



Fiscal Year 2017

Operating Budget & Five Year Capital Improvement Plan



Adopted
November 9, 2016

2828 Allouez Avenue
Bellevue, WI 54311
www.villageofbellevue.org

This Page Intentionally Left Blank.

1.0 TABLE OF CONTENTS

2.0	INTRODUCTION & VILLAGE INFORMATION	4
	General Budget Summary	9
	Elected & Appointed Village Officials	20
	Budget Fund Structure	21
	Basis of Budgeting	23
	Budget Adoption & Calendar	24
	Functional Organizational Chart	25
	Village Positions by Department	26
	Village Personnel	28
	Village Strategic Planning Implementation	30
	Budget Policies	31
3.0	BUDGET SUMMARY	34
	Operating Revenues (All Funds)	36
	Operating Expenditures (All Funds)	40
	Summary of Changes in Fund Balance (General Fund)	42
	Summary of Changes in Fund Balance (All Funds)	44
4.0	GENERAL FUND REVENUES	46
	General Fund Revenues: General Revenues (Taxes)	48
	General Fund Revenues: Intergovernmental Revenues	49
	General Fund Revenues: Licenses & Permits	50
	General Fund Revenues: Fines, Forfeitures & Penalties	52
	General Fund Revenues: Public Charges	53
	General Fund Revenues: Miscellaneous Revenues	55
	General Fund Revenues: Other Financial Resources	56
5.0	GENERAL FUND EXPENDITURES	58
	GENERAL GOVERNMENT	60
	VILLAGE BOARD	61
	MUNICIPAL COURT	62
	LEGAL/PROFESSIONAL SERVICES	63
	VILLAGE ADMINISTRATOR'S OFFICE	64
	FINANCE – CLERK-TREASURER	66
	VILLAGE ASSESSOR	68
	INFORMATION TECHNOLOGY	69
	OTHER GOVERNMENTAL	70
	PUBLIC SAFETY	72
	LAW ENFORCEMENT	73
	FIRE & RESCUE	75
	PUBLIC WORKS	78
	DIVISION: PUBLIC WORKS - ADMINISTRATION	79
	DIVISION: PUBLIC WORKS – STREET & HIGHWAY MAINTENANCE	80
	DIVISION: PUBLIC WORKS – SNOW PLOWING	81
	DIVISION: PUBLIC WORKS – ENGINEERING & CONSTRUCTION	82
	DIVISION: PUBLIC WORKS – STREET LIGHTING & TRANSIT	83
	DIVISION: PUBLIC WORKS – BUILDINGS & GROUNDS	84

PARKS, RECREATION & FORESTRY	86
DIVISION: PARKS, RECREATION & FORESTRY – ADMINISTRATION	87
DIVISION: PARKS, RECREATION & FORESTRY – PARKS & FORESTRY	89
DIVISION: PARKS, RECREATION & FORESTRY – RECREATION & SENIOR SERVICES	91
COMMUNITY DEVELOPMENT	94
DIVISION: COMMUNITY DEVELOPMENT - ADMINISTRATION	95
DIVISION: COMMUNITY DEVELOPMENT - BUILDING INSPECTION	96
DIVISION: COMMUNITY DEVELOPMENT - PLANNING & ZONING	97
DIVISION: COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT	98
DIVISION: COMMUNITY DEVELOPMENT - GIS	99
OTHER FINANCIAL USES	100
OTHER FINANCIAL USES	101
6.0 SANITATION FUND	102
DEPARTMENT: SANITATION	104
7.0 DEBT SERVICE	106
DEPARTMENT: DEBT SERVICE	108
8.0 CAPITAL PROJECTS	114
CAPITAL PROJECT FUND – GENERAL	116
CAPITAL PROJECT FUND - GENERAL	117
CAPITAL PROJECT FUND – PARKS	120
CAPITAL PROJECT FUND – PARKS	121
CAPITAL PROJECT FUND – IT	122
CAPITAL PROJECT FUND – IT	123
CAPITAL PROJECT FUND – TID #1	126
CAPITAL PROJECT FUND – TID #1	127
CAPITAL PROJECT FUND – TID #2	130
CAPITAL PROJECT FUND – TID #2	131
9.0 SPECIAL REVENUE FUNDS	134
SPECIAL REVENUE FUND - TREES	136
SPECIAL REVENUE FUND – PARK IMPACT FEES	140
SPECIAL REVENUE FUND – FIRE IMPACT FEES	142
SPECIAL REVENUE FUND – POLICE IMPACT FEES	144
10.0 ENTERPRISE FUNDS	146
WATER UTILITY	148
SANITARY SEWER UTILITY	154
STORMWATER MANAGEMENT UTILITY	160
11.0 INTERNAL SERVICE FUNDS	168
VEHICLE OPERATIONS & MAINTENANCE	170
12.0 APPENDIX	176
APPENDIX A – BUDGET GLOSSARY OF TERMS	178

2.0 INTRODUCTION & VILLAGE INFORMATION

This Page Intentionally Left Blank.



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

Presented is the Fiscal Year 2017 Operating Budget for the Village of Bellevue. This budget was prepared with the goals of preserving critical services, maintaining existing assets and fiscal responsibility 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 are continuing to work towards achieving the objectives and actions within these strategic areas and the 2017 Budget supports that implementation.

Assessed Value

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

Our Mission

...

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

www.villageofbellevue.org

Budget Year	Assessed Value (Not including TIDs)	% Change (from previous year)	# Change (from previous year)
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
2016	\$1,191,632,900	0.5%	\$5,403,324
2017	\$1,204,071,700	1.0%	\$12,438,800

*Revaluation year.

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

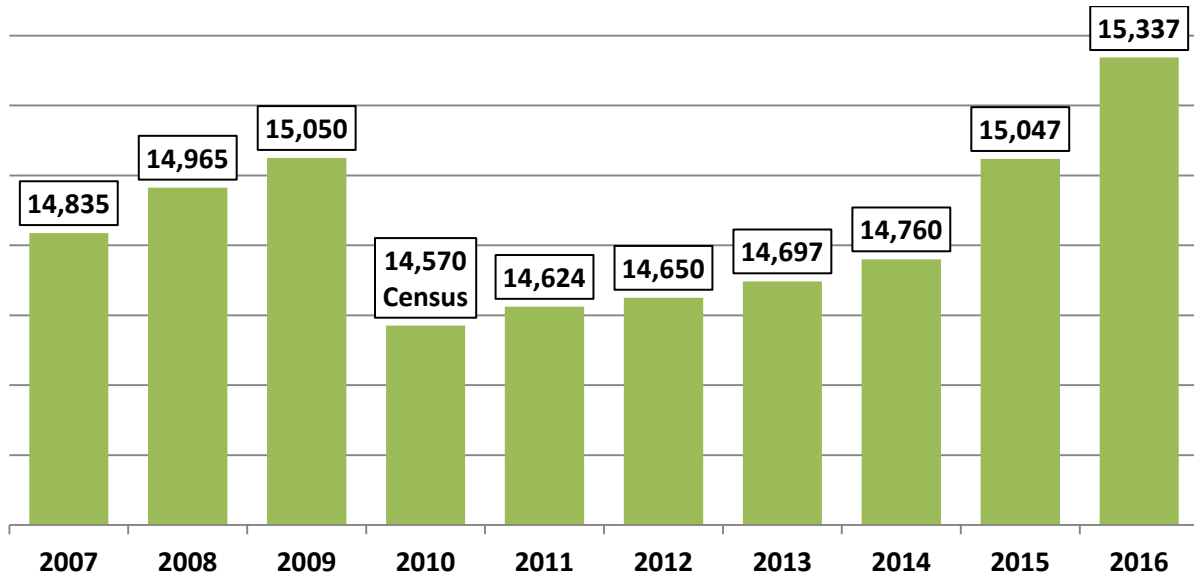
Ranking	Property/Type (Street)	Total Assessed Value (1/1/16)
1	Costco/Retail (Costco Way)*	\$15,511,500
2	Bellevue Retirement/Retirement Facility (Hoffman Rd.)	\$14,690,900
3	Bel Meadows Partners/Apartments (Bellevue St.)	\$12,228,000
4	Wal-Mart/Retail (Main St.)	\$11,916,900
5	Orthopedic & Sports Medicine Specialists/Medical (Lime Kiln Rd.)	\$11,897,800
6	Menards/Retail (Steffens Ct.)	\$10,051,500
7	Moski Corp.-Bellin Health/Medical (Eaton Rd.)	\$9,688,400
8	Target/Retail (Lime Kiln Rd.)	\$9,488,500
9	Mills Fleet Farm/Retail (Main St.)	\$8,658,100
10	Pick N' Save/Grocery (Lime Kiln Rd.)	\$8,235,900

Source: Village Assessor. *Located in TIF #1.



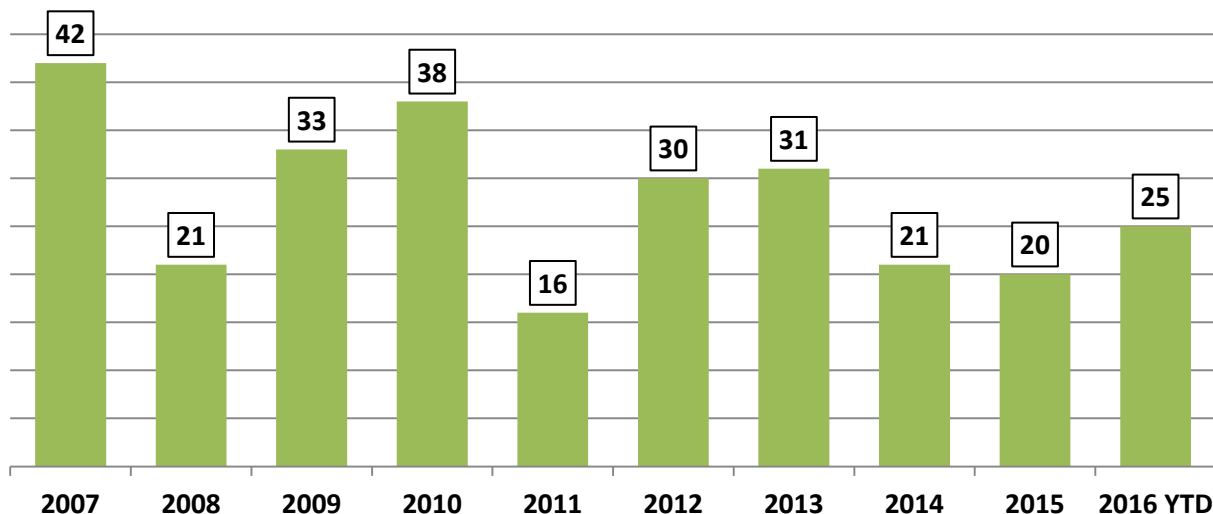
Village Population

Population estimates provided by the Wisconsin Department of Administration, Demographic Services Center indicate that the Village has experienced moderate population growth since the 2000 Census, 5.3%. In comparison, Brown County has had 3.9% population growth since 2000. The Village's estimate for both 2015 and 2016 has shown a higher percentage of growth, when compared to past years, with 1.9% increases for each one-year period. Population projections estimate the Village will have a population of 19,140 by 2030 and a population of 20,780 by 2040.



Residential Permits (single family homes)

In addition to population estimates, monitoring the amount of new residential permitting occurring in the Village is a key indicator of our growth and the planning that will be necessary to meet new demands on the Village for services.



As shown in the chart, the number of new single family home permits issued in the Village have decreased and then rebounded very consistently with downturns in the national economy. The current single family residential lot inventory in the Village remains very limited and the Village is actively assessing more proactive measures to increase single family residential uses. An area where the Village has been very successful in recent years has been in the development of higher quality multi-family options, primarily apartments. In 2016, the Village approved the creation of its second Tax Incremental Finance (TIF) District with its benchmark project including an assisted living facility, multi-family apartments as well as single family lots.

General Budget Summary

Tax Rate

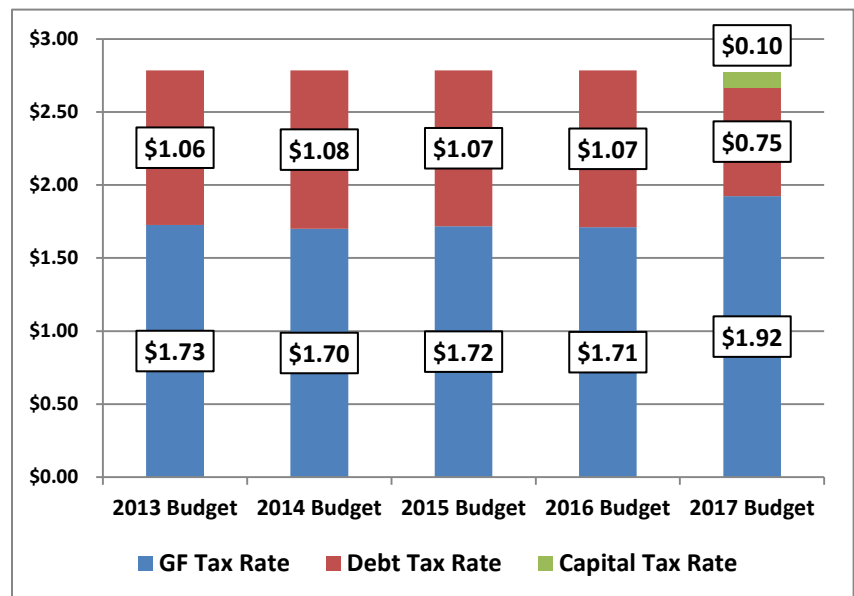
The 2017 Budget reflects a slight decrease in the tax mill rate from 2016 of \$2.78 to \$2.77. The tax rate involves three components; the tax rate allocated to debt, the tax rate allocated to operations, and the tax rate allocated to capital projects.

The levy needed to meet required debt obligations has decreased significantly by approximately \$382,000 from 2016. This significant reduction was possible due to funds received by the Village from the Professional Football Stadium (Lambeau Field) sales tax being terminated and excess funding being returned to the Village in late 2015. The majority of funding received by the Village was used to retire existing debt. The Village still has approximately \$24,000 remaining of stadium sales tax funds.

The General Fund levy for 2017, required for operations, is increasing by approximately \$278,000 from 2016. As will be explained further in this report, a major portion of that increase is dedicated to public safety.

The third component of the tax rate is new for 2017 and is a Capital Projects Levy. These funds will be dedicated directly to capital projects which may include a variety of potential projects.

These three components of the levy therefore equate to a total levy increase from 2016 to the 2017 Budget of less than \$20,000. The Village experienced limited tax base value growth, therefore maintaining this tax rate is primarily attributed to a focus on maintaining current Village service levels and assets, limiting the creation of new or expanded services, utilizing debt reduction savings and making strategic reductions as necessary.



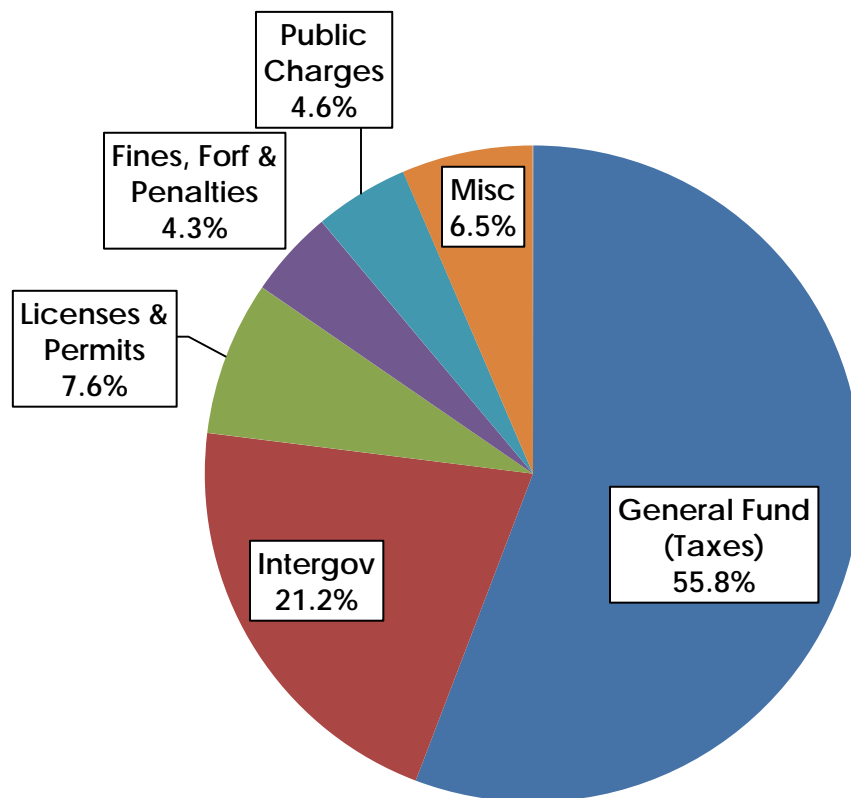
General Fund Major Changes Summary (from 2016 Budget)

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

	<u>2016 FY</u>	<u>2017 FY</u>	<u># CHANGE</u> <u>2016-2017</u>	<u>% CHANGE</u> <u>2016-2017</u>
General Fund Levy	\$2,038,501	\$2,316,692	\$278,191	13.6%
Debt Service Levy	\$1,280,060	\$898,288	(\$381,772)	-29.8%
Capital Projects Levy	\$0	\$123,335	\$123,335	NA
Total Tax Levy	\$3,318,561	\$3,338,315	\$19,754	0.6%
Tax Rate	\$2.78	\$2.77	(\$0.01)	(0.4%)

General Fund Revenues & Expenditures Summary

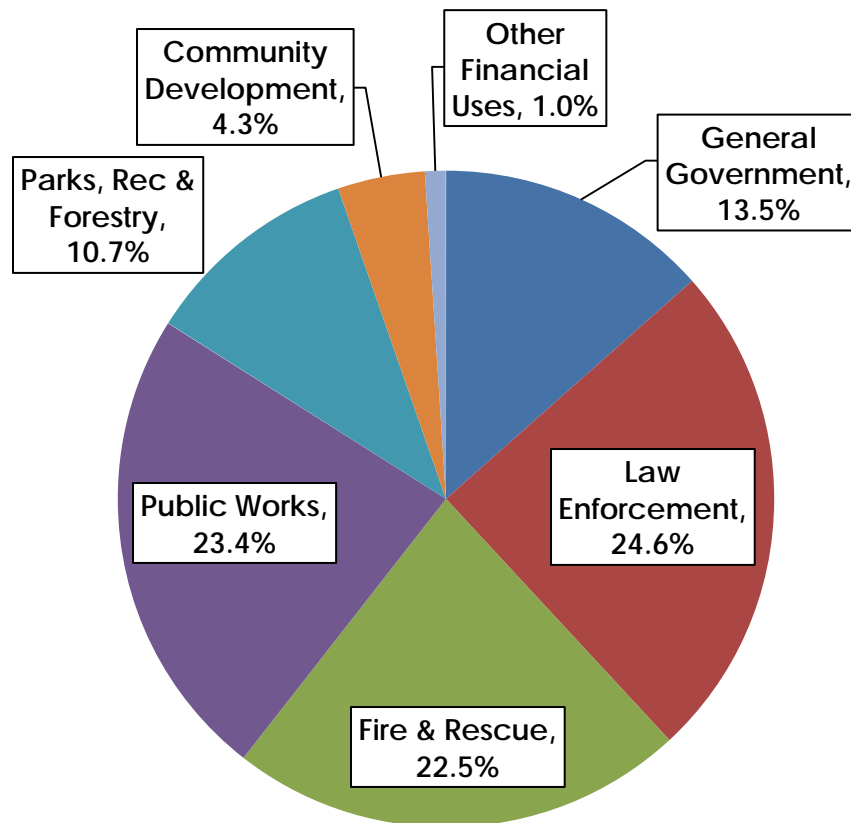
The following chart details the Village's total General Fund revenues by source. The General Fund, or taxes, is currently approximately 56% of total revenues for the Village's general operations. Intergovernmental revenues are the second greatest revenue source.



The Village's \$2,316,692 property tax levy for the General Fund is only a portion of the Village's total revenue sources for 2017. As shown in the following table, total General Fund revenues are approximately \$4,862,000. All revenue categories are projected or planned to increase for 2017 with the exception of Fines, Forfeitures & Penalties.

General Fund Revenues	<u>2016 FY</u>	<u>2017 FY</u>	<u># CHANGE</u> <u>2016-2017</u>	<u>% CHANGE</u> <u>2016-2017</u>
General Fund (Taxes)	\$2,434,693	\$2,713,601	\$278,908	11.5%
Intergovernmental	\$958,821	\$1,029,555	\$70,734	7.4%
Licenses & Permits	\$354,365	\$370,120	\$15,755	4.4%
Fines, Forf & Penalties	\$257,000	\$209,000	-\$48,000	-18.7%
Public Charges	\$216,958	\$225,664	\$8,706	4.0%
Miscellaneous	\$258,255	\$314,372	\$56,117	21.7%
Other	\$0	\$0	\$0	NA
Total Revenues	\$4,480,092	\$4,862,312	\$382,220	8.5%

The following chart details the Village's total General Fund expenditures by source or department. Law Enforcement is currently the Village's largest expenditure; however it is closely followed by Public Works and Fire & Rescue.



The most notable change for department expenditures is the significant increase in the Fire Department, an increase of approximately 19.0% from 2016.

General Fund Expenditures	<u>2016 FY</u>	<u>2017 FY</u>	<u># CHANGE</u> <u>2016-2017</u>	<u>% CHANGE</u> <u>2016-2017</u>
General Government	\$672,565	\$654,885	-\$17,680	-2.6%
Law Enforcement	\$1,147,125	\$1,197,723	\$50,598	4.4%
Fire & Rescue	\$917,517	\$1,091,964	\$174,447	19.0%
Public Works	\$1,086,430	\$1,138,513	\$52,083	4.8%
Parks, Rec & Forestry	\$500,138	\$520,901	\$20,763	4.2%
Community Development	\$189,387	\$208,326	\$18,939	10.0%
Other Financial Uses	\$25,000	\$50,000	\$25,000	100.0%
Total Expenditures	\$4,538,162	\$4,862,312	\$324,150	7.1%

Personnel & Compensation/Benefit Changes

Details on total staffing and changes for 2017 by department are provided later in this report.

Most notably, the Village continued to negotiate on its first collective bargaining agreement with represented employees of the Village Fire Department throughout 2016. In August, 2014 members of the Fire Department (full-time and part-time) elected to be represented by the IAFF bargaining unit. As of the writing of this report, final phases of the approval process were on-going. The significant increases within the 2017 Fire &

Rescue budget reflect the wages as would be required per an approved agreement. The Village also made significant changes to the Fire Department's organizational structure in 2016 including the creation of three new full-time Battalion Chief positions. In addition to these new full-time positions, the Department also hired a new full-time Fire Chief and made other staffing adjustments.



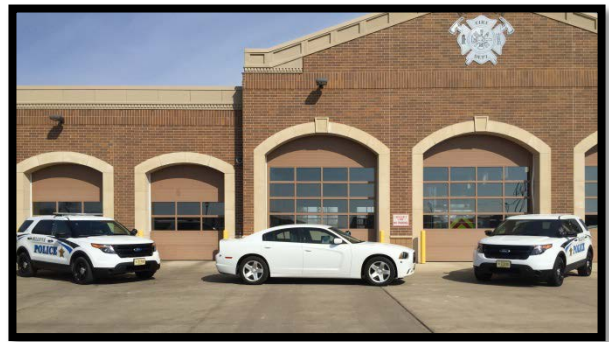
The Village continues to utilize a classification and compensation study completed in 2014 (including annual adjustments) for all non-represented full-time and regular part-time employees when making salary and wage decisions for employees. A Village-wide employee performance review program was initiated in 2014 with the third year of implementation completed in 2016.

Overall, there are a few notable changes to Village staffing for 2017. The following adjustments are included:

- As previously noted, implementation of an updated organizational chart and staffing model was initiated within the Fire Department in 2016. Wages also reflect the implementation of a pending collective bargaining agreement.
- \$1,000 matching donation from the Bellevue Business and Professional Association (BBPA) for an economic development intern.
- Continued use of several interns for various departments.
- Funding was increased for hourly wages for most seasonal or limited term positions to ensure positions are filled with quality employees in a timely manner.
- No new full or part-time positions are included in the Budget for 2017.

Employee benefits, particularly health insurance options, are reviewed in depth annually by the Village. For the current year (10/1/16 renewal) a change was made to in-network providers, but no other changes were made to health benefits. This change did result in an approximate 3.3% decrease in premiums. The Village continues to pay 85% of premiums (for health and dental coverage) and supports a Health Savings Account (HSA) contribution to eligible employees.

