

# Fiscal Year 2018

## Operating Budget & Five Year Capital Improvement Plan



Adopted November 8, 2017

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

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## **2.0 INTRODUCTION & VILLAGE INFORMATION**

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

Presented is the Fiscal Year 2018 Operating Budget for the Village of Bellevue. This budget was prepared with the goals of preserving critical services, maintaining existing assets, improving public safety 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 2018 Budget supports that implementation.

## Assessed Value

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

## Our Mission

...

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

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

\*Revaluation year.

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

<b>Ranking</b>	<b>Property/Type (Street)</b>	<b>Total Assessed Value (1/1/17)</b>
<b>1</b>	Costco/Retail (Costco Way)*	\$14,989,800
<b>2</b>	Bellevue Retirement/Retirement Facility (Hoffman Rd.)	\$14,690,900
<b>3</b>	Orthopedic & Sports Medicine Specialists/Medical (Lime Kiln Rd.)	\$12,701,000
<b>4</b>	Bel Meadows Partners/Apartments (Bellevue St.)	\$12,228,000
<b>5</b>	Wal-Mart/Retail (Main St.)	\$12,280,500
<b>6</b>	Krueger International (KI)	\$10,623,200
<b>7</b>	Menards/Retail (Steffens Ct.)	\$10,091,800
<b>8</b>	Mills Fleet Farm/Retail (Main St.)	\$10,064,700
<b>9</b>	Moski Corp.-Bellin Health/Medical (Eaton Rd.)	\$9,688,400
<b>10</b>	Target/Retail (Lime Kiln Rd.)	\$9,326,700

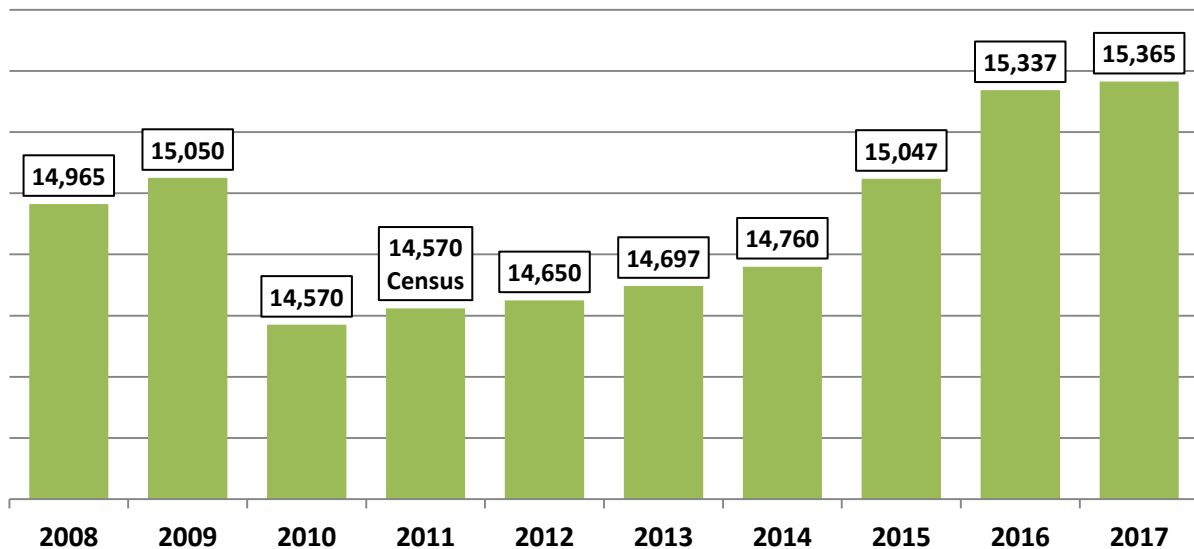
Source: Village Assessor. \*Located within TIF District.





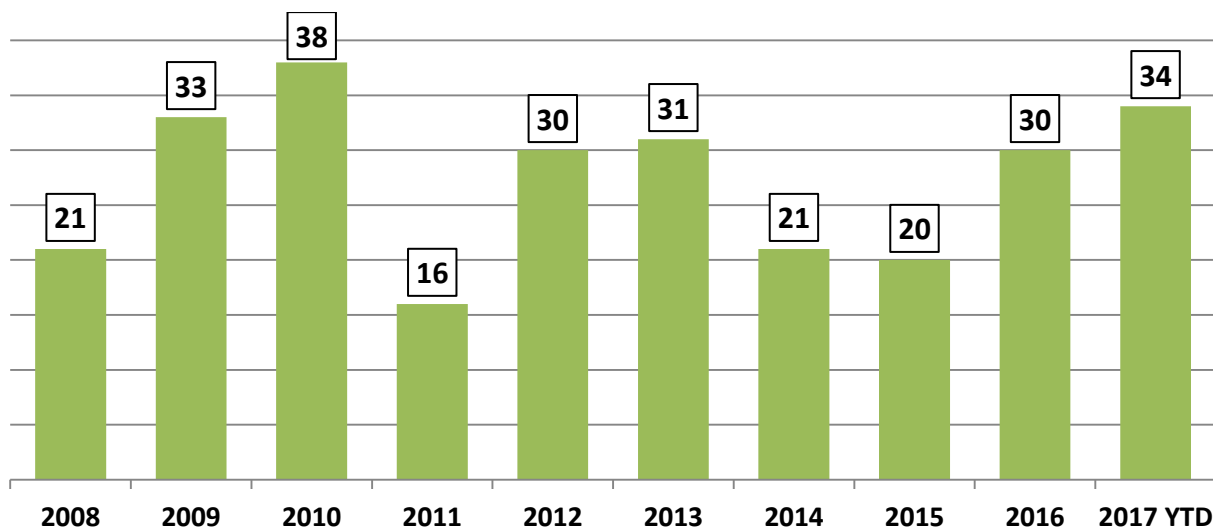
## Village Population

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, 5.5%. In comparison, Brown County has had 4.6% population growth since 2000. The Village's estimate for 2017 was only an increase of 28 (0.2%) from 2016 which is lower growth than the last two years. Population projections estimate the Village will have a population of 19,140 by 2030 and a population of 20,780 by 2040.



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

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.





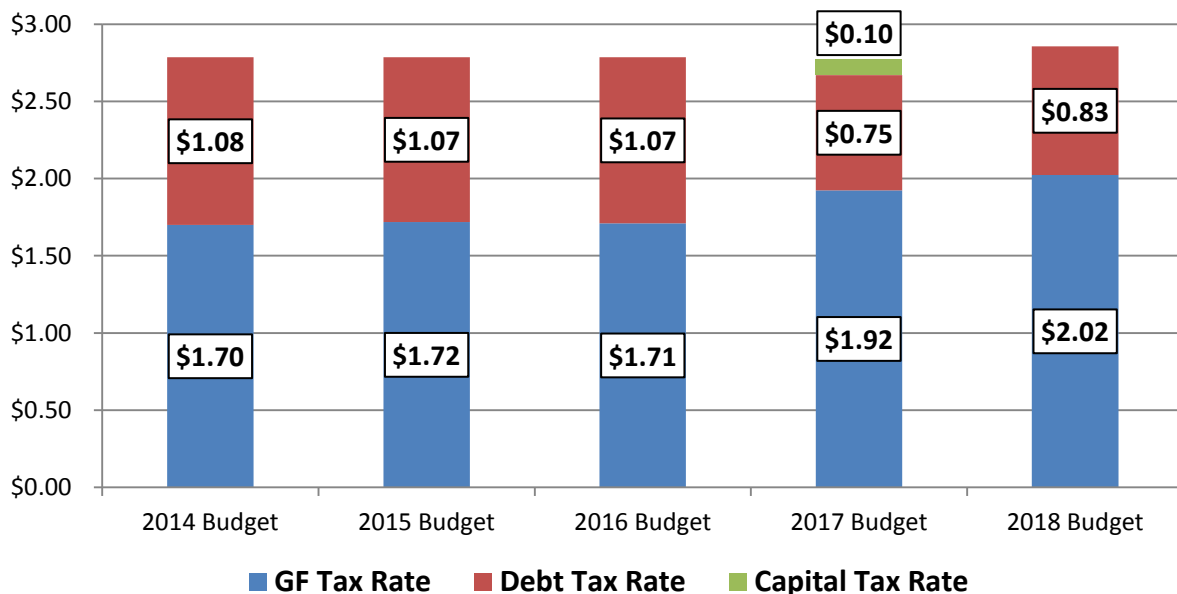
As shown in the chart, the number of new single family home permits issued in the Village have decreased and then rebounded very consistently with downturns in the national economy. The Village has had a very low inventory of single-family residential lots over the past few years which has impacted population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

shortage. There are two separate proposals to add approximately 76 new single-family lots in 2018. In addition, 64 units of high-end multi-family will be added in TID No.2 in 2018.

## General Budget Summary

### Tax Rate

The 2018 Budget reflects an increase in the tax mill rate from 2017 of \$2.77 to \$2.86. 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 increased by approximately \$116,750 from 2017. In 2017, the Village applied all remaining funds totaling \$46,455 received from the Professional Football Stadium (Lambeau Field) sales tax to further reducing debt in 2018.

The General Fund levy for 2018, required for operations, is increasing by approximately \$146,200 from 2017. As will be explained further in this report, a major portion of that increase is dedicated to law enforcement as well as transit.

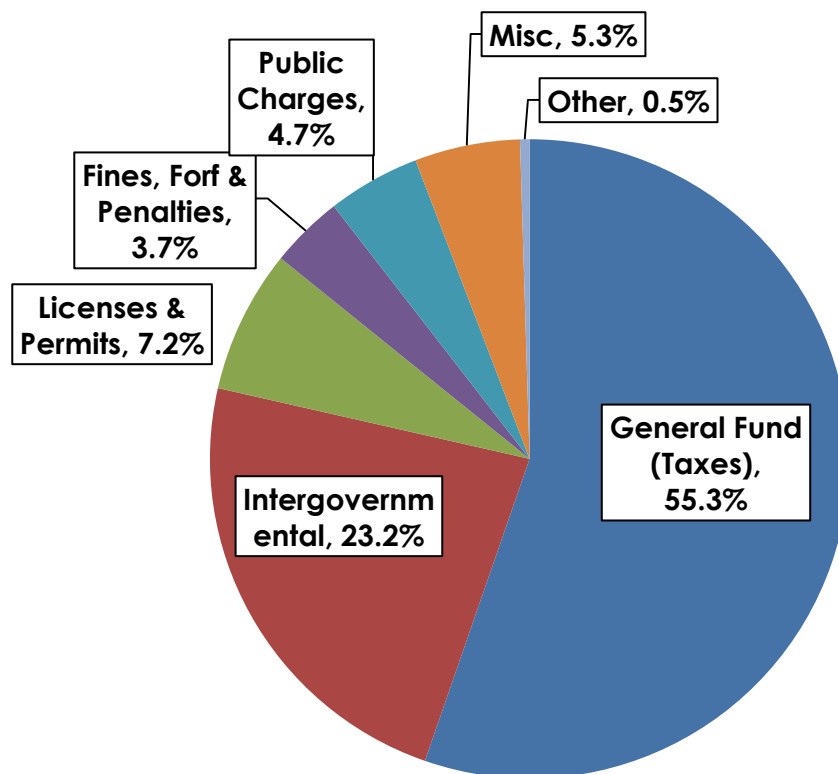
The third component of the tax rate is a Capital Projects Levy. For 2018, no portion of the tax levy is being dedicated directly to capital projects as was done in the prior year's budget. The Capital Projects Levy from 2017 (\$123,335) has been applied to the 2018 Budget to further reduce debt obligations.

These three components of the levy therefore equate to a total levy increase from 2017 to the 2018 Budget of \$139,641 as shown in the table below. The Village experienced limited tax base value growth; therefore a tax rate increase is required to fund this increase.

	<b><u>2017 FY</u></b>	<b><u>2018 FY</u></b>	<b><u># CHANGE</u></b> <b><u>2017-2018</u></b>	<b><u>% CHANGE</u></b> <b><u>2017-2018</u></b>
General Fund Levy	\$2,316,692	\$2,462,915	\$146,223	6.3%
Debt Service Levy	\$898,288	\$1,015,041	\$116,753	13.0%
Capital Projects Levy	\$123,335	\$0	(\$123,335)	(100.0%)
<b>Total Tax Levy</b>	<b>\$3,338,315</b>	<b>\$3,477,956</b>	<b>\$139,641</b>	<b>4.2%</b>
Tax Rate	\$2.77	\$2.86	(\$0.08)	3.0%

### General Fund Revenues & Expenditures Summary

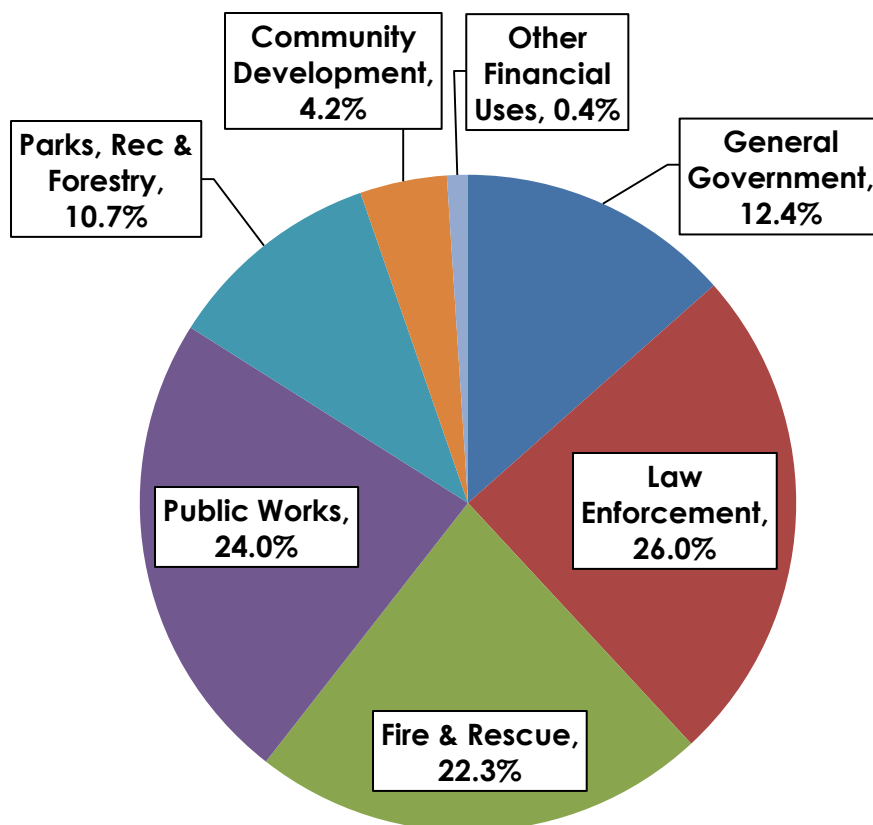
The following chart details the Village's total General Fund revenues by source. The General Fund, or taxes, is currently approximately 55% of total revenues for the Village's general operations. Intergovernmental revenues are the second greatest revenue source.



The Village's \$2,462,915 property tax levy for the General Fund is only a portion of the Village's total revenue sources for 2018. As shown in the following table, total General Fund revenues are approximately \$5,204,250. All revenue categories are projected or planned to increase for 2018 with the exception of Fines, Forfeitures & Penalties and Miscellaneous.

<b>General Fund Revenues</b>	<b><u>2017 FY</u></b>	<b><u>2018 FY</u></b>	<b><u># CHANGE</u> <u>2017-2018</u></b>	<b><u>% CHANGE</u> <u>2017-2018</u></b>
General Fund (Taxes)	\$2,713,601	\$2,878,456	\$164,855	6.1%
Intergovernmental	\$1,029,555	\$1,209,777	\$180,222	17.5%
Licenses & Permits	\$370,120	\$376,839	\$6,719	1.8%
Fines, Forf & Penalties	\$209,000	\$193,000	(\$16,000)	(7.7%)
Public Charges	\$225,664	\$243,840	\$18,176	8.1%
Miscellaneous	\$314,372	\$277,339	(\$37,033)	(11.8%)
Other	\$0	\$25,000	\$25,000	NA
<b>Total Revenues</b>	<b>\$4,862,312</b>	<b>\$5,204,251</b>	<b>\$341,939</b>	<b>7.0%</b>

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 Law Enforcement, primarily due to the addition of a patrol officer for 2018, an increase of 13.0% from 2017.

<b>General Fund Expenditures</b>	<b><u>2017 FY</u></b>	<b><u>2018 FY</u></b>	<b><u># CHANGE</u></b> <b><u>2017-2018</u></b>	<b><u>% CHANGE</u></b> <b><u>2017-2018</u></b>
General Government	\$654,885	\$645,633	(\$9,252)	(1.4%)
Law Enforcement	\$1,197,723	\$1,353,969	\$156,246	13.0%
Fire & Rescue	\$1,106,854	\$1,159,060	\$52,206	4.7%
Public Works	\$1,141,062	\$1,251,391	\$110,329	9.7%
Parks, Rec & Forestry	\$520,901	\$554,733	\$33,832	6.5%
Community Development	\$208,326	\$217,465	\$9,139	4.4%
Other Financial Uses	\$50,000	\$22,000	(\$28,000)	(56.0%)
<b>Total Expenditures</b>	<b>\$4,879,751</b>	<b>\$5,204,251</b>	<b>\$324,500</b>	<b>6.6%</b>

## Personnel & Compensation/Benefit Changes

Details on total staffing and changes for 2018 by department are provided later in this report.

For 2018, there are limited changes to Village staffing besides planned wage and salary adjustments. During the course of 2017 there were a number of new employees hired and there were also several changes to the organizational chart. However, any new positions that were filled were generally due to an existing position vacancy.

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 fourth year of implementation completed in 2017.

The Village's collective bargaining agreement with represented members of the Fire Department is scheduled to expire on December 31, 2018. Review and negotiation on a new agreement will occur in 2018.

Overall, there are a few notable Village staffing items for 2017 into 2018. The following adjustments or notable items are included:

- With a management position retirement and a position vacancy in 2017, the Department of Public Works has continued to implement department structure changes to best meet the needs of the Village. Changes were also implemented to the Village front office and utility billing staffing.



- \$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 as well as a reliance on seasonal staffing.
- No new Village full or part-time positions are included in the Budget for 2018.

