RESOURCES – continued:

OTHER OPERATING EXPENSES						
Depreciation	\$ 247,151	\$ 250,250	\$ 270,000	\$ 150,817	\$ 270,000	\$ 270,000
Amort Debt Disc & Exp.	\$ 419	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects	\$ 14,250	\$ -	\$ -	\$ -	\$ -	\$ -
Village Rent	\$ 64,585	\$ 71,510	\$ 87,927	\$ 34,768	\$ 93,864	\$ 92,630
Subtotal	\$ 326,405	\$ 321,760	\$ 357,927	\$ 185,585	\$ 363,864	\$ 362,630
INTEREST ON LONG-TERM DEBT						
Interest on Debt	\$ 25,810	\$ 20,584	\$ 17,558	\$ 14,296	\$ 17,558	\$ 14,035
Subtotal	\$ 25,810	\$ 20,584	\$ 17,558	\$ 14,296	\$ 17,558	\$ 14,035
TOTAL EXPENSES	\$ 1,992,280	\$ 2,195,252	\$ 2,303,685	\$ 1,288,010	\$ 2,272,921	\$ 2,451,854

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2014					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2014	2015 PRINCIPAL PAYMENTS	2015 INTEREST PAYMENTS	2015 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2015
Sewer Utility					
2007 GO NOTE	\$ 42,966	\$ 14,322	\$ 1,514	\$ 15,836	\$ 28,644
2008A GO NOTE	\$ 213,453	\$ 51,769	\$ 7,593	\$ 59,362	\$ 161,684
2010 GO NOTE	\$ 254,147	\$ 40,000	\$ 6,191	\$ 46,191	\$ 214,147
2011 GO NOTE	\$ 10,000	\$ 5,000	\$ 143	\$ 5,143	\$ 5,000
Sewer Utility Total	\$ 520,566	\$ 111,091	\$ 15,441	\$ 126,532	\$ 409,475

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STORMWATER MANAGEMENT UTILITY

DEPARTMENT: STORMWATER MANAGEMENT

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 which 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 the urban forestry program has community support.
- 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, and drainage ditches, and ponds. The objectives of the SMU 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 various planning efforts, ordinance enforcement, construction of new storm water management systems, and maintenance of existing systems. The Village maintains 55.07 miles of storm sewer mains, 766 manholes, and 136 outfalls. The department is in the process of accurately inventorying the number of catch basins and leads. Each year the Village cleans the catch basins, inspects the outfalls, and makes repairs to the system. The Village also sweeps 114.5 curb miles of streets once per month between April and November each year.

The Urban Forestry Division is responsible for the planting and maintenance of all trees within the street right-of-way, in village parks, and all other village owned properties. Trees located in the Village's right-of-way are property of the Village and permission is required before residents, prune, remove or otherwise perform any maintenance.

The Village currently maintains an estimated 3,500 public trees. A greater emphasis on the management of the urban forest has taken place since the completion of the Village's Urban Forestry Management Plan in 2009.

The Division provides a neighborhood tree planting program for residents who wish to have trees planted in the terrace area adjacent to their property. The planting program will be

DEPARTMENT: STORMWATER MANAGEMENT

offered in the fall and runs concurrent with other fall plantings. The resident pays for the wholesale cost of the tree including planting.

In addition, the Division 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 approximately 70% of the houses in the development, trees are selected and planted in the terrace. The number and location of each tree, species and size of stock are to be determined by the acting Village Forester.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Village will evaluate and create a plan to address new Wisconsin DNR mandates for stormwater management into the Fox River. The cost to maintain existing ponds has decreased due to a lower quality constructed and increased maturity of the existing ponds. Additional program expenses for monitoring, illicit discharge, and education and outreach are included in the budget.

The Department expects an increase in staff time allocated toward reviewing and administering the growing program. Additional resources will need to be allocated in the area of permitting, design, plan review, pond maintenance, and monitoring.

The Village will implement an Emerald Ash Borer project in 2015. The project will include increased training for staff, diagnoses of Ash Trees, development of an EAB readiness plan, creation of an adopt-a-tree program and community education.