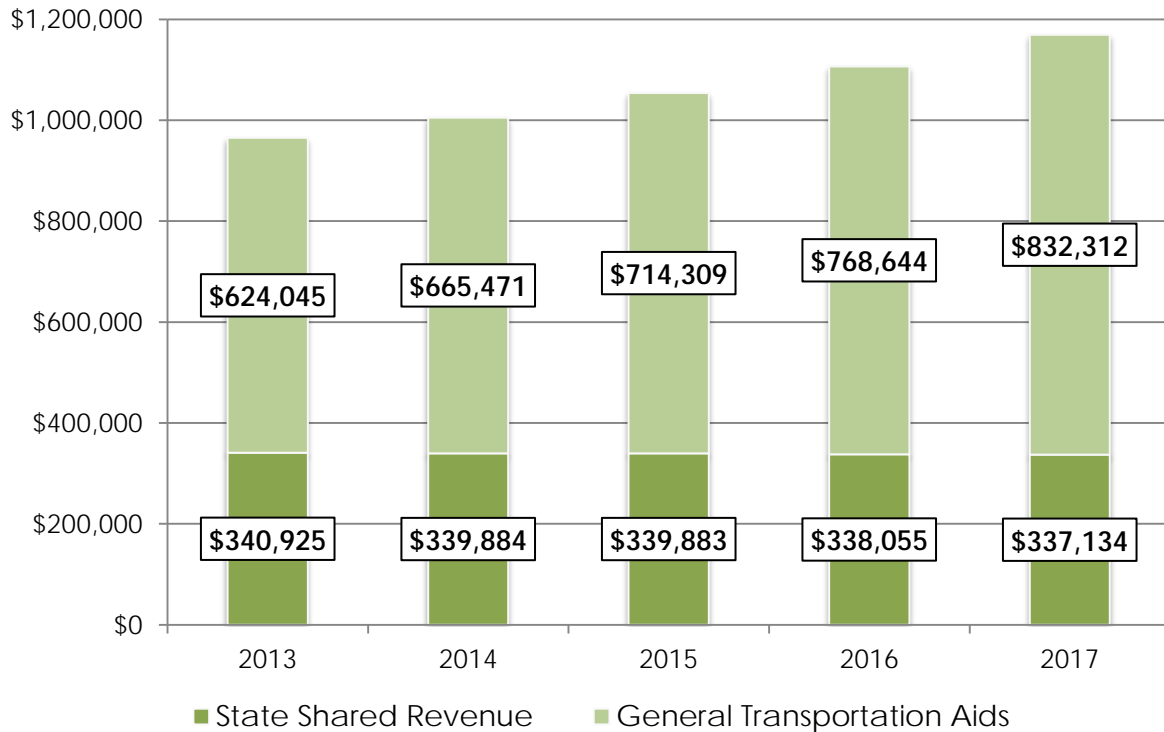
The Village continues to contract with the Brown County Sheriff for law enforcement services. In 2015 the Village approved a new agreement for services for years 2016 through 2018. In 2016 the Village also approved an addendum to the agreement for the creation of a second DEO position which became effective in October, 2016.



In 2015, the Village completed a Contracted Law Enforcement Staffing Analysis which evaluated and reviewed current patrol staffing and needs of the Village for the future. It continues to be recommended that additional patrol staffing is necessary to meet the growing demand for services in the Village.

Major State Aids

The Village receives two major State aids as part of its General Fund Revenues including State Shared Revenues and General Transportation Aids. The following table details the amount of aids received since 2013. While State Shared Revenues have remained flat for the past five years, the Village has seen strong increases in General Transportation Aids. For 2017, the Village is projected to receive its highest amount of aid for the period shown. These two major State aids for 2017 amount to 17.1% of the Village's total revenues.



General Fund Balance

The December 31, 2015 unassigned fund balance for the general fund was \$1,559,219, or 34.8% of the 2016 general fund budgeted expenditures per audited financial statements. This was an increase of approximately \$65,000 over the previous year's unassigned fund balance. Per the Village's General Fund Reserve Policy, the Village will maintain a minimum general fund balance of 25%. Refer to page 42 for further detail on projected fund balances.



Balanced Budget

The 2017 Budget as presented for the General Fund is a balanced budget, meaning that total expenditures do not exceed total revenues for the fiscal year.

Village Utilities (Enterprise Funds) Summary

Water Utility

The Village continues to make progress in replacing existing waterlines to reduce operational costs due to breaks in the system and finding and repairing leaks. The budget includes continued funding for leak detection and repairs which is a major operational focus for the utility. Capital projects include continued water meter replacements as well as initial engineering and design for water main replacement on a portion of Verlin Road. The water rates charged to the Village by the Central Brown County Water Authority have increased approximately 7% from 2016. Revenues for the utility have been estimated to remain

consistent based on estimated year end 2016 figures. As feasible and as necessary, the Village will continue to review the feasibility for rate increases.

Sanitary Sewer Utility

Utility rates will continue to be increased in part to on-going increases being charged to the Village by the NEW Water (Green Bay Metropolitan Sewage District). The Village will be specifically reviewing the need to increase rates before year end to meet on-going expenses and billed charges. Revenues for the utility have been increased 7% for 2017. The utility plans on replacing or repairing the sewer mains and laterals on Townhall Road before the installation of sidewalk and pavement in 2017.

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 2017 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. The continuation of a TMDL study in 2017 is the only major operational project for the utility. The utility will be installing a flood overflow pipe on Fire Lane and some streambank stabilization to Bower Creek in 2017.

Capital Projects Fund – 2017 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 2017 that are not attributed to Village utilities (please refer to the CIP for full project details). Note that some capital projects being completed in 2017 may be on-going from previous budget years and are not listed below.



Information Technology

- Community Development Department Management System Software

Parks, Recreation & Forestry

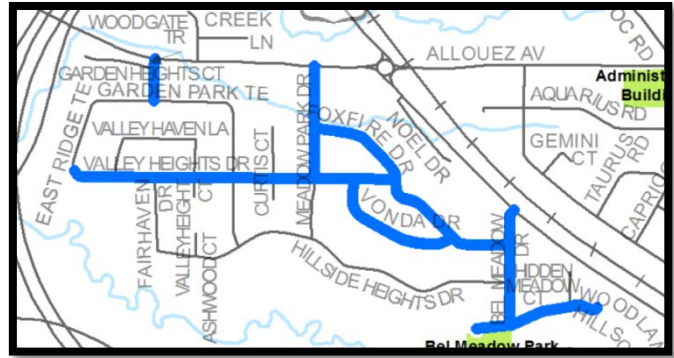
- Aluminum picnic tables (final year of a three year replacement plan)
- Sidewalk trail within DeBroux Park

Public Safety

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

Public Works

- Huron trail reconstruction (north of Eaton Road)
- Town Hall Road sidewalk construction (one side only)
- Allouez Avenue sidewalk construction (small segment only)
- Road resurfacing (Town Hall Road and several other road as shown in the graphic)
- CTH EA (Willow Road to STH 29) further engineering, design and land acquisition; planned 2019 construction
- Manitowoc Road and Sidewalk engineering and design; planned 2020 construction



Vehicle Operations & Maintenance (VOM) Fund

- Toolcat stump grinding attachment

GFOA Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Bellevue, Wisconsin, for its annual budget for the fiscal year beginning January 1, 2016. This was the first year of the Village receiving this award.

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



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

This Page Intentionally Left Blank.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Bellevue
Wisconsin**

For the Fiscal Year Beginning

January 1, 2016

Executive Director

This Page Intentionally Left Blank.

Elected & Appointed Village Officials

ELECTED OFFICIALS

Steve Soukup, Village President

Dave Kaster, Village Trustee

Tom Katers, Village Trustee

Adam Gauthier, Village Trustee

David Daul, 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

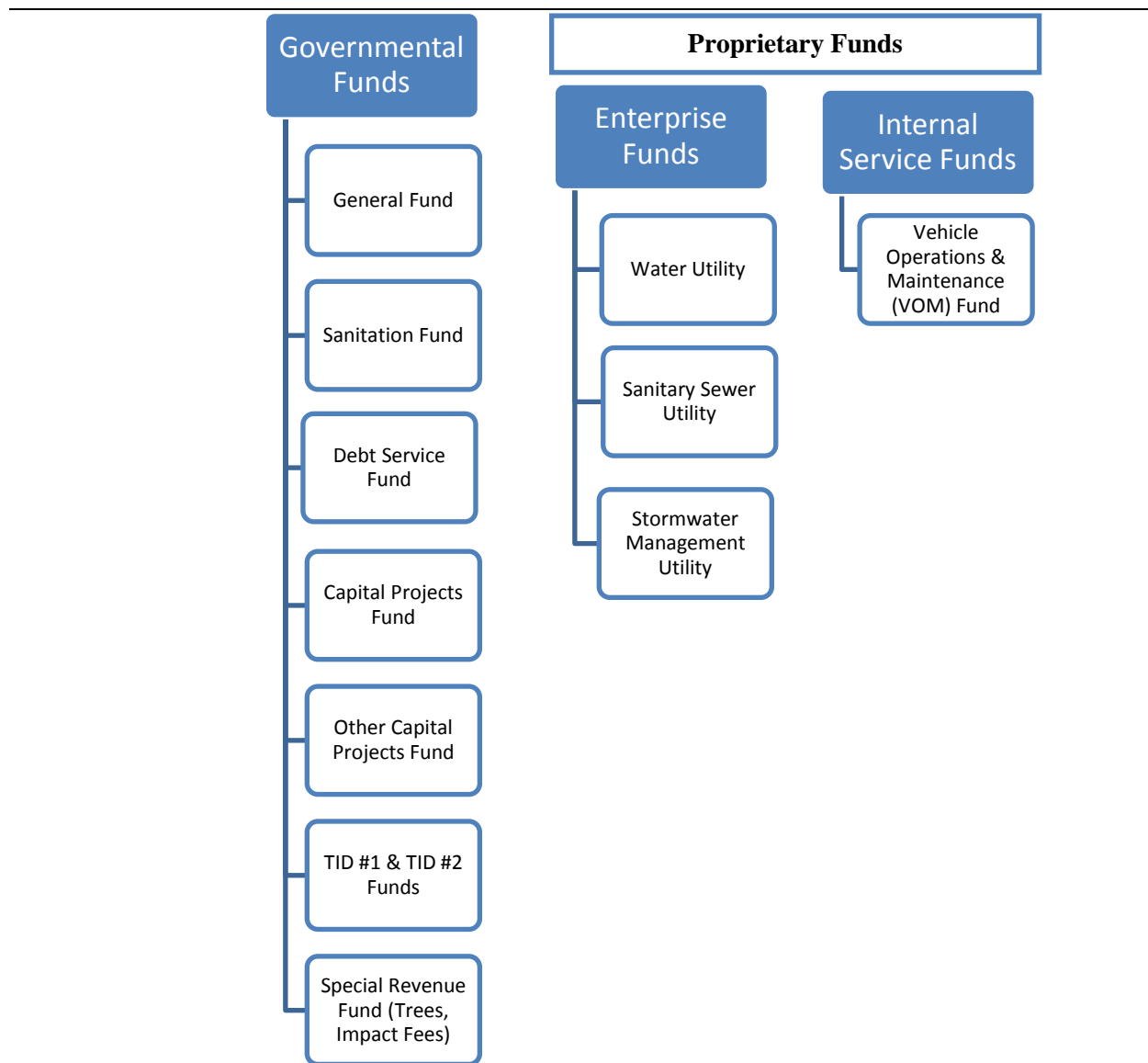
Bill Balke, P.E., Director of Public Works

Jack Mlnarik, Fire Chief

Stephanie Schlag, Director of Parks, Recreation & Forestry



Budget Fund Structure



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

Major Governmental Funds

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.

Debt Service Fund

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

Capital Projects Fund

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

TID No. 1 Fund

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

TID No. 2 Fund

The Tax Incremental District (TID) No. 2 Fund (created in 2016) 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.

Basis of Budgeting

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

Modified Accrual Basis

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

Accrual Basis

Enterprise Funds and Internal Service Fund

Budget Adoption & Calendar

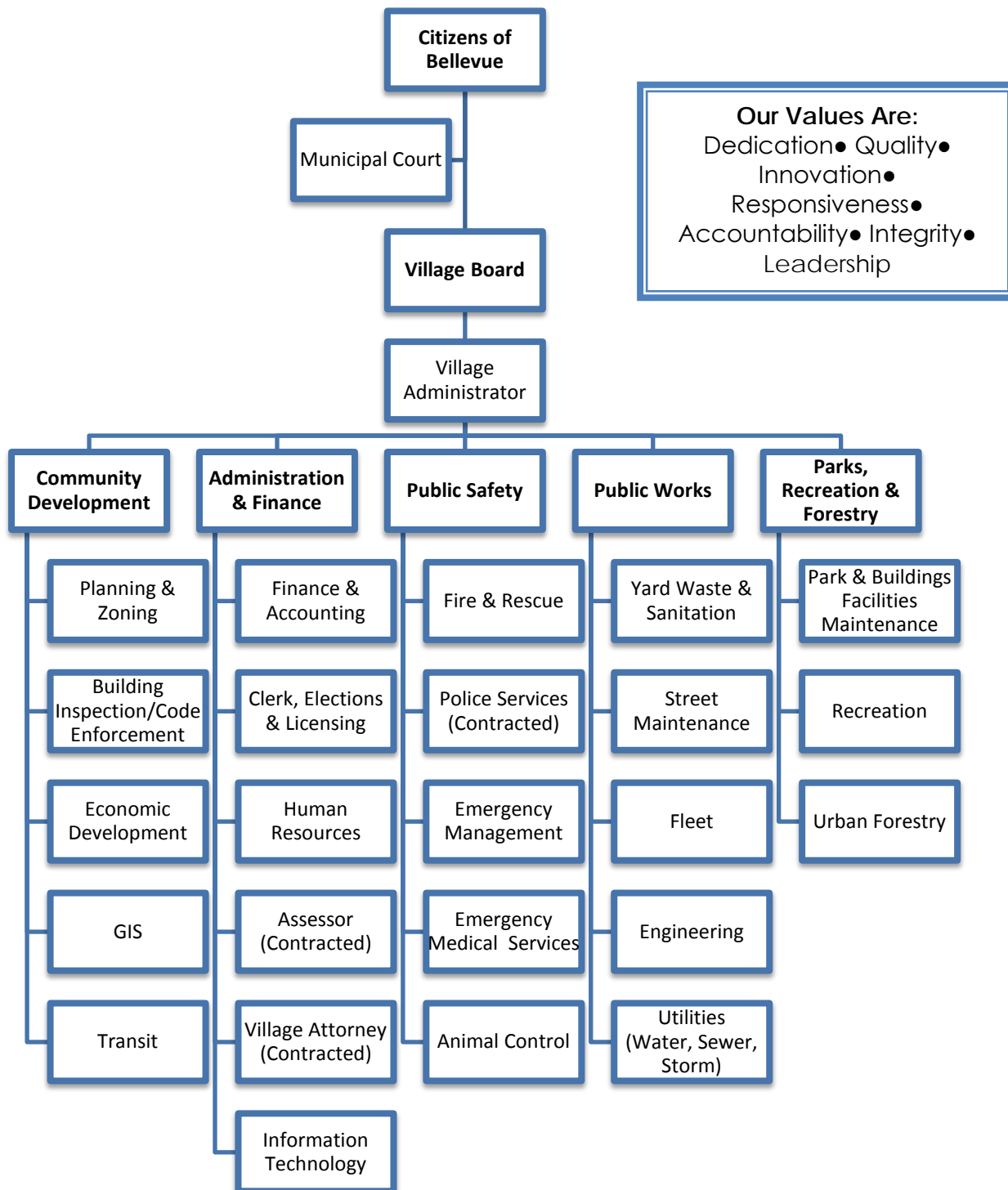
The Village Budget is provided as a Proposed Budget to the Village Board in mid-September annually. The Village Board then finalizes the Budget and works with Village staff throughout the month of October. The Proposed Budget is then forwarded to a Public Hearing typically held on the second Wednesday 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, 2016*	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 tools.
April - May	Village Administrator, Finance Director	<ul style="list-style-type: none">▪ Distribution of operation budget worksheets to Directors.
May – 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 8 – August 3	Village Administrator, Finance Director, Directors, Village Board	<ul style="list-style-type: none">▪ Distribution of CIP to Village Board and completion of special review meeting.
September 16	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none">▪ Final budget/CIP requests due from departments.▪ Proposed Budget submitted to Village Board.
Mid - October	Village Administrator, Directors, Village Board	<ul style="list-style-type: none">▪ Village Board work session(s) with Village staff reviewing Proposed Budget.
End - October	Village Board	<ul style="list-style-type: none">▪ Final review of Proposed Budget, authorization to proceed to Public Hearing.▪ Creation of formal 2016 Proposed Budget report.
November 9	Village Administrator, Village Board	<ul style="list-style-type: none">▪ Public Hearing and adoption of FY 2017 Budget.

*As necessary, budget related items requiring more review and discussion are placed on the agenda for regular Village Board meetings. The following were reviews completed in 2016: employee wages/salaries, health insurance renewal, utility budgets, debt, TIF #1, and TIF #2.

Functional Organizational Chart



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

Village Positions by Department

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 budgets and Village utility budgets.

Administration & Finance
Village Administrator
Director of Finance/Clerk Treasurer
Assistant to the Administrator
Deputy Clerk Treasurer
Accountant I (0.75)
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, Recreation & Forestry
Director of Parks, Recreation & Forestry
Recreation Supervisor
Parks & Urban Forestry Foreman
Building Maintenance (0.5)

Public Works
Director of Public Works
Utility Superintendent
Public Works Inspector/Street Superintendent
Utility Billing Clerk
Engineering Technician I
Public Works Laborers (6)

Fire Department
Fire Chief
Executive Assistant (0.5)
Battalion Chiefs (3)
Fire Officers (2 FT, 3 PT)
Full-Time Firefighters (2)
Part-Time Firefighters (40)

Village Personnel

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

FUND/DEPARTMENT	2014		2015		2016		2017	
	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND:								
Village Board	0.00	5.000	0.000	5.000	0.000	5.000	0.000	5.000
Municipal Court	1.500	1.000	1.625	1.000	1.625	1.000	1.625	1.000
Administration & Finance								
Administrator's Office	1.400	0.000	1.150	0.000	1.150	0.000	1.150	0.000
Clerk	0.420	0.000	0.420	0.000	0.420	0.000	0.420	0.000
Elections	0.000	14.000	0.000	14.000	0.000	14.000	0.000	17.000
Finance & Accounting	0.810	0.000	0.722	0.000	0.722	0.000	0.722	0.000
Information Technology	0.250	0.000	0.250	0.000	0.250	0.000	0.250	0.000
Total Administration & Finance:	2.880	14.000	2.542	14.000	2.542	14.000	2.542	17.000
Public Safety								
Law Enforcement (Crossing Guards)	7.000	2.000	7.000	2.000	7.000	2.000	7.000	2.000
Animal Control	0.000	1.000	0.000	1.000	0.000	1.000	0.000	1.000
Fire & Rescue	7.000	46.000	7.000	46.000	7.500	46.000	8.500	40.000
Total Public Safety:	14.000	49.000	14.000	49.000	14.500	49.000	15.500	43.000
Public Works								
Administration	0.100	0.000	0.100	0.000	0.100	0.000	0.100	0.000
Street & Highway Administration	0.250	0.000	0.500	0.000	0.600	0.000	0.600	0.000
Street & Highway Maintenance	0.650	2.000	0.650	2.000	0.650	2.000	0.650	2.000
Snow Plowing	0.700	0.000	0.700	0.000	0.700	0.000	0.700	0.000
Construction/Engineering	0.600	0.000	0.600	0.000	0.550	0.000	0.550	0.000
Buildings & Grounds	0.550	0.000	0.650	0.000	0.650	0.000	0.650	0.000
Total Public Works:	2.850	2.000	3.200	2.000	3.250	2.000	3.250	2.000
Parks & Leisure Services								
Administration	0.750	0.000	0.650	0.000	0.650	0.000	0.650	0.000
Parks	1.350	3.000	1.200	3.000	1.200	3.000	1.200	3.000
Urban Forestry	0.150	0.000	0.300	0.000	0.300	0.000	0.300	0.000
Recreation	1.000	22.000	1.000	22.000	1.000	23.000	1.000	23.000
Total Parks & Leisure Services:	3.250	25.000	3.150	25.000	3.150	26.000	3.150	26.000
Community Development								
Administration	0.135	0.000	0.135	0.000	0.135	0.000	0.135	0.000
Planning & Zoning	0.285	0.000	0.285	0.000	0.285	0.000	0.285	0.000
Economic Development	0.135	0.000	0.085	0.000	0.085	0.000	0.085	0.000
Building Inspection/Code Enforcement	1.582	0.000	1.582	0.000	1.582	0.000	1.582	0.000
GIS	0.150	0.000	0.150	0.000	0.150	0.000	0.150	0.000
Total Community Development:	2.287	0.000	2.237	0.000	2.237	0.000	2.237	0.000

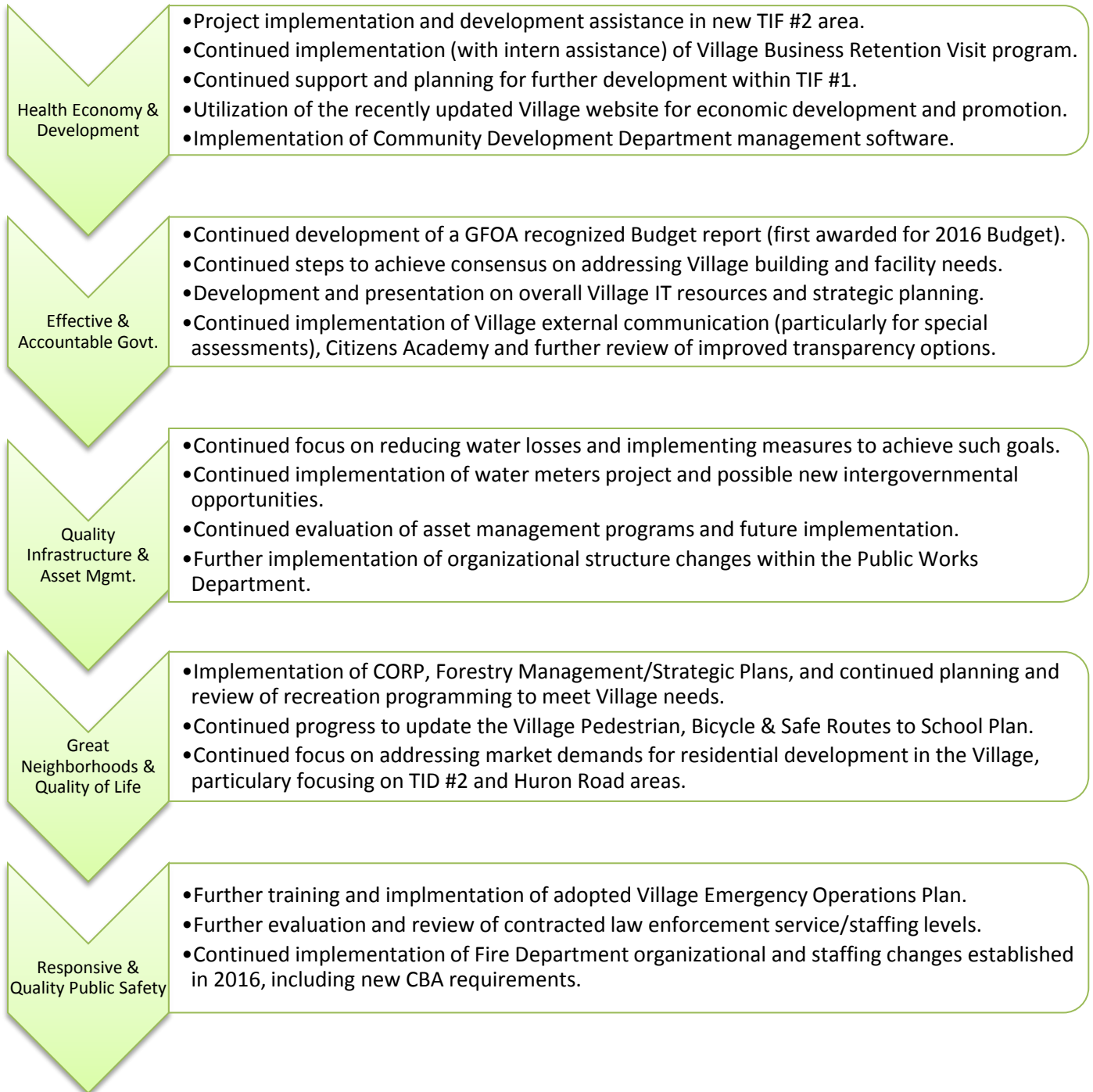
Village Personnel – continued

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

FUND/DEPARTMENT	<u>2014</u>		<u>2015</u>		<u>2016</u>		<u>2017</u>	
	FT	PT	FT	PT	FT	PT	FT	PT
TID #1:								
Administration	0.270	0.000	0.320	0.000	0.420	0.000	0.420	0.000
SANITATION FUND:								
Administration	0.615	0.000	0.689	0.000	0.739	0.000	0.739	0.000
Operations and Maintenance	0.300	0.000	0.350	0.000	0.350	0.000	0.350	0.000
WATER UTILITY:								
Administration	2.313	0.000	2.303	0.000	2.303	0.000	2.303	0.000
Operations and Maintenance	2.600	0.000	2.600	0.000	2.600	0.000	2.600	0.000
SEWER UTILITY:								
Administration	2.126	0.000	2.145	0.000	2.095	0.000	2.095	0.000
Operations and Maintenance	0.750	0.000	0.750	0.000	0.750	0.000	0.750	0.000
STORMWATER UTILITY:								
Administration	2.586	0.000	2.645	0.000	2.395	0.000	2.395	0.000
Operations and Maintenance	1.300	0.000	1.250	0.000	1.250	0.000	1.250	0.000
VEHICLE OPERATIONS & MAINTENANCE:								
Administration	0.000	0.000	0.000	0.000	0.100	0.000	0.100	0.000
Operations and Maintenance	0.650	0.000	0.650	0.000	0.650	0.000	0.650	0.000
TOTAL POSITIONS	40.277	96.000	40.456	96.000	40.956	97.000	41.956	94.000
Note: All of the permanent positions are stated as full-time equivalents (FTE). Part-time Positions (PT) represent the number of positions to be employed in each department; this number is not expressed in FTE.								

Village Strategic Planning Implementation

The Village Board adopted the Village of Bellevue Strategic Plan, FY 2015 - FY 2019 on June 25, 2014. The plan includes goals, objectives and actions for five strategic areas. **Provided are priorities from the plan for 2017 (including new items added since adoption), 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 resources remaining from prior years and which are available to be budgeted in the current year. There are five fund balance classifications; they are 1) non-spendable, 2) restricted, 3) committed, 4) assigned and 5) unassigned fund balance. An order of fund balance spend-down is 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.

This Page Intentionally Left Blank.

3.0 BUDGET SUMMARY

This Page Intentionally Left Blank.