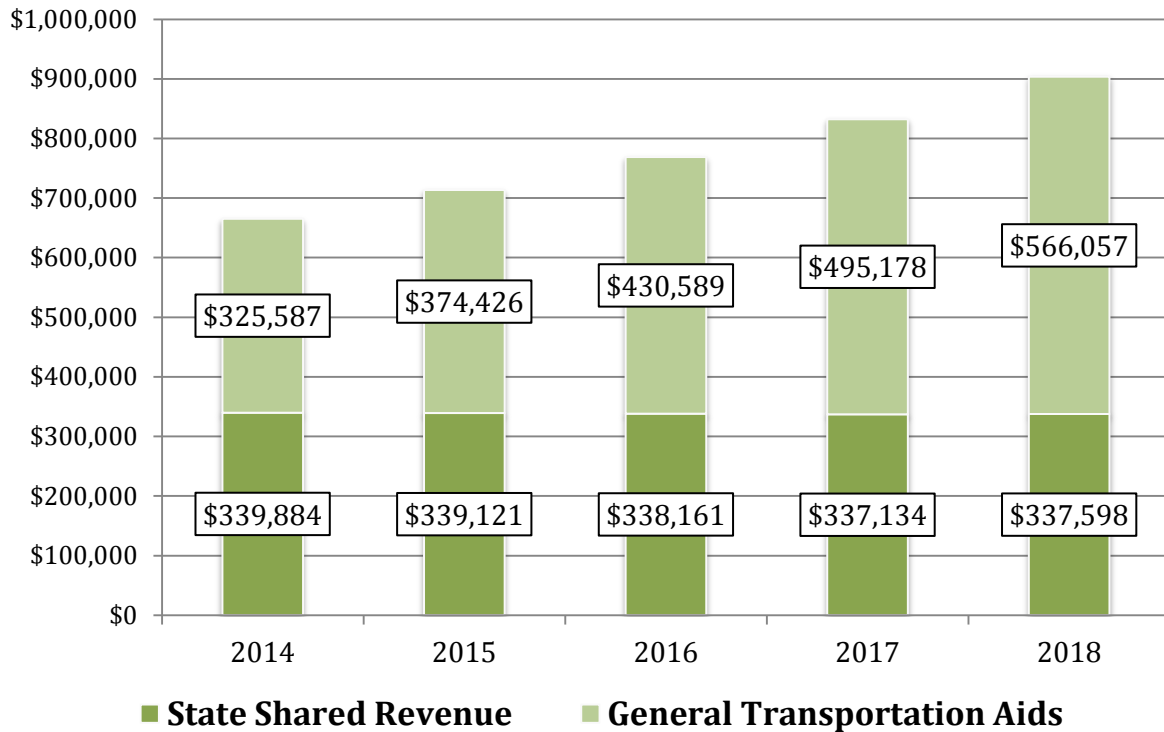
Employee benefits, particularly health insurance options, are reviewed in depth annually by the Village. For the current year (10/1/17 renewal) a change was made increasing insurance plan deductibles, but no other major changes were made to health benefits. With this change, benefit premium costs increased approximately 13.1%. The Village did change dental insurance providers (11/1/17 renewal) which provided an approximate 16% decrease in premium costs. 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. One of the most notable changes in the Village's 2018 Budget is the funding of an additional full-time patrol law enforcement officer to help meet the Village's growing needs for law enforcement. Funding of this new position not only includes the wages/benefits of the position, but also many other expenses related to necessary equipment and supplies for the new officer and outfitting a squad vehicle.



## 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 2014. While State Shared Revenues have remained flat for the past five years, the Village has seen strong increases in General Transportation Aids. For 2018, the Village is projected to receive its highest amount of aid for the period shown. These two major State aids for 2018 amount to 17.4% of the Village's total revenues.



### General Fund Balance

The December 31, 2016 unassigned fund balance for the general fund was \$1,541,229, or approximately 31.6% of the 2017 general fund budgeted expenditures per audited financial statements. 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 2018 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 for half of the Village and also completing water tower inspections, cleaning, and repairs on two towers. Capital projects include continued water meter replacements, a water main extension associated with a County Highway project, as well as a significant water main replacement project on a portion of Verlin Road.

Water rates charged to the Village by the Central Brown County Water Authority have only increased slightly from 2017 and with water sales continuing to remain flat or





even decline, purchase water sales from the Authority are estimated to decline slightly (approximately \$53,000). In October 2017, the Village reached the milestone of being a community partner for 10 years of operations with the Central Brown County Water Authority. As feasible and as necessary, the Village will also continue to review the feasibility for rate increases.

#### Sanitary Sewer Utility

Village sewer utility rates will continue to be monitored closely along with charges to the Village by NEW Water (Green Bay Metropolitan Sewerage District). The Village has projected a decrease in these NEW Water charges, however administrative and other general expenses for the Utility continue to increase. Within the operations budget for 2018, are scheduled repairs to two lift stations. Capital projects include a sanitary line relocation associated with a County Highway project and engineering/design work for two sanitary sealing projects which are scheduled for 2019.



#### 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 2018 Budget. Operational expenses for the utility continue to increase in part due to improved review and maintenance of storm sewer and increased contracted pond maintenance. Funds being attributed to the Utility for Urban Forestry and EAB management have decreased slightly with many projects which continue to be grant dependent. Capital projects include a streambank stabilization project for Bower Creek.

### **Capital Projects Fund – 2018 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 2018 that are not attributed to Village utilities (please refer to the CIP for full project details). Note that some capital projects being completed in 2018 may be on-going from previous budget years and are not listed below.



#### Buildings & Grounds (\$9,500)

- Apparatus bay heating repairs at Fire Station #2 (1811 Allouez Ave.)

#### Information Technology (\$22,000)

- Global Positioning System (GPS) replacement

#### Parks, Recreation & Forestry (\$20,000)

- Planning and design for Bedford Heights Park
- Entrance sign for DeBroux Park



Public Safety (\$10,000)

- Firefighter personal protective equipment, turnout gear

Public Works (\$522,546)

- Hazen Road and Guns Street sidewalk engineering and design
- Road resurfacing/reconstruction engineering and design; for scheduled projects in 2019
- Continued engineering and design for Manitowoc Road reconstruction and sidewalk installation; planned 2021 construction

Tax Increment Districts (\$2,165,162)

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

Vehicle Operations & Maintenance (VOM) Fund (\$28,000)

- Sport field line painter
- Grapple attachment for Village loader

**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 and January 1, 2017.

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



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

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**Respectfully Submitted,**

*Angela Gorall*

Angela Gorall, ICMA-CM  
Village Administrator

*Karen M. Simons*

Karen M. Simons,  
Finance Director/Clerk-Treasurer

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Bellevue  
Wisconsin**

For the Fiscal Year Beginning

**January 1, 2017**

*Christopher P. Morrill*

Executive Director

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## Elected & Appointed Village Officials

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### ELECTED OFFICIALS

Steve Soukup, Village President

Dave Kaster, Village Trustee

Tom Katers, Village Trustee

Adam Gauthier, Village Trustee

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

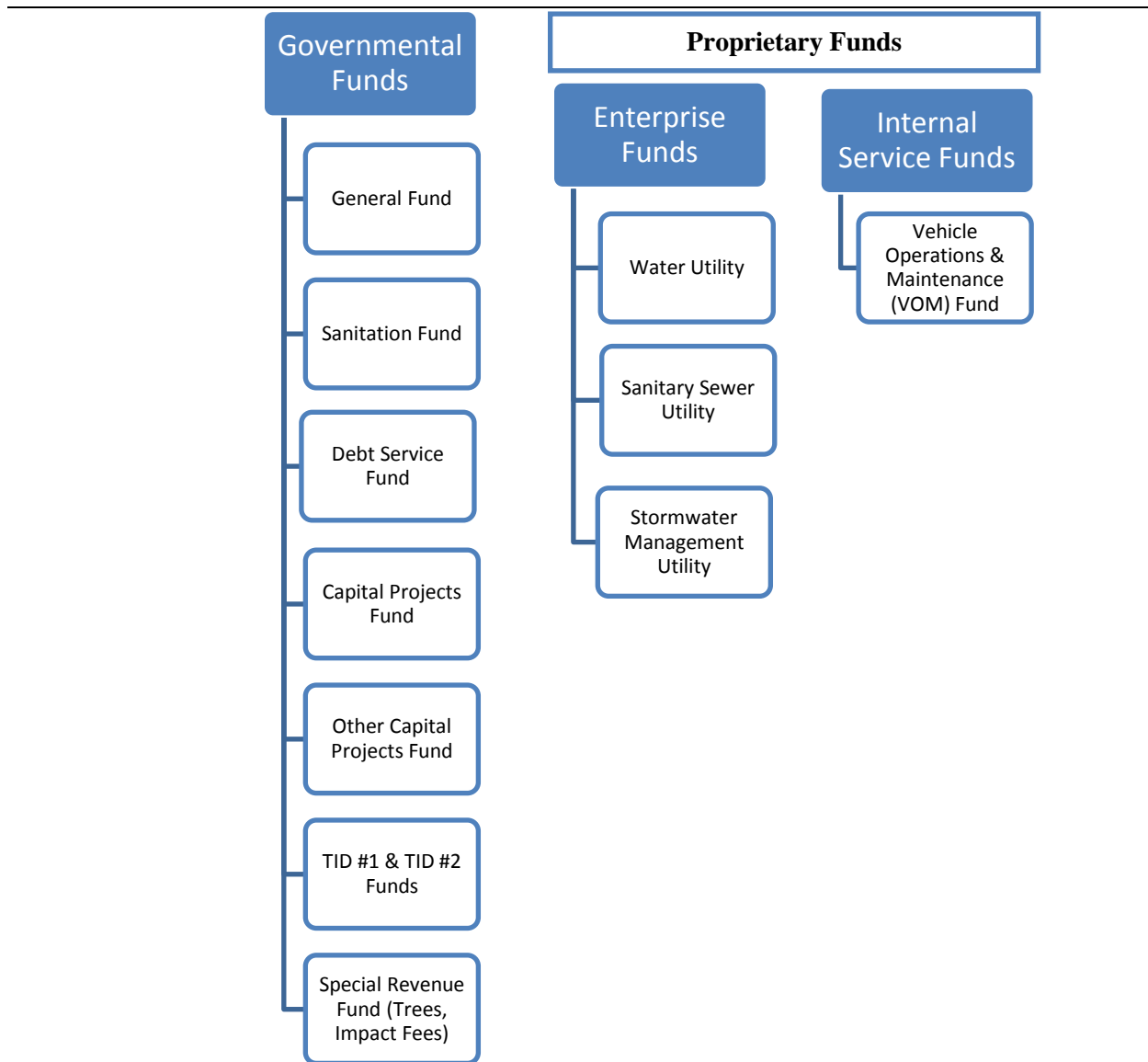
David Betts, P.E., Director of Public Works

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 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

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

### *Modified Accrual Basis*

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

### *Accrual Basis*

Enterprise Funds and Internal Service Fund



## Budget Adoption & Calendar

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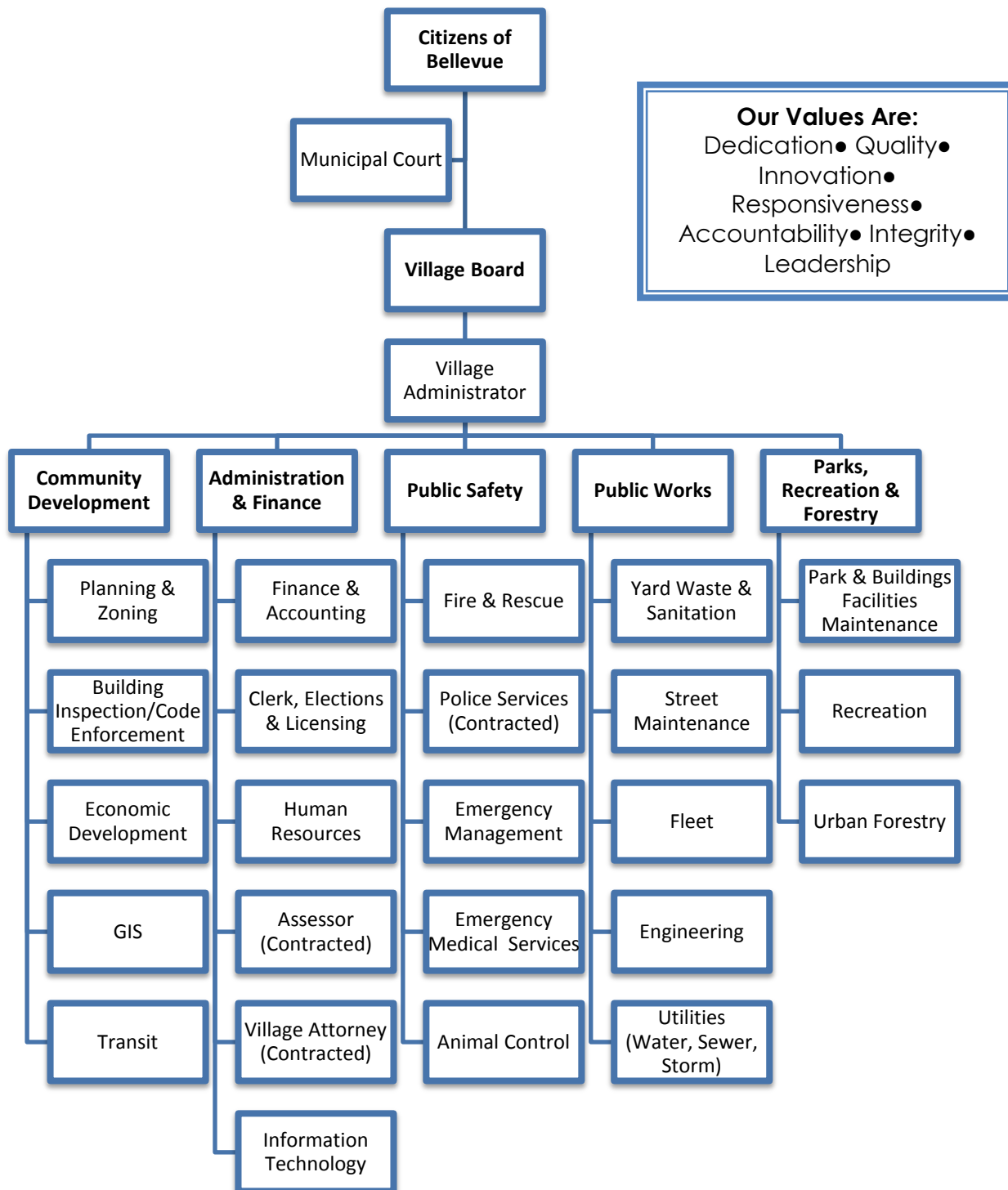
The Village Budget is provided as a Proposed Budget to the Village Board in early-September annually. The Village Board then finalizes the Budget and works with Village staff throughout the month of October. The Proposed Budget is then forwarded to a Public Hearing typically held on the second Wednesday 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, 2017*	Responsibility	Action
March - May	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none"><li>▪ Review of previous year's process.</li><li>▪ Establishment of calendar for current year.</li><li>▪ Updates to budget documents, spreadsheets and software tools.</li></ul>
April - May	Village Administrator, Finance Director	<ul style="list-style-type: none"><li>▪ Distribution of operation budget worksheets to Directors.</li></ul>
May – June 23	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none"><li>▪ Submittal of CIP requests via software (Plan-It) and review with Administrator.</li><li>▪ Team review of CIP by mid-June.</li></ul>
June 28 – August 2	Village Administrator, Finance Director, Directors, Village Board	<ul style="list-style-type: none"><li>▪ Distribution of CIP to Village Board and completion of special review meeting.</li></ul>
September 8	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none"><li>▪ Final budget/CIP requests due from departments.</li><li>▪ Proposed Budget submitted to Village Board.</li></ul>
Early - October	Village Administrator, Directors, Village Board	<ul style="list-style-type: none"><li>▪ Village Board work session(s) with Village staff reviewing Proposed Budget.</li></ul>
Mid - October	Village Board	<ul style="list-style-type: none"><li>▪ Final review of Proposed Budget, authorization to proceed to Public Hearing.</li><li>▪ Creation of formal 2018 Proposed Budget report.</li></ul>
November 8	Village Administrator, Village Board	<ul style="list-style-type: none"><li>▪ Public Hearing and adoption of FY 2018 Budget.</li></ul>

\*As necessary, budget related items requiring more review and discussion are placed on the agenda for regular Village Board meetings. The following were reviews completed in 2017: employee wages/salaries, health insurance renewal, 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, TIF budgets, and Village utility budgets.