DEPARTMENT: STORMWATER MANAGEMENT

RECEIPTS:

STORMWATER UTILITY

LICENSES & PERMITS

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
Connection Charges	\$ 9,250	\$ 10,000	\$ 10,875	\$ 3,250	\$ 4,000	\$ 4,000
Credit Application Fees	\$ 900	\$ 600	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Subtotal	\$ 10,150	\$ 10,600	\$ 10,875	\$ 4,750	\$ 5,500	\$ 5,500

SERVICE CHARGES

Residential Revenue	\$ 199,983	\$ 190,826	\$ 190,000	\$ 181,658	\$ 272,858	\$ 273,000
Non-Residential Revenue	\$ 378,479	\$ 395,428	\$ 393,000	\$ 215,943	\$ 323,943	\$ 324,000
Forfeited Discounts	\$ 4,272	\$ 4,054	\$ 4,845	\$ 1,888	\$ 4,100	\$ 4,100
Trees Charges	\$ -	\$ 250	\$ 1,500	\$ 290	\$ 290	\$ 300
Subtotal	\$ 582,734	\$ 590,558	\$ 589,345	\$ 399,779	\$ 601,191	\$ 601,400

NONOPERATING REVENUES

Interest	\$ 8,426	\$ 6,198	\$ 5,000	\$ 2,981	\$ 5,000	\$ 5,000
Interest - Other	\$ 8,148	\$ 11,472	\$ 10,500	\$ (0)	\$ 10,500	\$ 10,500
Grants	\$ 277,923	\$ 185,246	\$ -	\$ (0)	\$ -	\$ -
Contributed Revenue	\$ 337,121	\$ 389,773	\$ -	\$ -	\$ -	\$ -
Special Assessment	\$ -	\$ 84	\$ -	\$ 45	\$ 45	\$ 45
LRIP Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Other Equipment	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
Transfer from Village	\$ -	\$ 816,250	\$ -	\$ -	\$ -	\$ -
Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenues	\$ 631,618	\$ 1,412,023	\$ 15,500	\$ 3,025	\$ 15,545	\$ 15,545

TOTAL REVENUES

\$ 1,224,502	\$ 2,013,181	\$ 615,720	\$ 407,555	\$ 622,236	\$ 622,445
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DEPARTMENT: STORMWATER MANAGEMENT

REQUIRED RESOURCES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>ADMINISTRATION</u>						
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 118,921	\$ 106,493	\$ 99,895	\$ 67,316	\$ 99,895	\$ 92,988
Wages	\$ 24,294	\$ 25,525	\$ 30,008	\$ 19,496	\$ 30,047	\$ 35,251
Payroll Taxes	\$ 10,292	\$ 9,762	\$ 9,938	\$ 5,392	\$ 9,938	\$ 9,810
Employee Benefits	\$ 14,943	\$ 9,998	\$ 13,896	\$ 8,200	\$ 13,896	\$ 15,616
Retirement Contributions	\$ 2,920	\$ 7,803	\$ 8,730	\$ 4,551	\$ 8,730	\$ 8,368
Utilities	\$ 1,925	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 56,709	\$ 58,344	\$ 49,301	\$ 29,620	\$ 38,299	\$ 47,831
Office Supplies	\$ 2,438	\$ 3,878	\$ 8,500	\$ 1,282	\$ 4,000	\$ 4,000
Postage	\$ 3,389	\$ 4,351	\$ 4,500	\$ 3,328	\$ 4,992	\$ 5,000
Publications/Subscriptions/Dues	\$ 1,688	\$ 1,702	\$ 2,150	\$ 1,822	\$ 2,150	\$ 2,150
Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training & Seminars	\$ -	\$ 675	\$ 2,000	\$ 340	\$ 2,000	\$ 2,405
Insurance	\$ 3,845	\$ 3,434	\$ 3,876	\$ 2,257	\$ 2,609	\$ 4,071
Rent - Village	\$ 1,985	\$ 1,985	\$ -	\$ -	\$ -	\$ -
Rent - VOM	\$ 810	\$ 810	\$ -	\$ -	\$ -	\$ -
Uncollectibles	\$ 599	\$ 208	\$ 250	\$ 541	\$ 740	\$ 750
Capital Equipment	\$ 2,609	\$ 710	\$ 1,000	\$ -	\$ 600	\$ 1,000
Subtotal	\$ 247,366	\$ 235,678	\$ 234,044	\$ 144,146	\$ 217,896	\$ 229,240
	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
<u>FACILITY MAINTENANCE</u>						
Salaries	\$ 9,113	\$ 10,487	\$ 38,440	\$ 10,019	\$ 15,029	\$ 39,015
Wages	\$ 66,602	\$ 44,077	\$ 63,890	\$ 41,126	\$ 61,289	\$ 85,829
Payroll Taxes	\$ 10,418	\$ 4,330	\$ 7,804	\$ 5,585	\$ 8,377	\$ 8,973
Employee Benefits	\$ 27,649	\$ 25,716	\$ 26,661	\$ 15,851	\$ 24,052	\$ 22,681
Retirement Contributions	\$ 12,311	\$ 3,627	\$ 7,120	\$ 4,068	\$ 6,102	\$ 7,588
Contracted Services	\$ 31,280	\$ 11,443	\$ 56,300	\$ 7,421	\$ 35,600	\$ 50,527
Utilities	\$ 599	\$ 448	\$ 500	\$ 236	\$ 250	\$ 250
Supplies & Other Expenses	\$ 5,636	\$ 3,728	\$ 3,500	\$ 3,254	\$ 3,400	\$ 4,000
Construction Materials	\$ 10,106	\$ 21,824	\$ 20,000	\$ 12,782	\$ 20,000	\$ 20,000
VOM Charges	\$ 87,180	\$ 87,180	\$ 99,695	\$ 99,695	\$ 99,695	\$ 102,744
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 260,894	\$ 212,861	\$ 323,910	\$ 200,037	\$ 273,794	\$ 341,607