Operating Revenues (All Funds)

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
GENERAL FUND REVENUES (TAXES)						
General Property Taxes	\$ 1,993,395	\$ 2,038,237	\$ 2,038,501	\$ 2,038,402	\$ 2,038,501	\$ 2,316,692
Mobile Home Taxes	\$ 163,589	\$ 151,087	\$ 151,960	\$ 104,392	\$ 151,960	\$ 151,960
Management Forestland Taxes	\$ 14	\$ 14	\$ 14	\$ 31	\$ 31	\$ 31
Hotel Room Tax	\$ 11,479	\$ 12,714	\$ 12,770	\$ 7,854	\$ 12,850	\$ 12,850
Water Utility Taxes	\$ 229,193	\$ 236,860	\$ 229,918	\$ 229,918	\$ 229,918	\$ 229,918
Interest - Delinquent PP Tax	\$ 751	\$ 412	\$ 450	\$ 145	\$ 150	\$ 150
Ag Use Penalty	\$ 7,586	\$ -	\$ 1,080	\$ -	\$ 2,203	\$ 2,000
Football Stadium Tax	\$ -	\$ 41,230	\$ -	\$ -	\$ 23,835	\$ -
Subtotal	\$ 2,406,007	\$ 2,480,554	\$ 2,434,693	\$ 2,380,743	\$ 2,459,448	\$ 2,713,601
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
INTERGOVERNMENTAL REVENUES						
Public Safety Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Revenues	\$ 339,884	\$ 339,121	\$ 338,055	\$ 50,708	\$ 338,055	\$ 337,134
State Fire Insurance Tax	\$ 46,577	\$ 43,991	\$ 43,991	\$ 48,514	\$ 48,514	\$ 48,514
State Exempt Computer Aid	\$ 14,130	\$ 12,982	\$ 12,982	\$ 13,098	\$ 13,098	\$ 13,098
State Transportation Aids	\$ 325,587	\$ 374,426	\$ 430,589	\$ 322,942	\$ 430,589	\$ 495,178
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Transit Revenue	\$ 112,964	\$ 133,208	\$ 133,200	\$ 96,392	\$ 133,200	\$ 135,627
Subtotal	\$ 839,146	\$ 903,730	\$ 958,821	\$ 531,658	\$ 963,460	\$ 1,029,555

Operating Revenues (All Funds) – continued

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>LICENSES & PERMITS</u>						
Liquor & Malt Beverages	\$ 28,320	\$ 26,714	\$ 25,800	\$ 47,290	\$ 47,290	\$ 26,800
Bartender's Licenses	\$ 11,282	\$ 2,798	\$ 11,300	\$ 8,700	\$ 11,300	\$ 2,800
Cable Television Fees	\$ 127,647	\$ 124,381	\$ 124,155	\$ 62,504	\$ 125,000	\$ 125,000
Cigarette Licenses	\$ 1,800	\$ 1,400	\$ 1,400	\$ 1,500	\$ 1,500	\$ 1,500
Mobile Home Licenses	\$ 1,500	\$ 1,600	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 400	\$ 400	\$ 400	\$ 1,100	\$ 1,100	\$ 500
Special Events/Picnic Licenses	\$ 157	\$ 124	\$ 150	\$ 95	\$ 150	\$ 150
Dog & Cat Licenses	\$ 4,047	\$ 3,742	\$ 3,650	\$ 3,025	\$ 3,650	\$ 3,650
Bike Licenses	\$ 40	\$ 75	\$ 70	\$ 35	\$ 35	\$ 30
Building Permits	\$ 52,279	\$ 74,322	\$ 55,000	\$ 67,875	\$ 70,000	\$ 70,000
Fire Dept Inspection Fees	\$ 105,684	\$ 103,053	\$ 107,000	\$ -	\$ 107,000	\$ 107,000
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Permits	\$ 2,195	\$ 1,060	\$ 1,000	\$ 840	\$ 1,000	\$ 1,000
Right of Way Permits	\$ 7,150	\$ 6,375	\$ 5,500	\$ 12,425	\$ 12,425	\$ 14,000
Fireworks Permits	\$ 9,350	\$ 10,350	\$ 10,350	\$ 10,150	\$ 10,350	\$ 10,350
False Alarm Permits	\$ 12,366	\$ 16,045	\$ 7,000	\$ 2,350	\$ 7,000	\$ 5,000
Fire Sprinkler Permits	\$ 2,625	\$ -	\$ -	\$ 750	\$ 750	\$ 750
Burning Permits	\$ 180	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90
Hunting Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 367,022	\$ 372,530	\$ 354,365	\$ 218,729	\$ 400,140	\$ 370,120
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>FINES, FORFEITURES & PENALTIES</u>						
Law & Ordinance Citations	\$ 231,073	\$ 213,989	\$ 245,000	\$ 147,554	\$ 200,000	\$ 200,000
Parking Citations	\$ 14,690	\$ 8,616	\$ 12,000	\$ 7,034	\$ 9,000	\$ 9,000
Subtotal	\$ 245,763	\$ 222,605	\$ 257,000	\$ 154,588	\$ 209,000	\$ 209,000

Operating Revenues (All Funds) – continued

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>PUBLIC CHARGES</u>						
Special Assessment Letters	\$ 9,778	\$ 10,830	\$ 11,600	\$ 7,545	\$ 11,600	\$ 11,600
Copies	\$ 58	\$ 111	\$ 100	\$ 290	\$ 300	\$ 100
License Publication Fees	\$ 440	\$ 460	\$ 430	\$ 455	\$ 455	\$ 1,075
NSF Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Weights & Measures	\$ 4,314	\$ 4,314	\$ 4,313	\$ -	\$ 4,313	\$ 4,313
Fire Emergency Calls	\$ (400)	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Reports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Charges	\$ 6,503	\$ 5,447	\$ 3,450	\$ 2,788	\$ 3,450	\$ 3,450
Animal Control Fees	\$ 420	\$ -	\$ 70	\$ 175	\$ 175	\$ 70
Park Rental Fees	\$ 19,051	\$ 27,077	\$ 26,115	\$ 20,704	\$ 22,756	\$ 26,115
Park Prog - Fees/Other Income	\$ 10,453	\$ 8,899	\$ 8,304	\$ 5,285	\$ 6,897	\$ 8,304
Park Program - Non Taxable	\$ 56,010	\$ 61,874	\$ 79,439	\$ 60,712	\$ 72,739	\$ 80,000
Park Prog - B/A School	\$ 56,781	\$ 53,376	\$ 58,852	\$ 32,664	\$ 55,717	\$ 58,852
Senior General Taxable	\$ 998	\$ 2	\$ -	\$ (42)	\$ -	\$ -
Senior Program Non Taxable	\$ 410	\$ 444	\$ 1,800	\$ 360	\$ 1,400	\$ 2,000
Senior Holiday Gala	\$ 3,073	\$ 4,314	\$ 3,540	\$ 37	\$ 3,540	\$ 3,940
Senior Summer Picnic	\$ 1,978	\$ 1,410	\$ 2,120	\$ 2,041	\$ 2,041	\$ 2,020
Park Prog - Sponsors/Donations	\$ 8,486	\$ 14,860	\$ 10,700	\$ 7,912	\$ 11,168	\$ 10,700
Tree Charges	\$ -	\$ -	\$ 1,125	\$ -	\$ 875	\$ 1,625
Planning & Development Fees	\$ 3,760	\$ 11,470	\$ 5,000	\$ 9,580	\$ 11,500	\$ 11,500
Eng - Construction Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 182,112	\$ 204,887	\$ 216,958	\$ 150,507	\$ 208,926	\$ 225,664
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>MISCELLANEOUS REVENUE</u>						
Interest - Bank Accounts	\$ 11,146	\$ 11,853	\$ 11,000	\$ 5,213	\$ 11,000	\$ 16,837
Interest - Delq Special Assmts CTY	\$ 3,440	\$ 3,945	\$ 2,100	\$ 2,161	\$ 2,500	\$ 2,500
Miscellaneous Interest	\$ 42	\$ 0	\$ -	\$ -	\$ -	\$ -
Rental Properties	\$ 56,460	\$ 67,441	\$ 66,832	\$ 47,095	\$ 66,832	\$ 63,879
Lease Agreement - Water	\$ 53,887	\$ 47,027	\$ 58,441	\$ -	\$ 49,939	\$ 56,052
Lease Agreement - Sewer	\$ 53,887	\$ 47,027	\$ 58,441	\$ -	\$ 49,939	\$ 56,052
Lease Agreement - Stormwater	\$ 53,887	\$ 47,027	\$ 58,441	\$ -	\$ 49,939	\$ 56,052
Sale of Fire Equip & Property	\$ 45	\$ 200	\$ -	\$ -	\$ -	\$ 63,000
Sale of Other Equip & Property	\$ 58,591	\$ 34,394	\$ 3,000	\$ -	\$ 3,000	\$ -
Donations	\$ 14,280	\$ -	\$ -	\$ 725	\$ 725	\$ -
Donations-FF Memorial	\$ -	\$ 649	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 3,113	\$ 1,882	\$ -	\$ 1,281	\$ 1,281	\$ -
Subtotal	\$ 308,778	\$ 261,446	\$ 258,255	\$ 56,476	\$ 235,155	\$ 314,372

Operating Revenues (All Funds) – continued

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>OTHER FINANCIAL SOURCES</u>						
Transfer from Sanitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Park Special Rev	\$ 16,140	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 16,140	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND REVENUES	\$ 4,364,968	\$ 4,445,753	\$ 4,480,092	\$ 3,492,700	\$ 4,476,129	\$ 4,862,312
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>SANITATION FUND</u>						
Sanitation Fund	\$ 819,895	\$ 717,908	\$ 766,624	\$ 453,119	\$ 754,207	\$ 778,196
TOTAL	\$ 819,895	\$ 717,908	\$ 766,624	\$ 453,119	\$ 754,207	\$ 778,196
<u>OTHER</u>						
Debt Service Fund	\$ 3,806,565	\$ 3,280,958	\$ 2,008,005	\$ 1,792,837	\$ 2,008,090	\$ 1,652,600
TOTAL	\$ 3,806,565	\$ 3,280,958	\$ 2,008,005	\$ 1,792,837	\$ 2,008,090	\$ 1,652,600
<u>CAPITAL PROJECTS FUND</u>						
Village Capital Projects Fund	\$ 213,754	\$ 214,280	\$ 293,948	\$ 88,186	\$ 254,348	\$ 3,035,340
Park Capital Projects Fund	\$ 2,240	\$ 2,757	\$ 800	\$ 1,673	\$ 1,679	\$ 1,600
IT Capital Projects Fund	\$ 52,594	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000
TID #1 Fund	\$ 624	\$ 2,842,890	\$ 450,951	\$ 433,155	\$ 433,498	\$ 449,994
TOTAL	\$ 269,211	\$ 3,084,927	\$ 770,699	\$ 548,014	\$ 714,525	\$ 3,536,934
<u>SPECIAL REVENUE FUNDS</u>						
Trees Special Revenue Fund	\$ 6,625	\$ 2,542	\$ 9,000	\$ -	\$ 7,956	\$ 13,000
Park Special Revenue Fund	\$ 55,238	\$ 63,766	\$ 14,160	\$ 11,077	\$ 13,800	\$ 33,606
Fire Special Revenue Fund	\$ 18,978	\$ 22,332	\$ 6,200	\$ 6,191	\$ 18,200	\$ 12,000
Police Special Revenue Fund	\$ 11,018	\$ 12,834	\$ 3,800	\$ 3,556	\$ 10,800	\$ 7,000
TOTAL	\$ 91,860	\$ 101,475	\$ 33,160	\$ 20,824	\$ 50,756	\$ 65,606
<u>ENTERPRISE FUNDS</u>						
Water Utility	\$ 3,324,017	\$ 3,482,988	\$ 3,671,566	\$ 1,977,159	\$ 3,471,322	\$ 3,473,997
Sewer Utility	\$ 2,148,030	\$ 2,538,694	\$ 2,730,666	\$ 1,465,669	\$ 2,501,031	\$ 2,673,235
Storm Water Utility	\$ 623,968	\$ 893,283	\$ 639,200	\$ 461,934	\$ 738,276	\$ 673,036
TOTAL	\$ 6,096,015	\$ 6,914,965	\$ 7,041,432	\$ 3,904,762	\$ 6,710,629	\$ 6,820,268
<u>INTERNAL SERVICE FUNDS</u>						
Vehicle Operations & Maintenance	\$ 419,509	\$ 440,756	\$ 361,751	\$ 362,588	\$ 363,051	\$ 404,551
TOTAL	\$ 419,509	\$ 440,756	\$ 361,751	\$ 362,588	\$ 363,051	\$ 404,551
GRAND TOTAL	\$ 15,868,023	\$ 18,986,742	\$ 15,461,763	\$ 10,574,843	\$ 15,077,387	\$ 18,120,467

Operating Expenditures (All Funds)

OPERATING EXPENDITURES (ALL FUNDS)						
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
GENERAL FUND						
General Government						
Village Board	\$ 23,792	\$ 22,624	\$ 26,051	\$ 18,476	\$ 25,746	\$ 23,909
Municipal Court	\$ 117,103	\$ 122,700	\$ 129,358	\$ 82,601	\$ 129,796	\$ 131,261
Legal/Professional	\$ 80,297	\$ 127,067	\$ 101,000	\$ 51,250	\$ 96,853	\$ 70,271
Administrator's Office	\$ 142,282	\$ 132,681	\$ 128,251	\$ 74,643	\$ 127,639	\$ 130,854
Clerk-Treasurer's Office	\$ 133,601	\$ 124,395	\$ 140,811	\$ 97,741	\$ 142,548	\$ 135,450
Village Assessor	\$ 38,598	\$ 38,658	\$ 39,825	\$ 27,843	\$ 39,393	\$ 40,665
Information Technology	\$ 58,961	\$ 60,941	\$ 80,347	\$ 47,679	\$ 80,307	\$ 93,498
Other Governmental	\$ 22,812	\$ 22,416	\$ 26,922	\$ 20,643	\$ 25,199	\$ 28,977
Total General Government:	\$ 617,445	\$ 651,481	\$ 672,565	\$ 420,877	\$ 667,481	\$ 654,885
Public Safety						
Law Enforcement	\$ 1,133,092	\$ 1,113,493	\$ 1,147,125	\$ 590,326	\$ 1,141,721	\$ 1,197,723
Fire & Rescue	\$ 880,387	\$ 918,324	\$ 917,517	\$ 530,401	\$ 955,544	\$ 1,091,964
Total Public Safety:	\$ 2,013,479	\$ 2,031,816	\$ 2,064,642	\$ 1,120,727	\$ 2,097,265	\$ 2,289,687
Public Works						
Administration	\$ 10,856	\$ 11,074	\$ 11,323	\$ 7,156	\$ 11,323	\$ 11,453
Street Maintenance	\$ 314,767	\$ 347,641	\$ 295,456	\$ 197,576	\$ 317,451	\$ 326,956
Snow Plowing	\$ 146,838	\$ 124,383	\$ 210,537	\$ 191,594	\$ 204,991	\$ 230,790
Construction/Engineering	\$ 60,083	\$ 66,427	\$ 59,141	\$ 64,507	\$ 59,965	\$ 61,511
Street Lighting/Transit	\$ 270,892	\$ 311,327	\$ 328,052	\$ 189,024	\$ 306,805	\$ 325,503
Buildings & Grounds	\$ 195,063	\$ 165,301	\$ 181,921	\$ 96,278	\$ 174,084	\$ 182,300
Total Public Works:	\$ 998,500	\$ 1,026,153	\$ 1,086,430	\$ 746,135	\$ 1,074,619	\$ 1,138,513
Parks & Leisure Services						
Administration	\$ 59,843	\$ 44,551	\$ 53,257	\$ 30,174	\$ 52,686	\$ 58,508
Parks	\$ 196,148	\$ 212,904	\$ 242,001	\$ 142,197	\$ 240,576	\$ 241,562
Forestry	\$ -	\$ -	\$ 2,500	\$ 2,151	\$ 2,500	\$ 4,075
Recreation	\$ 169,445	\$ 161,934	\$ 202,380	\$ 111,553	\$ 200,084	\$ 216,756
Total Parks & Leisure Services:	\$ 425,436	\$ 419,389	\$ 500,138	\$ 286,076	\$ 495,846	\$ 520,901
Community Development						
Administration	\$ 15,137	\$ 12,988	\$ 13,345	\$ 8,795	\$ 13,345	\$ 16,543
Planning & Zoning	\$ 25,254	\$ 29,281	\$ 24,889	\$ 16,276	\$ 26,233	\$ 30,257
Economic Development	\$ 16,891	\$ 12,983	\$ 14,558	\$ 10,771	\$ 14,513	\$ 13,675
Building Inspection	\$ 112,946	\$ 113,576	\$ 114,172	\$ 79,774	\$ 117,743	\$ 126,540
GIS	\$ 16,152	\$ 17,498	\$ 22,423	\$ 14,802	\$ 22,961	\$ 21,311
Total Community Development:	\$ 186,379	\$ 186,328	\$ 189,387	\$ 130,418	\$ 194,795	\$ 208,326

Operating Expenditures (All Funds) – continued

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
Other Financial Uses						
Transfer to Debt Service	\$ 22,847	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ 52,594	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000
Transfer to Capital -Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financial Uses:	\$ 75,441	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000
Total General Fund Expenditures:	\$ 4,316,680	\$ 4,365,167	\$ 4,538,162	\$ 2,729,233	\$ 4,555,006	\$ 4,862,312
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>SANITATION FUND</u>						
Sanitation Utility	\$ 778,907	\$ 735,824	\$ 765,957	\$ 453,719	\$ 757,297	\$ 760,693
TOTAL	\$ 778,907	\$ 735,824	\$ 765,957	\$ 453,719	\$ 757,297	\$ 760,693
<u>DEBT SERVICE FUND</u>						
Debt Service Fund	\$ 3,774,013	\$ 2,445,719	\$ 2,008,005	\$ 2,623,231	\$ 2,722,778	\$ 1,652,600
TOTAL	\$ 3,774,013	\$ 2,445,719	\$ 2,008,005	\$ 2,623,231	\$ 2,722,778	\$ 1,652,600
<u>CAPITAL PROJECTS FUND</u>						
Village Capital Projects Fund	\$ 2,718,890	\$ 222,028	\$ 610,944	\$ 69,489	\$ 668,767	\$ 3,079,602
Park Capital Projects Fund	\$ 52,447	\$ 2,662	\$ 1,500	\$ 684	\$ 2,000	\$ 800
IT Capital Projects Fund	\$ 163,417	\$ 34,158	\$ 60,000	\$ 14,025	\$ 60,000	\$ 75,000
TID #1 Fund	\$ 216,547	\$ 3,335,157	\$ 454,133	\$ 389,754	\$ 408,668	\$ 391,630
TOTAL	\$ 3,151,301	\$ 3,594,005	\$ 1,126,577	\$ 473,952	\$ 1,139,435	\$ 3,547,032
<u>SPECIAL REVENUE FUNDS</u>						
Trees Special Revenue Fund	\$ 8,699	\$ 2,573	\$ 9,000	\$ -	\$ 7,956	\$ 13,000
Park Special Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ 41,924	\$ 35,000
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	\$ 33,699	\$ 27,573	\$ 34,000	\$ 25,000	\$ 74,880	\$ 73,000
<u>ENTERPRISE FUNDS</u>						
Water Utility	\$ 3,199,703	\$ 3,287,672	\$ 3,383,189	\$ 1,934,559	\$ 3,360,740	\$ 3,580,483
Sewer Utility	\$ 2,303,809	\$ 2,448,518	\$ 2,545,008	\$ 1,360,181	\$ 2,571,229	\$ 2,645,125
Storm Water Utility	\$ 1,035,109	\$ 781,413	\$ 801,894	\$ 389,688	\$ 794,834	\$ 993,426
TOTAL	\$ 6,538,620	\$ 6,517,604	\$ 6,730,091	\$ 3,684,428	\$ 6,726,803	\$ 7,219,034
<u>INTERNAL SERVICE FUND</u>						
Vehicle Operations & Maintenance	\$ 380,938	\$ 331,880	\$ 574,840	\$ 245,294	\$ 612,314	\$ 342,341
TOTAL	\$ 380,938	\$ 331,880	\$ 574,840	\$ 245,294	\$ 612,314	\$ 342,341
GRAND TOTAL	\$ 18,974,158	\$ 18,017,771	\$ 15,777,632	\$ 10,234,857	\$ 16,588,513	\$ 18,457,011

Summary of Changes in Fund Balance (General Fund)

GENERAL FUND BALANCE SUMMARY:

	2014 Actual	2015 Actual	2016 Budget	2016 Estimate	2017 Budget
REVENUES:					
Taxes					
General Property	\$ 1,993,395	\$ 2,038,237	\$ 2,038,501	\$ 2,038,501	\$ 2,316,692
Other Taxes	\$ 412,612	\$ 442,317	\$ 396,192	\$ 420,947	\$ 396,909
Total Taxes	\$ 2,406,007	\$ 2,480,554	\$ 2,434,693	\$ 2,459,448	\$ 2,713,601
Intergovernmental Revenues	\$ 839,146	\$ 903,730	\$ 958,821	\$ 963,460	\$ 1,029,555
Licenses and Permits	\$ 367,022	\$ 372,530	\$ 354,365	\$ 400,140	\$ 370,120
Fines, Forfeitures and Penalties	\$ 245,763	\$ 222,605	\$ 257,000	\$ 209,000	\$ 209,000
Public Charges	\$ 182,112	\$ 204,887	\$ 216,958	\$ 208,926	\$ 225,664
Miscellaneous Revenues	\$ 308,778	\$ 261,446	\$ 258,255	\$ 235,155	\$ 314,372
Other	\$ 16,140	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 4,364,968	\$ 4,445,752	\$ 4,480,092	\$ 4,476,129	\$ 4,862,312
EXPENDITURES:					
General Government	\$ 617,445	\$ 651,481	\$ 672,565	\$ 667,481	\$ 654,885
Public Safety	\$ 2,013,479	\$ 2,031,816	\$ 2,064,642	\$ 2,097,265	\$ 2,289,687
Public Works	\$ 998,500	\$ 1,026,153	\$ 1,086,430	\$ 1,074,619	\$ 1,138,513
Culture and Recreation	\$ 425,436	\$ 419,389	\$ 500,138	\$ 495,846	\$ 520,901
Economic Development	\$ 186,379	\$ 186,328	\$ 189,387	\$ 194,795	\$ 208,326
Other Financial Uses (Transfers)	\$ 75,441	\$ 50,000	\$ 25,000	\$ 25,000	\$ 50,000
TOTAL EXPENDITURES	\$ 4,316,680	\$ 4,365,167	\$ 4,538,162	\$ 4,555,006	\$ 4,862,312
REVENUES LESS EXPENDITURES	\$ 48,288	\$ 80,585	\$ (58,070)	\$ (78,877)	\$ -
FUND BALANCE, JANUARY 1	\$ 1,488,391	\$ 1,536,679	\$ 1,617,264	\$ 1,617,264	\$ 1,538,387
FUND BALANCE, DECEMBER 31	\$ 1,536,679	\$ 1,617,264	\$ 1,559,194	\$ 1,538,387	\$ 1,538,387
% OF FUND BALANCE TO EXPENDITURES	35.6%	37.0%	34.4%	33.8%	31.6%

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

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

In 2010, the Village of Bellevue adopted a policy titled, "Fund Balance Reserve Policy," and requires minimum reserves to be 25% of current year general fund expenditures with amounts committed to (a) long-term receivables, and (b) monies committed for sick leave. After considering the two categories of fund balance listed above, any monies needed to reach the 25% minimum reserve level shall be placed into an undesignated reserve. The Village is anticipating compliance with the minimum General Fund reserve requirement for the year that will end December 31, 2016 as shown in the chart above. This will mark the 7th consecutive year the Village has achieved this milestone.