<b>Administration &amp; Finance</b>
Village Administrator
Director of Finance/Clerk Treasurer
Assistant to the Administrator
Deputy Clerk Treasurer
Accountant (0.8)
Utility Billing/Administrative Assistants (2.0)

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

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

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

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

<b>Fire Department</b>
Fire Chief
Executive Assistant (0.5)
Battalion Chiefs (3)
Full-Time Fire Officers (2)
Full-Time Firefighters (4)
Part-Time Firefighters (40)

## Village Personnel

SUMMARY OF FULL-TIME AND PART-TIME POSITIONS								
Last Four Budget Years								
	<u>2015</u>		<u>2016</u>		<u>2017</u>		<u>2018</u>	
FUND/DEPARTMENT	FT	PT	FT	PT	FT	PT	FT	PT
<b>GENERAL FUND:</b>								
Village Board	0.000	5.000	0.000	5.000	0.000	5.000	0.000	5.000
Municipal Court	1.625	1.000	1.625	1.000	1.625	1.000	1.625	1.000
<b>Administration &amp; Finance</b>								
Administrator's Office	1.150	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	17.000	0.000	17.000
Finance & Accounting	0.722	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
<b>Total Administration &amp; Finance:</b>	<b>2.542</b>	<b>14.000</b>	<b>2.542</b>	<b>14.000</b>	<b>2.542</b>	<b>17.000</b>	<b>2.542</b>	<b>17.000</b>
<b>Public Safety</b>								
Law Enforcement (Crossing Guards)	7.000	2.000	7.000	2.000	7.000	2.000	8.000	2.000
Animal Control	0.000	1.000	0.000	1.000	0.000	1.000	0.000	0.000
Fire & Rescue	7.000	46.000	7.500	46.000	8.500	40.000	10.500	40.000
<b>Total Public Safety:</b>	<b>14.000</b>	<b>49.000</b>	<b>14.500</b>	<b>49.000</b>	<b>15.500</b>	<b>43.000</b>	<b>18.500</b>	<b>42.000</b>
<b>Public Works</b>								
Administration	0.100	0.000	0.100	0.000	0.100	0.000	0.100	0.000
Street & Highway Administration	0.500	0.000	0.600	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	0.550	0.000	0.550	0.000	0.550	0.000
Buildings & Grounds	0.650	0.000	0.650	0.000	0.650	0.000	0.650	0.000
<b>Total Public Works:</b>	<b>3.200</b>	<b>2.000</b>	<b>3.250</b>	<b>2.000</b>	<b>3.250</b>	<b>2.000</b>	<b>3.250</b>	<b>2.000</b>
<b>Parks &amp; Leisure Services</b>								
Administration	0.650	0.000	0.650	0.000	0.650	0.000	0.650	0.000
Parks	1.200	3.000	1.200	3.000	1.200	3.000	1.200	3.000
Urban Forestry	0.300	0.000	0.300	0.000	0.300	0.000	0.300	0.000
Recreation	1.000	22.000	1.000	23.000	1.000	23.000	1.000	23.000
<b>Total Parks &amp; Leisure Services:</b>	<b>3.150</b>	<b>25.000</b>	<b>3.150</b>	<b>26.000</b>	<b>3.150</b>	<b>26.000</b>	<b>3.150</b>	<b>26.000</b>
<b>Community Development</b>								
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	0.085	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
<b>Total Community Development:</b>	<b>2.237</b>	<b>0.000</b>	<b>2.237</b>	<b>0.000</b>	<b>2.237</b>	<b>0.000</b>	<b>2.237</b>	<b>0.000</b>

## Village Personnel – continued

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

FUND/DEPARTMENT	<u>2015</u>		<u>2016</u>		<u>2017</u>		<u>2018</u>	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>TID #1:</b>								
Administration	0.320	0.000	0.420	0.000	0.420	0.000	0.420	0.000
<b>SANITATION FUND:</b>								
Administration	0.689	0.000	0.739	0.000	0.739	0.000	0.739	0.000
Operations and Maintenance	0.350	0.000	0.350	0.000	0.350	0.000	0.350	0.000
<b>WATER UTILITY:</b>								
Administration	2.303	0.000	2.303	0.000	2.303	0.000	2.303	0.000
Operations and Maintenance	2.600	0.000	2.600	0.000	2.600	0.000	2.600	0.000
<b>SEWER UTILITY:</b>								
Administration	2.145	0.000	2.095	0.000	2.095	0.000	2.095	0.000
Operations and Maintenance	0.750	0.000	0.750	0.000	0.750	0.000	0.750	0.000
<b>STORMWATER UTILITY:</b>								
Administration	2.645	0.000	2.395	0.000	2.395	0.000	2.395	0.000
Operations and Maintenance	1.250	0.000	1.250	0.000	1.250	0.000	1.250	0.000
<b>VEHICLE OPERATIONS &amp; MAINTENANCE:</b>								
Administration	0.000	0.000	0.100	0.000	0.100	0.000	0.100	0.000
Operations and Maintenance	0.650	0.000	0.650	0.000	0.650	0.000	0.650	0.000
<b>TOTAL POSITIONS</b>	<b>40.456</b>	<b>96.000</b>	<b>40.956</b>	<b>97.000</b>	<b>41.956</b>	<b>94.000</b>	<b>44.956</b>	<b>93.000</b>
<b>Note:</b> All of the permanent positions are stated as full-time equivalents (FTE). Part-time Positions (PT)								
represent the number of positions to be employed in each department; this number is not expressed in FTE.								

## Village Strategic Planning Implementation

The Village Board adopted the Village of Bellevue Strategic Plan, FY 2015 - FY 2019 on June 25, 2014. The plan includes goals, objectives and actions for five strategic areas. **Provided are priorities from the plan for 2018 (including new items added since adoption), this is not a complete list of action items.**

### Health Economy & Development

- Project implementation and development assistance in TIF #2, including single-family housing.
- Continued support and project implementation for further development within TIF #1.
- Implementation of Community Development Department management software.
- Implementation and support as approved for further single family housing development.
- Support for Green Bay Metro tranist expansion within the Village.

### Effective & Accountable Govt.

- Continued development of a GFOA recognized Budget report (first awarded for 2016 Budget).
- Continued steps to achieve consensus on addressing Village building and facility needs.
- Continued improvement of Village external communications, public participation, and transparency options.

### Quality Infrastructure & Asset Mgmt.

- Continued implementation of water meters project and possible new intergovernmental opportunities.
- Continued evaluation and further discussions on sustainable transportation projects funding and use of special assessments.
- Further implementation of organizational structure changes within the Public Works Department.

### Great Neighborhoods & Quality of Life

- Implementation of CORP, Forestry Management/Strategic Plans, and continued planning and review of recreation programming to meet Village needs.
- Implementation of recently updated Village Pedestrian, Bicycle & Safe Routes to School Plan.
- Continued focus on addressing market demands for residential development in the Village, particularly focusing on TID #2 and Huron Road areas.

### Responsive & Quality Public Safety

- Further training and implmentation of adopted Village Emergency Operations Plan.
- Implementation of increased patrol staffing for law enforcement.
- Continued review and evaluation of Fire Department organizational and staffing changes implemented in the past two years.

## Budget Policies

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The Village of Bellevue's financial policies set forth the basic framework for the overall fiscal management of the Village. Policies serve as a guide to assist in 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 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 Finance Director/Clerk-Treasurer and State Statute 66.0607. Investments of funds that are not immediately needed are invested in funds that the Finance Director/Clerk-Treasurer deems appropriate and these funds are accounted for in the Financial Statements of the Annual Auditor's Report. Safety, liquidity and return on investment are the three primary objectives of the Village Board, Village Administrator, and Village Finance Director/Clerk-Treasurer in determining investments.

#### Purchasing Policy

This policy provides guidance and procedures to be followed for the procurement of goods and services for all departments, and to provide safeguards for maintaining a procurement system of quality and integrity 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 Finance Director/Clerk-Treasurer to pay bills in the interim prior to the regular Village Board meetings. However; a report will be submitted at the next regularly scheduled Village Board meeting for Board review.

#### Year-End Closeout Policy

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

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## **3.0 BUDGET SUMMARY**

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## Operating Revenues (All Funds)

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>GENERAL FUND REVENUES (TAXES)</b>						
General Property Taxes	\$ 2,038,237	\$ 2,037,985	\$ 2,316,692	\$ 2,316,692	\$ 2,316,692	\$ 2,462,915
Mobile Home Taxes	\$ 151,087	\$ 150,966	\$ 151,960	\$ 112,219	\$ 157,481	\$ 158,210
Management Forestland Taxes	\$ 14	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31
Hotel Room Tax	\$ 12,714	\$ 13,611	\$ 12,850	\$ 6,951	\$ 14,131	\$ 14,700
Water Utility Taxes	\$ 236,860	\$ 238,945	\$ 229,918	\$ 229,918	\$ 238,945	\$ 240,000
Interest - Delinquent PP Tax	\$ 412	\$ 145	\$ 150	\$ 597	\$ 597	\$ 600
Ag Use Penalty	\$ -	\$ 2,416	\$ 2,000	\$ -	\$ 4,897	\$ 2,000
Football Stadium Tax	\$ 41,230	\$ 23,835	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 2,480,554</b>	<b>\$ 2,467,932</b>	<b>\$ 2,713,601</b>	<b>\$ 2,666,408</b>	<b>\$ 2,732,774</b>	<b>\$ 2,878,456</b>

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>INTERGOVERNMENTAL REVENUES</b>						
State Shared Revenues	\$ 339,121	\$ 338,161	\$ 337,134	\$ 50,570	\$ 337,598	\$ 337,598
State Fire Insurance Tax	\$ 43,991	\$ 48,514	\$ 48,514	\$ 52,564	\$ 52,564	\$ 55,000
State Exempt Computer Aid	\$ 12,982	\$ 13,098	\$ 13,098	\$ 12,126	\$ 12,126	\$ 12,126
State Transportation Aids	\$ 374,426	\$ 430,589	\$ 495,178	\$ 371,383	\$ 495,178	\$ 566,057
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Transit Revenue	\$ 133,208	\$ 151,785	\$ 135,627	\$ 94,749	\$ 145,542	\$ 238,992
<b>Subtotal</b>	<b>\$ 903,730</b>	<b>\$ 982,152</b>	<b>\$ 1,029,555</b>	<b>\$ 581,396</b>	<b>\$ 1,043,012</b>	<b>\$ 1,209,777</b>

## Operating Revenues (All Funds) – continued

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>LICENSES &amp; PERMITS</u></b>						
Liquor & Malt Beverages	\$ 26,714	\$ 47,800	\$ 26,800	\$ 50,151	\$ 50,151	\$ 28,700
Bartender's Licenses	\$ 2,798	\$ 9,980	\$ 2,800	\$ 2,924	\$ 3,000	\$ 10,000
Cable Television Fees	\$ 124,381	\$ 123,531	\$ 125,000	\$ 28,893	\$ 115,294	\$ 115,294
Cigarette Licenses	\$ 1,400	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Mobile Home Licenses	\$ 1,600	\$ 1,600	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 400	\$ 1,100	\$ 500	\$ 300	\$ 300	\$ 500
Special Events/Picnic Licenses	\$ 124	\$ 95	\$ 150	\$ 270	\$ 270	\$ 270
Dog & Cat Licenses	\$ 3,742	\$ 3,707	\$ 3,650	\$ 3,473	\$ 3,650	\$ 3,650
Bike Licenses	\$ 75	\$ 35	\$ 30	\$ 10	\$ 10	\$ 10
Building Permits	\$ 74,322	\$ 90,348	\$ 70,000	\$ 81,151	\$ 95,000	\$ 80,000
Fire Dept Inspection Fees	\$ 103,053	\$ 108,055	\$ 107,000	\$ (32)	\$ 107,000	\$ 107,000
Temporary Permits	\$ 1,060	\$ 1,170	\$ 1,000	\$ 710	\$ 710	\$ 500
Right of Way Permits	\$ 6,375	\$ 24,925	\$ 14,000	\$ 11,625	\$ 14,000	\$ 14,000
Fireworks Permits	\$ 10,350	\$ 10,200	\$ 10,350	\$ 10,600	\$ 10,600	\$ 10,600
False Alarm Permits	\$ 16,045	\$ 8,991	\$ 5,000	\$ 800	\$ 1,000	\$ 1,000
Fire Sprinkler Permits	\$ -	\$ 1,150	\$ 750	\$ 2,225	\$ 2,225	\$ 2,225
Burning Permits	\$ 90	\$ 130	\$ 90	\$ 90	\$ 90	\$ 90
<b>Subtotal</b>	<b>\$ 372,530</b>	<b>\$ 434,317</b>	<b>\$ 370,120</b>	<b>\$ 194,691</b>	<b>\$ 406,300</b>	<b>\$ 376,839</b>

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>FINES, FORFEITURES &amp; PENALTIES</u></b>						
Law & Ordinance Citations	\$ 213,989	\$ 176,803	\$ 200,000	\$ 95,754	\$ 160,000	\$ 185,000
Parking Citations	\$ 8,616	\$ 9,504	\$ 9,000	\$ 4,723	\$ 8,000	\$ 8,000
<b>Subtotal</b>	<b>\$ 222,605</b>	<b>\$ 186,307</b>	<b>\$ 209,000</b>	<b>\$ 100,477</b>	<b>\$ 168,000</b>	<b>\$ 193,000</b>

## Operating Revenues (All Funds) – continued

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>PUBLIC CHARGES</u></b>						
Special Assessment Letters	\$ 10,830	\$ 10,698	\$ 11,600	\$ 6,297	\$ 11,600	\$ 11,600
Copies	\$ 111	\$ 447	\$ 100	\$ 69	\$ 100	\$ 100
License Publication Fees	\$ 460	\$ 480	\$ 1,075	\$ 1,255	\$ 1,255	\$ 1,050
Weights & Measures	\$ 4,314	\$ 4,528	\$ 4,313	\$ -	\$ 4,313	\$ 4,313
Fire Emergency Calls	\$ -	\$ 1,155	\$ -	\$ 14,610	\$ 14,610	\$ 12,500
Street Charges	\$ 5,447	\$ 3,664	\$ 3,450	\$ 5,280	\$ 5,280	\$ 5,280
Animal Control Fees	\$ -	\$ 35	\$ 70	\$ -	\$ -	\$ -
Park Rental Fees	\$ 27,077	\$ 23,613	\$ 26,115	\$ 16,958	\$ 24,420	\$ 26,470
Park Prog - Fees/Other Income	\$ 8,899	\$ 6,171	\$ 8,304	\$ 2,411	\$ 7,500	\$ 7,500
Park Program - Non Taxable	\$ 61,874	\$ 69,942	\$ 80,000	\$ 60,254	\$ 80,150	\$ 80,350
Park Prog - B/A School	\$ 53,376	\$ 52,939	\$ 58,852	\$ 28,676	\$ 59,920	\$ 61,792
Senior General Taxable	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Program Non Taxable	\$ 444	\$ 742	\$ 2,000	\$ 360	\$ 950	\$ 2,000
Senior Holiday Gala	\$ 4,314	\$ 3,664	\$ 3,940	\$ -	\$ 3,940	\$ 4,190
Senior Summer Picnic	\$ 1,410	\$ 1,541	\$ 2,020	\$ 1,826	\$ 2,020	\$ 1,770
Park Prog - Sponsors/Donations	\$ 14,860	\$ 8,800	\$ 10,700	\$ 10,810	\$ 11,950	\$ 11,950
Tree Charges	\$ -	\$ 380	\$ 1,625	\$ -	\$ -	\$ 975
Planning & Development Fees	\$ 11,470	\$ 14,780	\$ 11,500	\$ 10,415	\$ 12,000	\$ 12,000
<b>Subtotal</b>	<b>\$ 204,887</b>	<b>\$ 203,579</b>	<b>\$ 225,664</b>	<b>\$ 159,221</b>	<b>\$ 240,008</b>	<b>\$ 243,840</b>
	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>MISCELLANEOUS REVENUE</u></b>						
Interest - Bank Accounts	\$ 11,853	\$ 20,732	\$ 16,837	\$ 10,225	\$ 24,536	\$ 31,944
Interest - Delq Special Assmts CTY	\$ 3,945	\$ 3,219	\$ 2,500	\$ 2,079	\$ 2,500	\$ 2,500
Rental Properties	\$ 67,441	\$ 71,266	\$ 63,879	\$ 52,219	\$ 69,978	\$ 65,859
Lease Agreement - Water	\$ 47,027	\$ 52,274	\$ 56,052	\$ -	\$ 58,716	\$ 59,012
Lease Agreement - Sewer	\$ 47,027	\$ 52,274	\$ 56,052	\$ -	\$ 58,716	\$ 59,012
Lease Agreement - Stormwater	\$ 47,027	\$ 52,274	\$ 56,052	\$ -	\$ 58,716	\$ 59,012
Sale of Fire Equip & Property	\$ 200	\$ -	\$ 63,000	\$ 4,086	\$ 24,086	\$ -
Sale of Other Equip & Property	\$ 34,394	\$ 10,389	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ 3,725	\$ -	\$ -	\$ -	\$ -
Donations-FF Memorial	\$ 649	\$ 25	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 1,882	\$ 3,282	\$ -	\$ 4,326	\$ 4,326	\$ -
<b>Subtotal</b>	<b>\$ 261,446</b>	<b>\$ 269,460</b>	<b>\$ 314,372</b>	<b>\$ 72,936</b>	<b>\$ 301,574</b>	<b>\$ 277,339</b>

## Operating Revenues (All Funds) – continued

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>OTHER FINANCIAL SOURCES</u></b>						
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 4,445,753</b>	<b>\$ 4,543,748</b>	<b>\$ 4,862,312</b>	<b>\$ 3,775,128</b>	<b>\$ 4,891,668</b>	<b>\$ 5,204,251</b>
<b><u>SANITATION FUND</u></b>						
Sanitation Fund	\$ 717,908	\$ 753,360	\$ 778,196	\$ 516,856	\$ 776,596	\$ 787,750
<b>TOTAL</b>	<b>\$ 717,908</b>	<b>\$ 753,360</b>	<b>\$ 778,196</b>	<b>\$ 516,856</b>	<b>\$ 776,596</b>	<b>\$ 787,750</b>
<b><u>OTHER</u></b>						
Debt Service Fund	\$ 3,280,958	\$ 1,857,254	\$ 1,652,600	\$ 2,239,930	\$ 2,629,742	\$ 1,956,996
<b>TOTAL</b>	<b>\$ 3,280,958</b>	<b>\$ 1,857,254</b>	<b>\$ 1,652,600</b>	<b>\$ 2,239,930</b>	<b>\$ 2,629,742</b>	<b>\$ 1,956,996</b>
<b><u>CAPITAL PROJECTS FUND</u></b>						
Village Capital Projects Fund	\$ 214,280	\$ 396,709	\$ 3,035,340	\$ 2,646,200	\$ 2,651,168	\$ 26,000
IT Capital Projects Fund	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 22,000
TID #1 Fund	\$ 2,842,890	\$ 479,988	\$ 449,994	\$ 469,338	\$ 470,349	\$ 539,794
TID #2 Fund	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,200,000	\$ 1,050
<b>TOTAL</b>	<b>\$ 3,082,170</b>	<b>\$ 901,697</b>	<b>\$ 5,035,334</b>	<b>\$ 3,165,538</b>	<b>\$ 4,371,517</b>	<b>\$ 588,844</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>						
Trees Special Revenue Fund	\$ 6,625	\$ 2,542	\$ 9,000	\$ -	\$ 7,956	\$ 13,000
Park Special Revenue Fund	\$ 63,766	\$ 16,965	\$ 33,606	\$ 32,936	\$ 36,580	\$ 29,520
Fire Special Revenue Fund	\$ 22,333	\$ 8,319	\$ 12,000	\$ 18,942	\$ 21,000	\$ 12,640
Police Special Revenue Fund	\$ 12,834	\$ 10,228	\$ 7,000	\$ 10,382	\$ 11,500	\$ 7,160
<b>TOTAL</b>	<b>\$ 105,558</b>	<b>\$ 38,055</b>	<b>\$ 61,606</b>	<b>\$ 62,261</b>	<b>\$ 77,036</b>	<b>\$ 62,320</b>
<b><u>ENTERPRISE FUNDS</u></b>						
Water Utility	\$ 3,482,988	\$ 3,539,774	\$ 3,473,997	\$ 2,280,370	\$ 3,572,977	\$ 3,570,741
Sewer Utility	\$ 2,538,694	\$ 2,542,539	\$ 2,673,235	\$ 1,717,949	\$ 2,575,359	\$ 2,565,935
Storm Water Utility	\$ 893,283	\$ 804,373	\$ 673,036	\$ 430,707	\$ 678,376	\$ 652,875
<b>TOTAL</b>	<b>\$ 6,914,965</b>	<b>\$ 6,886,686</b>	<b>\$ 6,820,268</b>	<b>\$ 4,429,026</b>	<b>\$ 6,826,712</b>	<b>\$ 6,789,551</b>
<b><u>INTERNAL SERVICE FUNDS</u></b>						
Vehicle Operations & Maintenance	\$ 440,756	\$ 363,451	\$ 404,651	\$ 405,860	\$ 406,653	\$ 306,653
<b>TOTAL</b>	<b>\$ 440,756</b>	<b>\$ 363,451</b>	<b>\$ 404,651</b>	<b>\$ 405,860</b>	<b>\$ 406,653</b>	<b>\$ 306,653</b>
<b>GRAND TOTAL</b>	<b>\$ 18,988,068</b>	<b>\$ 15,344,250</b>	<b>\$ 19,614,967</b>	<b>\$ 14,594,600</b>	<b>\$ 19,979,924</b>	<b>\$ 15,696,365</b>