DEPARTMENT: STORMWATER MANAGEMENT

REQUIRED RESOURCES – continued:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
URBAN FORESTRY						
Contracted Services	\$ 15,625	\$ 9,500	\$ 8,125	\$ 413	\$ 8,125	\$ 17,059
Publications, Subscriptions & Dues	\$ 185	\$ 15	\$ 30	\$ -	\$ 30	\$ 40
Training & Seminars	\$ 873	\$ 315	\$ 365	\$ -	\$ 365	\$ 1,345
Small Tools & Equipment	\$ -	\$ 968	\$ 1,500	\$ 1,474	\$ 1,500	\$ 1,500
Street Trees	\$ 1,940	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 10,250
Subtotal	\$ 18,622	\$ 10,798	\$ 11,520	\$ 1,888	\$ 11,520	\$ 30,194
OTHER OPERATING EXPENSES						
Depreciation	\$ 382,683	\$ 411,553	\$ 375,000	\$ 255,122	\$ 411,550	\$ 411,550
Interest on Debt	\$ 37,969	\$ 44,847	\$ 40,338	\$ 33,071	\$ 40,338	\$ 38,364
Amortization Debt Expense	\$ 13,650	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Village	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to VOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects	\$ 14,250	\$ -	\$ -	\$ -	\$ -	\$ -
Village Rent	\$ 64,588	\$ 71,510	\$ 87,927	\$ 34,768	\$ 93,864	\$ 92,630
Subtotal	\$ 513,139	\$ 527,909	\$ 503,265	\$ 322,961	\$ 545,752	\$ 542,544
TOTAL EXPENDITURES	\$ 1,040,022	\$ 987,246	\$ 1,072,739	\$ 669,032	\$ 1,048,962	\$ 1,143,585
Operating Income (Loss)	\$ (409,169)	\$ (341,242)	\$ (432,181)	\$ (231,431)	\$ (401,933)	\$ (498,321)
Nonoperating Revenues (Expenses)						
Interest income	\$ 16,574	\$ 17,670	\$ 15,500	\$ 2,981	\$ 15,500	\$ 15,500
Interest and amortization expense	\$ (37,969)	\$ (44,847)	\$ (40,338)	\$ (33,071)	\$ (40,338)	\$ (38,364)
Income from merchandising	\$ -	\$ 3,084	\$ -	\$ 45	\$ 45	\$ 45
Total Nonoperating Revenues (Expenses)	\$ (21,394)	\$ (24,092)	\$ (24,838)	\$ (30,045)	\$ (24,793)	\$ (22,819)
Income (Loss) Before Contributions and Transfers	\$ (430,564)	\$ (365,334)	\$ (457,019)	\$ (261,477)	\$ (426,726)	\$ (521,140)
Capital Contributions	\$ 615,044	\$ 575,019	\$ -	\$ (0)	\$ -	\$ -
Transfers In	\$ -	\$ 816,250	\$ -	\$ -	\$ -	\$ -
Change in Net Position	\$ 184,480	\$ 1,025,935	\$ (457,019)	\$ (261,477)	\$ (426,726)	\$ (521,140)
Net Position - January 1	\$ 9,757,309	\$ 9,941,789	\$ 10,967,724	\$ 10,967,724	\$ 10,967,724	\$ 10,540,998
Net Position - December 31	\$ 9,941,789	\$ 10,967,724	\$ 10,510,705	\$ 10,706,247	\$ 10,540,998	\$ 10,019,858