Summary of Changes in Fund Balance (All Funds)

COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2014 Actual	2015 Actual	2016 Budget	2016 Estimate	2017 Budget
GOVERNMENTAL FUNDS					
GENERAL FUND					
FUND BALANCE (Jan. 1)	\$ 1,488,391	\$ 1,536,679	\$ 1,617,265	\$ 1,617,265	\$ 1,538,388
Revenues	\$ 4,348,828	\$ 4,445,753	\$ 4,480,092	\$ 4,476,129	\$ 4,862,312
Expenditures	\$ (4,241,239)	\$ (4,315,167)	\$ (4,513,162)	\$ (4,530,006)	\$ (4,812,312)
Other Sources/(Uses)	\$ (59,301)	\$ (50,000)	\$ (25,000)	\$ (25,000)	\$ (50,000)
FUND BALANCE (Dec. 31)	\$ 1,536,679	\$ 1,617,265	\$ 1,559,195	\$ 1,538,388	\$ 1,538,388
SANITATION FUND					
FUND BALANCE (Jan. 1)	\$ (22,846)	\$ 18,143	\$ 227	\$ 227	\$ (2,863)
Revenues	\$ 797,049	\$ 692,910	\$ 766,624	\$ 754,207	\$ 778,196
Expenditures	\$ (778,907)	\$ (735,826)	\$ (765,957)	\$ (757,297)	\$ (760,693)
Other Sources/(Uses)	\$ 22,847	\$ 25,000	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ 18,143	\$ 227	\$ 894	\$ (2,863)	\$ 14,640
DEBT SERVICE FUND					
FUND BALANCE (Jan. 1)	\$ 1,183,736	\$ 1,216,288	\$ 2,051,528	\$ 2,051,528	\$ 1,336,840
Revenues	\$ 1,901,047	\$ 2,811,343	\$ 1,983,005	\$ 1,983,090	\$ 1,627,600
Expenditures	\$ (3,774,013)	\$ (2,000,976)	\$ (2,008,005)	\$ (2,722,778)	\$ (1,652,600)
Other Sources/(Uses)	\$ 1,905,518	\$ 24,873	\$ 25,000	\$ 25,000	\$ 25,000
FUND BALANCE (Dec. 31)	\$ 1,216,288	\$ 2,051,528	\$ 2,051,528	\$ 1,336,840	\$ 1,336,840
CAPITAL PROJECTS FUND					
FUND BALANCE (Jan. 1)	\$ 3,008,183	\$ 503,047	\$ 495,299	\$ 495,299	\$ 80,880
Revenues	\$ 213,754	\$ 213,130	\$ 252,024	\$ 212,424	\$ 763,675
Expenditures	\$ (963,890)	\$ (222,028)	\$ (610,944)	\$ (668,767)	\$ (3,079,602)
Other Sources/(Uses)	\$ (1,755,000)	\$ 1,150	\$ 41,924	\$ 41,924	\$ 2,271,665
FUND BALANCE (Dec. 31)	\$ 503,047	\$ 495,299	\$ 178,303	\$ 80,880	\$ 36,618
OTHER CAPITAL PROJECTS FUNDS					
FUND BALANCE (Jan. 1)	\$ 232,342	\$ 71,312	\$ 62,249	\$ 62,249	\$ 26,928
Revenues	\$ 2,240	\$ 2,757	\$ 800	\$ 1,679	\$ 1,600
Expenditures	\$ (199,724)	\$ (36,820)	\$ (61,500)	\$ (62,000)	\$ (75,800)
Other Sources/(Uses)	\$ 36,454	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000
FUND BALANCE (Dec. 31)	\$ 71,312	\$ 62,249	\$ 26,549	\$ 26,928	\$ 2,728
TID NO. 1 FUND					
FUND BALANCE (Jan. 1)	\$ 740,408	\$ 524,485	\$ 32,218	\$ 32,218	\$ 57,048
Revenues	\$ 624	\$ 564,027	\$ 450,951	\$ 433,498	\$ 449,994
Expenditures	\$ (207,333)	\$ (3,335,157)	\$ (454,133)	\$ (408,668)	\$ (391,630)
Other Sources/(Uses)	\$ (9,214)	\$ 2,278,863	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ 524,485	\$ 32,218	\$ 29,036	\$ 57,048	\$ 115,412

Summary of Changes in Fund Balance (All Funds)

COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2014 Actual	2015 Actual	2016 Budget	2016 Estimate	2017 Budget
TID NO. 2 FUND					
FUND BALANCE (Jan. 1)	\$ -	\$ -	\$ -	\$ -	\$ (5,653)
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ (5,653)	\$ (1,261,975)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
FUND BALANCE (Dec. 31)	\$ -	\$ -	\$ -	\$ (5,653)	\$ 232,372
SPECIAL REVENUE FUNDS					
FUND BALANCE (Jan. 1)	\$ 114,727	\$ 172,889	\$ 246,790	\$ 246,790	\$ 222,666
Revenues	\$ 91,861	\$ 101,474	\$ 33,160	\$ 50,756	\$ 65,606
Expenditures	\$ (8,699)	\$ (2,573)	\$ (9,000)	\$ (7,956)	\$ (13,000)
Other Sources/(Uses)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (66,924)	\$ (60,000)
FUND BALANCE (Dec. 31)	\$ 172,889	\$ 246,790	\$ 245,950	\$ 222,666	\$ 215,272
ENTERPRISE FUNDS					
WATER UTILITY					
NET POSITION (Jan. 1)	\$ 12,106,304	\$ 12,172,651	\$ 12,310,200	\$ 12,310,200	\$ 12,362,915
Revenues	\$ 3,240,095	\$ 3,232,302	\$ 3,373,070	\$ 3,505,984	\$ 3,598,304
Expenditures	\$ (2,873,302)	\$ (2,815,554)	\$ (2,823,310)	\$ (3,137,312)	\$ (3,454,916)
Other Sources/(Uses)	\$ (300,446)	\$ (279,199)	\$ (319,250)	\$ (315,957)	\$ (307,741)
NET POSITION (Dec. 31)	\$ 12,172,651	\$ 12,310,200	\$ 12,540,710	\$ 12,362,915	\$ 12,198,562
SANITARY SEWER UTILITY					
NET POSITION (Jan. 1)	\$ 10,767,365	\$ 10,611,585	\$ 10,872,383	\$ 10,872,383	\$ 10,802,185
Revenues	\$ 2,136,911	\$ 2,463,520	\$ 2,726,146	\$ 2,497,959	\$ 2,670,235
Expenditures	\$ (2,286,251)	\$ (2,286,251)	\$ (2,536,539)	\$ (2,563,105)	\$ (2,639,764)
Other Sources/(Uses)	\$ (6,440)	\$ 83,529	\$ (3,949)	\$ (5,052)	\$ (2,361)
NET POSITION (Dec. 31)	\$ 10,611,585	\$ 10,872,383	\$ 11,058,041	\$ 10,802,185	\$ 10,830,295
STORMWATER UTILITY					
NET POSITION (Jan. 1)	\$ 11,031,858	\$ 10,620,717	\$ 10,732,586	\$ 10,732,586	\$ 10,676,028
Revenues	\$ 608,873	\$ 625,510	\$ 623,100	\$ 630,655	\$ 631,880
Expenditures	\$ (994,811)	\$ (743,050)	\$ (765,107)	\$ (758,047)	\$ (958,456)
Other Sources/(Uses)	\$ (25,203)	\$ 229,409	\$ (20,687)	\$ 70,834	\$ 6,186
NET POSITION (Dec. 31)	\$ 10,620,717	\$ 10,732,586	\$ 10,569,892	\$ 10,676,028	\$ 10,355,638
INTERNAL SERVICE FUNDS					
VOM FUND					
NET POSITION (Jan. 1)	\$ 1,653,647	\$ 1,692,218	\$ 1,801,093	\$ 1,801,093	\$ 2,111,830
Revenues	\$ 409,852	\$ 411,285	\$ 361,051	\$ 361,051	\$ 402,551
Expenditures	\$ (380,938)	\$ (331,881)	\$ (209,240)	\$ (52,314)	\$ (342,341)
Other Sources/(Uses)	\$ 9,657	\$ 29,471	\$ 700	\$ 2,000	\$ 2,000
NET POSITION (Dec. 31)	\$ 1,692,218	\$ 1,801,093	\$ 1,953,604	\$ 2,111,830	\$ 2,174,040

4.0 GENERAL FUND REVENUES

This Page Intentionally Left Blank.

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 of \$278,191 from 2016.

LINE-ITEM DETAIL:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
GENERAL FUND REVENUES (TAXES)						
General Property Taxes	\$ 1,993,395	\$ 2,038,237	\$ 2,038,501	\$ 2,038,402	\$ 2,038,501	\$ 2,316,692
Mobile Home Taxes	\$ 163,589	\$ 151,087	\$ 151,960	\$ 104,392	\$ 151,960	\$ 151,960
Management Forestland Taxes	\$ 14	\$ 14	\$ 14	\$ 31	\$ 31	\$ 31
Hotel Room Tax	\$ 11,479	\$ 12,714	\$ 12,770	\$ 7,854	\$ 12,850	\$ 12,850
Water Utility Taxes	\$ 229,193	\$ 236,860	\$ 229,918	\$ 229,918	\$ 229,918	\$ 229,918
Interest - Delinquent PP Tax	\$ 751	\$ 412	\$ 450	\$ 145	\$ 150	\$ 150
Ag Use Penalty	\$ 7,586	\$ -	\$ 1,080	\$ -	\$ 2,203	\$ 2,000
Football Stadium Tax	\$ -	\$ 41,230	\$ -	\$ -	\$ 23,835	\$ -
Subtotal	\$ 2,406,007	\$ 2,480,554	\$ 2,434,693	\$ 2,380,743	\$ 2,459,448	\$ 2,713,601

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.

SIGNIFICANT CHANGES:

The Village has continued to receive significant increases in total State Transportation Aids. For 2017, the Village will receive an additional \$64,589. Other intergovernmental aids have remained primarily flat from the previous year.

LINE-ITEM DETAIL:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
INTERGOVERNMENTAL REVENUES						
Public Safety Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Revenues	\$ 339,884	\$ 339,121	\$ 338,055	\$ 50,708	\$ 338,055	\$ 337,134
State Fire Insurance Tax	\$ 46,577	\$ 43,991	\$ 43,991	\$ 48,514	\$ 48,514	\$ 48,514
State Exempt Computer Aid	\$ 14,130	\$ 12,982	\$ 12,982	\$ 13,098	\$ 13,098	\$ 13,098
State Transportation Aids	\$ 325,587	\$ 374,426	\$ 430,589	\$ 322,942	\$ 430,589	\$ 495,178
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Transit Revenue	\$ 112,964	\$ 133,208	\$ 133,200	\$ 96,392	\$ 133,200	\$ 135,627
Subtotal	\$ 839,146	\$ 903,730	\$ 958,821	\$ 531,658	\$ 963,460	\$ 1,029,555

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 changes are in the Village's building permit fees and right-of-way permit fees which are expected to increase for 2017. The majority of other license and permit revenues are expected to remain approximately the same as 2016.

General Fund Revenues: Licenses & Permits

LINE-ITEM DETAIL:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>LICENSES & PERMITS</u>						
Liquor & Malt Beverages	\$ 28,320	\$ 26,714	\$ 25,800	\$ 47,290	\$ 47,290	\$ 26,800
Bartender's Licenses	\$ 11,282	\$ 2,798	\$ 11,300	\$ 8,700	\$ 11,300	\$ 2,800
Cable Television Fees	\$ 127,647	\$ 124,381	\$ 124,155	\$ 62,504	\$ 125,000	\$ 125,000
Cigarette Licenses	\$ 1,800	\$ 1,400	\$ 1,400	\$ 1,500	\$ 1,500	\$ 1,500
Mobile Home Licenses	\$ 1,500	\$ 1,600	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 400	\$ 400	\$ 400	\$ 1,100	\$ 1,100	\$ 500
Special Events/Picnic Licenses	\$ 157	\$ 124	\$ 150	\$ 95	\$ 150	\$ 150
Dog & Cat Licenses	\$ 4,047	\$ 3,742	\$ 3,650	\$ 3,025	\$ 3,650	\$ 3,650
Bike Licenses	\$ 40	\$ 75	\$ 70	\$ 35	\$ 35	\$ 30
Building Permits	\$ 52,279	\$ 74,322	\$ 55,000	\$ 67,875	\$ 70,000	\$ 70,000
Fire Dept Inspection Fees	\$ 105,684	\$ 103,053	\$ 107,000	\$ -	\$ 107,000	\$ 107,000
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Permits	\$ 2,195	\$ 1,060	\$ 1,000	\$ 840	\$ 1,000	\$ 1,000
Right of Way Permits	\$ 7,150	\$ 6,375	\$ 5,500	\$ 12,425	\$ 12,425	\$ 14,000
Fireworks Permits	\$ 9,350	\$ 10,350	\$ 10,350	\$ 10,150	\$ 10,350	\$ 10,350
False Alarm Permits	\$ 12,366	\$ 16,045	\$ 7,000	\$ 2,350	\$ 7,000	\$ 5,000
Fire Sprinkler Permits	\$ 2,625	\$ -	\$ -	\$ 750	\$ 750	\$ 750
Burning Permits	\$ 180	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90
Hunting Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 367,022	\$ 372,530	\$ 354,365	\$ 218,729	\$ 400,140	\$ 370,120

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 issued citations. Citation revenue has decreased over time due to Village law enforcement resources being utilized on an increasing number of non-revenue law enforcement matters. The Municipal Court continues to utilize various methods of collection from those issued citations.

SIGNIFICANT CHANGES:

As noted above, Law & Ordinance Citation revenues have continued to decline for the Village. It is anticipated that the Village will not meet its 2016 Budget figure for this revenue and it has therefore been further reduced for 2017. No additional officers are currently planned to be added in 2017.

LINE-ITEM DETAIL:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>FINES, FORFEITURES & PENALTIES</u>						
Law & Ordinance Citations	\$ 231,073	\$ 213,989	\$ 245,000	\$ 147,554	\$ 200,000	\$ 200,000
Parking Citations	\$ 14,690	\$ 8,616	\$ 12,000	\$ 7,034	\$ 9,000	\$ 9,000
Subtotal	\$ 245,763	\$ 222,605	\$ 257,000	\$ 154,588	\$ 209,000	\$ 209,000

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:

Increases are planned to Planning & Development Fees for 2017. No other significant changes are expected.

General Fund Revenues: Public Charges

LINE-ITEM DETAIL:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
PUBLIC CHARGES						
Special Assessment Letters	\$ 9,778	\$ 10,830	\$ 11,600	\$ 7,545	\$ 11,600	\$ 11,600
Copies	\$ 58	\$ 111	\$ 100	\$ 290	\$ 300	\$ 100
License Publication Fees	\$ 440	\$ 460	\$ 430	\$ 455	\$ 455	\$ 1,075
NSF Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Weights & Measures	\$ 4,314	\$ 4,314	\$ 4,313	\$ -	\$ 4,313	\$ 4,313
Fire Emergency Calls	\$ (400)	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Reports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Charges	\$ 6,503	\$ 5,447	\$ 3,450	\$ 2,788	\$ 3,450	\$ 3,450
Animal Control Fees	\$ 420	\$ -	\$ 70	\$ 175	\$ 175	\$ 70
Park Rental Fees	\$ 19,051	\$ 27,077	\$ 26,115	\$ 20,704	\$ 22,756	\$ 26,115
Park Prog - Fees/Other Income	\$ 10,453	\$ 8,899	\$ 8,304	\$ 5,285	\$ 6,897	\$ 8,304
Park Program - Non Taxable	\$ 56,010	\$ 61,874	\$ 79,439	\$ 60,712	\$ 72,739	\$ 80,000
Park Prog - B/A School	\$ 56,781	\$ 53,376	\$ 58,852	\$ 32,664	\$ 55,717	\$ 58,852
Senior General Taxable	\$ 998	\$ 2	\$ -	\$ (42)	\$ -	\$ -
Senior Program Non Taxable	\$ 410	\$ 444	\$ 1,800	\$ 360	\$ 1,400	\$ 2,000
Senior Holiday Gala	\$ 3,073	\$ 4,314	\$ 3,540	\$ 37	\$ 3,540	\$ 3,940
Senior Summer Picnic	\$ 1,978	\$ 1,410	\$ 2,120	\$ 2,041	\$ 2,041	\$ 2,020
Park Prog - Sponsors/Donations	\$ 8,486	\$ 14,860	\$ 10,700	\$ 7,912	\$ 11,168	\$ 10,700
Tree Charges	\$ -	\$ -	\$ 1,125	\$ -	\$ 875	\$ 1,625
Planning & Development Fees	\$ 3,760	\$ 11,470	\$ 5,000	\$ 9,580	\$ 11,500	\$ 11,500
Eng - Construction Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 182,112	\$ 204,887	\$ 216,958	\$ 150,507	\$ 208,926	\$ 225,664

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.

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

SIGNIFICANT CHANGES:

A notable increase is shown within Miscellaneous Revenue due to the planned sale of a Fire Department engine vehicle. The Village is also planning to receive improved interest rates on invested funds.

LINE-ITEM DETAIL:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
MISCELLANEOUS REVENUE						
Interest - Bank Accounts	\$ 11,146	\$ 11,853	\$ 11,000	\$ 5,213	\$ 11,000	\$ 16,837
Interest - Delq Special Assmts CTY	\$ 3,440	\$ 3,945	\$ 2,100	\$ 2,161	\$ 2,500	\$ 2,500
Miscellaneous Interest	\$ 42	\$ 0	\$ -	\$ -	\$ -	\$ -
Rental Properties	\$ 56,460	\$ 67,441	\$ 66,832	\$ 47,095	\$ 66,832	\$ 63,879
Lease Agreement - Water	\$ 53,887	\$ 47,027	\$ 58,441	\$ -	\$ 49,939	\$ 56,052
Lease Agreement - Sewer	\$ 53,887	\$ 47,027	\$ 58,441	\$ -	\$ 49,939	\$ 56,052
Lease Agreement - Stormwater	\$ 53,887	\$ 47,027	\$ 58,441	\$ -	\$ 49,939	\$ 56,052
Sale of Fire Equip & Property	\$ 45	\$ 200	\$ -	\$ -	\$ -	\$ 63,000
Sale of Other Equip & Property	\$ 58,591	\$ 34,394	\$ 3,000	\$ -	\$ 3,000	\$ -
Donations	\$ 14,280	\$ -	\$ -	\$ 725	\$ 725	\$ -
Donations-FF Memorial	\$ -	\$ 649	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 3,113	\$ 1,882	\$ -	\$ 1,281	\$ 1,281	\$ -
Subtotal	\$ 308,778	\$ 261,446	\$ 258,255	\$ 56,476	\$ 235,155	\$ 314,372

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:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>OTHER FINANCIAL SOURCES</u>						
Transfer from Sanitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Park Special Rev	\$ 16,140	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 16,140	\$ -	\$ -	\$ -	\$ -	\$ -

This Page Intentionally Left Blank.

5.0 GENERAL FUND EXPENDITURES

This Page Intentionally Left Blank.

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:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>VILLAGE BOARD</u>						
Salaries	\$ 17,273	\$ 16,628	\$ 17,273	\$ 12,234	\$ 17,273	\$ 17,273
FICA - Payroll Taxes	\$ 1,322	\$ 1,273	\$ 1,321	\$ 936	\$ 1,321	\$ 1,321
Office Supplies	\$ 213	\$ 125	\$ 225	\$ -	\$ 225	\$ 225
Publications/Subscriptions/Dues	\$ 4,104	\$ 4,145	\$ 4,137	\$ 4,137	\$ 4,137	\$ 4,140
Travel & Mileage	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ 25
Training & Seminars	\$ 126	\$ 75	\$ 125	\$ 70	\$ 70	\$ 125
Other Supplies & Expenses	\$ 754	\$ 379	\$ 720	\$ (120)	\$ 720	\$ 800
Capital Equipment	\$ -	\$ -	\$ 2,200	\$ 1,219	\$ 2,000	\$ -
Total	\$ 23,792	\$ 22,624	\$ 26,051	\$ 18,476	\$ 25,746	\$ 23,909

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:

Capital equipment includes a scheduled computer replacement.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>MUNICIPAL COURT</u>						
Salaries & Wages	\$ 67,640	\$ 63,315	\$ 72,052	\$ 48,155	\$ 72,052	\$ 72,930
Employee Benefits	\$ 13,444	\$ 13,653	\$ 13,402	\$ 9,620	\$ 13,402	\$ 13,507
Contracted Services	\$ 26,979	\$ 39,385	\$ 35,283	\$ 20,810	\$ 35,283	\$ 32,393
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 5,099	\$ 2,985	\$ 5,832	\$ 2,433	\$ 6,260	\$ 6,832
Memberships/Travel/Training	\$ 2,113	\$ 2,701	\$ 2,789	\$ 1,583	\$ 2,799	\$ 2,799
Capital Equipment	\$ 1,828	\$ 661	\$ -	\$ -	\$ -	\$ 2,800
Total	\$ 117,103	\$ 122,700	\$ 129,358	\$ 82,601	\$ 129,796	\$ 131,261

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:

Legal service costs primarily attributable to the Village contracted labor attorney are expected to decline significantly for 2017 due to finalization of the Village's collective bargaining agreement with the IAFF representing non-supervisory Fire Department employees. Legal expenses in 2015 were also significantly over budget due to labor attorney expenses and unplanned expenses related to matters which came before the Village Fire Commission. It is anticipated that overall legal expenses for the Village will become more consistent starting in 2017.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>LEGAL/PROFESSIONAL</u>						
Professional Services	\$ 42,692	\$ 88,751	\$ 67,000	\$ 36,402	\$ 64,403	\$ 40,271
Prof Svcs - Municipal Court	\$ 33,656	\$ 31,866	\$ 34,000	\$ 14,848	\$ 26,000	\$ 30,000
Contracted Services	\$ 3,949	\$ 6,450	\$ -	\$ -	\$ 6,450	\$ -
Total	\$ 80,297	\$ 127,067	\$ 101,000	\$ 51,250	\$ 96,853	\$ 70,271

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: None.

VILLAGE ADMINISTRATOR'S OFFICE

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>ADMINISTRATOR'S OFFICE</u>						
Salaries & Wages	\$ 80,367	\$ 70,979	\$ 73,177	\$ 43,416	\$ 73,192	\$ 75,088
Employee Benefits	\$ 23,684	\$ 22,022	\$ 22,017	\$ 13,961	\$ 22,017	\$ 22,232
Telephone/Cell	\$ 917	\$ 665	\$ 684	\$ 466	\$ 700	\$ 696
Contracted Services	\$ 11,883	\$ 12,404	\$ 12,218	\$ 7,069	\$ 11,961	\$ 12,969
Operating Supplies	\$ 20,600	\$ 18,073	\$ 14,000	\$ 5,342	\$ 13,500	\$ 14,100
Memberships/Travel/Training	\$ 4,831	\$ 5,128	\$ 5,055	\$ 3,133	\$ 5,013	\$ 5,769
Capital Equipment	\$ -	\$ 3,410	\$ 1,100	\$ 1,256	\$ 1,256	\$ -
Total	\$ 142,282	\$ 132,681	\$ 128,251	\$ 74,643	\$ 127,639	\$ 130,854

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 2016, there were four (4) budgeted elections; whereas, in 2017 there will be two (2). Results in overall decrease in the amount of \$8,981 in several areas of the budget directly related to election operations (election wages, notices, supplies, etc.). 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:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>CLERK</u>						
Salaries & Wages	\$ 20,264	\$ 23,653	\$ 24,683	\$ 16,494	\$ 24,895	\$ 25,053
Employee Benefits	\$ 7,129	\$ 8,388	\$ 8,504	\$ 6,042	\$ 8,504	\$ 8,514
Contracted Services	\$ 8,597	\$ 8,573	\$ 8,865	\$ 9,110	\$ 9,541	\$ 10,165
Operating Supplies	\$ 2,823	\$ 3,416	\$ 4,730	\$ 2,323	\$ 4,630	\$ 4,630
Memberships/Travel/Training	\$ 1,040	\$ 1,402	\$ 838	\$ 511	\$ 536	\$ 1,255
VOM Charges	\$ 282	\$ 282	\$ 157	\$ 157	\$ 157	\$ 170
Capital Equipment	\$ 4,263	\$ -	\$ -	\$ -	\$ 1,064	\$ -
Subtotal	\$ 44,398	\$ 45,714	\$ 47,777	\$ 34,636	\$ 49,327	\$ 49,787
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>ELECTIONS</u>						
Salaries & Wages	\$ 12,251	\$ 4,441	\$ 10,548	\$ 7,661	\$ 12,750	\$ 6,339
Employee Benefits	\$ 1,907	\$ 895	\$ 837	\$ 65	\$ 107	\$ 40
Contracted Services	\$ 478	\$ 332	\$ 350	\$ 234	\$ 350	\$ 370
Operating Supplies	\$ 4,315	\$ 1,016	\$ 8,055	\$ 4,138	\$ 9,035	\$ 4,360
Memberships/Travel/Training	\$ 203	\$ 512	\$ 1,285	\$ -	\$ 1,085	\$ 985
Subtotal	\$ 19,153	\$ 7,196	\$ 21,075	\$ 12,097	\$ 23,327	\$ 12,094
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>FINANCE & ACCOUNTING</u>						
Salaries & Wages	\$ 38,879	\$ 39,623	\$ 41,391	\$ 25,453	\$ 35,358	\$ 41,788
Employee Benefits	\$ 11,506	\$ 14,839	\$ 15,515	\$ 9,751	\$ 12,650	\$ 15,076
Contracted Services	\$ 16,590	\$ 14,083	\$ 13,718	\$ 14,717	\$ 19,402	\$ 14,670
Operating Supplies	\$ 435	\$ 455	\$ 435	\$ 715	\$ 715	\$ 855
Memberships/Travel/Training	\$ 670	\$ 740	\$ 743	\$ 215	\$ 550	\$ 1,010
VOM Charges	\$ 282	\$ 282	\$ 157	\$ 156	\$ 156	\$ 170
Capital Equipment	\$ 1,688	\$ 1,463	\$ -	\$ -	\$ 1,064	\$ -
Subtotal	\$ 70,050	\$ 71,485	\$ 71,959	\$ 51,007	\$ 69,895	\$ 73,569
GRAND TOTAL	\$ 133,601	\$ 124,395	\$ 140,811	\$ 97,741	\$ 142,548	\$ 135,450

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>VILLAGE ASSESSOR</u>						
Software Support	\$ 1,754	\$ 1,766	\$ 1,780	\$ 1,771	\$ 1,771	\$ 1,780
Contracted Services	\$ 35,837	\$ 36,853	\$ 37,355	\$ 25,460	\$ 36,960	\$ 38,160
Postage	\$ 819	\$ -	\$ 500	\$ 612	\$ 612	\$ 625
Other Supplies/Expenses	\$ 188	\$ 40	\$ 190	\$ -	\$ 50	\$ 100
Total	\$ 38,598	\$ 38,658	\$ 39,825	\$ 27,843	\$ 39,393	\$ 40,665

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:

Significant changes in expenditures particularly in software support/maintenance and capital equipment purchasing. A new web content management system (Village website) was implemented in 2016. Continue to maintain the capital equipment replacement program relating to age and reliability issues. The Village remains focused on replacing and upgrading critical IT infrastructure to meet the growing demands on the Village and to focus on doing more with less. Department level computer replacements or hardware upgrades are funded through the department budgets.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
INFORMATION TECHNOLOGY						
Salaries & Wages	\$ 14,026	\$ 14,449	\$ 14,720	\$ 9,681	\$ 14,720	\$ 14,941
Employee Benefits	\$ 2,534	\$ 2,858	\$ 2,225	\$ 1,705	\$ 2,600	\$ 2,296
Contracted Services	\$ 19,147	\$ 40,499	\$ 44,510	\$ 19,103	\$ 45,047	\$ 53,677
Memberships/Travel/Training	\$ 1,050	\$ 2,104	\$ 2,000	\$ 1,050	\$ 1,800	\$ 2,209
Capital Equipment	\$ 22,204	\$ 1,031	\$ 16,892	\$ 16,140	\$ 16,140	\$ 20,375
Total	\$ 58,961	\$ 60,941	\$ 80,347	\$ 47,679	\$ 80,307	\$ 93,498

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:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
OTHER GOVERNMENTAL						
Bad Debt Expense	\$ 751	\$ 715	\$ 1,000	\$ 582	\$ 1,000	\$ 1,000
Judgements & Losses	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -
Property Insurance	\$ 4,992	\$ 5,393	\$ 5,608	\$ 5,423	\$ 5,423	\$ 5,694
General Liability Insurance	\$ 8,764	\$ 7,725	\$ 8,111	\$ 5,740	\$ 5,740	\$ 7,999
Public Official	\$ -	\$ -	\$ -	\$ -	\$ 315	\$ -
Workers Compensation	\$ 7,460	\$ 8,582	\$ 11,189	\$ 8,682	\$ 11,507	\$ 13,219
Crime	\$ -	\$ -	\$ -	\$ 17	\$ -	\$ -
Employee Bonds	\$ 845	\$ -	\$ 1,014	\$ -	\$ 1,014	\$ 1,065
Total	\$ 22,812	\$ 22,416	\$ 26,922	\$ 20,643	\$ 25,199	\$ 28,977

This Page Intentionally Left Blank.