## Operating Expenditures (All Funds)

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>GENERAL FUND</b>						
<b>General Government</b>						
Village Board	\$ 22,624	\$ 25,029	\$ 23,909	\$ 17,492	\$ 23,950	\$ 24,342
Municipal Court	\$ 122,700	\$ 120,240	\$ 131,261	\$ 71,972	\$ 110,102	\$ 113,606
Legal/Professional	\$ 127,067	\$ 89,343	\$ 70,271	\$ 25,920	\$ 61,903	\$ 63,410
Administrator's Office	\$ 132,681	\$ 122,891	\$ 130,854	\$ 75,567	\$ 130,592	\$ 131,528
Clerk-Treasurer's Office	\$ 124,395	\$ 135,024	\$ 135,450	\$ 82,332	\$ 119,073	\$ 143,242
Village Assessor	\$ 38,658	\$ 39,843	\$ 40,665	\$ 28,230	\$ 40,696	\$ 41,224
Information Technology	\$ 60,941	\$ 78,275	\$ 93,498	\$ 51,742	\$ 93,548	\$ 97,888
Other Governmental	\$ 22,416	\$ 25,661	\$ 28,977	\$ 24,119	\$ 30,073	\$ 30,393
<b>Total General Government:</b>	<b>\$ 651,481</b>	<b>\$ 636,305</b>	<b>\$ 654,885</b>	<b>\$ 377,374</b>	<b>\$ 609,937</b>	<b>\$ 645,633</b>
<b>Public Safety</b>						
Law Enforcement	\$ 1,113,493	\$ 1,147,688	\$ 1,197,723	\$ 590,975	\$ 1,193,217	\$ 1,353,969
Fire & Rescue	\$ 918,324	\$ 1,048,451	\$ 1,106,854	\$ 671,566	\$ 1,072,595	\$ 1,159,060
<b>Total Public Safety:</b>	<b>\$ 2,031,816</b>	<b>\$ 2,196,139</b>	<b>\$ 2,304,577</b>	<b>\$ 1,262,541</b>	<b>\$ 2,265,812</b>	<b>\$ 2,513,029</b>
<b>Public Works</b>						
Administration	\$ 11,074	\$ 10,934	\$ 11,453	\$ 12,428	\$ 16,698	\$ 12,361
Street Maintenance	\$ 347,641	\$ 289,786	\$ 326,956	\$ 259,344	\$ 326,292	\$ 299,596
Snow Plowing	\$ 124,383	\$ 217,901	\$ 230,790	\$ 198,479	\$ 233,190	\$ 186,910
Construction/Engineering	\$ 66,427	\$ 80,835	\$ 61,511	\$ 39,701	\$ 65,719	\$ 95,182
Street Lighting/Transit	\$ 270,892	\$ 311,327	\$ 328,052	\$ 189,024	\$ 311,900	\$ 472,380
Buildings & Grounds	\$ 165,745	\$ 157,556	\$ 182,300	\$ 102,240	\$ 172,475	\$ 184,962
<b>Total Public Works:</b>	<b>\$ 986,162</b>	<b>\$ 1,068,339</b>	<b>\$ 1,141,062</b>	<b>\$ 801,215</b>	<b>\$ 1,126,274</b>	<b>\$ 1,251,391</b>
<b>Parks, Recreation &amp; Forestry</b>						
Administration	\$ 44,551	\$ 48,728	\$ 58,508	\$ 38,028	\$ 58,640	\$ 58,429
Parks	\$ 212,904	\$ 221,961	\$ 241,562	\$ 164,978	\$ 241,470	\$ 242,759
Forestry	\$ -	\$ 2,725	\$ 4,075	\$ 3,480	\$ 4,075	\$ 35,770
Recreation	\$ 161,934	\$ 176,011	\$ 216,756	\$ 116,642	\$ 213,782	\$ 217,775
<b>Total Parks &amp; Leisure Services:</b>	<b>\$ 419,389</b>	<b>\$ 449,424</b>	<b>\$ 520,901</b>	<b>\$ 323,128</b>	<b>\$ 517,967</b>	<b>\$ 554,733</b>
<b>Community Development</b>						
Administration	\$ 12,988	\$ 16,169	\$ 16,543	\$ 11,079	\$ 15,747	\$ 14,766
Planning & Zoning	\$ 29,281	\$ 25,314	\$ 30,257	\$ 20,689	\$ 30,615	\$ 34,291
Economic Development	\$ 12,983	\$ 13,644	\$ 13,675	\$ 9,150	\$ 13,567	\$ 13,773
Building Inspection	\$ 113,576	\$ 121,247	\$ 126,540	\$ 85,953	\$ 125,037	\$ 131,493
GIS	\$ 17,498	\$ 19,963	\$ 21,311	\$ 12,896	\$ 21,197	\$ 23,142
<b>Total Community Development:</b>	<b>\$ 186,328</b>	<b>\$ 196,337</b>	<b>\$ 208,326</b>	<b>\$ 139,766</b>	<b>\$ 206,163</b>	<b>\$ 217,465</b>

## Operating Expenditures (All Funds) – continued

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>Other Financial Uses</b>						
Transfer to Debt Service	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 22,000
<b>Total Other Financial Uses:</b>	<b>\$ 50,000</b>	<b>\$ 25,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 22,000</b>
<b>Total General Fund Expenditures:</b>	<b>\$ 4,325,176</b>	<b>\$ 4,571,545</b>	<b>\$ 4,879,751</b>	<b>\$ 2,954,024</b>	<b>\$ 4,776,153</b>	<b>\$ 5,204,251</b>
	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>SANITATION FUND</u></b>						
Sanitation Utility	\$ 735,824	\$ 750,009	\$ 760,693	\$ 447,562	\$ 755,307	\$ 804,376
<b>TOTAL</b>	<b>\$ 735,824</b>	<b>\$ 750,009</b>	<b>\$ 760,693</b>	<b>\$ 447,562</b>	<b>\$ 755,307</b>	<b>\$ 804,376</b>
<b><u>DEBT SERVICE FUND</u></b>						
Debt Service Fund	\$ 2,445,719	\$ 2,722,721	\$ 1,652,600	\$ 2,343,031	\$ 2,343,292	\$ 2,003,451
<b>TOTAL</b>	<b>\$ 2,445,719</b>	<b>\$ 2,722,721</b>	<b>\$ 1,652,600</b>	<b>\$ 2,343,031</b>	<b>\$ 2,343,292</b>	<b>\$ 2,003,451</b>
<b><u>CAPITAL PROJECTS FUND</u></b>						
Village Capital Projects Fund	\$ 222,028	\$ 694,235	\$ 3,136,904	\$ 1,541,203	\$ 2,256,016	\$ 764,281
IT Capital Projects Fund	\$ 34,158	\$ 41,060	\$ 75,000	\$ 34,775	\$ 74,287	\$ 22,000
TID #1 Fund	\$ 3,335,157	\$ 448,550	\$ 391,630	\$ 472,245	\$ 497,220	\$ 423,991
TID #2 Fund	\$ -	\$ 4,038	\$ 1,261,975	\$ 150	\$ 1,200,850	\$ 2,053
<b>TOTAL</b>	<b>\$ 3,591,343</b>	<b>\$ 1,187,882</b>	<b>\$ 4,865,509</b>	<b>\$ 2,048,373</b>	<b>\$ 4,028,373</b>	<b>\$ 1,212,325</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>						
Trees Special Revenue Fund	\$ 8,699	\$ 2,573	\$ 9,000	\$ -	\$ 7,956	\$ 13,000
Park Special Revenue Fund	\$ -	\$ 41,924	\$ 35,000	\$ 35,000	\$ 35,000	\$ 20,000
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
<b>TOTAL</b>	<b>\$ 33,699</b>	<b>\$ 69,497</b>	<b>\$ 69,000</b>	<b>\$ 60,000</b>	<b>\$ 67,956</b>	<b>\$ 58,000</b>
<b><u>ENTERPRISE FUNDS</u></b>						
Water Utility	\$ 3,287,672	\$ 3,225,638	\$ 3,580,483	\$ 1,930,624	\$ 3,423,987	\$ 3,508,746
Sewer Utility	\$ 2,449,155	\$ 2,376,833	\$ 2,645,550	\$ 1,424,434	\$ 2,572,578	\$ 2,582,959
Storm Water Utility	\$ 781,413	\$ 757,655	\$ 809,426	\$ 399,209	\$ 782,012	\$ 800,218
<b>TOTAL</b>	<b>\$ 6,518,241</b>	<b>\$ 6,360,126</b>	<b>\$ 7,035,459</b>	<b>\$ 3,754,268</b>	<b>\$ 6,778,577</b>	<b>\$ 6,891,923</b>
<b><u>INTERNAL SERVICE FUND</u></b>						
Vehicle Operations & Maintenance	\$ 331,880	\$ 353,982	\$ 342,361	\$ 104,917	\$ 318,715	\$ 361,025
<b>TOTAL</b>	<b>\$ 331,880</b>	<b>\$ 353,982</b>	<b>\$ 342,361</b>	<b>\$ 104,917</b>	<b>\$ 318,715</b>	<b>\$ 361,025</b>
<b>GRAND TOTAL</b>	<b>\$ 17,981,881</b>	<b>\$ 16,015,760</b>	<b>\$ 19,605,373</b>	<b>\$ 11,712,176</b>	<b>\$ 19,068,373</b>	<b>\$ 16,535,351</b>

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

### GENERAL FUND BALANCE SUMMARY:

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
<b>REVENUES:</b>					
Taxes					
General Property	\$ 2,038,237	\$ 2,037,985	\$ 2,316,692	\$ 2,316,692	\$ 2,462,915
Other Taxes	\$ 442,317	\$ 429,947	\$ 396,909	\$ 416,082	\$ 415,541
Total Taxes	\$ 2,480,554	\$ 2,467,932	\$ 2,713,601	\$ 2,732,774	\$ 2,878,456
Intergovernmental Revenues	\$ 903,730	\$ 982,152	\$ 1,029,555	\$ 1,043,012	\$ 1,209,777
Licenses and Permits	\$ 372,530	\$ 434,317	\$ 370,120	\$ 406,300	\$ 376,839
Fines, Forfeitures and Penalties	\$ 222,605	\$ 186,307	\$ 209,000	\$ 168,000	\$ 193,000
Public Charges	\$ 204,887	\$ 203,579	\$ 225,664	\$ 240,008	\$ 243,840
Miscellaneous Revenues	\$ 261,446	\$ 269,460	\$ 314,372	\$ 301,574	\$ 277,339
Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 4,445,752</b>	<b>\$ 4,543,747</b>	<b>\$ 4,862,312</b>	<b>\$ 4,891,668</b>	<b>\$ 5,179,251</b>
<b>EXPENDITURES:</b>					
General Government	\$ 651,481	\$ 636,305	\$ 654,885	\$ 609,937	\$ 645,633
Public Safety	\$ 2,031,816	\$ 2,196,139	\$ 2,304,577	\$ 2,265,812	\$ 2,513,029
Public Works	\$ 1,026,153	\$ 1,068,339	\$ 1,141,062	\$ 1,126,274	\$ 1,251,391
Culture and Recreation	\$ 419,389	\$ 449,424	\$ 520,901	\$ 517,967	\$ 554,733
Economic Development	\$ 186,328	\$ 196,337	\$ 208,326	\$ 206,163	\$ 217,465
Other Financial Uses (Transfers)	\$ 50,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 22,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,365,167</b>	<b>\$ 4,571,544</b>	<b>\$ 4,879,751</b>	<b>\$ 4,776,153</b>	<b>\$ 5,204,251</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 80,585</b>	<b>\$ (27,797)</b>	<b>\$ (17,439)</b>	<b>\$ 115,515</b>	<b>\$ (25,000)</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 1,488,441</b>	<b>\$ 1,569,026</b>	<b>\$ 1,541,229</b>	<b>\$ 1,541,229</b>	<b>\$ 1,656,744</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 1,569,026</b>	<b>\$ 1,541,229</b>	<b>\$ 1,523,790</b>	<b>\$ 1,656,744</b>	<b>\$ 1,631,744</b>
<b>% OF FUND BALANCE TO EXPENDITURES</b>	<b>35.9%</b>	<b>33.7%</b>	<b>31.2%</b>	<b>34.7%</b>	<b>31.4%</b>

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

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

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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, 2017 as shown in the chart above. This will mark the 8<sup>th</sup> consecutive year the Village has achieved this milestone.

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

### COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
<b>GOVERNMENTAL FUNDS</b>					
<b>GENERAL FUND</b>					
FUND BALANCE (Jan. 1)	\$ 1,488,441	\$ 1,569,026	\$ 1,541,229	\$ 1,541,229	\$ 1,656,744
Revenues	\$ 4,174,499	\$ 4,269,413	\$ 4,569,394	\$ 4,627,664	\$ 4,946,251
Expenditures	\$ (4,340,168)	\$ (4,546,544)	\$ (4,829,751)	\$ (4,716,153)	\$ (5,189,251)
Other Sources/(Uses)	\$ 246,254	\$ 249,334	\$ 242,918	\$ 204,004	\$ 218,000
FUND BALANCE (Dec. 31)	\$ 1,569,026	\$ 1,541,229	\$ 1,523,790	\$ 1,656,744	\$ 1,631,744
<b>SANITATION FUND</b>					
FUND BALANCE (Jan. 1)	\$ 18,142	\$ 226	\$ 3,577	\$ 3,577	\$ 24,866
Revenues	\$ 692,910	\$ 753,360	\$ 778,196	\$ 776,596	\$ 787,750
Expenditures	\$ (735,826)	\$ (750,009)	\$ (760,693)	\$ (755,307)	\$ (804,376)
Other Sources/(Uses)	\$ 25,000	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ 226	\$ 3,577	\$ 21,080	\$ 24,866	\$ 8,240
<b>DEBT SERVICE FUND</b>					
FUND BALANCE (Jan. 1)	\$ 1,216,288	\$ 2,051,528	\$ 1,186,061	\$ 1,186,061	\$ 1,472,511
Revenues	\$ 2,811,343	\$ 1,832,254	\$ 1,627,600	\$ 2,604,742	\$ 1,931,996
Expenditures	\$ (2,000,976)	\$ (2,722,721)	\$ (1,652,600)	\$ (2,343,292)	\$ (2,003,451)
Other Sources/(Uses)	\$ 24,873	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
FUND BALANCE (Dec. 31)	\$ 2,051,528	\$ 1,186,061	\$ 1,186,061	\$ 1,472,511	\$ 1,426,056
<b>CAPITAL PROJECTS FUND</b>					
FUND BALANCE (Jan. 1)	\$ 421,290	\$ 413,542	\$ 116,016	\$ 116,016	\$ 511,168
Revenues	\$ 213,130	\$ 354,785	\$ 693,675	\$ 146,406	\$ 6,000
Expenditures	\$ (222,028)	\$ (694,235)	\$ (3,136,904)	\$ (2,256,016)	\$ (764,281)
Other Sources/(Uses)	\$ 1,150	\$ 41,924	\$ 2,341,665	\$ 2,504,762	\$ 20,000
FUND BALANCE (Dec. 31)	\$ 413,542	\$ 116,016	\$ 14,452	\$ 511,168	\$ (227,113)
<b>OTHER CAPITAL PROJECTS FUNDS</b>					
FUND BALANCE (Jan. 1)	\$ 71,189	\$ 62,031	\$ 45,971	\$ 45,971	\$ 21,684
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ (34,158)	\$ (41,060)	\$ (75,000)	\$ (74,287)	\$ (22,000)
Other Sources/(Uses)	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 22,000
FUND BALANCE (Dec. 31)	\$ 62,031	\$ 45,971	\$ 20,971	\$ 21,684	\$ 21,684
<b>TID NO. 1 FUND</b>					
FUND BALANCE (Jan. 1)	\$ 524,485	\$ 32,218	\$ 63,655	\$ 63,655	\$ 36,784
Revenues	\$ 564,027	\$ 479,988	\$ 449,994	\$ 470,349	\$ 539,794
Expenditures	\$ (3,335,157)	\$ (448,551)	\$ (391,630)	\$ (497,220)	\$ (423,991)
Other Sources/(Uses)	\$ 2,278,863	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ 32,218	\$ 63,655	\$ 122,019	\$ 36,784	\$ 152,587