DEPARTMENT: STORMWATER MANAGEMENT

REQUIRED RESOURCES – continued:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2014					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2014	2015 PRINCIPAL PAYMENTS	2015 INTEREST PAYMENTS	2015 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2015
Stormwater Utility					
2011 GO NOTE	\$ 125,000	\$ 10,000	\$ 3,200	\$ 13,200	\$ 115,000
2012B GO BOND	\$ 1,435,000	\$ 65,000	\$ 35,655	\$ 100,655	\$ 1,370,000
Stormwater Utility Total	\$ 1,560,000	\$ 75,000	\$ 38,855	\$ 113,855	\$ 1,485,000

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11.0 INTERNAL SERVICE FUNDS

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VEHICLE OPERATIONS & MAINTENANCE

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

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. The department spends approximately 0.65 FTE hours maintaining and repairing our fleet of vehicles.

Each public works technician is responsible for tracking and maintaining a portion of the fleet. The fleet consists of seven (7) dump truck/plows, ten (10) pick-up trucks, five (5) pieces of construction equipment, three (3) fleet cars, and other miscellaneous equipment (trailers, accessories, etc.).

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Some rental rates have decreased due to extending the replacement life of the vehicles. Public Works Maintenance Labor was allocated directly into the operations rental rate. Additional contract maintenance is anticipated to account for routine maintenance of the fleet.

REPLACEMENT SCHEDULE:

2015 BUDGET	Department Proposed	Retained Earnings
Fleet Truck	\$ 45,000	\$ 45,000
Tandem Plow Truck to Replace Truck #22	\$ 214,500	\$ 214,500
Prewet Brine Truck Tanks	\$ 15,000	\$ 15,000
Snow Plow Drop Down Chains	\$ 15,000	\$ 15,000
	\$ 289,500	\$ 289,500