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 and principles of community policing.

OBJECTIVES:

- Detect and apprehend violators of state statutes, local ordinances, and motor vehicle laws.
- Conduct criminal investigations, collect and process evidence, obtain statements, and complete department reports.
- Testify in court and provide Municipal Court security.
- Conduct traffic accident investigations.
- Provide immediate first aid as a first responder as necessary.
- Serve civil and criminal process papers.
- 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.
- Serve as a community resource to resolve and improve complex community issues.

PROGRAM ACTIVITY STATEMENT:

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

CONTRACTED & PART-TIME POSITIONS:

The Village's contract with the Brown County Sheriff's Department includes 24/7 patrol services dedicated to call response, traffic enforcement any other directed Village needs. Two officers are assigned as a Directed Enforcement Officers (DEOs) dedicated to community policing and other specialized Village needs. 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 part-time crossing guards to carry out public safety functions.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The 2017 Budget includes funding required to meet contract obligations and also several Capital Equipment items including a squad replacement, scheduled computer replacement and two upgraded in-vehicle camera systems.

LAW ENFORCEMENT

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>LAW ENFORCEMENT</u>						
Salaries & Wages	\$ 4,485	\$ 2,903	\$ 4,500	\$ 1,847	\$ 4,500	\$ 4,500
Employee Benefits	\$ 343	\$ 222	\$ 344	\$ 141	\$ 344	\$ 344
Contracted Services	\$ 1,005,616	\$ 1,025,543	\$ 1,058,634	\$ 533,134	\$ 1,057,398	\$ 1,092,909
Utilities	\$ 1,087	\$ 1,469	\$ 1,600	\$ 1,868	\$ 2,000	\$ 2,100
Insurance	\$ 1,373	\$ 1,408	\$ 1,478	\$ 1,065	\$ 1,478	\$ 1,489
Operating Supplies	\$ 35,227	\$ 24,810	\$ 27,200	\$ 12,363	\$ 23,720	\$ 26,650
Memberships/Travel/Training	\$ 1,982	\$ 1,604	\$ 1,700	\$ 762	\$ 1,700	\$ 2,200
Capital Equipment	\$ 72,581	\$ 45,587	\$ 40,000	\$ 33,695	\$ 39,000	\$ 55,900
Subtotal	\$ 1,122,695	\$ 1,103,546	\$ 1,135,456	\$ 584,875	\$ 1,130,140	\$ 1,186,092
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>CROSSING GUARDS</u>						
Salaries & Wages	\$ 9,668	\$ 9,560	\$ 10,700	\$ 5,222	\$ 10,712	\$ 10,712
Employee Benefits	\$ 729	\$ 386	\$ 819	\$ 228	\$ 819	\$ 819
Operating Supplies	\$ -	\$ -	\$ 150	\$ -	\$ 50	\$ 100
Subtotal	\$ 10,397	\$ 9,947	\$ 11,669	\$ 5,450	\$ 11,581	\$ 11,631
GRAND TOTAL	\$ 1,133,092	\$ 1,113,493	\$ 1,147,125	\$ 590,326	\$ 1,141,721	\$ 1,197,723

FIRE & RESCUE

GOAL: The goal of the department is to save and protect lives and property by providing services that include Fire Prevention, Fire Suppression, Emergency Medical Services, Emergency Management 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 and training citizens to become part-time employees.
- 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 fire engines and a ladder company to meet state rules, statutes and national standards.
- Maintain number of actual structure fires within the Village limits at less than the national average.
- To maintain a well- trained, safe 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. The majority of sworn positions for the Fire Department are part-time. Full-time positions include the Chief, 3 Battalion Chiefs, 2 Fire Officers, and 2 Firefighters.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Village approved an updated contract with County Rescue Services to serve the Village for 2016 through 2021 at a flat rate of \$70,000 per year. The 2017 Budget includes the significant organizational structure and staffing changes made within the Department in 2016, as noted previously in this report. Expenditures also include the planned implementation of the first year of a new collective bargaining agreement for all non-supervisory full-time and part-time sworn employees.

FIRE & RESCUE

REQUIRED RESOURCES:

FIRE DEPARTMENT

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
Salaries & Wages	\$ 519,457	\$ 529,184	\$ 526,197	\$ 259,483	\$ 486,720	\$ 676,564
Employee Benefits	\$ 163,607	\$ 166,548	\$ 140,771	\$ 81,831	\$ 150,575	\$ 220,271
Contracted Services	\$ 11,541	\$ 32,263	\$ 13,975	\$ 72,791	\$ 92,011	\$ 13,480
Utilities	\$ 2,676	\$ 2,435	\$ 3,527	\$ 1,961	\$ 3,527	\$ 3,400
Insurance	\$ 25,952	\$ 26,293	\$ 28,657	\$ 18,248	\$ 28,529	\$ 30,188
Operating Supplies	\$ 45,849	\$ 55,861	\$ 51,610	\$ 38,766	\$ 60,549	\$ 54,025
Memberships/Travel/Training	\$ 19,898	\$ 17,146	\$ 22,915	\$ 5,919	\$ 17,668	\$ 18,953
Capital Equipment	\$ 5,562	\$ 10,401	\$ 59,420	\$ 4,290	\$ 45,520	\$ 4,600
VOM Charges	\$ 846	\$ 693	\$ 445	\$ 445	\$ 445	\$ 483
Subtotal	\$ 795,388	\$ 840,824	\$ 847,517	\$ 483,735	\$ 885,544	\$ 1,021,964

AMBULANCE

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
Contracted Services	\$ 85,000	\$ 77,500	\$ 70,000	\$ 46,667	\$ 70,000	\$ 70,000
Subtotal	\$ 85,000	\$ 77,500	\$ 70,000	\$ 46,667	\$ 70,000	\$ 70,000

GRAND TOTAL

\$ 880,387	\$ 918,324	\$ 917,517	\$ 530,401	\$ 955,544	\$ 1,091,964
-------------------	-------------------	-------------------	-------------------	-------------------	---------------------

This Page Intentionally Left Blank.

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 ACTIVITY 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 elected body.

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.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>PUBLIC WORKS ADMINISTRATION</u>						
Salaries & Wages	\$ 8,172	\$ 8,337	\$ 8,485	\$ 5,581	\$ 8,485	\$ 8,612
Employee Benefits	\$ 2,684	\$ 2,737	\$ 2,838	\$ 1,575	\$ 2,838	\$ 2,841
Subtotal	\$ 10,856	\$ 11,074	\$ 11,323	\$ 7,156	\$ 11,323	\$ 11,453

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 transportation 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, other minor repairs, weed control, and debris pickup.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Contracted Services and Operating Supplies were increased to reflect actual maintenance costs associated with operations. VOM Charges were increased to reflect the full cost of operations and replacement of equipment used in this division.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>STREET & HWY MAINTENANCE</u>						
Salaries & Wages	\$ 61,664	\$ 82,004	\$ 78,304	\$ 48,716	\$ 78,539	\$ 80,469
Employee Benefits	\$ 22,550	\$ 29,008	\$ 24,934	\$ 18,643	\$ 26,034	\$ 24,108
Contracted Services	\$ 98,939	\$ 100,124	\$ 105,740	\$ 75,259	\$ 126,400	\$ 120,000
Utilities	\$ 5,008	\$ 5,294	\$ 5,500	\$ 3,688	\$ 5,500	\$ 6,300
Operating Supplies	\$ 46,775	\$ 54,853	\$ 45,245	\$ 18,574	\$ 45,245	\$ 51,005
Memberships/Travel/Training	\$ 3,668	\$ 2,373	\$ 3,755	\$ 718	\$ 3,755	\$ 3,967
VOM Charges	\$ 73,925	\$ 73,985	\$ 31,978	\$ 31,978	\$ 31,978	\$ 40,107
Capital Equipment	\$ 2,239	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Subtotal	\$ 314,767	\$ 347,641	\$ 295,456	\$ 197,576	\$ 317,451	\$ 326,956

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, brine systems, vehicle maintenance, and emergency response during snow and ice events. This program is staffed by 7 operators, the Public Works Director, Utility Superintendent, Public Works Inspector, and support staff during snow events.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The significant increase to the budget is the proper allocation of VOM rent for the use of the dump trucks. It is anticipated that it will take longer to complete the plowing of the roads due to a reduction in time available from the Parks/Forestry Foreman, and increases in earned staff PTO. It will be possible to have vehicles without operators, which will increase overtime to complete plowing the events. Operating Supplies have decreased from 2016 due to the lack of on- site storage for the salt. Costs will increase in 2018 when the full allocation of salt is received again.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>SNOW PLOWING</u>						
Salaries & Wages	\$ 43,556	\$ 26,794	\$ 43,093	\$ 34,194	\$ 43,093	\$ 53,874
Employee Benefits	\$ 18,281	\$ 8,836	\$ 16,894	\$ 15,242	\$ 16,894	\$ 17,871
Operating Supplies	\$ 29,877	\$ 32,318	\$ 37,300	\$ 29,259	\$ 31,754	\$ 17,500
Memberships/Travel/Training	\$ -	\$ 50	\$ 500	\$ 150	\$ 500	\$ 500
VOM Charges	\$ 55,125	\$ 56,385	\$ 112,750	\$ 112,749	\$ 112,750	\$ 141,045
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 146,838	\$ 124,383	\$ 210,537	\$ 191,594	\$ 204,991	\$ 230,790

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:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
CONSTRUCTION/ENGINEERING						
Salaries & Wages	\$ 41,938	\$ 48,124	\$ 39,820	\$ 49,038	\$ 40,464	\$ 40,224
Employee Benefits	\$ 12,173	\$ 12,656	\$ 11,756	\$ 10,390	\$ 11,756	\$ 11,780
Contracted Services	\$ 2,871	\$ 2,093	\$ 3,599	\$ 2,112	\$ 3,779	\$ 5,042
Memberships/Travel/Training	\$ 662	\$ 1,439	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
VOM Charges	\$ 2,439	\$ 2,114	\$ 2,966	\$ 2,966	\$ 2,966	\$ 3,465
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 60,083	\$ 66,427	\$ 59,141	\$ 64,507	\$ 59,965	\$ 61,511

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 and State/Federal funding.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>STREET LIGHTING & TRANSIT SERVICES</u>						
Street Lighting	\$ 132,534	\$ 130,398	\$ 139,200	\$ 73,386	\$ 125,805	\$ 130,000
Contracted Services - Transit	\$ 138,358	\$ 180,929	\$ 188,852	\$ 115,638	\$ 181,000	\$ 195,503
Subtotal	\$ 270,892	\$ 311,327	\$ 328,052	\$ 189,024	\$ 306,805	\$ 325,503

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, managed by the Director of Park, Recreation & Forestry, 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:

There are limited requests for Capital Equipment purchases for 2017. Utilities have decreased to reflect trending actual costs in gas and electric utilities. Contracted services has increased to reflect increased costs associated with multiple contracts. Increases in operating supplies are attributed to repairs and replacements of aging amenities.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>BUILDINGS & GROUNDS</u>						
Salaries & Wages	\$ 19,075	\$ 28,972	\$ 25,043	\$ 15,444	\$ 25,090	\$ 25,464
Employee Benefits	\$ 2,944	\$ 5,826	\$ 5,570	\$ 2,816	\$ 4,417	\$ 4,900
Contracted Services	\$ 3,803	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 101,779	\$ 65,368	\$ 83,844	\$ 37,622	\$ 74,125	\$ 77,220
Operating Supplies	\$ 47,242	\$ 53,301	\$ 53,712	\$ 29,003	\$ 56,700	\$ 59,869
VOM Charges	\$ 11,488	\$ 11,835	\$ 8,802	\$ 8,802	\$ 8,802	\$ 10,847
Capital Equipment	\$ 8,731	\$ -	\$ 4,950	\$ 2,591	\$ 4,950	\$ 4,000
Subtotal	\$ 195,063	\$ 165,301	\$ 181,921	\$ 96,278	\$ 174,084	\$ 182,300

PUBLIC WORKS DIVISION GRAND TOTAL:

GRAND TOTAL	\$ 998,500	\$ 1,026,153	\$ 1,086,430	\$ 746,135	\$ 1,074,619	\$ 1,138,513
--------------------	-------------------	---------------------	---------------------	-------------------	---------------------	---------------------

This Page Intentionally Left Blank.

PARKS, RECREATION & FORESTRY

PARKS, RECREATION & FORESTRY

DIVISION: PARKS, RECREATION & FORESTRY – ADMINISTRATION

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

OBJECTIVES:

- Develop and implement a program of services that effectively meet the recreational, cultural and preservation needs of the community.
- Establish an effective community relations program that will both communicate the availability of current services and promote the importance of parks and recreation 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, Recreation & Forestry 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 recreation interests and preservation needs of the Village.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Increases for staff training and professional development are scheduled as well as a scheduled computer replacement.

PARKS, RECREATION & FORESTRY

DIVISION: PARKS, RECREATION & FORESTRY - ADMINISTRATION

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
ADMINISTRATION						
Salaries & Wages	\$ 41,044	\$ 28,108	\$ 34,735	\$ 18,976	\$ 34,735	\$ 35,634
Employee Benefits	\$ 14,145	\$ 8,121	\$ 11,192	\$ 7,689	\$ 11,192	\$ 12,804
Utilities	\$ 1,267	\$ 2,117	\$ 1,980	\$ 1,190	\$ 2,000	\$ 2,000
Contracted Services	\$ 407	\$ 1,088	\$ 640	\$ 50	\$ 200	\$ 220
Operating Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Memberships/Travel/Training	\$ 1,981	\$ 2,678	\$ 3,710	\$ 1,269	\$ 3,559	\$ 4,350
Capital Equipment	\$ -	\$ 1,438	\$ -	\$ -	\$ -	\$ 2,500
Subtotal	\$ 59,843	\$ 44,551	\$ 53,257	\$ 30,174	\$ 52,686	\$ 58,508

PARKS, RECREATION & FORESTRY

DIVISION: PARKS, RECREATION & FORESTRY – PARKS & FORESTRY

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 three 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:

Contracted Services has increased to reflect actual costs of forestry projects and increase in cost of mowing services. Decreases in operating supplies are attributed to a reduction in allocated repair projects. Capital Equipment includes repairs to Josten Park Playground.

DEPARTMENT: PARKS, RECREATION & FORESTRY

DIVISION: PARKS, RECREATION & FORESTRY – PARKS & FORESTRY

REQUIRED RESOURCES:

PARKS

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
Salaries & Wages	\$ 69,988	\$ 72,895	\$ 84,622	\$ 49,035	\$ 84,622	\$ 83,725
Employee Benefits	\$ 27,696	\$ 25,441	\$ 28,518	\$ 18,782	\$ 28,518	\$ 26,398
Contracted Services	\$ 47,066	\$ 46,864	\$ 48,868	\$ 20,760	\$ 48,900	\$ 50,063
Utilities	\$ 17,056	\$ 15,138	\$ 17,347	\$ 8,841	\$ 16,532	\$ 17,400
Operating Supplies	\$ 19,135	\$ 36,725	\$ 33,992	\$ 18,175	\$ 34,025	\$ 33,110
Memberships/Travel/Training	\$ 102	\$ 35	\$ 500	\$ 625	\$ 625	\$ 315
VOM Charges	\$ 15,104	\$ 13,629	\$ 22,354	\$ 22,354	\$ 22,354	\$ 27,051
Capital Equipment	\$ -	\$ 2,177	\$ 5,800	\$ 3,625	\$ 5,000	\$ 3,500
Subtotal	\$ 196,148	\$ 212,904	\$ 242,001	\$ 142,197	\$ 240,576	\$ 241,562

FORESTRY

	2014 Actual	2014 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
Contracted Services	\$ -	\$ -	\$ 2,500	\$ 2,151	\$ 2,500	\$ 4,075
Subtotal	\$ -	\$ -	\$ 2,500	\$ 2,151	\$ 2,500	\$ 4,075

PARKS, RECREATION & FORESTRY

DIVISION: PARKS, RECREATION & FORESTRY – 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 7,000 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 addition of one camp coordinator and increase in seasonal staff wages. Adjustments were made in contracted services and wages to reflect changes in program staff employment status. Increases in operating costs are associated with an increase in number of LIFE guides printed, addition of 3rd Movie in the Park licensing fee. Senior services program expense increased to reflect true costs of senior picnic and senior gala food expenses. All expenditures will be offset by program revenue.

PARKS, RECREATION & FORESTRY

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

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
RECREATION						
Salaries & Wages	\$ 96,591	\$ 97,650	\$ 114,997	\$ 67,148	\$ 115,004	\$ 128,555
Employee Benefits	\$ 17,528	\$ 15,105	\$ 18,927	\$ 11,335	\$ 18,927	\$ 20,391
Contracted Services	\$ 15,605	\$ 11,876	\$ 19,470	\$ 10,315	\$ 17,550	\$ 17,550
Operating Supplies	\$ 33,153	\$ 31,853	\$ 41,021	\$ 20,594	\$ 41,035	\$ 41,535
Senior Programming	\$ 5,299	\$ 4,321	\$ 7,260	\$ 1,457	\$ 6,860	\$ 7,960
VOM Charges	\$ 1,269	\$ 1,130	\$ 705	\$ 705	\$ 708	\$ 765
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 169,445	\$ 161,934	\$ 202,380	\$ 111,553	\$ 200,084	\$ 216,756

PARKS, RECREATION & FORESTRY GRAND TOTAL:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
GRAND TOTAL	\$ 425,436	\$ 419,389	\$ 500,138	\$ 286,076	\$ 495,846	\$ 520,901

This Page Intentionally Left Blank.

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, the Plan Commission, Economic Development Advisory Board and Zoning Board of Appeals on various activities.

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:

Scheduled computer and monitor replacement.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
COMMUNITY DEVELOPMENT ADMIN						
Salaries & Wages	\$ 10,435	\$ 10,697	\$ 10,975	\$ 7,218	\$ 10,975	\$ 11,139
Employee Benefits	\$ 2,294	\$ 2,291	\$ 2,370	\$ 1,577	\$ 2,370	\$ 2,404
Capital Equipment	\$ 2,408	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Subtotal	\$ 15,137	\$ 12,988	\$ 13,345	\$ 8,795	\$ 13,345	\$ 16,543

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:

The State of Wisconsin is likely to adopt new International Building Codes in 2017 (2015 ICC Codes). These codes are unable to be accessed via the internet unlike the State of Wisconsin Building Codes, thus the need to purchase for use by our building inspectors. Code adoption is typically every five (5) years; however this last cycle was eight (8) years since the last adoption. In the past the State of Wisconsin has given copies as part of the code update training sessions registration fee, but that practice is over.

The "as needed" contracted Electrical Inspector has been utilized considerably more than in recent years due to the number of projects that have been undertaken in 2016. Wages have been increased to reflect this increase.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>BUILDING INSPECTION</u>						
Salaries & Wages	\$ 84,906	\$ 88,077	\$ 88,926	\$ 61,357	\$ 89,010	\$ 94,278
Employee Benefits	\$ 15,283	\$ 16,393	\$ 13,342	\$ 12,248	\$ 17,639	\$ 20,382
Contracted Services	\$ 3,448	\$ 3,693	\$ 3,600	\$ 1,568	\$ 3,100	\$ 3,500
Utilities	\$ 526	\$ 526	\$ 550	\$ 259	\$ 540	\$ 100
Memberships/Travel/Training	\$ 2,272	\$ 970	\$ 2,000	\$ 775	\$ 1,700	\$ 2,050
Operating Supplies	\$ 3,156	\$ 599	\$ 2,325	\$ 138	\$ 2,325	\$ 2,065
VOM Charges	\$ 3,355	\$ 3,317	\$ 3,429	\$ 3,429	\$ 3,429	\$ 4,165
Subtotal	\$ 112,946	\$ 113,576	\$ 114,172	\$ 79,774	\$ 117,743	\$ 126,540

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.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Additional funding for changes and new ordinances related to amending the Zoning Code or Subdivision Code, as charged by General Code to update the E360 page (website page) that contains the Village of Bellevue's Codes.

The Training & Travel segment of the budget increased, but is off-set by a reduction for similar line items within the Economic Development Division.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>PLANNING & ZONING</u>						
Salaries & Wages	\$ 16,918	\$ 17,391	\$ 17,812	\$ 11,715	\$ 17,812	\$ 18,079
Employee Benefits	\$ 3,534	\$ 3,646	\$ 3,421	\$ 2,733	\$ 3,862	\$ 4,347
Contracted Services	\$ 210	\$ 3,806	\$ -	\$ (33)	\$ 968	\$ 1,200
Utilities	\$ 862	\$ 665	\$ 750	\$ 334	\$ 700	\$ 575
Operating Supplies	\$ 352	\$ 93	\$ 700	\$ -	\$ 700	\$ 700
Memberships/Travel/Training	\$ 2,343	\$ 2,855	\$ 1,625	\$ 946	\$ 1,610	\$ 4,725
VOM Charges	\$ 1,034	\$ 827	\$ 581	\$ 581	\$ 581	\$ 631
Subtotal	\$ 25,254	\$ 29,281	\$ 24,889	\$ 16,276	\$ 26,233	\$ 30,257

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 developers within the Village's TID #1 and other commercial areas to increase development with the community including the creation of the Village's TID #2 in 2016. In addition, the department has refined the Business and Retention program and continues to gather important data from our business community.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Bellevue Business and Professional Association (BBPA) has funded \$1,000 per year the last two years (2015 & 2016) for an economic development intern (Wages). The BBPA has indicated that they would offer up to a maximum amount of \$1,000 for 2017 as long as the Village matches the expenditure. This budget includes \$1,000 to support this position and the Village's Business Retention and Expansion program.

A reduction in the Travel & Training line items is included; however an increase is reflected in the Planning and Zoning Division Budget.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>ECONOMIC DEVELOPMENT</u>						
Salaries & Wages	\$ 10,435	\$ 6,766	\$ 6,910	\$ 4,545	\$ 6,910	\$ 8,014
Employee Benefits	\$ 2,294	\$ 1,458	\$ 1,493	\$ 993	\$ 1,493	\$ 1,591
Operating Supplies	\$ 2,783	\$ 3,271	\$ 3,372	\$ 2,967	\$ 3,292	\$ 3,430
Memberships/Travel/Training	\$ 815	\$ 1,026	\$ 2,470	\$ 1,954	\$ 2,505	\$ 300
VOM Charges	\$ 564	\$ 462	\$ 313	\$ 313	\$ 313	\$ 340
Subtotal	\$ 16,891	\$ 12,983	\$ 14,558	\$ 10,771	\$ 14,513	\$ 13,675

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:

There are no significant expenditures, staffing, or program changes.

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
GIS						
Salaries & Wages	\$ 8,416	\$ 9,133	\$ 8,832	\$ 6,827	\$ 10,407	\$ 10,539
Employee Benefits	\$ 1,521	\$ 1,577	\$ 1,335	\$ 941	\$ 1,335	\$ 1,378
Software Support	\$ 2,770	\$ 2,845	\$ 6,115	\$ 5,056	\$ 6,115	\$ 3,490
Telephone/Cellphone	\$ -	\$ -	\$ 648	\$ -	\$ 648	\$ 648
Contracted Services	\$ -	\$ 1,000	\$ 1,453	\$ -	\$ -	\$ 2,000
Operating Supplies	\$ -	\$ 663	\$ 300	\$ 67	\$ 600	\$ 600
Memberships/Travel/Training	\$ 1,802	\$ 2,280	\$ 2,540	\$ 1,000	\$ 2,656	\$ 2,656
Capital Equipment	\$ 1,643	\$ -	\$ 1,200	\$ 911	\$ 1,200	\$ -
Subtotal	\$ 16,152	\$ 17,498	\$ 22,423	\$ 14,802	\$ 22,961	\$ 21,311

COMMUNITY DEVELOPMENT DEPARTMENT GRAND TOTAL:

GRAND TOTAL	\$ 186,379	\$ 186,328	\$ 189,387	\$ 130,418	\$ 194,795	\$ 208,326
--------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

OTHER FINANCIAL USES

OTHER FINANCIAL USES

DESCRIPTION:

There is currently one Fund transfer planned within the 2017 Budget. After completion of the annual financial audit, the Village Board will also review funds available that exceed current Village policies for fund balance levels. At that time, additional fund transfers may be considered.

REQUIRED RESOURCES:

OTHER FINANCIAL USES

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
Transfer to Sanitation	\$ 22,847	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ 52,594	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000
Transfer to Park Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 75,441	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000

6.0 SANITATION FUND

This Page Intentionally Left Blank.

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 management of brush and small trees.

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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:

Contract refuse and recycling increased according to contract. State recycling grant revenue should remain the same or possibly increase for 2017. Revenue from the sale of recycling materials has been eliminated and Village is estimated to pay to dispose of material due to poor market rates. Expenses at the compost site have been nearly offset by an increase in revenue from contractor permits. Resident charges will be adjusted during 2017 to ensure a positive fund balance as necessary.