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

### COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
<b>TID NO. 2 FUND</b>					
FUND BALANCE (Jan. 1)	\$ -	\$ -	\$ (4,038)	\$ (4,038)	\$ (4,888)
Revenues	\$ -	\$ -	\$ -	\$ -	\$ 1,050
Expenditures	\$ -	\$ (4,038)	\$ (1,261,975)	\$ (1,200,850)	\$ (2,053)
Other Sources/(Uses)	\$ -	\$ -	\$ 1,500,000	\$ 1,200,000	\$ -
FUND BALANCE (Dec. 31)	\$ -	\$ (4,038)	\$ 233,987	\$ (4,888)	\$ (5,891)
<b>SPECIAL REVENUE FUNDS</b>					
FUND BALANCE (Jan. 1)	\$ 169,525	\$ 241,384	\$ 209,941	\$ 209,941	\$ 219,021
Revenues	\$ 105,558	\$ 38,054	\$ 61,606	\$ 77,036	\$ 62,320
Expenditures	\$ (8,699)	\$ (2,573)	\$ (9,000)	\$ (7,956)	\$ (13,000)
Other Sources/(Uses)	\$ (25,000)	\$ (66,924)	\$ (60,000)	\$ (60,000)	\$ (45,000)
FUND BALANCE (Dec. 31)	\$ 241,384	\$ 209,941	\$ 202,547	\$ 219,021	\$ 223,341
<b>ENTERPRISE FUNDS</b>					
<b>WATER UTILITY</b>					
NET POSITION (Jan. 1)	\$ 12,172,651	\$ 12,310,200	\$ 12,546,124	\$ 12,546,124	\$ 12,695,114
Revenues	\$ 3,232,302	\$ 3,318,370	\$ 3,384,204	\$ 3,482,960	\$ 3,482,019
Expenditures	\$ (2,815,554)	\$ (2,906,999)	\$ (3,260,772)	\$ (3,095,025)	\$ (3,180,024)
Other Sources/(Uses)	\$ (279,199)	\$ (175,447)	\$ (229,918)	\$ (238,945)	\$ (240,000)
NET POSITION (Dec. 31)	\$ 12,310,200	\$ 12,546,124	\$ 12,439,638	\$ 12,695,114	\$ 12,757,109
<b>SANITARY SEWER UTILITY</b>					
NET POSITION (Jan. 1)	\$ 10,611,585	\$ 10,872,383	\$ 11,048,017	\$ 11,048,017	\$ 11,050,798
Revenues	\$ 2,463,520	\$ 2,484,365	\$ 2,667,874	\$ 2,552,894	\$ 2,529,008
Expenditures	\$ (2,286,251)	\$ (2,355,961)	\$ (2,640,189)	\$ (2,550,113)	\$ (2,546,032)
Other Sources/(Uses)	\$ 83,529	\$ 47,230	\$ -	\$ -	\$ -
NET POSITION (Dec. 31)	\$ 10,872,383	\$ 11,048,017	\$ 11,075,702	\$ 11,050,798	\$ 11,033,774
<b>STORMWATER UTILITY</b>					
NET POSITION (Jan. 1)	\$ 10,616,809	\$ 10,728,679	\$ 10,775,396	\$ 10,775,396	\$ 10,671,760
Revenues	\$ 672,378	\$ 761,122	\$ 638,066	\$ 643,406	\$ 619,815
Expenditures	\$ (781,413)	\$ (757,655)	\$ (774,456)	\$ (747,042)	\$ (767,158)
Other Sources/(Uses)	\$ 220,905	\$ 43,250	\$ -	\$ -	\$ -
NET POSITION (Dec. 31)	\$ 10,728,679	\$ 10,775,396	\$ 10,639,006	\$ 10,671,760	\$ 10,524,417
<b>INTERNAL SERVICE FUNDS</b>					
<b>VOM FUND</b>					
NET POSITION (Jan. 1)	\$ 1,704,685	\$ 1,813,560	\$ 1,823,029	\$ 1,823,029	\$ 1,910,967
Revenues	\$ 411,285	\$ 361,051	\$ 402,651	\$ 402,653	\$ 302,653
Expenditures	\$ (331,881)	\$ (353,982)	\$ (342,361)	\$ (318,715)	\$ (361,025)
Other Sources/(Uses)	\$ 29,471	\$ 2,400	\$ 2,000	\$ 4,000	\$ 4,000
NET POSITION (Dec. 31)	\$ 1,813,560	\$ 1,823,029	\$ 1,885,319	\$ 1,910,967	\$ 1,856,595

## **4.0      GENERAL FUND REVENUES**

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## General Fund Revenues: General Revenues (Taxes)

### DESCRIPTION:

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

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

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

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

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

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

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

### SIGNIFICANT CHANGES:

Total increase for General Property Tax of \$146,223 from 2017.

### LINE-ITEM DETAIL:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>GENERAL FUND REVENUES (TAXES)</b>						
General Property Taxes	\$ 2,038,237	\$ 2,037,985	\$ 2,316,692	\$ 2,316,692	\$ 2,316,692	\$ 2,462,915
Mobile Home Taxes	\$ 151,087	\$ 150,966	\$ 151,960	\$ 112,219	\$ 157,481	\$ 158,210
Management Forestland Taxes	\$ 14	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31
Hotel Room Tax	\$ 12,714	\$ 13,611	\$ 12,850	\$ 6,951	\$ 14,131	\$ 14,700
Water Utility Taxes	\$ 236,860	\$ 238,945	\$ 229,918	\$ 229,918	\$ 238,945	\$ 240,000
Interest - Delinquent PP Tax	\$ 412	\$ 145	\$ 150	\$ 597	\$ 597	\$ 600
Ag Use Penalty	\$ -	\$ 2,416	\$ 2,000	\$ -	\$ 4,897	\$ 2,000
Football Stadium Tax	\$ 41,230	\$ 23,835	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 2,480,554</b>	<b>\$ 2,467,932</b>	<b>\$ 2,713,601</b>	<b>\$ 2,666,408</b>	<b>\$ 2,732,774</b>	<b>\$ 2,878,456</b>

## General Fund Revenues: Intergovernmental Revenues

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### 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 and education 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 2018, the Village will receive an additional \$70,879. Transit revenue has also increased significantly, however much of the increase is off-set by an even greater increase in transit expenses. Other intergovernmental aids have remained primarily flat from the previous year.

### LINE-ITEM DETAIL:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>INTERGOVERNMENTAL REVENUES</b>						
State Shared Revenues	\$ 339,121	\$ 338,161	\$ 337,134	\$ 50,570	\$ 337,598	\$ 337,598
State Fire Insurance Tax	\$ 43,991	\$ 48,514	\$ 48,514	\$ 52,564	\$ 52,564	\$ 55,000
State Exempt Computer Aid	\$ 12,982	\$ 13,098	\$ 13,098	\$ 12,126	\$ 12,126	\$ 12,126
State Transportation Aids	\$ 374,426	\$ 430,589	\$ 495,178	\$ 371,383	\$ 495,178	\$ 566,057
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Transit Revenue	\$ 133,208	\$ 151,785	\$ 135,627	\$ 94,749	\$ 145,542	\$ 238,992
<b>Subtotal</b>	<b>\$ 903,730</b>	<b>\$ 982,152</b>	<b>\$ 1,029,555</b>	<b>\$ 581,396</b>	<b>\$ 1,043,012</b>	<b>\$ 1,209,777</b>

## General Fund Revenues: Licenses & Permits

### DESCRIPTION:

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

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

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

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

### SIGNIFICANT CHANGES:

The most notable change is in the Village's building permit fees which are estimated to continue to remain strong based on known projects in the Village. The majority of other license and permit revenues are expected to remain approximately the same as 2017.

### LINE-ITEM DETAIL:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>LICENSES &amp; PERMITS</b>						
Liquor & Malt Beverages	\$ 26,714	\$ 47,800	\$ 26,800	\$ 50,151	\$ 50,151	\$ 28,700
Bartender's Licenses	\$ 2,798	\$ 9,980	\$ 2,800	\$ 2,924	\$ 3,000	\$ 10,000
Cable Television Fees	\$ 124,381	\$ 123,531	\$ 125,000	\$ 28,893	\$ 115,294	\$ 115,294
Cigarette Licenses	\$ 1,400	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Mobile Home Licenses	\$ 1,600	\$ 1,600	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 400	\$ 1,100	\$ 500	\$ 300	\$ 300	\$ 500
Special Events/Picnic Licenses	\$ 124	\$ 95	\$ 150	\$ 270	\$ 270	\$ 270
Dog & Cat Licenses	\$ 3,742	\$ 3,707	\$ 3,650	\$ 3,473	\$ 3,650	\$ 3,650
Bike Licenses	\$ 75	\$ 35	\$ 30	\$ 10	\$ 10	\$ 10
Building Permits	\$ 74,322	\$ 90,348	\$ 70,000	\$ 81,151	\$ 95,000	\$ 80,000
Fire Dept Inspection Fees	\$ 103,053	\$ 108,055	\$ 107,000	\$ (32)	\$ 107,000	\$ 107,000
Temporary Permits	\$ 1,060	\$ 1,170	\$ 1,000	\$ 710	\$ 710	\$ 500
Right of Way Permits	\$ 6,375	\$ 24,925	\$ 14,000	\$ 11,625	\$ 14,000	\$ 14,000
Fireworks Permits	\$ 10,350	\$ 10,200	\$ 10,350	\$ 10,600	\$ 10,600	\$ 10,600
False Alarm Permits	\$ 16,045	\$ 8,991	\$ 5,000	\$ 800	\$ 1,000	\$ 1,000
Fire Sprinkler Permits	\$ -	\$ 1,150	\$ 750	\$ 2,225	\$ 2,225	\$ 2,225
Burning Permits	\$ 90	\$ 130	\$ 90	\$ 90	\$ 90	\$ 90
<b>Subtotal</b>	<b>\$ 372,530</b>	<b>\$ 434,317</b>	<b>\$ 370,120</b>	<b>\$ 194,691</b>	<b>\$ 406,300</b>	<b>\$ 376,839</b>

## General Fund Revenues: Fines, Forfeitures & Penalties

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### 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 2017 Budget figure for this revenue and it has therefore been further reduced for 2018. However, with the addition of a new law enforcement patrol position in 2018 revenues were not decreased as much as it is anticipated that the addition of an officer will have an impact on these revenues.

### LINE-ITEM DETAIL:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>FINES, FORFEITURES &amp; PENALTIES</u></b>						
Law & Ordinance Citations	\$ 213,989	\$ 176,803	\$ 200,000	\$ 95,754	\$ 160,000	\$ 185,000
Parking Citations	\$ 8,616	\$ 9,504	\$ 9,000	\$ 4,723	\$ 8,000	\$ 8,000
<b>Subtotal</b>	<b>\$ 222,605</b>	<b>\$ 186,307</b>	<b>\$ 209,000</b>	<b>\$ 100,477</b>	<b>\$ 168,000</b>	<b>\$ 193,000</b>

## General Fund Revenues: Public Charges

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### **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.

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

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

### **SIGNIFICANT CHANGES:**

The most notable change for 2018 is the addition of Fire Emergency Calls revenue which was implemented in 2017. No other significant changes within Public Charges are expected.

## General Fund Revenues: Public Charges

### LINE-ITEM DETAIL:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>PUBLIC CHARGES</u></b>						
Special Assessment Letters	\$ 10,830	\$ 10,698	\$ 11,600	\$ 6,297	\$ 11,600	\$ 11,600
Copies	\$ 111	\$ 447	\$ 100	\$ 69	\$ 100	\$ 100
License Publication Fees	\$ 460	\$ 480	\$ 1,075	\$ 1,255	\$ 1,255	\$ 1,050
Weights & Measures	\$ 4,314	\$ 4,528	\$ 4,313	\$ -	\$ 4,313	\$ 4,313
Fire Emergency Calls	\$ -	\$ 1,155	\$ -	\$ 14,610	\$ 14,610	\$ 12,500
Street Charges	\$ 5,447	\$ 3,664	\$ 3,450	\$ 5,280	\$ 5,280	\$ 5,280
Animal Control Fees	\$ -	\$ 35	\$ 70	\$ -	\$ -	\$ -
Park Rental Fees	\$ 27,077	\$ 23,613	\$ 26,115	\$ 16,958	\$ 24,420	\$ 26,470
Park Prog - Fees/Other Income	\$ 8,899	\$ 6,171	\$ 8,304	\$ 2,411	\$ 7,500	\$ 7,500
Park Program - Non Taxable	\$ 61,874	\$ 69,942	\$ 80,000	\$ 60,254	\$ 80,150	\$ 80,350
Park Prog - B/A School	\$ 53,376	\$ 52,939	\$ 58,852	\$ 28,676	\$ 59,920	\$ 61,792
Senior General Taxable	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Program Non Taxable	\$ 444	\$ 742	\$ 2,000	\$ 360	\$ 950	\$ 2,000
Senior Holiday Gala	\$ 4,314	\$ 3,664	\$ 3,940	\$ -	\$ 3,940	\$ 4,190
Senior Summer Picnic	\$ 1,410	\$ 1,541	\$ 2,020	\$ 1,826	\$ 2,020	\$ 1,770
Park Prog - Sponsors/Donations	\$ 14,860	\$ 8,800	\$ 10,700	\$ 10,810	\$ 11,950	\$ 11,950
Tree Charges	\$ -	\$ 380	\$ 1,625	\$ -	\$ -	\$ 975
Planning & Development Fees	\$ 11,470	\$ 14,780	\$ 11,500	\$ 10,415	\$ 12,000	\$ 12,000
<b>Subtotal</b>	<b>\$ 204,887</b>	<b>\$ 203,579</b>	<b>\$ 225,664</b>	<b>\$ 159,221</b>	<b>\$ 240,008</b>	<b>\$ 243,840</b>

## 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 decrease is shown within Miscellaneous Revenue due to having no notable planned sales of Village equipment or property in 2018. The Village is planning to receive continued improved interest rates on invested funds.

### LINE-ITEM DETAIL:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>MISCELLANEOUS REVENUE</b>						
Interest - Bank Accounts	\$ 11,853	\$ 20,732	\$ 16,837	\$ 10,225	\$ 24,536	\$ 31,944
Interest - Delq Special Assmts CTY	\$ 3,945	\$ 3,219	\$ 2,500	\$ 2,079	\$ 2,500	\$ 2,500
Rental Properties	\$ 67,441	\$ 71,266	\$ 63,879	\$ 52,219	\$ 69,978	\$ 65,859
Lease Agreement - Water	\$ 47,027	\$ 52,274	\$ 56,052	\$ -	\$ 58,716	\$ 59,012
Lease Agreement - Sewer	\$ 47,027	\$ 52,274	\$ 56,052	\$ -	\$ 58,716	\$ 59,012
Lease Agreement - Stormwater	\$ 47,027	\$ 52,274	\$ 56,052	\$ -	\$ 58,716	\$ 59,012
Sale of Fire Equip & Property	\$ 200	\$ -	\$ 63,000	\$ 4,086	\$ 24,086	\$ -
Sale of Other Equip & Property	\$ 34,394	\$ 10,389	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ 3,725	\$ -	\$ -	\$ -	\$ -
Donations-FF Memorial	\$ 649	\$ 25	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 1,882	\$ 3,282	\$ -	\$ 4,326	\$ 4,326	\$ -
<b>Subtotal</b>	<b>\$ 261,446</b>	<b>\$ 269,460</b>	<b>\$ 314,372</b>	<b>\$ 72,936</b>	<b>\$ 301,574</b>	<b>\$ 277,339</b>

# General Fund Revenues: Other Financial Resources

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**DESCRIPTION:**

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

**SIGNIFICANT CHANGES:** Applied \$25,000 of unassigned general fund balance in 2018.

**LINE-ITEM DETAIL:**

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>OTHER FINANCIAL SOURCES</u></b>						
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>



## **5.0        GENERAL FUND EXPENDITURES**

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## **GENERAL GOVERNMENT**

## VILLAGE BOARD

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### ROLE/COMPOSITION OF THE VILLAGE BOARD:

The Bellevue Village Board is composed of five 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:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>VILLAGE BOARD</u></b>						
Salaries	\$ 16,628	\$ 17,271	\$ 17,273	\$ 12,234	\$ 17,273	\$ 17,273
FICA - Payroll Taxes	\$ 1,273	\$ 1,322	\$ 1,321	\$ 936	\$ 1,321	\$ 1,321
Office Supplies	\$ 125	\$ -	\$ 225	\$ 16	\$ 200	\$ 200
Publications/Subscriptions/Dues	\$ 4,145	\$ 4,137	\$ 4,140	\$ 4,281	\$ 4,281	\$ 4,463
Travel & Mileage	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -
Training & Seminars	\$ 75	\$ 70	\$ 125	\$ -	\$ 75	\$ 125
Other Supplies & Expenses	\$ 379	\$ 541	\$ 800	\$ 25	\$ 800	\$ 960
Capital Equipment	\$ -	\$ 1,688	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 22,624</b>	<b>\$ 25,029</b>	<b>\$ 23,909</b>	<b>\$ 17,492</b>	<b>\$ 23,950</b>	<b>\$ 24,342</b>

## MUNICIPAL COURT

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

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

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

Expenditures for Municipal Court include a notable decrease primarily attributable to decreased utilization of the County jail and improvements made to collections from offenders.

**REQUIRED RESOURCES:**

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>MUNICIPAL COURT</u></b>						
Salaries & Wages	\$ 63,315	\$ 72,720	\$ 72,930	\$ 48,865	\$ 72,930	\$ 74,210
Employee Benefits	\$ 13,653	\$ 14,219	\$ 13,507	\$ 9,743	\$ 13,507	\$ 14,096
Contracted Services	\$ 39,385	\$ 25,840	\$ 32,393	\$ 7,486	\$ 11,826	\$ 16,861
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 2,985	\$ 4,922	\$ 6,832	\$ 1,736	\$ 6,350	\$ 5,350
Memberships/Travel/Training	\$ 2,701	\$ 2,538	\$ 2,799	\$ 1,451	\$ 2,789	\$ 3,089
Capital Equipment	\$ 661	\$ -	\$ 2,800	\$ 2,692	\$ 2,700	\$ -
<b>Total</b>	<b>\$ 122,700</b>	<b>\$ 120,240</b>	<b>\$ 131,261</b>	<b>\$ 71,972</b>	<b>\$ 110,102</b>	<b>\$ 113,606</b>

## LEGAL/PROFESSIONAL SERVICES

---

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

The Legal/Professional Services Department is responsible for professional and consulting services which include general matters, labor issues, human resource issues and court prosecution.

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

Legal service fees continue to decline from past years since the approval of the Village's first collective bargaining agreement with the IAFF representing non-supervisory Fire Department employees. It is anticipated that overall legal expenses for the Village will continue to be more consistent and fairly stable in 2018.