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DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REVENUES:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
OPERATIONS & MAINTENANCE						
Village Administrator's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clerk/Treasurer Department	\$ 465	\$ 735	\$ 564	\$ 564	\$ 564	\$ 462
Buildings & Grounds Department	\$ 4,825	\$ 10,640	\$ 11,488	\$ 11,488	\$ 11,488	\$ 11,835
Law Enforcement Department						
Building Inspection	\$ 2,275	\$ 3,485	\$ 3,355	\$ 3,355	\$ 3,355	\$ 3,317
Public Works Administration						
Street & Highway Maintenance	\$ 40,745	\$ 78,250	\$ 73,925	\$ 73,925	\$ 73,925	\$ 73,985
Engineering & Construction	\$ 1,725	\$ 2,685	\$ 2,439	\$ 2,439	\$ 2,439	\$ 2,114
Snow Removal	\$ 22,470	\$ 51,870	\$ 55,125	\$ 55,125	\$ 55,125	\$ 56,385
Recycling	\$ 6,715	\$ 13,755	\$ 14,028	\$ 14,028	\$ 14,028	\$ 18,607
Parks	\$ 7,565	\$ 14,145	\$ 15,104	\$ 15,104	\$ 15,104	\$ 13,629
Recreation	\$ 930	\$ 1,470	\$ 1,269	\$ 1,269	\$ 1,269	\$ 1,130
Community Development Depart.	\$ 775	\$ 1,225	\$ 1,034	\$ 1,034	\$ 1,034	\$ 827
Economic Development	\$ 465	\$ 735	\$ 564	\$ 564	\$ 564	\$ 462
Water Utility	\$ 27,200	\$ 53,030	\$ 54,708	\$ 54,708	\$ 54,708	\$ 54,894
Sewer Utility	\$ 32,700	\$ 73,630	\$ 75,708	\$ 75,708	\$ 75,708	\$ 70,099
Stormwater Utility	\$ 35,445	\$ 89,975	\$ 99,695	\$ 99,695	\$ 99,695	\$ 102,744
Fire Administration	\$ -	\$ -	\$ 846	\$ 846	\$ 846	\$ 693
Subtotal	\$ 184,300	\$ 395,630	\$ 409,852	\$ 409,852	\$ 409,852	\$ 411,183
REPLACEMENT						
Village Administrator's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Services Depart.	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings & Grounds Depart.	\$ 5,815	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Inspection	\$ 1,210	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street & Highway Maintenance	\$ 37,005	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering & Construction	\$ 960	\$ -	\$ -	\$ -	\$ -	\$ -
Snow Removal	\$ 29,400	\$ -	\$ -	\$ -	\$ -	\$ -
Recycling	\$ 7,040	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	\$ 6,750	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development Depart.	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -
Water Utility	\$ 25,830	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Utility	\$ 40,930	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Utility	\$ 54,530	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 211,000	\$ -	\$ -	\$ -	\$ -	\$ -

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REQUIRED RESOURCES – continued:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
NONOPERATING REVENUES						
Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 915	\$ 512	\$ 500	\$ 306	\$ 300	\$ 300
Sale of Equipment or Vehicles	\$ 3,498	\$ -	\$ -	\$ 9,200	\$ 9,200	\$ 7,000
Loss on Disposal of Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 1,195	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributed Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 5,607	\$ 512	\$ 500	\$ 9,506	\$ 9,500	\$ 7,300
TOTAL REVENUE	\$ 400,907	\$ 396,142	\$ 410,352	\$ 419,358	\$ 419,352	\$ 418,483

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REQUIRED RESOURCES – continued:

	2012 Actual	2013 Actual	2014 Budget	Actual - August 31	2014 Estimate	2015 Budget
DEPARTMENT UTILIZATION						
General Government:						
- Audit/Accounting	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
- Engineering Fees	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -
- Depreciation	\$ 153,845	\$ 197,150	\$ 122,000	\$ -	\$ 200,000	\$ 200,000
Subtotal	\$ 158,145	\$ 197,650	\$ 122,500	\$ -	\$ 200,500	\$ 200,500
Public Works:						
- Wages & Salaries	\$ 47,492	\$ 56,217	\$ 43,639	\$ 30,550	\$ 43,319	\$ 44,489
- Vehicle Repairs and Maint.	\$ 44,411	\$ 45,028	\$ 43,500	\$ 47,100	\$ 54,005	\$ 51,500
- Fuel	\$ 53,091	\$ 63,237	\$ 65,000	\$ 38,372	\$ 64,950	\$ 69,926
- Insurance	\$ 14,483	\$ 14,863	\$ 15,307	\$ 11,218	\$ 15,000	\$ 15,602
- Machinery & Equipment	\$ -	\$ 3,730	\$ 210,000	\$ 291,717	\$ 325,717	\$ 321,000
Subtotal	\$ 159,477	\$ 179,345	\$ 167,446	\$ 127,239	\$ 177,274	\$ 181,517
Parks:						
- Wages & Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Vehicle Repairs and Maintenance	\$ 182	\$ 402	\$ -	\$ 120	\$ 200	\$ 500
- Equipment Repairs and Maintenance	\$ 436	\$ -	\$ -	\$ -	\$ 500	\$ 500
Subtotal	\$ 618	\$ 402	\$ -	\$ 120	\$ 700	\$ 1,000
TOTAL EXPENSES	\$ 318,240	\$ 377,397	\$ 289,946	\$ 127,360	\$ 378,474	\$ 383,017

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.

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 assets are also called fixed assets.

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. Fixed assets which have a value of \$10,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

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 basic 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 impervious 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.

Fixed Assets. Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

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.

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.