RECEIPTS:

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

OPERATING REVENUE

Garbage Revenue	\$ 480,863	\$ 406,425	\$ 423,980	\$ 235,763	\$ 410,750	\$ 427,586
Recycling Revenue	\$ 138,637	\$ 122,420	\$ 149,116	\$ 85,233	\$ 147,000	\$ 150,353
Forfeited Discounts	\$ 5,338	\$ 4,639	\$ 5,500	\$ 1,648	\$ 5,500	\$ 5,500
Subtotal	\$ 624,838	\$ 533,484	\$ 578,596	\$ 322,643	\$ 563,250	\$ 583,439

OTHER REVENUES

Recycling Grant	\$ 45,893	\$ 45,911	\$ 36,269	\$ 39,807	\$ 39,807	\$ 39,807
Yard Waste Disposal Permits	\$ 900	\$ 6,300	\$ 6,300	\$ 9,450	\$ 9,450	\$ 9,450
Sale of Recyclables	\$ 21,555	\$ 2,917	\$ -	\$ -	\$ -	\$ -
Admin Fee - Recovery	\$ 103,862	\$ 104,298	\$ 145,459	\$ 81,219	\$ 141,700	\$ 145,500
Transfer from General Fund	\$ 22,847	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 195,057	\$ 184,425	\$ 188,028	\$ 130,476	\$ 190,957	\$ 194,757

TOTAL REVENUES

\$ 819,895	\$ 717,908	\$ 766,624	\$ 453,119	\$ 754,207	\$ 778,196
-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

SANITATION

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>GARBAGE</u>						
Contracted Services	\$ 473,112	\$ 407,929	\$ 423,980	\$ 241,169	\$ 423,655	\$ 427,586
Subtotal	\$ 473,112	\$ 407,929	\$ 423,980	\$ 241,169	\$ 423,655	\$ 427,586
<u>RECYCLING</u>						
Salaries	\$ 17,393	\$ 21,901	\$ 25,058	\$ 13,768	\$ 25,058	\$ 25,850
Wages	\$ 32,230	\$ 40,626	\$ 31,265	\$ 25,353	\$ 31,351	\$ 29,094
Payroll Taxes	\$ 3,685	\$ 4,637	\$ 4,305	\$ 2,829	\$ 4,305	\$ 4,203
Retirement Contributions	\$ 3,359	\$ 4,218	\$ 3,714	\$ 2,507	\$ 3,714	\$ 3,736
Employee Benefits	\$ 9,426	\$ 12,879	\$ 12,177	\$ 8,813	\$ 12,177	\$ 11,227
Contracted Services	\$ 181,327	\$ 169,600	\$ 185,385	\$ 105,443	\$ 178,630	\$ 186,622
Bank Fees	\$ 1,103	\$ 1,217	\$ 1,200	\$ 705	\$ 1,200	\$ 1,200
Operating Supplies	\$ 4,799	\$ 5,184	\$ 5,650	\$ 3,841	\$ 5,902	\$ 6,250
Bad Debt Expense	\$ 681	\$ 21	\$ 500	\$ 147	\$ 500	\$ 500
Insurance	\$ 3,608	\$ 3,722	\$ 4,330	\$ 3,451	\$ 4,330	\$ 4,721
VOM Charges	\$ 14,028	\$ 18,607	\$ 21,060	\$ 21,060	\$ 21,060	\$ 20,284
Subtotal	\$ 271,640	\$ 282,612	\$ 294,644	\$ 187,918	\$ 288,227	\$ 293,687
<u>COMPOST SITE</u>						
Utilities	\$ 186	\$ 336	\$ 333	\$ 208	\$ 415	\$ 420
Operating Supplies	\$ 21,968	\$ 32,947	\$ 35,000	\$ 12,424	\$ 33,000	\$ 27,000
Rents & Leases	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Subtotal	\$ 34,154	\$ 45,283	\$ 47,333	\$ 24,632	\$ 45,415	\$ 39,420
TOTAL EXPENDITURES	\$ 778,907	\$ 735,824	\$ 765,957	\$ 453,719	\$ 757,297	\$ 760,693
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 40,988	\$ (17,915)	\$ 667	\$ (600)	\$ (3,090)	\$ 17,503
FUND BALANCE, JANUARY 1	\$ (22,846)	\$ 18,142	\$ 227	\$ 227	\$ 227	\$ (2,863)
FUND BALANCE, DECEMBER 31	\$ 18,142	\$ 227	\$ 894	\$ (373)	\$ (2,863)	\$ 14,640

7.0 DEBT SERVICE

This Page Intentionally Left Blank.

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:

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

On April 13, 2016 the Bellevue Village Board adopted a resolution which specified the use of \$727,680.49 of the football stadium sales tax funding for the purpose of tax levy supported debt relief.

No new debt was issued in 2016. In 2017, the Village is planning to issue debt as necessary to fund projects as identified for years 2017 and 2018 of the Capital Improvement Plan.

DEBT SERVICE

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>DEBT SERVICE REVENUES</u>						
Property Tax Levy-Village Debt	\$ 1,272,334	\$ 1,265,227	\$ 1,280,060	\$ 1,280,060	\$ 1,280,060	\$ 898,288
Football Stadium Tax	\$ -	\$ 727,680	\$ -	\$ -	\$ -	\$ -
Special Assessment Principal	\$ 562,581	\$ 618,728	\$ 510,390	\$ 307,186	\$ 510,475	\$ 536,710
Special Assessment Interest	\$ 66,132	\$ 80,276	\$ 69,900	\$ 57,936	\$ 69,900	\$ 66,626
Transfer - Capital Projects	\$ 1,755,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - TID	\$ 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	\$ 34,768	\$ 35,811	\$ 36,885	\$ 36,885	\$ 36,885	\$ 37,992
Transfer - Sewer Utility	\$ 34,768	\$ 35,811	\$ 36,885	\$ 36,885	\$ 36,885	\$ 37,992
Transfer - Storm Utility	\$ 34,768	\$ 35,811	\$ 36,885	\$ 36,885	\$ 36,885	\$ 37,992
Rent - Compost Site	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Debt Proceeds	\$ -	\$ 435,000	\$ -	\$ -	\$ -	\$ -
Debt Premium	\$ -	\$ 9,614	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,806,565	\$ 3,280,958	\$ 2,008,005	\$ 1,792,837	\$ 2,008,090	\$ 1,652,600
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>DEBT SERVICE EXPENDITURES</u>						
Principal Payments	\$ 3,419,204	\$ 2,157,086	\$ 1,761,900	\$ 2,483,800	\$ 2,483,800	\$ 1,465,000
Interest & Fiscal Charges	\$ 354,809	\$ 288,633	\$ 246,105	\$ 139,431	\$ 238,978	\$ 187,600
Total	\$ 3,774,013	\$ 2,445,719	\$ 2,008,005	\$ 2,623,231	\$ 2,722,778	\$ 1,652,600
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 32,552	\$ 835,239	\$ -	\$ (830,394)	\$ (714,688)	\$ -
FUND BALANCE, JANUARY 1	\$ 1,183,737	\$ 1,216,289	\$ 2,051,528	\$ 2,051,528	\$ 2,051,528	\$ 1,336,840
FUND BALANCE, DECEMBER 31	\$ 1,216,289	\$ 2,051,528	\$ 2,051,528	\$ 1,221,134	\$ 1,336,840	\$ 1,336,840

DEBT SERVICE

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2017 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2016					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2016	2017 PRINCIPAL PAYMENTS	2017 INTEREST PAYMENTS	2017 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2017
Village					
2008A GO BOND REFUNDING	\$ 295,000	\$ 145,000	\$ 4,450	\$ 149,450	\$ 150,000
2010 GO NOTE	\$ 913,033	\$ 220,000	\$ 22,968	\$ 242,968	\$ 693,033
2011 GO NOTE	\$ 1,605,000	\$ 300,000	\$ 41,065	\$ 341,065	\$ 1,305,000
2012A GO NOTES	\$ 3,085,000	\$ 440,000	\$ 51,765	\$ 491,765	\$ 2,645,000
2013A GO BOND	\$ 4,390,000	\$ 360,000	\$ 66,852	\$ 426,852	\$ 4,030,000
Village Total	\$ 10,288,033	\$ 1,465,000	\$ 187,100	\$ 1,652,100	\$ 8,823,033
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2016					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2016	2017 PRINCIPAL PAYMENTS	2017 INTEREST PAYMENTS	2017 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2017
TID #1					
2013C GO BOND	\$ 3,935,000	\$ 100,000	\$ 114,318	\$ 214,318	\$ 3,835,000
2015A GO BOND	\$ 2,190,000	\$ 75,000	\$ 48,930	\$ 123,930	\$ 2,115,000
TID #1 Total	\$ 6,125,000	\$ 175,000	\$ 163,248	\$ 338,248	\$ 5,950,000
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2016					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2016	2017 PRINCIPAL PAYMENTS	2017 INTEREST PAYMENTS	2017 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2017
Water Utility					
2008A GO BOND REFUNDING	\$ 100,000	\$ 50,000	\$ 1,500	\$ 51,500	\$ 50,000
2010 GO NOTE	\$ 917,820	\$ 225,000	\$ 23,041	\$ 248,041	\$ 692,820
2011 GO NOTE	\$ 490,000	\$ 95,000	\$ 12,478	\$ 107,478	\$ 395,000
2012B GO NOTE	\$ 1,270,000	\$ 65,000	\$ 32,185	\$ 97,185	\$ 1,205,000
2015A GO BOND	\$ 1,110,000	\$ 55,000	\$ 24,326	\$ 79,326	\$ 1,055,000
Water Utility Total	\$ 3,887,820	\$ 490,000	\$ 93,530	\$ 583,530	\$ 3,397,820

DEBT SERVICE

REQUIRED RESOURCES – continued:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2016					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2016	2017 PRINCIPAL PAYMENTS	2017 INTEREST PAYMENTS	2017 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2017
Sewer Utility					
2008A GO BOND REFUNDING	\$ 110,000	\$ 55,000	\$ 1,650	\$ 56,650	\$ 55,000
2010 GO NOTE	\$ 174,147	\$ 40,000	\$ 4,411	\$ 44,411	\$ 134,147
Sewer Utility Total	\$ 284,147	\$ 95,000	\$ 6,061	\$ 101,061	\$ 189,147
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2016					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2016	2017 PRINCIPAL PAYMENTS	2017 INTEREST PAYMENTS	2017 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2017
Stormwater Utility					
2011 GO NOTE	\$ 105,000	\$ 20,000	\$ 2,685	\$ 22,685	\$ 85,000
2012B GO BOND	\$ 1,300,000	\$ 70,000	\$ 32,905	\$ 102,905	\$ 1,230,000
Stormwater Utility Total	\$ 1,405,000	\$ 90,000	\$ 35,590	\$ 125,590	\$ 1,315,000
TOTAL LONG-TERM DEBT	\$ 21,990,000	\$ 2,315,000	\$ 485,529	\$ 2,800,529	\$ 19,675,000

DEBT SERVICE

REQUIRED RESOURCES – continued:

PRINCIPAL & INTEREST PAYMENTS BY YEAR

Annual principal and interest maturities of the outstanding general obligation debt of \$21,990,000 on December 31, 2016 are detailed below:

Year Ended December 31	Village			Year Ended December 31	TID #1		
	Principal	Interest	Total		Principal	Interest	Total
2017	\$ 1,465,000	\$ 187,100	\$ 1,652,100	2017	\$ 175,000	\$ 163,248	\$ 338,248
2018	\$ 1,550,000	\$ 161,497	\$ 1,711,497	2018	\$ 200,000	\$ 159,498	\$ 359,498
2019	\$ 1,475,000	\$ 132,806	\$ 1,607,806	2019	\$ 200,000	\$ 155,498	\$ 355,498
2020	\$ 1,503,033	\$ 102,034	\$ 1,605,067	2020	\$ 250,000	\$ 150,998	\$ 400,998
2021	\$ 1,305,000	\$ 72,213	\$ 1,377,213	2021	\$ 250,000	\$ 145,998	\$ 395,998
2022	\$ 975,000	\$ 49,349	\$ 1,024,349	2022	\$ 315,000	\$ 140,104	\$ 455,104
2023	\$ 460,000	\$ 36,263	\$ 496,263	2023	\$ 325,000	\$ 133,160	\$ 458,160
2024	\$ 365,000	\$ 28,885	\$ 393,885	2024	\$ 350,000	\$ 125,560	\$ 475,560
2025	\$ 385,000	\$ 21,568	\$ 406,568	2025	\$ 360,000	\$ 117,179	\$ 477,179
2026	\$ 395,000	\$ 13,471	\$ 408,471	2026	\$ 405,000	\$ 107,650	\$ 512,650
2027	\$ 410,000	\$ 4,613	\$ 414,613	2027	\$ 420,000	\$ 96,801	\$ 516,801
2028	\$ -	\$ -	\$ -	2028	\$ 440,000	\$ 84,930	\$ 524,930
2029	\$ -	\$ -	\$ -	2029	\$ 455,000	\$ 71,975	\$ 526,975
2030	\$ -	\$ -	\$ -	2030	\$ 470,000	\$ 57,970	\$ 527,970
2031	\$ -	\$ -	\$ -	2031	\$ 485,000	\$ 42,875	\$ 527,875
2032	\$ -	\$ -	\$ -	2032	\$ 500,000	\$ 26,625	\$ 526,625
2033	\$ -	\$ -	\$ -	2033	\$ 525,000	\$ 9,100	\$ 534,100
Totals	\$ 10,288,033	\$ 809,797	\$ 11,097,830	Totals	\$ 6,125,000	\$ 1,789,166	\$ 7,914,166

Year Ended December 31	Water Utility			Year Ended December 31	Stormwater Utility		
	Principal	Interest	Total		Principal	Interest	Total
2017	\$ 490,000	\$ 93,530	\$ 583,530	2017	\$ 90,000	\$ 35,590	\$ 125,590
2018	\$ 495,000	\$ 81,902	\$ 576,902	2018	\$ 90,000	\$ 33,700	\$ 123,700
2019	\$ 450,000	\$ 69,850	\$ 519,850	2019	\$ 90,000	\$ 31,760	\$ 121,760
2020	\$ 467,820	\$ 57,393	\$ 525,213	2020	\$ 90,000	\$ 29,780	\$ 119,780
2021	\$ 235,000	\$ 48,039	\$ 283,039	2021	\$ 100,000	\$ 27,643	\$ 127,643
2022	\$ 135,000	\$ 43,724	\$ 178,724	2022	\$ 75,000	\$ 25,718	\$ 100,718
2023	\$ 135,000	\$ 40,780	\$ 175,780	2023	\$ 80,000	\$ 23,910	\$ 103,910
2024	\$ 145,000	\$ 37,554	\$ 182,554	2024	\$ 80,000	\$ 21,870	\$ 101,870
2025	\$ 145,000	\$ 34,214	\$ 179,214	2025	\$ 80,000	\$ 19,830	\$ 99,830
2026	\$ 145,000	\$ 30,833	\$ 175,833	2026	\$ 85,000	\$ 17,726	\$ 102,726
2027	\$ 155,000	\$ 27,078	\$ 182,078	2027	\$ 85,000	\$ 15,368	\$ 100,368
2028	\$ 155,000	\$ 22,953	\$ 177,953	2028	\$ 90,000	\$ 12,743	\$ 102,743
2029	\$ 160,000	\$ 18,683	\$ 178,683	2029	\$ 85,000	\$ 10,118	\$ 95,118
2030	\$ 160,000	\$ 14,268	\$ 174,268	2030	\$ 90,000	\$ 7,493	\$ 97,493
2031	\$ 165,000	\$ 9,650	\$ 174,650	2031	\$ 95,000	\$ 4,646	\$ 99,646
2032	\$ 170,000	\$ 4,749	\$ 174,749	2032	\$ 100,000	\$ 1,575	\$ 101,575
2033	\$ 80,000	\$ 1,120	\$ 81,120	2033	\$ -	\$ -	\$ -
Totals	\$ 3,887,820	\$ 636,317	\$ 4,524,137	Totals	\$ 1,405,000	\$ 319,468	\$ 1,724,468

DEBT SERVICE

REQUIRED RESOURCES – continued:

Year Ended December 31	Sewer Utility			Year Ended December 31	Totals All GO Debt		
	Principal	Interest	Total		Principal	Interest	Total
2017	\$ 95,000	\$ 6,061	\$ 101,061	2017	\$ 2,315,000	\$ 485,529	\$ 2,800,529
2018	\$ 100,000	\$ 3,854	\$ 103,854	2018	\$ 2,435,000	\$ 440,451	\$ 2,875,451
2019	\$ 45,000	\$ 2,021	\$ 47,021	2019	\$ 2,260,000	\$ 391,935	\$ 2,651,935
2020	\$ 44,147	\$ 673	\$ 44,820	2020	\$ 2,355,000	\$ 340,878	\$ 2,695,878
2021	\$ -	\$ -	\$ -	2021	\$ 1,890,000	\$ 293,891	\$ 2,183,891
2022	\$ -	\$ -	\$ -	2022	\$ 1,500,000	\$ 258,894	\$ 1,758,894
2023	\$ -	\$ -	\$ -	2023	\$ 1,000,000	\$ 234,113	\$ 1,234,113
2024	\$ -	\$ -	\$ -	2024	\$ 940,000	\$ 213,869	\$ 1,153,869
2025	\$ -	\$ -	\$ -	2025	\$ 970,000	\$ 192,790	\$ 1,162,790
2026	\$ -	\$ -	\$ -	2026	\$ 1,030,000	\$ 169,681	\$ 1,199,681
2027	\$ -	\$ -	\$ -	2027	\$ 1,070,000	\$ 143,859	\$ 1,213,859
2028	\$ -	\$ -	\$ -	2028	\$ 685,000	\$ 120,625	\$ 805,625
2029	\$ -	\$ -	\$ -	2029	\$ 700,000	\$ 100,775	\$ 800,775
2030	\$ -	\$ -	\$ -	2030	\$ 720,000	\$ 79,730	\$ 799,730
2031	\$ -	\$ -	\$ -	2031	\$ 745,000	\$ 57,171	\$ 802,171
2032	\$ -	\$ -	\$ -	2032	\$ 770,000	\$ 32,949	\$ 802,949
2033	\$ -	\$ -	\$ -	2033	\$ 605,000	\$ 10,220	\$ 615,220
Totals	\$ 284,147	\$ 12,610	\$ 296,757	Totals	\$ 21,990,000	\$ 3,567,357	\$ 25,557,357

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:

	2015	2016
		(Estimated Value)
Equalized Value	\$ 1,181,183,000	\$ 1,235,084,950
Debt Limit (5% of Equalized Value)	\$ 59,059,150	\$ 61,754,248
General Obligation Debt	\$ 25,325,000	\$ 21,990,000
Less: Amount in Debt Service Sinking Fund *	(2,051,529)	(1,336,840)
Net General Obligation Debt	23,273,471	20,653,160
Legal Debt Margin	\$ 35,785,679	\$ 41,101,088
Ratio of net general obligation debt to debt limit	39.4%	33.4%

*Note: Estimated amounts used for the amount in Debt Service Sinking Fund at December 31, 2016.

8.0 CAPITAL PROJECTS

This Page Intentionally Left Blank.

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:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
REVENUES - CAPITAL PROJECTS						
Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,335
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,306,665
Federal Grants	\$ -	\$ -	\$ 170,000	\$ 82,710	\$ 170,000	\$ 369,840
Bridge Aids	\$ 60,039	\$ 14,756	\$ -	\$ -	\$ -	\$ -
State Grant - Recreation	\$ -	\$ 43,150	\$ -	\$ -	\$ -	\$ -
State Grant - DNR	\$ 46,773	\$ -	\$ -	\$ -	\$ -	\$ -
Local Road Improvement Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Village Equipment	\$ 25,919	\$ 1,150	\$ -	\$ -	\$ -	\$ -
Interest	\$ 2,851	\$ 558	\$ 100	\$ 476	\$ 500	\$ 500
Donations	\$ 5,069	\$ 15,000	\$ 81,924	\$ 5,000	\$ 41,924	\$ -
Due From Other Municipality	\$ 73,103	\$ 139,666	\$ -	\$ -	\$ -	\$ 200,000
Transfer from Impact Fees	\$ -	\$ -	\$ 41,924	\$ -	\$ 41,924	\$ 35,000
Total	\$ 213,754	\$ 214,280	\$ 293,948	\$ 88,186	\$ 254,348	\$ 3,035,340

CAPITAL PROJECT FUND - GENERAL

REQUIRED RESOURCES – continued:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>EXPENDITURES - CAPITAL OUTLAY</u>						
<u>GENERAL GOVERNMENT</u>						
Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>PUBLIC SAFETY</u>						
Fire Equipment	\$ -	\$ 37,252	\$ 87,931	\$ 5,278	\$ 87,931	\$ 250,000
Brown County Radio Project	\$ 3,341	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 3,341	\$ 37,252	\$ 87,931	\$ 5,278	\$ 87,931	\$ 250,000
<u>PUBLIC WORKS</u>						
Brown County Radio Project	\$ 34,057	\$ 13,498	\$ -	\$ -	\$ -	\$ -
Road Reconstructions:						
Manitowoc Road	\$ (28,829)	\$ -	\$ -	\$ -	\$ -	\$ 462,300
GV Monroe Road	\$ 7,354	\$ 7,605	\$ -	\$ 2,166	\$ 2,166	\$ -
JJ	\$ -	\$ 863	\$ -	\$ -	\$ -	\$ -
Bower Creek Bridge	\$ -	\$ 14,756	\$ -	\$ 4,750	\$ 4,750	\$ -
Bedford Heights	\$ -	\$ -	\$ -	\$ 7,109	\$ 7,109	\$ -
Dorset Culvert	\$ 60,175	\$ -	\$ -	\$ -	\$ -	\$ -
GV North	\$ 225,076	\$ 80,910	\$ -	\$ -	\$ -	\$ -
Tordeur Lane	\$ 108,715	\$ -	\$ -	\$ -	\$ -	\$ -
Target Trail	\$ 23,391	\$ -	\$ -	\$ -	\$ -	\$ -
CTH EA	\$ -	\$ -	\$ 40,500	\$ 2,888	\$ 40,500	\$ 400,000
Village Street Resurfacing	\$ 527,015	\$ -	\$ 19,513	\$ 11,983	\$ 19,513	\$ 1,610,000
Annual Sidewalk Program	\$ -	\$ -	\$ 37,500	\$ 5,265	\$ 37,500	\$ 254,000
Subtotal	\$ 956,954	\$ 117,633	\$ 97,513	\$ 34,161	\$ 111,538	\$ 2,726,300

CAPITAL PROJECT FUND - GENERAL

REQUIRED RESOURCES – continued:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>PARKS</u>						
Park Improvements	\$ -	\$ 59,215	\$ 11,000	\$ 10,950	\$ 10,950	\$ 11,000
DeBroux Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Josten Park	\$ 3,595	\$ -	\$ 4,500	\$ 3,433	\$ 4,500	\$ -
Willow Creek	\$ -	\$ 7,929	\$ -	\$ -	\$ -	\$ -
Mossakowski Dog Park	\$ -	\$ -	\$ 40,000	\$ -	\$ 83,848	\$ -
E River Trail Boardwalk	\$ -	\$ -	\$ 370,000	\$ 15,667	\$ 370,000	\$ -
Subtotal	\$ 3,595	\$ 67,144	\$ 425,500	\$ 30,050	\$ 469,298	\$ 46,000
<u>MISCELLANEOUS</u>						
Note Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,302
Transfer to Debt Service Fund	\$ 1,755,000	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 1,755,000	\$ -	\$ -	\$ -	\$ -	\$ 57,302
TOTAL CAPITAL OUTLAY	\$ 2,718,890	\$ 222,028	\$ 610,944	\$ 69,489	\$ 668,767	\$ 3,079,602
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (2,505,136)	\$ (7,748)	\$ (316,996)	\$ 18,697	\$ (414,419)	\$ (44,262)
FUND BALANCE, JANUARY 1	\$ 3,008,183	\$ 503,047	\$ 495,299	\$ 495,299	\$ 495,299	\$ 80,880
FUND BALANCE, DECEMBER 31	\$ 503,047	\$ 495,299	\$ 178,303	\$ 513,997	\$ 80,880	\$ 36,618

CAPITAL PROJECT FUND – PARKS

CAPITAL PROJECT FUND – PARKS

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

REQUIRED RESOURCES:

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

CAPITAL - PARKS REVENUES

Interest	\$ 13	\$ 2	\$ -	\$ 4	\$ 10	\$ -
Dog Park Contributions	\$ 1,295	\$ -	\$ -	\$ -	\$ -	\$ -
Friends of Bellevue	\$ 932	\$ 2,755	\$ 800	\$ 1,669	\$ 1,669	\$ 1,600
Total	\$ 2,240	\$ 2,757	\$ 800	\$ 1,673	\$ 1,679	\$ 1,600

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

CAPITAL - PARKS EXPENDITURES

Energy Grant Expenses	\$ 3,992	\$ -	\$ -	\$ -	\$ -	\$ -
Friends of Bellevue Parks	\$ 1,411	\$ 2,662	\$ 1,500	\$ 684	\$ 2,000	\$ 800
Dog Park	\$ 30,904	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to General Fund	\$ 16,140	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 52,447	\$ 2,662	\$ 1,500	\$ 684	\$ 2,000	\$ 800

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (50,207)	\$ 95	\$ (700)	\$ 989	\$ (321)	\$ 800
---	--------------------	--------------	-----------------	---------------	-----------------	---------------

FUND BALANCE, JANUARY 1	\$ 50,330	\$ 123	\$ 218	\$ 218	\$ 218	\$ (103)
--------------------------------	------------------	---------------	---------------	---------------	---------------	-----------------

FUND BALANCE, DECEMBER 31	\$ 123	\$ 218	\$ (482)	\$ 1,207	\$ (103)	\$ 697
----------------------------------	---------------	---------------	-----------------	-----------------	-----------------	---------------

CAPITAL PROJECT FUND – IT

CAPITAL PROJECT FUND – IT

GOAL: To optimize the value of information technology in providing services to citizens and staff and to continually innovate through an approach that balances between managing risks 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.
- To effectively implement software and technology solutions that allows the Village to do more with less.

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:

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

CAPITAL - IT REVENUES

Transfer from General Fund	\$ 52,594	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000
Total	\$ 52,594	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

CAPITAL - IT EXPENDITURES

Capital Equipment	\$ 163,417	\$ 34,158	\$ 60,000	\$ 14,025	\$ 60,000	\$ 75,000
Total	\$ 163,417	\$ 34,158	\$ 60,000	\$ 14,025	\$ 60,000	\$ 75,000

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (110,823)	\$ (9,158)	\$ (35,000)	\$ 10,975	\$ (35,000)	\$ (25,000)
---	---------------------	-------------------	--------------------	------------------	--------------------	--------------------

FUND BALANCE, JANUARY 1	\$ 182,012	\$ 71,189	\$ 62,032	\$ 62,032	\$ 62,032	\$ 27,032
--------------------------------	-------------------	------------------	------------------	------------------	------------------	------------------

FUND BALANCE, DECEMBER 31	\$ 71,189	\$ 62,032	\$ 27,032	\$ 73,007	\$ 27,032	\$ 2,032
----------------------------------	------------------	------------------	------------------	------------------	------------------	-----------------

This Page Intentionally Left Blank.