**REQUIRED RESOURCES:**

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>LEGAL/PROFESSIONAL</b>						
Professional Services	\$ 88,751	\$ 57,944	\$ 40,271	\$ 11,571	\$ 33,403	\$ 33,410
Prof Svcs - Municipal Court	\$ 31,866	\$ 24,949	\$ 30,000	\$ 14,349	\$ 28,500	\$ 30,000
Contracted Services	\$ 6,450	\$ 6,450	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 127,067</b>	<b>\$ 89,343</b>	<b>\$ 70,271</b>	<b>\$ 25,920</b>	<b>\$ 61,903</b>	<b>\$ 63,410</b>

## VILLAGE ADMINISTRATOR'S OFFICE

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

**OBJECTIVES:**

- To effectively manage 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

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### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>ADMINISTRATOR'S OFFICE</u></b>						
Salaries & Wages	\$ 70,979	\$ 69,120	\$ 75,088	\$ 43,371	\$ 75,120	\$ 76,301
Employee Benefits	\$ 22,022	\$ 20,962	\$ 22,232	\$ 13,472	\$ 22,232	\$ 23,320
Telephone/Cell	\$ 665	\$ 643	\$ 696	\$ 302	\$ 514	\$ 552
Contracted Services	\$ 12,404	\$ 13,722	\$ 12,969	\$ 7,669	\$ 12,870	\$ 12,635
Operating Supplies	\$ 18,073	\$ 11,255	\$ 14,100	\$ 7,148	\$ 14,300	\$ 12,300
Memberships/Travel/Training	\$ 5,128	\$ 4,337	\$ 5,769	\$ 3,605	\$ 5,556	\$ 6,420
Capital Equipment	\$ 3,410	\$ 2,851	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 132,681</b>	<b>\$ 122,891</b>	<b>\$ 130,854</b>	<b>\$ 75,567</b>	<b>\$ 130,592</b>	<b>\$ 131,528</b>



## **FINANCE – CLERK-TREASURER**

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**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 2017, there were two (2) budgeted elections; whereas, in 2018 there will be four (4). Results in overall increase in the amount of \$7,739 in several areas of the budget directly related to election operations (election wages, notices, supplies, etc.). In 2017, a limited term employee filled the vacancy of an accountant position. Results in an overall decrease in the amount of \$14,000 related to wages and benefits in the Finance and Accounting budget. 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:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>CLERK</u></b>						
Salaries & Wages	\$ 23,653	\$ 25,075	\$ 25,053	\$ 16,699	\$ 25,325	\$ 25,688
Employee Benefits	\$ 8,388	\$ 8,604	\$ 8,514	\$ 5,839	\$ 8,514	\$ 9,011
Contracted Services	\$ 8,573	\$ 10,770	\$ 10,165	\$ 8,815	\$ 10,483	\$ 10,737
Operating Supplies	\$ 3,416	\$ 3,969	\$ 4,630	\$ 2,817	\$ 4,630	\$ 4,630
Memberships/Travel/Training	\$ 1,402	\$ 595	\$ 1,255	\$ 280	\$ 860	\$ 1,165
VOM Charges	\$ 282	\$ 157	\$ 170	\$ 170	\$ 170	\$ 95
Capital Equipment	\$ -	\$ 1,064	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 45,714</b>	<b>\$ 50,233</b>	<b>\$ 49,787</b>	<b>\$ 34,620</b>	<b>\$ 49,982</b>	<b>\$ 51,326</b>
	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>ELECTIONS</u></b>						
Salaries & Wages	\$ 4,441	\$ 11,784	\$ 6,339	\$ 4,783	\$ 4,783	\$ 11,247
Employee Benefits	\$ 895	\$ 268	\$ 40	\$ 60	\$ 60	\$ 60
Contracted Services	\$ 332	\$ 322	\$ 370	\$ 151	\$ 276	\$ 300
Operating Supplies	\$ 1,016	\$ 6,139	\$ 4,360	\$ 3,962	\$ 4,276	\$ 7,451
Memberships/Travel/Training	\$ 512	\$ -	\$ 985	\$ 50	\$ 685	\$ 775
<b>Subtotal</b>	<b>\$ 7,196</b>	<b>\$ 18,513</b>	<b>\$ 12,094</b>	<b>\$ 9,005</b>	<b>\$ 10,080</b>	<b>\$ 19,833</b>
	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>FINANCE &amp; ACCOUNTING</u></b>						
Salaries & Wages	\$ 39,623	\$ 35,111	\$ 41,788	\$ 20,316	\$ 32,792	\$ 39,525
Employee Benefits	\$ 14,839	\$ 12,770	\$ 15,076	\$ 6,157	\$ 10,044	\$ 15,563
Contracted Services	\$ 14,083	\$ 16,233	\$ 14,670	\$ 11,273	\$ 14,325	\$ 14,925
Operating Supplies	\$ 455	\$ 722	\$ 855	\$ 575	\$ 855	\$ 855
Memberships/Travel/Training	\$ 740	\$ 222	\$ 1,010	\$ 215	\$ 825	\$ 1,120
VOM Charges	\$ 282	\$ 156	\$ 170	\$ 170	\$ 170	\$ 95
Capital Equipment	\$ 1,463	\$ 1,064	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 71,485</b>	<b>\$ 66,278</b>	<b>\$ 73,569</b>	<b>\$ 38,706</b>	<b>\$ 59,011</b>	<b>\$ 72,083</b>
<b>GRAND TOTAL</b>	<b>\$ 124,395</b>	<b>\$ 135,024</b>	<b>\$ 135,450</b>	<b>\$ 82,332</b>	<b>\$ 119,073</b>	<b>\$ 143,242</b>

## VILLAGE ASSESSOR

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**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:**

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>VILLAGE ASSESSOR</u></b>						
Software Support	\$ 1,766	\$ 1,771	\$ 1,780	\$ 1,781	\$ 1,781	\$ 1,789
Contracted Services	\$ 36,853	\$ 37,460	\$ 38,160	\$ 25,738	\$ 38,140	\$ 38,660
Postage	\$ -	\$ 612	\$ 625	\$ 559	\$ 600	\$ 625
Other Supplies/Expenses	\$ 40	\$ -	\$ 100	\$ 153	\$ 175	\$ 150
<b>Total</b>	<b>\$ 38,658</b>	<b>\$ 39,843</b>	<b>\$ 40,665</b>	<b>\$ 28,230</b>	<b>\$ 40,696</b>	<b>\$ 41,224</b>

## INFORMATION TECHNOLOGY

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**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 include upgrades to Office 365 licensing and Village phone system upgrades at the Public Safety Building. 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:**

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>INFORMATION TECHNOLOGY</u></b>						
Salaries & Wages	\$ 14,449	\$ 14,777	\$ 14,941	\$ 9,768	\$ 14,941	\$ 15,352
Employee Benefits	\$ 2,858	\$ 2,457	\$ 2,296	\$ 1,474	\$ 2,296	\$ 2,341
Contracted Services	\$ 40,499	\$ 41,113	\$ 53,677	\$ 26,351	\$ 53,727	\$ 71,343
Memberships/Travel/Training	\$ 2,104	\$ 1,050	\$ 2,209	\$ 1,214	\$ 2,209	\$ 2,209
Capital Equipment	\$ 1,031	\$ 18,878	\$ 20,375	\$ 12,935	\$ 20,375	\$ 6,643
<b>Total</b>	<b>\$ 60,941</b>	<b>\$ 78,275</b>	<b>\$ 93,498</b>	<b>\$ 51,742</b>	<b>\$ 93,548</b>	<b>\$ 97,888</b>

## OTHER GOVERNMENTAL

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### 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:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>OTHER GOVERNMENTAL</u></b>						
Bad Debt Expense	\$ 715	\$ 607	\$ 1,000	\$ 391	\$ 500	\$ 500
Judgements & Losses	\$ -	\$ 480	\$ -	\$ 975	\$ 975	\$ -
Property Insurance	\$ 5,393	\$ 5,423	\$ 5,694	\$ 5,589	\$ 5,589	\$ 5,731
General Liability Insurance	\$ 7,725	\$ 7,644	\$ 7,999	\$ 5,968	\$ 7,957	\$ 8,355
Workers Compensation	\$ 8,582	\$ 11,508	\$ 13,219	\$ 10,311	\$ 14,167	\$ 14,877
Employee Bonds	\$ -	\$ -	\$ 1,065	\$ 885	\$ 885	\$ 930
<b>Total</b>	<b>\$ 22,416</b>	<b>\$ 25,661</b>	<b>\$ 28,977</b>	<b>\$ 24,119</b>	<b>\$ 30,073</b>	<b>\$ 30,393</b>

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## **PUBLIC SAFETY**

## **LAW ENFORCEMENT**

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**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, one swing shift, 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, specialty units, and administration. The Village also utilizes a part-time Animal Control Officer and part-time crossing guards to carry out public safety functions.

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

The 2018 Budget includes funding required to meet contract obligations, the addition of another patrol officer, and also several Capital Equipment items including a squad replacement, equipment for the additional officer, and two upgraded in-vehicle camera systems.



## LAW ENFORCEMENT

### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>LAW ENFORCEMENT</u></b>						
Wages - Animal Control	\$ 2,903	\$ 3,825	\$ 4,500	\$ -	\$ -	\$ -
FICA - Payroll Taxes	\$ 222	\$ 293	\$ 344	\$ -	\$ -	\$ -
Professional Services	\$ 1,010,611	\$ 1,042,048	\$ 1,075,509	\$ 537,755	\$ 1,075,509	\$ 1,215,086
Police Dept Overtime	\$ 10,602	\$ 18,554	\$ 12,500	\$ 11,646	\$ 21,000	\$ 18,000
Telephone/Cell Phone	\$ 1,469	\$ 2,675	\$ 2,100	\$ 1,196	\$ 2,100	\$ 2,900
Contracted Services	\$ 4,331	\$ 7,237	\$ 4,900	\$ 2,837	\$ 3,400	\$ 5,600
Office Supplies	\$ 368	\$ 226	\$ 400	\$ 237	\$ 300	\$ 400
Travel & Mileage	\$ 1,604	\$ 1,787	\$ 1,400	\$ 504	\$ 650	\$ 700
Training & Seminars	\$ -	\$ -	\$ 800	\$ -	\$ 250	\$ 300
Operating Supplies	\$ 1,020	\$ 306	\$ 1,000	\$ 666	\$ 1,000	\$ 1,000
Fuel	\$ 17,149	\$ 12,960	\$ 18,500	\$ 8,007	\$ 14,400	\$ 19,000
Cleaning Supplies	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Maintenance Supplies	\$ 4,921	\$ 6,014	\$ 6,000	\$ 4,673	\$ 6,000	\$ 8,500
Equip Maintenance Supplies	\$ 1,296	\$ 1,697	\$ 750	\$ 282	\$ 700	\$ 1,600
Auto Insurance	\$ 1,408	\$ 1,418	\$ 1,489	\$ 1,128	\$ 1,505	\$ 1,580
Capital Equipment	\$ 45,587	\$ 38,883	\$ 55,900	\$ 16,138	\$ 55,000	\$ 67,900
<b>Subtotal</b>	<b>\$ 1,103,546</b>	<b>\$ 1,137,923</b>	<b>\$ 1,186,092</b>	<b>\$ 585,069</b>	<b>\$ 1,181,814</b>	<b>\$ 1,342,566</b>
<b><u>CROSSING GUARDS</u></b>						
Wages - Crossing Guards	\$ 9,560	\$ 9,199	\$ 10,712	\$ 5,487	\$ 10,500	\$ 10,500
FICA - Payroll Taxes	\$ 386	\$ 533	\$ 819	\$ 420	\$ 803	\$ 803
Other Supplies & Expenses	\$ -	\$ 34	\$ 100	\$ -	\$ 100	\$ 100
<b>Subtotal</b>	<b>\$ 9,947</b>	<b>\$ 9,765</b>	<b>\$ 11,631</b>	<b>\$ 5,906</b>	<b>\$ 11,403</b>	<b>\$ 11,403</b>
<b>GRAND TOTAL</b>	<b>\$ 1,113,493</b>	<b>\$ 1,147,688</b>	<b>\$ 1,197,723</b>	<b>\$ 590,975</b>	<b>\$ 1,193,217</b>	<b>\$ 1,353,969</b>

## **FIRE & RESCUE**

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**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 to provide effective part-time employees.
- To ensure department services are provided in a responsive and cost effective manner, and meet established goals and national standards.
- 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.

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

In 2017, the department reorganized its staffing model and eliminated four part-time positions and replaced them with two full-time positions. This has allowed for three full-time firefighters and one full-time Battalion Chief to be working each day and eliminates the daily challenge of trying to staff the part-time positions. In 2017, the department also began billing for services rendered at accident scenes. The Village remains under contract with County Rescue Services to serve the Village through 2021 at a flat rate of \$70,000 per year.

## FIRE & RESCUE

### REQUIRED RESOURCES:

#### **FIRE DEPARTMENT**

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
Salaries & Wages	\$ 529,184	\$ 569,805	\$ 676,564	\$ 422,252	\$ 637,500	\$ 698,287
Employee Benefits	\$ 166,548	\$ 167,005	\$ 220,271	\$ 132,180	\$ 224,367	\$ 248,870
Contracted Services	\$ 32,263	\$ 81,605	\$ 13,480	\$ 4,986	\$ 14,480	\$ 19,880
Utilities	\$ 2,435	\$ 3,369	\$ 3,400	\$ 1,759	\$ 3,400	\$ 3,400
Insurance	\$ 26,293	\$ 28,109	\$ 30,188	\$ 19,572	\$ 30,361	\$ 31,845
Operating Supplies	\$ 55,861	\$ 62,662	\$ 54,025	\$ 34,351	\$ 54,311	\$ 57,500
Memberships/Travel/Training	\$ 17,146	\$ 16,643	\$ 19,953	\$ 9,241	\$ 19,203	\$ 19,905
Capital Equipment	\$ 10,401	\$ 48,808	\$ 18,490	\$ 75	\$ 18,490	\$ 9,100
VOM Charges	\$ 693	\$ 445	\$ 483	\$ 483	\$ 483	\$ 273
<b>Subtotal</b>	<b>\$ 840,824</b>	<b>\$ 978,451</b>	<b>\$ 1,036,854</b>	<b>\$ 624,899</b>	<b>\$ 1,002,595</b>	<b>\$ 1,089,060</b>

#### **AMBULANCE**

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
Contracted Services	\$ 77,500	\$ 70,000	\$ 70,000	\$ 46,667	\$ 70,000	\$ 70,000
<b>Subtotal</b>	<b>\$ 77,500</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 46,667</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>

#### **GRAND TOTAL**

<b>\$ 918,324</b>	<b>\$ 1,048,451</b>	<b>\$ 1,106,854</b>	<b>\$ 671,566</b>	<b>\$ 1,072,595</b>	<b>\$ 1,159,060</b>
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## **PUBLIC WORKS**

## PUBLIC WORKS

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### 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, 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:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>PUBLIC WORKS ADMINISTRATION</b>						
Salaries & Wages	\$ 8,337	\$ 8,486	\$ 8,612	\$ 3,239	\$ 6,596	\$ 9,701
Employee Benefits	\$ 2,737	\$ 2,449	\$ 2,841	\$ 627	\$ 1,540	\$ 2,660
Operating Supplies	\$ -	\$ -	\$ -	\$ 8,562	\$ 8,562	\$ -
<b>Subtotal</b>	<b>\$ 11,074</b>	<b>\$ 10,934</b>	<b>\$ 11,453</b>	<b>\$ 12,428</b>	<b>\$ 16,698</b>	<b>\$ 12,361</b>

## PUBLIC WORKS

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### 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 or contracts 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:

The decrease within this division is primarily due to a decrease in VOM Charges and a decrease within Contracted Services for road maintenance.

#### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>STREET &amp; HWY MAINTENANCE</u></b>						
Salaries & Wages	\$ 82,004	\$ 79,284	\$ 80,469	\$ 62,128	\$ 80,652	\$ 91,385
Employee Benefits	\$ 29,008	\$ 28,062	\$ 24,108	\$ 20,710	\$ 24,033	\$ 30,249
Contracted Services	\$ 100,124	\$ 103,533	\$ 120,000	\$ 117,820	\$ 120,000	\$ 92,000
Utilities	\$ 5,294	\$ 5,986	\$ 6,300	\$ 3,245	\$ 5,900	\$ 5,860
Operating Supplies	\$ 54,853	\$ 40,253	\$ 51,005	\$ 15,174	\$ 53,000	\$ 53,030
Memberships/Travel/Training	\$ 2,373	\$ 691	\$ 3,967	\$ 160	\$ 1,600	\$ 4,460
VOM Charges	\$ 73,985	\$ 31,978	\$ 40,107	\$ 40,107	\$ 40,107	\$ 22,612
Capital Equipment	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 347,641</b>	<b>\$ 289,786</b>	<b>\$ 326,956</b>	<b>\$ 259,344</b>	<b>\$ 326,292</b>	<b>\$ 299,596</b>

## PUBLIC WORKS

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### DIVISION: PUBLIC WORKS – SNOW PLOWING

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

#### OBJECTIVES:

- Clear Priority 1 Streets of ice and snow during the snow event 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 Manager, Operations Manager, and support staff during snow events.

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

The notable decrease within this division is due to decreased VOM Charges. Operational costs have actually increased, however total VOM Charges from 2017 to 2018 have decreased for the Village as a whole by \$100,000 and this particular division is attributed a significant portion of that decrease.

#### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>SNOW PLOWING</b>						
Salaries & Wages	\$ 26,794	\$ 50,451	\$ 53,874	\$ 27,435	\$ 53,874	\$ 55,259
Employee Benefits	\$ 8,836	\$ 18,759	\$ 17,871	\$ 12,559	\$ 17,871	\$ 19,352
Operating Supplies	\$ 32,318	\$ 35,792	\$ 17,500	\$ 17,440	\$ 20,000	\$ 32,382
Memberships/Travel/Training	\$ 50	\$ 150	\$ 500	\$ -	\$ 400	\$ 400
VOM Charges	\$ 56,385	\$ 112,749	\$ 141,045	\$ 141,045	\$ 141,045	\$ 79,517
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 124,383</b>	<b>\$ 217,901</b>	<b>\$ 230,790</b>	<b>\$ 198,479</b>	<b>\$ 233,190</b>	<b>\$ 186,910</b>



## PUBLIC WORKS

---

### DIVISION: PUBLIC WORKS – ENGINEERING & CONSTRUCTION

**GOAL:** To ensure that public infrastructure is constructed to standards that will serve Bellevue citizens with safe, sustainable 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:

The notable increase within this division is primarily due to changes in staffing implemented in 2017. This resulted in changes to how several Public Works positions are allocated to different divisions or Village utilities.

#### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>CONSTRUCTION/ENGINEERING</b>						
Salaries & Wages	\$ 48,124	\$ 59,333	\$ 40,224	\$ 21,418	\$ 40,224	\$ 64,463
Employee Benefits	\$ 12,656	\$ 13,145	\$ 11,780	\$ 6,559	\$ 11,780	\$ 22,690
Contracted Services	\$ 2,093	\$ 5,390	\$ 5,042	\$ 8,178	\$ 9,750	\$ 5,325
Memberships/Travel/Training	\$ 1,439	\$ -	\$ 1,000	\$ 80	\$ 500	\$ 750
VOM Charges	\$ 2,114	\$ 2,966	\$ 3,465	\$ 3,465	\$ 3,465	\$ 1,954
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 66,427</b>	<b>\$ 80,835</b>	<b>\$ 61,511</b>	<b>\$ 39,701</b>	<b>\$ 65,719</b>	<b>\$ 95,182</b>

## PUBLIC WORKS

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### 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 (see Intergovernmental Revenues).

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

The 2018 Budget includes significant changes to the Village's transit program through Green Bay Metro. Changes include the implementation of an east side hub (in the City of Green Bay) in August, 2018. This change will greatly increase the frequency of service for the two bus lines currently serving the Village, allow for both lines to also be expanded within the Village to key economic development areas, and also further expand para-transit services. 2018 is only a half year implementation of these new services. Expenses will further increase in 2019 as changes are implemented for then a full year. See Intergovernmental Revenues for off-setting revenues for transit services, which have also increased for 2018.

#### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>STREET LIGHTING &amp; TRANSIT SERVICES</b>						
Street Lighting	\$ 132,534	\$ 130,398	\$ 139,200	\$ 73,386	\$ 126,900	\$ 130,000
Contracted Services - Transit	\$ 138,358	\$ 180,929	\$ 188,852	\$ 115,638	\$ 185,000	\$ 342,380
<b>Subtotal</b>	<b>\$ 270,892</b>	<b>\$ 311,327</b>	<b>\$ 328,052</b>	<b>\$ 189,024</b>	<b>\$ 311,900</b>	<b>\$ 472,380</b>

## PUBLIC WORKS

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### 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.
- Continually evaluate the need for facility improvements and capital project needs.

#### 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 Village'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 laborers 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:

Capital equipment purchases for 2018 include HVAC repairs in the amount of \$9,500 at Fire Station #1 apparatus bay. Utilities have decreased to reflect trending actual costs in gas and electric utilities. Majority of expenses within this division have increased to reflect costs associated with multiple existing maintenance and service contracts.

#### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>BUILDINGS &amp; GROUNDS</u></b>						
Salaries & Wages	\$ 28,972	\$ 24,538	\$ 25,464	\$ 15,960	\$ 25,090	\$ 25,921
Employee Benefits	\$ 5,826	\$ 4,379	\$ 4,900	\$ 3,875	\$ 4,417	\$ 5,218
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 65,368	\$ 61,855	\$ 77,220	\$ 39,817	\$ 69,220	\$ 71,220
Operating Supplies	\$ 53,744	\$ 52,797	\$ 59,869	\$ 28,144	\$ 58,901	\$ 66,988
VOM Charges	\$ 11,835	\$ 8,802	\$ 10,847	\$ 10,847	\$ 10,847	\$ 6,115
Capital Equipment	\$ -	\$ 5,185	\$ 4,000	\$ 3,597	\$ 4,000	\$ 9,500
<b>Subtotal</b>	<b>\$ 165,745</b>	<b>\$ 157,556</b>	<b>\$ 182,300</b>	<b>\$ 102,240</b>	<b>\$ 172,475</b>	<b>\$ 184,962</b>

#### PUBLIC WORKS DIVISION GRAND TOTAL:

<b>GRAND TOTAL</b>	<b>\$ 986,162</b>	<b>\$ 1,068,339</b>	<b>\$ 1,141,062</b>	<b>\$ 801,215</b>	<b>\$ 1,126,274</b>	<b>\$ 1,251,391</b>
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## **PARKS, RECREATION & FORESTRY**

## PARKS, RECREATION & FORESTRY

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### 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:** None.

#### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>ADMINISTRATION</b>						
Salaries & Wages	\$ 28,108	\$ 31,130	\$ 35,634	\$ 23,298	\$ 35,634	\$ 36,540
Employee Benefits	\$ 8,121	\$ 11,593	\$ 12,804	\$ 8,780	\$ 12,804	\$ 13,824
Utilities	\$ 2,117	\$ 1,819	\$ 2,000	\$ 986	\$ 2,000	\$ 2,000
Contracted Services	\$ 1,088	\$ 50	\$ 220	\$ 14	\$ 220	\$ 185
Operating Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Memberships/Travel/Training	\$ 2,678	\$ 3,136	\$ 4,350	\$ 1,258	\$ 4,290	\$ 4,880
Capital Equipment	\$ 1,438	\$ -	\$ 2,500	\$ 2,692	\$ 2,692	\$ -
<b>Subtotal</b>	<b>\$ 44,551</b>	<b>\$ 48,728</b>	<b>\$ 58,508</b>	<b>\$ 38,028</b>	<b>\$ 58,640</b>	<b>\$ 58,429</b>

## **PARKS, RECREATION & FORESTRY**

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

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

**OBJECTIVES:**

- Provide park and areas and recreational facilities that are functional – that work as designed, and enable residents/users to enjoy an optimal recreation experience.
- Provide safe, accessible and healthful park areas and recreational facilities for residents, visitors, 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: janitorial, 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 allow for an estimated 50 ash tree removals due to the effects of Emerald Ash Borer.

## DEPARTMENT: PARKS, RECREATION & FORESTRY

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

#### REQUIRED RESOURCES:

##### **PARKS**

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
Salaries & Wages	\$ 72,895	\$ 71,525	\$ 83,725	\$ 57,747	\$ 83,535	\$ 86,590
Employee Benefits	\$ 25,441	\$ 27,215	\$ 26,398	\$ 20,526	\$ 26,398	\$ 31,585
Contracted Services	\$ 46,864	\$ 48,282	\$ 50,063	\$ 31,340	\$ 51,268	\$ 53,393
Utilities	\$ 15,138	\$ 15,740	\$ 17,400	\$ 9,082	\$ 16,400	\$ 16,525
Operating Supplies	\$ 36,725	\$ 31,847	\$ 33,110	\$ 19,233	\$ 33,003	\$ 39,100
Memberships/Travel/Training	\$ 35	\$ 625	\$ 315	\$ -	\$ 315	\$ 315
VOM Charges	\$ 13,629	\$ 22,354	\$ 27,051	\$ 27,051	\$ 27,051	\$ 15,251
Capital Equipment	\$ 2,177	\$ 4,374	\$ 3,500	\$ -	\$ 3,500	\$ -
<b>Subtotal</b>	<b>\$ 212,904</b>	<b>\$ 221,961</b>	<b>\$ 241,562</b>	<b>\$ 164,978</b>	<b>\$ 241,470</b>	<b>\$ 242,759</b>

##### **FORESTRY**

	2015 Actual	2015 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,920
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
Contracted Services	\$ -	\$ 2,725	\$ 4,075	\$ 3,480	\$ 4,075	\$ 31,550
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 2,725</b>	<b>\$ 4,075</b>	<b>\$ 3,480</b>	<b>\$ 4,075</b>	<b>\$ 35,770</b>



## **PARKS, RECREATION & FORESTRY**

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

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

#### **OBJECTIVES:**

- Provide recreation 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 and older adult programs, family programs, and community special events.

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

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

Adjustments were made in contracted services and wages to reflect changes in program staff employment status and a reduction in funds allocated to Rockin' in Josten. All expenditures will be offset by program revenue.

## PARKS, RECREATION & FORESTRY

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

#### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>RECREATION</b>						
Salaries & Wages	\$ 97,650	\$ 100,181	\$ 128,555	\$ 70,317	\$ 128,566	\$ 128,657
Employee Benefits	\$ 15,105	\$ 17,300	\$ 20,391	\$ 12,541	\$ 20,391	\$ 21,141
Contracted Services	\$ 11,876	\$ 15,506	\$ 17,550	\$ 10,983	\$ 17,550	\$ 16,450
Operating Supplies	\$ 31,853	\$ 37,665	\$ 41,535	\$ 20,494	\$ 39,600	\$ 42,085
Senior Programming	\$ 4,321	\$ 4,654	\$ 7,960	\$ 1,542	\$ 6,910	\$ 7,960
VOM Charges	\$ 1,130	\$ 705	\$ 765	\$ 765	\$ 765	\$ 432
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050
<b>Subtotal</b>	<b>\$ 161,934</b>	<b>\$ 176,011</b>	<b>\$ 216,756</b>	<b>\$ 116,642</b>	<b>\$ 213,782</b>	<b>\$ 217,775</b>

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

<b>GRAND TOTAL</b>	<b>\$ 419,389</b>	<b>\$ 449,424</b>	<b>\$ 520,901</b>	<b>\$ 323,128</b>	<b>\$ 517,967</b>	<b>\$ 554,733</b>
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## **COMMUNITY DEVELOPMENT**

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - ADMINISTRATION

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

#### OBJECTIVES:

- To 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:

Purchase of an iPad for mobile use and application of the EnerGov Community Development Software System.

#### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>COMMUNITY DEVELOPMENT ADMIN</b>						
Salaries & Wages	\$ 10,697	\$ 11,017	\$ 11,139	\$ 7,283	\$ 11,139	\$ 11,462
Employee Benefits	\$ 2,291	\$ 2,463	\$ 2,404	\$ 1,591	\$ 2,404	\$ 2,504
Capital Equipment	\$ -	\$ 2,690	\$ 3,000	\$ 2,204	\$ 2,204	\$ 800
<b>Subtotal</b>	<b>\$ 12,988</b>	<b>\$ 16,169</b>	<b>\$ 16,543</b>	<b>\$ 11,079</b>	<b>\$ 15,747</b>	<b>\$ 14,766</b>

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - BUILDING INSPECTION

#### PROGRAM ACTIVITY STATEMENT:

The Building Inspection Division is responsible for issuing building permits, performing inspections and providing plan review for all 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:

With the implementation of the EnerGov Community Development Software system, ongoing maintenance will be required to keep the system up to date and functional. The costs will be split between the Building Inspection Division and Planning Division. The total cost of maintenance is \$10,600, or \$5,300 per division. In addition, the use of an iPad device to utilize the mobile platform in the field has been included.

In the 2017 Budget, staff eliminated the purchase of Wisconsin State Permit Seals. With the anticipated number of new single-family residential UDC permits for 2018, staff is proposing the purchase of two packages to be split between the Building Inspection Division and the Tax Incremental Finance District #2 budgets.

#### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>BUILDING INSPECTION</u></b>						
Salaries & Wages	\$ 88,077	\$ 93,826	\$ 94,278	\$ 64,960	\$ 94,549	\$ 96,347
Employee Benefits	\$ 16,393	\$ 18,748	\$ 20,382	\$ 13,931	\$ 20,382	\$ 21,420
Contracted Services	\$ 3,693	\$ 2,318	\$ 3,500	\$ 1,000	\$ 2,500	\$ 7,800
Utilities	\$ 526	\$ 285	\$ 100	\$ 38	\$ 66	\$ 600
Memberships/Travel/Training	\$ 970	\$ 939	\$ 2,050	\$ 790	\$ 1,650	\$ 1,650
Operating Supplies	\$ 599	\$ 1,703	\$ 2,065	\$ 1,068	\$ 1,725	\$ 1,328
VOM Charges	\$ 3,317	\$ 3,429	\$ 4,165	\$ 4,165	\$ 4,165	\$ 2,348
<b>Subtotal</b>	<b>\$ 113,576</b>	<b>\$ 121,247</b>	<b>\$ 126,540</b>	<b>\$ 85,953</b>	<b>\$ 125,037</b>	<b>\$ 131,493</b>

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - PLANNING & ZONING

#### PROGRAM ACTIVITY STATEMENT:

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

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

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

With the implementation of the EnerGov Community Development Software system, ongoing maintenance will be required to keep the system up to date and functional. The costs will be split between the Building Inspection Division and Planning Division. The total cost of the maintenance is \$10,600, or \$5,300 per division.

#### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>PLANNING &amp; ZONING</u></b>						
Salaries & Wages	\$ 17,391	\$ 17,880	\$ 18,079	\$ 11,820	\$ 18,079	\$ 18,593
Employee Benefits	\$ 3,646	\$ 4,096	\$ 4,347	\$ 2,885	\$ 4,347	\$ 4,543
Contracted Services	\$ 3,806	\$ 967	\$ 1,200	\$ 2,408	\$ 2,408	\$ 1,000
Utilities	\$ 665	\$ 511	\$ 575	\$ 302	\$ 510	\$ 525
Operating Supplies	\$ 93	\$ 87	\$ 700	\$ -	\$ 625	\$ 5,750
Memberships/Travel/Training	\$ 2,855	\$ 1,193	\$ 4,725	\$ 2,644	\$ 4,015	\$ 3,525
VOM Charges	\$ 827	\$ 581	\$ 631	\$ 631	\$ 631	\$ 355
<b>Subtotal</b>	<b>\$ 29,281</b>	<b>\$ 25,314</b>	<b>\$ 30,257</b>	<b>\$ 20,689</b>	<b>\$ 30,615</b>	<b>\$ 34,291</b>

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT

#### PROGRAM ACTIVITY STATEMENT:

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

The division has continued to work with developers within the both of the Village Tax Incremental Finance Districts as well as other commercial and residential areas of the community. 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:** None.

#### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>ECONOMIC DEVELOPMENT</u></b>						
Salaries & Wages	\$ 6,766	\$ 6,937	\$ 8,014	\$ 4,586	\$ 8,014	\$ 8,217
Employee Benefits	\$ 1,458	\$ 1,473	\$ 1,591	\$ 1,002	\$ 1,591	\$ 1,654
Operating Supplies	\$ 3,271	\$ 2,967	\$ 3,430	\$ 3,222	\$ 3,322	\$ 3,410
Memberships/Travel/Training	\$ 1,026	\$ 1,954	\$ 300	\$ -	\$ 300	\$ 300
VOM Charges	\$ 462	\$ 313	\$ 340	\$ 340	\$ 340	\$ 192
<b>Subtotal</b>	<b>\$ 12,983</b>	<b>\$ 13,644</b>	<b>\$ 13,675</b>	<b>\$ 9,150</b>	<b>\$ 13,567</b>	<b>\$ 13,773</b>

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - GIS

#### PROGRAM ACTIVITY STATEMENT:

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

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

The purchase of a new workstation for the GIS/IT Manager is proposed for 2018, the cost of which is split between the GIS and utilities budgets.

#### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>GIS</b>						
Salaries & Wages	\$ 9,133	\$ 10,200	\$ 10,539	\$ 6,872	\$ 10,539	\$ 10,936
Employee Benefits	\$ 1,577	\$ 1,416	\$ 1,378	\$ 1,042	\$ 1,416	\$ 1,537
Software Support	\$ 2,845	\$ 5,170	\$ 3,490	\$ 2,950	\$ 3,490	\$ 4,315
Telephone/Cellphone	\$ -	\$ -	\$ 648	\$ 608	\$ 996	\$ 648
Contracted Services	\$ 1,000	\$ -	\$ 2,000	\$ 1,057	\$ 1,500	\$ 1,300
Operating Supplies	\$ 663	\$ 67	\$ 600	\$ 313	\$ 600	\$ 600
Memberships/Travel/Training	\$ 2,280	\$ 2,200	\$ 2,656	\$ 55	\$ 2,656	\$ 2,656
Capital Equipment	\$ -	\$ 911	\$ -	\$ -	\$ -	\$ 1,150
<b>Subtotal</b>	<b>\$ 17,498</b>	<b>\$ 19,963</b>	<b>\$ 21,311</b>	<b>\$ 12,896</b>	<b>\$ 21,197</b>	<b>\$ 23,142</b>

#### COMMUNITY DEVELOPMENT DEPARTMENT GRAND TOTAL:

<b>GRAND TOTAL</b>	<b>\$ 186,328</b>	<b>\$ 196,337</b>	<b>\$ 208,326</b>	<b>\$ 139,766</b>	<b>\$ 206,163</b>	<b>\$ 217,465</b>
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## **OTHER FINANCIAL USES**

## OTHER FINANCIAL USES

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### DESCRIPTION:

There is currently one Fund transfer planned within the 2018 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:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>OTHER FINANCIAL USES</b>						
Transfer to Sanitation	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 22,000
<b>Total</b>	<b>\$ 50,000</b>	<b>\$ 25,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 22,000</b>

## **6.0      SANITATION FUND**

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## DEPARTMENT: SANITATION

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**GOAL:** To maintain sanitary conditions throughout the Village by providing collection services for trash and recyclable materials, provide for the safe and sanitary disposal of 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 the Village's existing contract. Total overall revenues are anticipated to remain consistent from 2017; however the Village has more recently been receiving greater revenues for the sale of recyclables. For year-end 2018, total fund balance is estimated to remain positive, but this will be closely monitored throughout 2018 as expenses are incurred.

**RECEIPTS:**

2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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**OPERATING REVENUE**

Garbage Revenue	\$ 406,425	\$ 417,406	\$ 427,586	\$ 283,659	\$ 434,203	\$ 444,000
Recycling Revenue	\$ 122,420	\$ 139,929	\$ 150,353	\$ 80,618	\$ 138,202	\$ 139,122
Forfeited Discounts	\$ 4,639	\$ 4,623	\$ 5,500	\$ 1,933	\$ 4,900	\$ 5,000
<b>Subtotal</b>	<b>\$ 533,484</b>	<b>\$ 561,958</b>	<b>\$ 583,439</b>	<b>\$ 366,210</b>	<b>\$ 577,305</b>	<b>\$ 588,122</b>

**OTHER REVENUES**

Recycling Grant	\$ 45,911	\$ 39,807	\$ 39,807	\$ 45,878	\$ 45,878	\$ 45,878
Yard Waste Disposal Permits	\$ 6,300	\$ 9,450	\$ 9,450	\$ 7,350	\$ 7,350	\$ 7,350
Sale of Recyclables	\$ 2,917	\$ 267	\$ -	\$ 63	\$ 63	\$ -
Admin Fee - Recovery	\$ 104,298	\$ 141,879	\$ 145,500	\$ 97,355	\$ 146,000	\$ 146,400
Transfer from General Fund	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 184,425</b>	<b>\$ 191,402</b>	<b>\$ 194,757</b>	<b>\$ 150,646</b>	<b>\$ 199,291</b>	<b>\$ 199,628</b>

<b>TOTAL REVENUES</b>	<b>\$ 717,908</b>	<b>\$ 753,360</b>	<b>\$ 778,196</b>	<b>\$ 516,856</b>	<b>\$ 776,596</b>	<b>\$ 787,750</b>
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## SANITATION

### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>GARBAGE</u></b>						
Contracted Services	\$ 407,929	\$ 420,523	\$ 427,586	\$ 249,203	\$ 434,203	\$ 444,000
<b>Subtotal</b>	<b>\$ 407,929</b>	<b>\$ 420,523</b>	<b>\$ 427,586</b>	<b>\$ 249,203</b>	<b>\$ 434,203</b>	<b>\$ 444,000</b>
<b><u>RECYCLING</u></b>						
Salaries	\$ 21,901	\$ 23,376	\$ 25,850	\$ 15,535	\$ 25,850	\$ 26,797
Wages	\$ 40,626	\$ 38,127	\$ 29,094	\$ 29,012	\$ 29,094	\$ 48,537
Payroll Taxes	\$ 4,637	\$ 4,516	\$ 4,203	\$ 3,453	\$ 4,203	\$ 5,763
Retirement Contributions	\$ 4,218	\$ 3,929	\$ 3,736	\$ 2,928	\$ 3,736	\$ 5,047
Employee Benefits	\$ 12,879	\$ 13,193	\$ 11,227	\$ 10,151	\$ 15,225	\$ 19,605
Contracted Services	\$ 169,600	\$ 174,765	\$ 186,622	\$ 92,885	\$ 184,080	\$ 185,000
Bank Fees	\$ 1,217	\$ 1,208	\$ 1,200	\$ 746	\$ 1,200	\$ 1,200
Operating Supplies	\$ 5,184	\$ 5,297	\$ 6,250	\$ 2,689	\$ 5,250	\$ 5,600
Bad Debt Expense	\$ 21	\$ 173	\$ 500	\$ 139	\$ 200	\$ 200
Insurance	\$ 3,722	\$ 4,291	\$ 4,721	\$ 3,830	\$ 4,882	\$ 5,243
VOM Charges	\$ 18,607	\$ 21,060	\$ 20,284	\$ 20,284	\$ 20,284	\$ 20,284
<b>Subtotal</b>	<b>\$ 282,612</b>	<b>\$ 289,934</b>	<b>\$ 293,687</b>	<b>\$ 181,652</b>	<b>\$ 294,004</b>	<b>\$ 323,276</b>
<b><u>COMPOST SITE</u></b>						
Utilities	\$ 336	\$ 236	\$ 420	\$ 30	\$ 100	\$ 100
Operating Supplies	\$ 32,947	\$ 27,315	\$ 27,000	\$ 4,677	\$ 15,000	\$ 25,000
Rents & Leases	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<b>Subtotal</b>	<b>\$ 45,283</b>	<b>\$ 39,551</b>	<b>\$ 39,420</b>	<b>\$ 16,707</b>	<b>\$ 27,100</b>	<b>\$ 37,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 735,824</b>	<b>\$ 750,009</b>	<b>\$ 760,693</b>	<b>\$ 447,562</b>	<b>\$ 755,307</b>	<b>\$ 804,376</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (17,915)</b>	<b>\$ 3,351</b>	<b>\$ 17,503</b>	<b>\$ 69,294</b>	<b>\$ 21,289</b>	<b>\$ (16,626)</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 18,141</b>	<b>\$ 226</b>	<b>\$ 3,577</b>	<b>\$ 3,577</b>	<b>\$ 3,577</b>	<b>\$ 24,866</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 226</b>	<b>\$ 3,577</b>	<b>\$ 21,080</b>	<b>\$ 72,871</b>	<b>\$ 24,866</b>	<b>\$ 8,240</b>

## **7.0      DEBT SERVICE**

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## DEPARTMENT: DEBT SERVICE

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

**OBJECTIVES:**

- To account for funds reserved for payment of principal and interest on outstanding long-term debt.
- To account for special assessment 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 \$815,365.06; \$768,910.53 was paid back to the Village in 2015; \$23,834.76 in 2016; and \$22,619.77 in 2017. 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 November 8, 2017 the Bellevue Village Board adopted a resolution which specified the use of \$46,454.53 of the football stadium sales tax funding for the purpose of tax levy supported debt relief.