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

No major new capital expenses are shown at this time, however several ongoing projects are under review and further negotiation and this may be subject to change during 2017 with authorization from the Village Board.

CAPITAL PROJECT FUND – TID #1

REQUIRED RESOURCES:

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

TID #1 REVENUES

Property Taxes	\$ -	\$ 285,995	\$ 318,485	\$ 319,857	\$ 319,857	\$ 327,777
Sp Assessment Revenues	\$ -	\$ 266,970	\$ 60,000	\$ 32,160	\$ 32,160	\$ 33,550
State Exempt Computer Aid	\$ -	\$ 8,656	\$ 8,700	\$ 7,051	\$ 7,051	\$ 7,051
Interest Income	\$ 624	\$ 2,283	\$ 500	\$ 1,158	\$ 1,500	\$ 1,500
Sp. Assessment Interest	\$ -	\$ 124	\$ 3,266	\$ 2,582	\$ 2,582	\$ 9,768
Due from Other Municipalities	\$ -	\$ -	\$ 60,000	\$ 70,348	\$ 70,348	\$ 70,348
Debt Proceeds	\$ -	\$ 2,255,000	\$ -	\$ -	\$ -	\$ -
Debt Premium	\$ -	\$ 23,863	\$ -	\$ -	\$ -	\$ -
Total	\$ 624	\$ 2,842,890	\$ 450,951	\$ 433,155	\$ 433,498	\$ 449,994

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

TID #1 EXPENDITURES

Street Outlay	\$ 74,021	\$ 2,802,131	\$ -	\$ 4,335	\$ 5,632	\$ -
Admin Salaries	\$ 21,876	\$ 26,330	\$ 37,453	\$ 24,615	\$ 37,453	\$ 37,988
Payroll Taxes	\$ 1,642	\$ 1,978	\$ 2,865	\$ 1,850	\$ 2,865	\$ 2,906
Retirement Contributions	\$ 1,530	\$ 1,789	\$ 2,472	\$ 1,549	\$ 2,358	\$ 2,466
Employee Benefits	\$ 2,734	\$ 3,166	\$ 4,247	\$ 2,920	\$ 4,247	\$ 4,172
Legal Fees	\$ 4,104	\$ 5,049	\$ 5,500	\$ -	\$ 1,500	\$ 3,000
Audit & Accounting	\$ 530	\$ 680	\$ 680	\$ 554	\$ 680	\$ 700
Engineering Fees	\$ 1,500	\$ 37,863	\$ -	\$ 3,017	\$ 3,017	\$ 2,000
Finance Consultants	\$ -	\$ 760	\$ -	\$ -	\$ -	\$ -
Marketing/Travel/Mileage	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Application/Amend Fees	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
Water	\$ (5,088)	\$ 52,313	\$ -	\$ -	\$ -	\$ -
Stormwater	\$ 7,576	\$ 220,061	\$ -	\$ -	\$ -	\$ -
Sewer	\$ (1,332)	\$ 33,320	\$ -	\$ -	\$ -	\$ -
Principal on Debt	\$ -	\$ -	\$ 165,000	\$ 165,000	\$ 165,000	\$ 175,000
Interest on Debt	\$ 98,090	\$ 117,318	\$ 185,766	\$ 185,765	\$ 185,766	\$ 163,248
Debt Issuance Costs	\$ -	\$ 32,250	\$ -	\$ -	\$ -	\$ -
Transfer to Debt Service	\$ 9,214	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 216,547	\$ 3,335,157	\$ 454,133	\$ 389,754	\$ 408,668	\$ 391,630

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (215,924)	\$ (492,267)	\$ (3,182)	\$ 43,401	\$ 24,830	\$ 58,365
---	---------------------	---------------------	-------------------	------------------	------------------	------------------

FUND BALANCE, JANUARY 1	\$ 740,408	\$ 524,484	\$ 32,217	\$ 32,217	\$ 32,217	\$ 57,047
--------------------------------	-------------------	-------------------	------------------	------------------	------------------	------------------

FUND BALANCE, DECEMBER 31	\$ 524,484	\$ 32,217	\$ 29,035	\$ 75,618	\$ 57,047	\$ 115,412
----------------------------------	-------------------	------------------	------------------	------------------	------------------	-------------------

CAPITAL PROJECT FUND – TID #1

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2017 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2016					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2016	2017 PRINCIPAL PAYMENTS	2017 INTEREST PAYMENTS	2017 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2017
TID #1					
2013C GO BOND	\$ 3,935,000	\$ 100,000	\$ 114,318	\$ 214,318	\$ 3,835,000
2015A GO BOND	\$ 2,190,000	\$ 75,000	\$ 48,930	\$ 123,930	\$ 2,115,000
TID #1 Total	\$ 6,125,000	\$ 175,000	\$ 163,248	\$ 338,248	\$ 5,950,000

PRINCIPAL & INTEREST PAYMENTS BY YEAR

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

Year Ended December 31	TID #1		
	Principal	Interest	Total
2017	\$ 175,000	\$ 163,248	\$ 338,248
2018	\$ 200,000	\$ 159,498	\$ 359,498
2019	\$ 200,000	\$ 155,498	\$ 355,498
2020	\$ 250,000	\$ 150,998	\$ 400,998
2021	\$ 250,000	\$ 145,998	\$ 395,998
2022	\$ 315,000	\$ 140,104	\$ 455,104
2023	\$ 325,000	\$ 133,160	\$ 458,160
2024	\$ 350,000	\$ 125,560	\$ 475,560
2025	\$ 360,000	\$ 117,179	\$ 477,179
2026	\$ 405,000	\$ 107,650	\$ 512,650
2027	\$ 420,000	\$ 96,801	\$ 516,801
2028	\$ 440,000	\$ 84,930	\$ 524,930
2029	\$ 455,000	\$ 71,975	\$ 526,975
2030	\$ 470,000	\$ 57,970	\$ 527,970
2031	\$ 485,000	\$ 42,875	\$ 527,875
2032	\$ 500,000	\$ 26,625	\$ 526,625
2033	\$ 525,000	\$ 9,100	\$ 534,100
Totals	\$ 6,125,000	\$ 1,789,166	\$ 7,914,166

CAPITAL PROJECT FUND – TID #2

CAPITAL PROJECT FUND – TID #2

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Tax Incremental Finance District was created in 2016. An initial development project is proposed to start in late 2016 and continue into early 2017. Once this project is completed, the Village has committed to installation of infrastructure for future development. If this initial development project is not completed in 2017, then this infrastructure may not be installed until 2018.

CAPITAL PROJECT FUND – TID #2

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
TID #2 REVENUES						
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
TID #2 EXPENDITURES						
Street Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,525
Admin Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
Audit & Accounting	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 700
Engineering Fees	\$ -	\$ -	\$ -	\$ 1,853	\$ 1,853	\$ 285,000
Finance Consultants	\$ -	\$ -	\$ -	\$ 450	\$ 450	\$ 450
Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -
Marketing/Travel/Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Application/Amend Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 150
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,000
Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,500
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402,150
Principal on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000
Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 2,303	\$ 5,653	\$ 1,261,975
EXCESS REVENUES OVER(UNDER)	\$ -	\$ -	\$ -	\$ (2,303)	\$ (5,653)	\$ 238,025
EXPENDITURES						
FUND BALANCE, JANUARY 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,653)
FUND BALANCE, DECEMBER 31	\$ -	\$ -	\$ -	\$ (2,303)	\$ (5,653)	\$ 232,372

This Page Intentionally Left Blank.

9.0 SPECIAL REVENUE FUNDS

This Page Intentionally Left Blank.

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:

The increase in expense and matching increase in revenue is due to the increase in the cost of trees.

SPECIAL REVENUE FUND – TREES

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>TREE REVENUES</u>						
Tree Charges	\$ 6,625	\$ 2,542	\$ 9,000	\$ -	\$ 7,956	\$ 13,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 6,625	\$ 2,542	\$ 9,000	\$ -	\$ 7,956	\$ 13,000
<u>TREE EXPENDITURES</u>						
Annual Tree Planting	\$ 8,699	\$ 2,573	\$ 9,000	\$ -	\$ 7,956	\$ 13,000
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 8,699	\$ 2,573	\$ 9,000	\$ -	\$ 7,956	\$ 13,000
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (2,074)	\$ (31)	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, JANUARY 1	\$ 55,474	\$ 53,400	\$ 53,370	\$ 53,370	\$ 53,370	\$ 53,370
FUND BALANCE, DECEMBER 31	\$ 53,400	\$ 53,370	\$ 53,370	\$ 53,370	\$ 53,370	\$ 53,370

This Page Intentionally Left Blank.

SPECIAL REVENUE FUND – PARK IMPACT FEES

SPECIAL REVENUE FUND – PARK IMPACT FEES

PARK IMPACT FEES

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

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

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: Impact fee funding is planned for use in 2017 to implement a new trail project within DeBroux Park.

REQUIRED RESOURCES:

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

PARK IMPACT REVENUES

Residential Impact Fees	\$ 55,142	\$ 63,518	\$ 13,960	\$ 10,470	\$ 13,000	\$ 32,806
Interest	\$ 96	\$ 248	\$ 200	\$ 607	\$ 800	\$ 800
Total	\$ 55,238	\$ 63,766	\$ 14,160	\$ 11,077	\$ 13,800	\$ 33,606

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

PARK IMPACT EXPENDITURES

Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 41,924	\$ 35,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 41,924	\$ 35,000

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 55,238	\$ 63,766	\$ 14,160	\$ 11,077	\$ (28,124)	\$ (1,394)
---	------------------	------------------	------------------	------------------	--------------------	-------------------

FUND BALANCE, JANUARY 1	\$ 101,016	\$ 156,254	\$ 220,020	\$ 220,020	\$ 220,020	\$ 191,896
--------------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

FUND BALANCE, DECEMBER 31	\$ 156,254	\$ 220,020	\$ 234,180	\$ 231,097	\$ 191,896	\$ 190,502
----------------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

SPECIAL REVENUE FUND – FIRE IMPACT FEES

SPECIAL REVENUE FUND – FIRE IMPACT FEES

FIRE IMPACT FEES

GOAL: Under Wis. State Statutes, impact fees are allowable for capital projects necessitated by new growth. A new police and fire facility was constructed as a part of the new municipal complex located at Ontario Road and CTH JJ (3100 Eaton Road).

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

FIRE IMPACT REVENUES

Residential Impact Fees	\$ 16,542	\$ 18,989	\$ 4,000	\$ 4,015	\$ 16,000	\$ 10,000
Commercial Impact Fees	\$ 2,436	\$ 3,343	\$ 2,200	\$ 2,175	\$ 2,200	\$ 2,000
Total	\$ 18,978	\$ 22,332	\$ 6,200	\$ 6,191	\$ 18,200	\$ 12,000

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

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	\$ 3,478	\$ 6,832	\$ (9,300)	\$ (9,309)	\$ 2,700	\$ (3,500)
FUND BALANCE, JANUARY 1	\$ (21,604)	\$ (18,126)	\$ (11,293)	\$ (11,293)	\$ (11,293)	\$ (8,593)
FUND BALANCE, DECEMBER 31	\$ (18,126)	\$ (11,293)	\$ (20,593)	\$ (20,602)	\$ (8,593)	\$ (12,093)

SPECIAL REVENUE FUND – POLICE IMPACT FEES

SPECIAL REVENUE FUND – POLICE IMPACT FEES

POLICE IMPACT FEES

GOAL: Under Wis. State Statutes, impact fees are allowable for capital projects necessitated by new growth, as the new police and fire facilities constructed as a part of the new municipal complex located at Ontario Road and CTH JJ (3100 Eaton Road).

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

POLICE IMPACT REVENUES

Residential Impact Fees	\$ 9,607	\$ 11,041	\$ 2,500	\$ 2,324	\$ 9,500	\$ 6,000
Commercial Impact Fees	\$ 1,411	\$ 1,793	\$ 1,300	\$ 1,231	\$ 1,300	\$ 1,000
Total	\$ 11,018	\$ 12,834	\$ 3,800	\$ 3,556	\$ 10,800	\$ 7,000

2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

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	\$ 1,518	\$ 3,334	\$ (5,700)	\$ (5,944)	\$ 1,300	\$ (2,500)
---	-----------------	-----------------	-------------------	-------------------	-----------------	-------------------

FUND BALANCE, JANUARY 1	\$ (20,157)	\$ (18,639)	\$ (15,305)	\$ (15,305)	\$ (15,305)	\$ (14,005)
--------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------

FUND BALANCE, DECEMBER 31	\$ (18,639)	\$ (15,305)	\$ (21,005)	\$ (21,249)	\$ (14,005)	\$ (16,505)
----------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------

10.0 ENTERPRISE FUNDS

This Page Intentionally Left Blank.

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 77 miles of transmission mains, 1216 valves, 3 water towers, and 808 fire hydrants are all functioning properly. The Utility services 3,877 residential, 410 commercial, 181 Multifamily, 1 industrial, and 12 public authority customers with an annual consumption of 447 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. 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 2017. The Department will continue to enter data into our DBMS to reflect the inventory and assist in the management of the utility.

Approximately 500 residential meters will be installed this year as part of the ongoing replacement program. 247 large meters are scheduled for testing in 2017.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Staff will continue focusing on increasing meter accuracy by continuing an annual replacement program. It is anticipated there will be more breaks and repairs necessary for our existing system. No watermain is scheduled to be replaced in 2017. A contract to perform leak detection will be continued in 2017 as an ongoing operating expense. Increased costs associated with required water tank inspections, lead and copper sampling and contracted services are reflected to maintain water quality, and customer service.

DEPARTMENT: WATER

RECEIPTS:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>WATER UTILITY</u>						
<u>OPERATING REVENUE</u>						
Bulk Water	\$ 8,406	\$ 6,352	\$ 5,997	\$ 4,877	\$ 6,875	\$ 6,875
Residential Revenue	\$ 1,423,691	\$ 1,443,669	\$ 1,586,558	\$ 854,547	\$ 1,465,000	\$ 1,465,000
Commercial Revenue	\$ 459,661	\$ 490,306	\$ 547,106	\$ 298,730	\$ 512,000	\$ 512,000
Industrial Revenue	\$ 90,168	\$ 82,504	\$ 99,315	\$ 49,999	\$ 85,700	\$ 85,700
Public Authority Revenue	\$ 13,476	\$ 15,221	\$ 16,690	\$ 8,915	\$ 15,300	\$ 15,300
Multifamily Residential Revenue	\$ 503,114	\$ 540,634	\$ 581,120	\$ 320,974	\$ 550,250	\$ 550,250
Private Fire Protection	\$ 41,385	\$ 36,945	\$ 36,933	\$ 23,630	\$ 40,500	\$ 40,500
Public Fire Protection	\$ 575,652	\$ 590,983	\$ 612,580	\$ 357,746	\$ 613,280	\$ 613,280
Subtotal	\$ 3,115,553	\$ 3,206,613	\$ 3,486,299	\$ 1,919,419	\$ 3,288,905	\$ 3,288,905
<u>OTHER OPERATING REVENUES</u>						
Forfeited Discounts	\$ 19,333	\$ 19,688	\$ 21,000	\$ 7,156	\$ 21,000	\$ 21,000
Miscellaneous Service Revenue	\$ (812)	\$ 714	\$ 700	\$ 1,275	\$ 1,275	\$ 1,275
Other Revenues	\$ 27,255	\$ 38,387	\$ 24,305	\$ 2,998	\$ 24,305	\$ 25,000
Subtotal	\$ 45,777	\$ 58,789	\$ 46,005	\$ 11,429	\$ 46,580	\$ 47,275
<u>OTHER INCOME</u>						
Water Impact Fees - Residential	\$ 14,707	\$ 16,999	\$ 10,000	\$ 2,865	\$ 3,000	\$ 3,000
Water Impact Fees - Commercial	\$ 382	\$ 1,051	\$ 750	\$ 4,393	\$ 4,500	\$ 4,500
Contributed Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merchandise Income	\$ 475	\$ 1,025	\$ 675	\$ 375	\$ 500	\$ 500
Interest & Dividend	\$ 10,491	\$ 8,191	\$ 3,970	\$ 1,367	\$ 3,970	\$ 3,970
Amortization - PSC	\$ 57,867	\$ 57,867	\$ 57,867	\$ -	\$ 57,867	\$ 57,867
Rent Revenues	\$ 78,766	\$ 80,099	\$ 66,000	\$ 37,311	\$ 66,000	\$ 67,980
Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interdepartmental Sales	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ 52,313	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 162,688	\$ 217,586	\$ 139,262	\$ 46,311	\$ 135,837	\$ 137,817
TOTAL REVENUE	\$ 3,324,017	\$ 3,482,988	\$ 3,671,566	\$ 1,977,159	\$ 3,471,322	\$ 3,473,997

DEPARTMENT: WATER

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>SOURCE OF SUPPLY EXPENSES</u>						
Operation Labor-Wages	\$ 832	\$ 993	\$ 1,019	\$ 371	\$ 1,019	\$ 1,086
Contracted Services	\$ 18,702	\$ 20,358	\$ 35,400	\$ 16,556	\$ 31,000	\$ 27,000
Purchased Water	\$ 1,786,487	\$ 1,813,150	\$ 1,958,055	\$ 949,146	\$ 1,958,055	\$ 2,102,700
Miscellaneous	\$ 125	\$ -	\$ 500	\$ 50	\$ 250	\$ 500
Maintenance of Wells & Springs	\$ -	\$ 4,220	\$ 650	\$ 1,522	\$ 2,125	\$ 14,750
Maintenance - Miscellaneous	\$ -	\$ 2,889	\$ 3,000	\$ 125	\$ 6,000	\$ 3,000
Subtotal	\$ 1,806,147	\$ 1,841,609	\$ 1,998,624	\$ 967,770	\$ 1,998,449	\$ 2,149,036
<u>PUMPING EXPENSES</u>						
Fuel or Purchased Power	\$ 6,747	\$ 8,385	\$ 8,195	\$ 5,349	\$ 8,295	\$ 10,730
Operation Labor - Wages	\$ 5,221	\$ 7,742	\$ 7,644	\$ 4,921	\$ 7,644	\$ 8,142
Other Supplies & Expenses	\$ -	\$ 218	\$ 100	\$ 88	\$ 100	\$ 200
Contracted Services	\$ 1,118	\$ 1,276	\$ 1,150	\$ 786	\$ 2,847	\$ 1,910
Operating Supplies	\$ 461	\$ -	\$ -	\$ -	\$ 1,500	\$ -
Subtotal	\$ 13,547	\$ 17,620	\$ 17,089	\$ 11,144	\$ 20,386	\$ 20,982
<u>WATER TREATMENT EXPENSES</u>						
Chemicals	\$ 120	\$ 380	\$ 525	\$ 70	\$ 525	\$ 525
Operation Labor - Wages	\$ 695	\$ 93	\$ -	\$ 62	\$ 62	\$ -
Contracted Services	\$ 33,474	\$ 9,690	\$ 6,670	\$ 4,670	\$ 6,660	\$ 7,610
Operating Supplies	\$ 1,930	\$ 757	\$ 600	\$ 855	\$ 1,010	\$ 1,050
Maintenance of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 36,219	\$ 10,921	\$ 7,795	\$ 5,657	\$ 8,257	\$ 9,185
<u>TRANSMISSION & DISTRIBUTION EXPENSES</u>						
Operation - Salaries (660)	\$ 12,649	\$ 12,808	\$ 12,950	\$ 8,517	\$ 12,950	\$ 12,950
Storage Facilities (661)	\$ 1,431	\$ 1,210	\$ 3,263	\$ 479	\$ 1,710	\$ 1,843
Transmission & Distribution (662)	\$ 20,748	\$ 33,160	\$ 33,616	\$ 15,826	\$ 33,404	\$ 35,376
Meters (663)	\$ 1,728	\$ 35,697	\$ 36,841	\$ 16,991	\$ 36,940	\$ 39,083
Customer Installation (664)	\$ 8,083	\$ 725	\$ 660	\$ 848	\$ 660	\$ 543
Miscellaneous (665)	\$ 8,951	\$ 20,754	\$ 22,007	\$ 18,512	\$ 28,972	\$ 17,370
Rents (666)	\$ 54,708	\$ 54,894	\$ 47,908	\$ 48,178	\$ 48,178	\$ 47,363
Maintenance - Standpipes (672)	\$ 46,680	\$ 46,193	\$ 750	\$ 89	\$ 89	\$ 6,250
Maintenance - Mains (673)	\$ 60,111	\$ 64,741	\$ 79,128	\$ 15,059	\$ 65,878	\$ 82,392
Maintenance - Services (675)	\$ 66,507	\$ 60,860	\$ 43,959	\$ 36,095	\$ 43,509	\$ 33,656
Maintenance - Meters (676)	\$ 32,065	\$ 3,234	\$ 4,529	\$ 2,655	\$ 4,529	\$ 4,778
Maintenance - Hydrants (677)	\$ 4,765	\$ 12,389	\$ 17,825	\$ 2,103	\$ 14,948	\$ 26,407
Subtotal	\$ 318,425	\$ 346,666	\$ 303,436	\$ 165,354	\$ 291,767	\$ 308,011

DEPARTMENT: WATER

REQUIRED RESOURCES – continued:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>CUSTOMER ACCOUNTS</u>						
Meter Reading	\$ 4,274	\$ 4,705	\$ 3,058	\$ 2,715	\$ 3,058	\$ 3,257
Customer Account/Collection	\$ 20,879	\$ 24,015	\$ 24,711	\$ 16,395	\$ 24,807	\$ 25,081
Other Supplies/Expenses	\$ 8,733	\$ 7,419	\$ 9,304	\$ 5,506	\$ 9,647	\$ 10,680
Uncollectible Accounts	\$ 2,886	\$ 90	\$ 3,000	\$ 413	\$ 1,500	\$ 1,500
Subtotal	\$ 36,772	\$ 36,228	\$ 40,073	\$ 25,029	\$ 39,012	\$ 40,518
<u>ADMINISTRATIVE & GENERAL</u>						
Salaries (920/990)	\$ 87,735	\$ 83,626	\$ 87,131	\$ 52,205	\$ 87,131	\$ 88,593
Wages (920)	\$ 12,372	\$ 15,927	\$ 16,438	\$ 11,725	\$ 16,680	\$ 16,603
Employee Benefits (926)	\$ 87,325	\$ 99,305	\$ 96,848	\$ 59,755	\$ 96,848	\$ 97,226
Outside Services (923)	\$ 13,909	\$ 17,443	\$ 22,447	\$ 22,850	\$ 20,921	\$ 73,021
Insurance (924)	\$ 12,028	\$ 12,406	\$ 14,432	\$ 11,503	\$ 14,433	\$ 15,736
Regulatory Controls (928)	\$ 3,046	\$ 2,840	\$ 3,000	\$ 181	\$ 3,000	\$ 3,000
Miscellaneous (930)	\$ 3,122	\$ 2,295	\$ 3,705	\$ 1,579	\$ 3,905	\$ 2,617
Rents (931)	\$ 88,655	\$ 82,838	\$ 95,326	\$ 36,885	\$ 86,824	\$ 94,044
Subtotal	\$ 308,193	\$ 316,681	\$ 339,327	\$ 196,684	\$ 329,742	\$ 390,840
<u>OTHER OPERATING EXPENSES</u>						
Depreciation	\$ 361,655	\$ 367,411	\$ 350,000	\$ 243,409	\$ 350,000	\$ 350,000
Taxes	\$ (7,756)	\$ (8,783)	\$ (7,800)	\$ -	\$ (7,800)	\$ (7,800)
Tax Equivalent Pmn't	\$ 229,193	\$ 236,860	\$ 229,919	\$ 229,918	\$ 229,918	\$ 229,918
Amortization Debt Expense	\$ -	\$ 18,592	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 583,092	\$ 614,080	\$ 572,119	\$ 473,327	\$ 572,118	\$ 572,118
<u>INTEREST ON LONG-TERM DEBT</u>						
Interest on Debt	\$ 97,308	\$ 103,867	\$ 104,726	\$ 89,596	\$ 101,009	\$ 89,793
Subtotal	\$ 97,308	\$ 103,867	\$ 104,726	\$ 89,596	\$ 101,009	\$ 89,793
TOTAL EXPENSES	\$ 3,199,703	\$ 3,287,672	\$ 3,383,189	\$ 1,934,559	\$ 3,360,740	\$ 3,580,483
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 124,314	\$ 195,316	\$ 288,377	\$ 42,599	\$ 110,582	\$ (106,486)

DEPARTMENT: WATER

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of water utility debt payments for the 2017 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2016					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2016	2017 PRINCIPAL PAYMENTS	2017 INTEREST PAYMENTS	2017 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2017
Water Utility					
2008A GO BOND REFUNDING	\$ 100,000	\$ 50,000	\$ 1,500	\$ 51,500	\$ 50,000
2010 GO NOTE	\$ 917,820	\$ 225,000	\$ 23,041	\$ 248,041	\$ 692,820
2011 GO NOTE	\$ 490,000	\$ 95,000	\$ 12,478	\$ 107,478	\$ 395,000
2012B GO NOTE	\$ 1,270,000	\$ 65,000	\$ 32,185	\$ 97,185	\$ 1,205,000
2015A GO BOND	\$ 1,110,000	\$ 55,000	\$ 24,326	\$ 79,326	\$ 1,055,000
Water Utility Total	\$ 3,887,820	\$ 490,000	\$ 93,530	\$ 583,530	\$ 3,397,820

Effects of existing debt on future operations:

Year Ended December 31	Water Utility		
	Principal	Interest	Total
2017	\$ 490,000	\$ 93,530	\$ 583,530
2018	\$ 495,000	\$ 81,902	\$ 576,902
2019	\$ 450,000	\$ 69,850	\$ 519,850
2020	\$ 467,820	\$ 57,393	\$ 525,213
2021	\$ 235,000	\$ 48,039	\$ 283,039
2022	\$ 135,000	\$ 43,724	\$ 178,724
2023	\$ 135,000	\$ 40,780	\$ 175,780
2024	\$ 145,000	\$ 37,554	\$ 182,554
2025	\$ 145,000	\$ 34,214	\$ 179,214
2026	\$ 145,000	\$ 30,833	\$ 175,833
2027	\$ 155,000	\$ 27,078	\$ 182,078
2028	\$ 155,000	\$ 22,953	\$ 177,953
2029	\$ 160,000	\$ 18,683	\$ 178,683
2030	\$ 160,000	\$ 14,268	\$ 174,268
2031	\$ 165,000	\$ 9,650	\$ 174,650
2032	\$ 170,000	\$ 4,749	\$ 174,749
2033	\$ 80,000	\$ 1,120	\$ 81,120
Totals	\$ 3,887,820	\$ 636,317	\$ 4,524,137

Note: The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for utilities are on a GAAP basis (full accrual), the interest for 2017 reflected above does not agree with the total interest reported in the water budget.

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 75.42 miles of mains and 1,373 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 2016, 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 2016.

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. Revenues for the utility include a 7% Village rate increase, which would require formal Village Board approval before implementation. The program will maintain current staff levels and program service levels.

DEPARTMENT: SANITARY SEWER

RECEIPTS:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
SEWER UTILITY						
<u>OPERATING REVENUE</u>						
Unmetered Sewer	\$ 4,488	\$ 3,851	\$ 4,488	\$ 2,248	\$ 3,853	\$ 4,123
Unmetered Sewer-Ledgeview	\$ 3,808	\$ 3,159	\$ 3,159	\$ 1,840	\$ 3,151	\$ 3,200
Multifamily Residential Revenue	\$ 426,044	\$ 519,503	\$ 571,504	\$ 307,136	\$ 526,517	\$ 563,370
Residential Revenue	\$ 1,184,129	\$ 1,327,440	\$ 1,486,662	\$ 783,413	\$ 1,343,000	\$ 1,437,000
Commercial Revenue	\$ 352,028	\$ 410,905	\$ 447,274	\$ 248,571	\$ 426,120	\$ 455,950
Metered Industrial	\$ 91,727	\$ 96,817	\$ 114,289	\$ 58,838	\$ 100,860	\$ 107,925
Public Authority	\$ 9,884	\$ 13,722	\$ 15,423	\$ 8,274	\$ 13,775	\$ 14,739
Metered Sewer - Ledgeview	\$ 4,672	\$ 5,883	\$ 7,249	\$ 2,089	\$ 4,176	\$ 4,385
Metered Sewer - Green Bay	\$ 8,362	\$ 9,154	\$ 10,153	\$ 6,797	\$ 9,800	\$ 10,486
Metered Restaurant	\$ 23,113	\$ 34,584	\$ 35,745	\$ 21,054	\$ 36,432	\$ 38,982
Subtotal	\$ 2,108,256	\$ 2,425,017	\$ 2,695,946	\$ 1,440,259	\$ 2,467,684	\$ 2,640,160
<u>OTHER OPERATING REVENUE</u>						
Forfeited Discounts	\$ 12,655	\$ 14,503	\$ 13,200	\$ 5,263	\$ 13,200	\$ 13,000
Miscellaneous	\$ 16,000	\$ 24,000	\$ 17,000	\$ 17,075	\$ 17,075	\$ 17,075
Subtotal	\$ 28,655	\$ 38,503	\$ 30,200	\$ 22,338	\$ 30,275	\$ 30,075
<u>NONOPERATING INCOME</u>						
Interest & Dividend	\$ 11,119	\$ 8,081	\$ 4,520	\$ 3,072	\$ 3,072	\$ 3,000
Contributed Revenues	\$ -	\$ 30,224	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ 3,550	\$ -	\$ -	\$ -	\$ -
Transfer from Village	\$ -	\$ 33,320	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 11,119	\$ 75,174	\$ 4,520	\$ 3,072	\$ 3,072	\$ 3,000
TOTAL REVENUE	\$ 2,148,030	\$ 2,538,694	\$ 2,730,666	\$ 1,465,669	\$ 2,501,031	\$ 2,673,235

DEPARTMENT: SANITARY SEWER

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
OPERATIONS						
Power for Pumping	\$ 3,473	\$ 4,198	\$ 4,407	\$ 2,465	\$ 4,278	\$ 4,407
Contracted Services	\$ 1,512,225	\$ 1,640,493	\$ 1,701,300	\$ 880,700	\$ 1,725,000	\$ 1,802,000
Subtotal	\$ 1,515,699	\$ 1,644,690	\$ 1,705,707	\$ 883,165	\$ 1,729,278	\$ 1,806,407

MAINTENANCE						
Collection System	\$ 118,765	\$ 133,610	\$ 172,008	\$ 62,149	\$ 171,581	\$ 177,355
Liftstations	\$ 5,054	\$ 5,339	\$ 6,000	\$ 1,084	\$ 8,546	\$ 8,000
Plant	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ -
Meters	\$ 7,756	\$ 13,382	\$ 7,800	\$ 2,699	\$ 10,474	\$ 7,800
Subtotal	\$ 131,575	\$ 152,359	\$ 185,808	\$ 65,932	\$ 190,601	\$ 193,155

CUSTOMER ACCOUNTS						
Wages	\$ 17,890	\$ 21,934	\$ 22,659	\$ 15,034	\$ 22,748	\$ 22,999
Retirement Contributions	\$ 229	\$ -	\$ -	\$ -	\$ -	\$ -
Other Supplies & Expenses	\$ 6,302	\$ 5,339	\$ 6,000	\$ 3,120	\$ 6,000	\$ 6,000
Uncollectibles	\$ 1,891	\$ 47	\$ 2,300	\$ 334	\$ 2,000	\$ 2,000
Subtotal	\$ 26,312	\$ 27,320	\$ 30,959	\$ 18,489	\$ 30,748	\$ 30,999

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
ADMINISTRATIVE & GENERAL						
Salaries	\$ 91,479	\$ 88,140	\$ 87,438	\$ 52,425	\$ 87,438	\$ 88,711
Wages	\$ 10,561	\$ 16,363	\$ 17,066	\$ 9,720	\$ 15,572	\$ 15,731
Payroll Taxes	\$ 13,179	\$ 12,122	\$ 12,935	\$ 8,299	\$ 12,935	\$ 13,906
Employee Benefits	\$ 25,045	\$ 26,741	\$ 27,013	\$ 16,214	\$ 27,013	\$ 25,257
Retirement Contributions	\$ 10,571	\$ 10,639	\$ 11,159	\$ 6,411	\$ 11,159	\$ 12,361
Contracted Services	\$ 18,746	\$ 19,572	\$ 24,045	\$ 27,092	\$ 32,455	\$ 19,200
Operating Supplies	\$ 1,670	\$ 2,589	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 12,028	\$ 12,406	\$ 14,432	\$ 11,503	\$ 14,432	\$ 15,736
VOM Charges	\$ 75,708	\$ 70,099	\$ 39,651	\$ 39,650	\$ 39,650	\$ 39,257
Taxes	\$ 10,159	\$ 12,424	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
Subtotal	\$ 269,147	\$ 271,094	\$ 248,739	\$ 171,314	\$ 255,654	\$ 245,159

DEPARTMENT: SANITARY SEWER

REQUIRED RESOURCES – continued:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>OTHER OPERATING EXPENSES</u>						
Depreciation	\$ 254,863	\$ 257,308	\$ 270,000	\$ 176,273	\$ 270,000	\$ 270,000
Retirement Contribution Adj.	\$ -	\$ (910)	\$ -	\$ -	\$ -	\$ -
Amort Debt Disc & Exp.	\$ -	\$ 2,288	\$ -	\$ -	\$ -	\$ -
Village Rent	\$ 88,655	\$ 82,838	\$ 95,326	\$ 36,885	\$ 86,824	\$ 94,044
Subtotal	\$ 343,518	\$ 341,524	\$ 365,326	\$ 213,158	\$ 356,824	\$ 364,044
<u>INTEREST ON LONG-TERM DEBT</u>						
Interest on Debt	\$ 17,558	\$ 11,529	\$ 8,469	\$ 8,124	\$ 8,124	\$ 5,361
Subtotal	\$ 17,558	\$ 11,529	\$ 8,469	\$ 8,124	\$ 8,124	\$ 5,361
TOTAL EXPENSES	\$ 2,303,809	\$ 2,448,518	\$ 2,545,008	\$ 1,360,181	\$ 2,571,229	\$ 2,645,125
EXCESS REVENUES OVER(UNDER)	\$ (155,779)	\$ 90,176	\$ 185,658	\$ 105,488	\$ (70,198)	\$ 28,110

DEPARTMENT: SANITARY SEWER

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of sewer utility debt payments for the 2017 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2016					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2016	2017 PRINCIPAL PAYMENTS	2017 INTEREST PAYMENTS	2017 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2017
Sewer Utility					
2008A GO BOND REFUNDING	\$ 110,000	\$ 55,000	\$ 1,650	\$ 56,650	\$ 55,000
2010 GO NOTE	\$ 174,147	\$ 40,000	\$ 4,411	\$ 44,411	\$ 134,147
Sewer Utility Total	\$ 284,147	\$ 95,000	\$ 6,061	\$ 101,061	\$ 189,147

Effects of existing debt on future operations:

Year Ended December 31	Sewer Utility		
	Principal	Interest	Total
2017	\$ 95,000	\$ 6,061	\$ 101,061
2018	\$ 100,000	\$ 3,854	\$ 103,854
2019	\$ 45,000	\$ 2,021	\$ 47,021
2020	\$ 44,147	\$ 673	\$ 44,820
2021	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -
Totals	\$ 284,147	\$ 12,610	\$ 296,757

Note: The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for utilities are on a GAAP basis (full accrual), the interest for 2017 reflected above does not agree with the total interest reported in the sewer budget.

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 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 57.97 miles of storm sewer mains, 722 manholes, 95 outfalls, and 11 regional municipal ponds. 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 115.5 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 3,600 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 (updated 2016).

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 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 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.

Emerald Ash Borer grant related projects are allocated in a separate line labeled "EAB Project"; this includes monies from the "Street Trees" and "Contracted Services" lines. The EAB Project may receive a 50% reimbursement if the Village of Bellevue receives a 2017 Urban Forestry Grant from the WI DNR. The full amount is budgeted due to the high priority of the project even if grant funds are not awarded. Village Board approval will be required for utilization of funds if the grant is not awarded.

DEPARTMENT: STORMWATER MANAGEMENT

RECEIPTS:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
STORMWATER UTILITY						
<u>LICENSES & PERMITS</u>						
Connection Charges	\$ 5,000	\$ 7,250	\$ 5,750	\$ 5,750	\$ 6,000	\$ 6,000
Credit Application Fees	\$ 1,500	\$ 1,792	\$ 1,500	\$ 900	\$ 1,500	\$ 1,500
Subtotal	\$ 6,500	\$ 9,042	\$ 7,250	\$ 6,650	\$ 7,500	\$ 7,500
<u>SERVICE CHARGES</u>						
Residential Revenue	\$ 272,988	\$ 282,143	\$ 282,500	\$ 163,463	\$ 282,500	\$ 282,500
Non-Residential Revenue	\$ 324,491	\$ 327,353	\$ 327,000	\$ 195,814	\$ 335,880	\$ 336,155
Forfeited Discounts	\$ 3,688	\$ 4,247	\$ 4,100	\$ 1,657	\$ 4,100	\$ 4,100
Trees Charges	\$ 1,206	\$ 2,725	\$ 2,250	\$ 99	\$ 675	\$ 1,625
Subtotal	\$ 602,373	\$ 616,468	\$ 615,850	\$ 361,033	\$ 623,155	\$ 624,380
<u>NONOPERATING REVENUES</u>						
Interest	\$ 6,002	\$ 5,925	\$ 5,600	\$ 2,715	\$ 5,600	\$ 5,600
Interest - Other	\$ 10,545	\$ 14,237	\$ 10,500	\$ 16	\$ 10,500	\$ 10,500
Grants	\$ (0)	\$ 26,706	\$ -	\$ 91,321	\$ 91,321	\$ 25,056
Contributed Revenue	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -
Special Assessment	\$ 134	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Village	\$ (1,585)	\$ 220,905	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenues	\$ 15,095	\$ 267,773	\$ 16,100	\$ 94,252	\$ 107,621	\$ 41,156
TOTAL REVENUES	\$ 623,968	\$ 893,283	\$ 639,200	\$ 461,934	\$ 738,276	\$ 673,036

DEPARTMENT: STORMWATER MANAGEMENT

REQUIRED RESOURCES:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>ADMINISTRATION</u>						
Salaries	\$ 98,549	\$ 92,934	\$ 102,724	\$ 58,827	\$ 102,724	\$ 104,320
Wages	\$ 30,308	\$ 35,547	\$ 27,071	\$ 24,264	\$ 27,144	\$ 26,038
Payroll Taxes	\$ 16,293	\$ 17,371	\$ 18,053	\$ 11,433	\$ 18,053	\$ 17,698
Employee Benefits	\$ 35,928	\$ 36,035	\$ 35,356	\$ 25,841	\$ 35,356	\$ 33,834
Retirement Contributions	\$ 13,153	\$ 13,164	\$ 15,110	\$ 8,431	\$ 15,110	\$ 15,731
Software Support	\$ 5,118	\$ 5,399	\$ 7,922	\$ 7,358	\$ 4,882	\$ 5,655
Bank Fees	\$ 1,338	\$ 1,392	\$ 1,350	\$ 889	\$ 1,350	\$ 1,350
Permits	\$ 1,500	\$ 2,550	\$ 3,000	\$ 2,000	\$ 3,000	\$ 2,550
Engineering Fees	\$ 25,943	\$ 16,349	\$ 19,600	\$ 2,795	\$ 19,600	\$ 27,600
Contracted Services	\$ 7,801	\$ 20,224	\$ 11,500	\$ 5,892	\$ 10,600	\$ 10,500
Office Supplies	\$ 3,604	\$ 2,410	\$ 4,500	\$ 303	\$ 3,000	\$ 3,000
Postage	\$ 4,749	\$ 4,039	\$ -	\$ 3,317	\$ 5,000	\$ 5,000
Publications/Subscriptions/Dues	\$ 1,822	\$ 1,830	\$ 1,700	\$ 2,889	\$ 1,700	\$ 1,900
Training & Seminars	\$ 764	\$ 913	\$ 1,605	\$ 572	\$ 1,505	\$ 1,505
Insurance	\$ 3,007	\$ 3,102	\$ 3,608	\$ 2,876	\$ 3,606	\$ 3,934
Uncollectibles	\$ 610	\$ 8	\$ 750	\$ 60	\$ 750	\$ 750
Capital Equipment	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
Audit & Accounting Services	\$ 3,161	\$ 2,703	\$ 2,745	\$ 2,746	\$ 2,746	\$ 2,794
Subtotal	\$ 253,648	\$ 255,970	\$ 257,094	\$ 160,992	\$ 256,626	\$ 264,659
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>FACILITY MAINTENANCE</u>						
Salaries	\$ 19,601	\$ 12,418	\$ 26,400	\$ 4,604	\$ 26,400	\$ 26,796
Wages	\$ 59,849	\$ 52,082	\$ 80,301	\$ 43,345	\$ 80,945	\$ 64,036
Uniforms	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 26,436	\$ 33,828	\$ 37,500	\$ 25,764	\$ 25,764	\$ 37,800
Utilities	\$ 380	\$ 374	\$ 250	\$ 251	\$ 251	\$ 250
Supplies & Other Expenses	\$ 2,956	\$ 1,425	\$ 1,500	\$ 1,217	\$ 1,719	\$ 2,180
Construction Materials	\$ 3,787	\$ 10,782	\$ 10,000	\$ 8,028	\$ 10,000	\$ 10,000
VOM Charges	\$ 99,695	\$ 102,744	\$ 67,797	\$ 67,798	\$ 67,798	\$ 66,510
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,000
Subtotal	\$ 212,703	\$ 213,803	\$ 223,748	\$ 151,008	\$ 212,877	\$ 391,572

DEPARTMENT: STORMWATER MANAGEMENT

REQUIRED RESOURCES – continued:

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>URBAN FORESTRY</u>						
Wages	\$ -	\$ 14,343	\$ -	\$ 9,045	\$ 10,000	\$ 10,653
Contracted Services	\$ 6,155	\$ 3,530	\$ 8,725	\$ 2,451	\$ 8,725	\$ 11,848
EAB Project	\$ -	\$ 3,571	\$ 20,584	\$ 4,191	\$ 25,000	\$ 26,540
Publications, Subscriptions & Dues	\$ -	\$ 240	\$ 255	\$ 175	\$ 205	\$ 220
Training & Seminars	\$ 200	\$ 774	\$ 525	\$ 465	\$ 515	\$ 595
Small Tools & Equipment	\$ 1,474	\$ 1,555	\$ 1,600	\$ 1,398	\$ 1,600	\$ 1,700
Street Trees	\$ 916	\$ 11,740	\$ 2,250	\$ -	\$ 675	\$ 1,625
Subtotal	\$ 8,745	\$ 35,753	\$ 33,939	\$ 17,726	\$ 46,720	\$ 53,181
	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
<u>OTHER OPERATING EXPENSES</u>						
Depreciation	\$ 431,060	\$ 155,743	\$ 155,000	\$ -	\$ 155,000	\$ 155,000
Retirement Contribution Adj.	\$ -	\$ (1,058)	\$ -	\$ -	\$ -	\$ -
Interest on Debt	\$ 40,298	\$ 38,364	\$ 36,787	\$ 23,078	\$ 36,787	\$ 34,970
Village Rent	\$ 88,655	\$ 82,838	\$ 95,326	\$ 36,885	\$ 86,824	\$ 94,044
Subtotal	\$ 560,012	\$ 275,887	\$ 287,113	\$ 59,963	\$ 278,611	\$ 284,014
TOTAL EXPENDITURES	\$ 1,035,109	\$ 781,413	\$ 801,894	\$ 389,688	\$ 794,834	\$ 993,426
EXCESS REVENUES OVER(UNDER)	\$ (411,141)	\$ 111,869	\$ (162,694)	\$ 72,246	\$ (56,558)	\$ (320,390)

DEPARTMENT: STORMWATER MANAGEMENT

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of stormwater utility debt payments for the 2017 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2016					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2016	2017 PRINCIPAL PAYMENTS	2017 INTEREST PAYMENTS	2017 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2017
Stormwater Utility					
2011 GO NOTE	\$ 105,000	\$ 20,000	\$ 2,685	\$ 22,685	\$ 85,000
2012B GO BOND	\$ 1,300,000	\$ 70,000	\$ 32,905	\$ 102,905	\$ 1,230,000
Stormwater Utility Total	\$ 1,405,000	\$ 90,000	\$ 35,590	\$ 125,590	\$ 1,315,000

Effects of existing debt on future operations:

Year Ended December 31	Stormwater Utility		
	Principal	Interest	Total
2017	\$ 90,000	\$ 35,590	\$ 125,590
2018	\$ 90,000	\$ 33,700	\$ 123,700
2019	\$ 90,000	\$ 31,760	\$ 121,760
2020	\$ 90,000	\$ 29,780	\$ 119,780
2021	\$ 100,000	\$ 27,643	\$ 127,643
2022	\$ 75,000	\$ 25,718	\$ 100,718
2023	\$ 80,000	\$ 23,910	\$ 103,910
2024	\$ 80,000	\$ 21,870	\$ 101,870
2025	\$ 80,000	\$ 19,830	\$ 99,830
2026	\$ 85,000	\$ 17,726	\$ 102,726
2027	\$ 85,000	\$ 15,368	\$ 100,368
2028	\$ 90,000	\$ 12,743	\$ 102,743
2029	\$ 85,000	\$ 10,118	\$ 95,118
2030	\$ 90,000	\$ 7,493	\$ 97,493
2031	\$ 95,000	\$ 4,646	\$ 99,646
2032	\$ 100,000	\$ 1,575	\$ 101,575
2033	\$ -	\$ -	\$ -
Totals	\$ 1,405,000	\$ 319,468	\$ 1,724,468

Note: The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for utilities are on a GAAP basis (full accrual), the interest for 2017 reflected above does not agree with the total interest reported in the stormwater budget.

This Page Intentionally Left Blank.

11.0 INTERNAL SERVICE FUNDS

This Page Intentionally Left Blank.

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.

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Rental rates to the General Fund have increased due to the recommended proper allocation of use. Utilities have seen a decrease in the use and rental rates. The addition of administration management salary time is new to the budget. 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. No major equipment purchases are anticipated for 2017.

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REPLACEMENT SCHEDULE:

VOM FUND CAPITAL EQUIPMENT ACQUISITIONS

2017 BUDGET	Department Proposed	Retained Earnings
Toolcat Stump Grinding Attachment (VOM-17-12)	\$ 11,000	\$ 11,000
	\$ 11,000	\$ 11,000

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REVENUES:

VOM FUND

OPERATIONS & MAINTENANCE

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
Village Administrator's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clerk/Treasurer Department	\$ 564	\$ 564	\$ 313	\$ 313	\$ 313	\$ 340
Buildings & Grounds Department	\$ 11,488	\$ 11,835	\$ 8,802	\$ 8,802	\$ 8,802	\$ 10,846
Law Enforcement Department						
Building Inspection	\$ 3,355	\$ 3,317	\$ 3,429	\$ 3,429	\$ 3,429	\$ 4,065
Public Works Administration						
Street & Highway Maintenance	\$ 73,925	\$ 73,985	\$ 31,978	\$ 31,978	\$ 31,978	\$ 40,107
Engineering & Construction	\$ 2,439	\$ 2,114	\$ 2,966	\$ 2,966	\$ 2,966	\$ 3,465
Snow Removal	\$ 55,125	\$ 56,385	\$ 112,749	\$ 112,749	\$ 112,749	\$ 141,045
Recycling	\$ 14,028	\$ 18,607	\$ 21,060	\$ 21,060	\$ 21,060	\$ 20,284
Parks	\$ 15,104	\$ 13,629	\$ 22,354	\$ 22,354	\$ 22,354	\$ 27,051
Recreation	\$ 1,269	\$ 1,130	\$ 705	\$ 705	\$ 705	\$ 765
Community Development Depart.	\$ 1,034	\$ 827	\$ 581	\$ 581	\$ 581	\$ 631
Economic Development	\$ 564	\$ 462	\$ 313	\$ 313	\$ 313	\$ 340
Water Utility	\$ 54,708	\$ 54,894	\$ 47,908	\$ 47,908	\$ 47,908	\$ 47,363
Sewer Utility	\$ 75,708	\$ 70,099	\$ 39,650	\$ 39,650	\$ 39,650	\$ 39,256
Stormwater Utility	\$ 99,695	\$ 102,744	\$ 67,798	\$ 67,798	\$ 67,798	\$ 66,510
Fire Administration	\$ 846	\$ 693	\$ 445	\$ 445	\$ 445	\$ 483
Subtotal	\$ 409,852	\$ 411,285	\$ 361,051	\$ 361,051	\$ 361,051	\$ 402,551

NONOPERATING REVENUES

	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 457	\$ 871	\$ 700	\$ 1,537	\$ 2,000	\$ 2,000
Sale of Equipment or Vehicles	\$ 9,200	\$ 28,600	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 9,657	\$ 29,471	\$ 700	\$ 1,537	\$ 2,000	\$ 2,000

TOTAL REVENUE	\$ 419,509	\$ 440,756	\$ 361,751	\$ 362,588	\$ 363,051	\$ 404,551
----------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REQUIRED RESOURCES – continued:

VOM FUND	2014 Actual	2015 Actual	2016 Budget	Actual - August 31	2016 Estimate	2017 Budget
DEPARTMENT UTILIZATION						
General Government:						
- Audit/Accounting	\$ 500	\$ 500	\$ 518	\$ 662	\$ 662	\$ 680
- Depreciation	\$ 190,618	\$ 148,838	\$ 200,000	\$ -	\$ 150,000	\$ 150,000
Subtotal	\$ 191,118	\$ 149,338	\$ 200,518	\$ 662	\$ 150,662	\$ 150,680
Public Works:						
- Wages & Salaries	\$ 48,947	\$ 40,581	\$ 55,117	\$ 36,344	\$ 58,656	\$ 55,661
- Vehicle Repairs and Maint.	\$ 66,755	\$ 86,540	\$ 55,500	\$ 41,447	\$ 60,774	\$ 58,500
- Fuel	\$ 59,091	\$ 40,062	\$ 64,981	\$ 21,532	\$ 46,299	\$ 50,000
- Insurance	\$ 14,853	\$ 15,019	\$ 15,424	\$ 11,395	\$ 15,192	\$ 16,000
- Machinery & Equipment	\$ -	\$ -	\$ 182,800	\$ 133,428	\$ 280,000	\$ -
Subtotal	\$ 189,645	\$ 182,202	\$ 373,822	\$ 244,146	\$ 460,921	\$ 180,161
Parks:						
- Wages & Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Vehicle Repairs and Maintenance	\$ 175	\$ 339	\$ 500	\$ 487	\$ 731	\$ 500
- Equipment Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000
Subtotal	\$ 175	\$ 339	\$ 500	\$ 487	\$ 731	\$ 11,500
TOTAL EXPENSES	\$ 380,938	\$ 331,880	\$ 574,840	\$ 245,294	\$ 612,314	\$ 342,341
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 38,571	\$ 108,876	\$ (213,089)	\$ 117,294	\$ (249,263)	\$ 62,210

This Page Intentionally Left Blank.

12.0 APPENDIX

This Page Intentionally Left Blank.

APPENDIX A – BUDGET GLOSSARY OF TERMS

A

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

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

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

Capital Outlay or Capital Expenditures. Capital expenditures are defined as charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$10,000 and a useful life expectancy of greater than 1 year.

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

Disbursement. The expenditure of money from an account.

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

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

E

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

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

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

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

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

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

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

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

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

F

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

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

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

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

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

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

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

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

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

G

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

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

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

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

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

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

I

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

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

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

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

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

L

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

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

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

M

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

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

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

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

N

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

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

O

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

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

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

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

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

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

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

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

P

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

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

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

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

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

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

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

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

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

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

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

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

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

R

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

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

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

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

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

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

Revenue. Sources of income financing the operations of government.

S

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

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

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

State Aids. Primarily composed of the following:

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

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

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

T

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

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

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

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

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

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

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

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

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

U

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

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

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

V

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

W

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

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

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