In 2017, pursuant to Wisconsin Statutes, Section 67.04, the Village issued \$1,860,000 General Obligation Bonds, Series 2017A and \$3,890,000 General Obligation Notes, Series 2017B for the public purpose of paying the costs of sewer and water system improvements, street and park improvements, fire equipment acquisitions, and refunding certain obligations of the Village.

▪ Sewer System Improvements	\$1,090,000
▪ Water System Improvements	\$ 770,000
<b>Total GO Bonds, Series 2017A</b>	<b><u>\$1,860,000</u></b>
▪ Capital Improvements (Street, Park and Fire Equipment)	\$2,370,000
▪ Refunding of 2010 GO Notes	\$1,520,000
<b>Total GO Notes, Series 2017B</b>	<b><u>\$3,890,000</u></b>

The total refinancing savings on the 2010 GO Notes was \$65,104.

No new debt is planned for 2018.

## DEBT SERVICE

### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>DEBT SERVICE REVENUES</b>						
Property Tax Levy-Village Debt	\$ 1,265,227	\$ 1,280,060	\$ 898,288	\$ 898,288	\$ 898,288	\$ 1,015,041
Football Stadium Tax	\$ 727,680	\$ -	\$ -	\$ -	\$ 22,620	\$ -
Special Assessment Principal	\$ 618,728	\$ 365,855	\$ 536,710	\$ 423,237	\$ 761,435	\$ 603,897
Special Assessment Interest	\$ 80,276	\$ 63,685	\$ 66,626	\$ 71,945	\$ 77,104	\$ 60,327
Transfer - Village	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,335
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	\$ 35,811	\$ 36,885	\$ 37,992	\$ 37,992	\$ 37,992	\$ 39,132
Transfer - Sewer Utility	\$ 35,811	\$ 36,885	\$ 37,992	\$ 37,992	\$ 37,992	\$ 39,132
Transfer - Storm Utility	\$ 35,811	\$ 36,885	\$ 37,992	\$ 37,992	\$ 37,992	\$ 39,132
Rent - Compost Site	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Debt Proceeds	\$ 435,000	\$ -	\$ -	\$ 650,000	\$ 650,000	\$ -
Debt Premium	\$ 9,614	\$ -	\$ -	\$ 45,484	\$ 45,484	\$ -
Football Stadium Tax Applied	\$ -	\$ -	\$ -	\$ -	\$ 23,835	\$ -
<b>Total</b>	<b>\$ 3,280,958</b>	<b>\$ 1,857,254</b>	<b>\$ 1,652,600</b>	<b>\$ 2,239,930</b>	<b>\$ 2,629,742</b>	<b>\$ 1,956,996</b>

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>DEBT SERVICE EXPENDITURES</b>						
Principal Payments	\$ 2,157,086	\$ 2,483,800	\$ 1,465,000	\$ 2,158,033	\$ 2,158,033	\$ 1,760,000
Interest & Fiscal Charges	\$ 288,633	\$ 238,921	\$ 187,600	\$ 184,998	\$ 185,259	\$ 243,451
<b>Total</b>	<b>\$ 2,445,719</b>	<b>\$ 2,722,721</b>	<b>\$ 1,652,600</b>	<b>\$ 2,343,031</b>	<b>\$ 2,343,292</b>	<b>\$ 2,003,451</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 835,239</b>	<b>\$ (865,466)</b>	<b>\$ -</b>	<b>\$ (103,101)</b>	<b>\$ 286,450</b>	<b>\$ (46,455)</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 1,216,288</b>	<b>\$ 2,051,527</b>	<b>\$ 1,186,061</b>	<b>\$ 1,186,061</b>	<b>\$ 1,186,061</b>	<b>\$ 1,472,511</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 2,051,527</b>	<b>\$ 1,186,061</b>	<b>\$ 1,186,061</b>	<b>\$ 1,082,960</b>	<b>\$ 1,472,511</b>	<b>\$ 1,426,056</b>

## DEBT SERVICE

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2018 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2017					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2017	2018 PRINCIPAL PAYMENTS	2018 INTEREST PAYMENTS	2018 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2018
<b>Village</b>					
2011 GO NOTES	\$ 1,305,000	\$ 310,000	\$ 33,585	\$ 343,585	\$ 995,000
2012A GO NOTES	\$ 2,645,000	\$ 485,000	\$ 45,488	\$ 530,488	\$ 2,160,000
2013A GO BONDS	\$ 4,030,000	\$ 375,000	\$ 63,811	\$ 438,811	\$ 3,655,000
2008A GO BONDS REFUNDING	\$ 150,000	\$ 150,000	\$ 1,500	\$ 151,500	\$ -
2017B GO NOTES	\$ 3,085,000	\$ 440,000	\$ 98,567	\$ 538,567	\$ 2,645,000
<b>Village Total</b>	<b>\$ 11,215,000</b>	<b>\$ 1,760,000</b>	<b>\$ 242,951</b>	<b>\$ 2,002,951</b>	<b>\$ 9,455,000</b>
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2017					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2017	2018 PRINCIPAL PAYMENTS	2018 INTEREST PAYMENTS	2018 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2018
<b>TID #1</b>					
2013C GO BONDS	\$ 3,835,000	\$ 125,000	\$ 112,068	\$ 237,068	\$ 3,710,000
2015A GO BONDS	\$ 2,115,000	\$ 75,000	\$ 47,430	\$ 122,430	\$ 2,040,000
<b>TID #1 Total</b>	<b>\$ 5,950,000</b>	<b>\$ 200,000</b>	<b>\$ 159,498</b>	<b>\$ 359,498</b>	<b>\$ 5,750,000</b>
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2017					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2017	2018 PRINCIPAL PAYMENTS	2018 INTEREST PAYMENTS	2018 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2018
<b>Water Utility</b>					
2008A GO BONDS REFUNDING	\$ 50,000	\$ 50,000	\$ 500	\$ 50,500	\$ -
2010 GO NOTES REFUNDING	\$ 675,000	\$ 215,000	\$ 19,820	\$ 234,820	\$ 460,000
2011 GO NOTES	\$ 395,000	\$ 95,000	\$ 10,150	\$ 105,150	\$ 300,000
2012B GO BONDS	\$ 1,205,000	\$ 70,000	\$ 30,835	\$ 100,835	\$ 1,135,000
2015A GO BONDS	\$ 1,055,000	\$ 55,000	\$ 23,226	\$ 78,226	\$ 1,000,000
2017 A GO BONDS	\$ 770,000	\$ 25,000	\$ 32,323	\$ 57,323	\$ 745,000
<b>Water Utility Total</b>	<b>\$ 4,150,000</b>	<b>\$ 510,000</b>	<b>\$ 116,854</b>	<b>\$ 626,854</b>	<b>\$ 3,640,000</b>

## DEBT SERVICE

### REQUIRED RESOURCES – continued:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2017					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2017	2018 PRINCIPAL PAYMENTS	2018 INTEREST PAYMENTS	2018 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2018
<b>Sewer Utility</b>					
2008A GO BONDS REFUNDING	\$ 55,000	\$ 55,000	\$ 550	\$ 55,550	\$ -
2010 GO NOTES REFUNDING	\$ 130,000	\$ 45,000	\$ 3,708	\$ 48,708	\$ 85,000
2017A GO BONDS	\$ 1,090,000	\$ 40,000	\$ 45,752	\$ 85,752	\$ 1,050,000
<b>Sewer Utility Total</b>	<b>\$ 1,275,000</b>	<b>\$ 140,000</b>	<b>\$ 50,010</b>	<b>\$ 190,010</b>	<b>\$ 1,135,000</b>
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2017					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2017	2018 PRINCIPAL PAYMENTS	2018 INTEREST PAYMENTS	2018 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2018
<b>Stormwater Utility</b>					
2011 GO NOTES	\$ 85,000	\$ 20,000	\$ 2,195	\$ 22,195	\$ 65,000
2012B GO BONDS	\$ 1,230,000	\$ 70,000	\$ 31,505	\$ 101,505	\$ 1,160,000
<b>Stormwater Utility Total</b>	<b>\$ 1,315,000</b>	<b>\$ 90,000</b>	<b>\$ 33,700</b>	<b>\$ 123,700</b>	<b>\$ 1,225,000</b>
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 23,905,000</b>	<b>\$ 2,700,000</b>	<b>\$ 603,013</b>	<b>\$ 3,303,013</b>	<b>\$ 21,205,000</b>

## DEBT SERVICE

### REQUIRED RESOURCES – continued:

#### PRINCIPAL & INTEREST PAYMENTS BY YEAR

Annual principal and interest maturities of the outstanding general obligation debt of \$23,905,000 on December 31, 2017 are detailed below:

Year Ended December 31	Village			Year Ended December 31	TID #1		
	Principal	Interest	Total		Principal	Interest	Total
2018	\$ 1,760,000	\$ 242,951	\$ 2,002,951	2018	\$ 200,000	\$ 159,498	\$ 359,498
2019	\$ 1,680,000	\$ 183,383	\$ 1,863,383	2019	\$ 200,000	\$ 155,498	\$ 355,498
2020	\$ 1,720,000	\$ 148,515	\$ 1,868,515	2020	\$ 250,000	\$ 150,998	\$ 400,998
2021	\$ 1,535,000	\$ 112,910	\$ 1,647,910	2021	\$ 250,000	\$ 145,998	\$ 395,998
2022	\$ 1,215,000	\$ 84,759	\$ 1,299,759	2022	\$ 315,000	\$ 140,104	\$ 455,104
2023	\$ 705,000	\$ 66,216	\$ 771,216	2023	\$ 325,000	\$ 133,160	\$ 458,160
2024	\$ 615,000	\$ 52,958	\$ 667,958	2024	\$ 350,000	\$ 125,560	\$ 475,560
2025	\$ 645,000	\$ 39,265	\$ 684,265	2025	\$ 360,000	\$ 117,179	\$ 477,179
2026	\$ 660,000	\$ 24,408	\$ 684,408	2026	\$ 405,000	\$ 107,650	\$ 512,650
2027	\$ 680,000	\$ 8,325	\$ 688,325	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
2034	\$ -	\$ -	\$ -	2034	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	2037	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 11,215,000</b>	<b>\$ 963,689</b>	<b>\$ 12,178,689</b>	<b>Totals</b>	<b>\$ 5,950,000</b>	<b>\$ 1,625,919</b>	<b>\$ 7,575,919</b>

Year Ended December 31	Water Utility			Year Ended December 31	Stormwater Utility		
	Principal	Interest	Total		Principal	Interest	Total
2018	\$ 510,000	\$ 116,854	\$ 626,854	2018	\$ 90,000	\$ 33,700	\$ 123,700
2019	\$ 475,000	\$ 90,836	\$ 565,836	2019	\$ 90,000	\$ 31,760	\$ 121,760
2020	\$ 495,000	\$ 78,781	\$ 573,781	2020	\$ 90,000	\$ 29,780	\$ 119,780
2021	\$ 265,000	\$ 68,629	\$ 333,629	2021	\$ 100,000	\$ 27,643	\$ 127,643
2022	\$ 170,000	\$ 63,496	\$ 233,496	2022	\$ 75,000	\$ 25,718	\$ 100,718
2023	\$ 170,000	\$ 59,818	\$ 229,818	2023	\$ 80,000	\$ 23,910	\$ 103,910
2024	\$ 180,000	\$ 55,813	\$ 235,813	2024	\$ 80,000	\$ 21,870	\$ 101,870
2025	\$ 180,000	\$ 51,650	\$ 231,650	2025	\$ 80,000	\$ 19,830	\$ 99,830
2026	\$ 180,000	\$ 47,333	\$ 227,333	2026	\$ 85,000	\$ 17,726	\$ 102,726
2027	\$ 190,000	\$ 42,528	\$ 232,528	2027	\$ 85,000	\$ 15,368	\$ 100,368
2028	\$ 195,000	\$ 37,278	\$ 232,278	2028	\$ 90,000	\$ 12,743	\$ 102,743
2029	\$ 200,000	\$ 31,808	\$ 231,808	2029	\$ 85,000	\$ 10,118	\$ 95,118
2030	\$ 200,000	\$ 26,193	\$ 226,193	2030	\$ 90,000	\$ 7,493	\$ 97,493
2031	\$ 205,000	\$ 20,375	\$ 225,375	2031	\$ 95,000	\$ 4,646	\$ 99,646
2032	\$ 215,000	\$ 14,199	\$ 229,199	2032	\$ 100,000	\$ 1,575	\$ 101,575
2033	\$ 125,000	\$ 9,108	\$ 134,108	2033	\$ -	\$ -	\$ -
2034	\$ 45,000	\$ 6,413	\$ 51,413	2034	\$ -	\$ -	\$ -
2035	\$ 50,000	\$ 4,688	\$ 54,688	2035	\$ -	\$ -	\$ -
2036	\$ 50,000	\$ 2,813	\$ 52,813	2036	\$ -	\$ -	\$ -
2037	\$ 50,000	\$ 938	\$ 50,938	2037	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 4,150,000</b>	<b>\$ 829,546</b>	<b>\$ 4,979,546</b>	<b>Totals</b>	<b>\$ 1,315,000</b>	<b>\$ 283,878</b>	<b>\$ 1,598,878</b>

## 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
2018	\$ 140,000	\$ 50,010	\$ 190,010	2018	\$ 2,700,000	\$ 603,013	\$ 3,303,013
2019	\$ 90,000	\$ 33,215	\$ 123,215	2019	\$ 2,535,000	\$ 494,691	\$ 3,029,691
2020	\$ 85,000	\$ 30,815	\$ 115,815	2020	\$ 2,640,000	\$ 438,889	\$ 3,078,889
2021	\$ 45,000	\$ 28,865	\$ 73,865	2021	\$ 2,195,000	\$ 384,044	\$ 2,579,044
2022	\$ 45,000	\$ 27,718	\$ 72,718	2022	\$ 1,820,000	\$ 341,794	\$ 2,161,794
2023	\$ 45,000	\$ 26,773	\$ 71,773	2023	\$ 1,325,000	\$ 309,876	\$ 1,634,876
2024	\$ 50,000	\$ 25,713	\$ 75,713	2024	\$ 1,275,000	\$ 281,913	\$ 1,556,913
2025	\$ 50,000	\$ 24,538	\$ 74,538	2025	\$ 1,315,000	\$ 252,461	\$ 1,567,461
2026	\$ 50,000	\$ 23,200	\$ 73,200	2026	\$ 1,380,000	\$ 220,317	\$ 1,600,317
2027	\$ 55,000	\$ 21,625	\$ 76,625	2027	\$ 1,430,000	\$ 184,646	\$ 1,614,646
2028	\$ 55,000	\$ 19,975	\$ 74,975	2028	\$ 780,000	\$ 154,925	\$ 934,925
2029	\$ 55,000	\$ 18,325	\$ 73,325	2029	\$ 795,000	\$ 132,225	\$ 927,225
2030	\$ 55,000	\$ 16,675	\$ 71,675	2030	\$ 815,000	\$ 108,330	\$ 923,330
2031	\$ 60,000	\$ 14,950	\$ 74,950	2031	\$ 845,000	\$ 82,846	\$ 927,846
2032	\$ 60,000	\$ 13,150	\$ 73,150	2032	\$ 875,000	\$ 55,549	\$ 930,549
2033	\$ 60,000	\$ 11,200	\$ 71,200	2033	\$ 710,000	\$ 29,408	\$ 739,408
2034	\$ 65,000	\$ 9,013	\$ 74,013	2034	\$ 110,000	\$ 15,425	\$ 125,425
2035	\$ 65,000	\$ 6,656	\$ 71,656	2035	\$ 115,000	\$ 11,344	\$ 126,344
2036	\$ 70,000	\$ 4,125	\$ 74,125	2036	\$ 120,000	\$ 6,938	\$ 126,938
2037	\$ 75,000	\$ 1,406	\$ 76,406	2037	\$ 125,000	\$ 2,344	\$ 127,344
<b>Totals</b>	<b>\$ 1,275,000</b>	<b>\$ 407,945</b>	<b>\$ 1,682,945</b>	<b>Totals</b>	<b>\$ 23,905,000</b>	<b>\$ 4,110,976</b>	<b>\$ 28,015,976</b>

### 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:

	2016	2017
		(Estimated Value)
Equalized Value	\$ 1,215,474,000	\$ 1,287,279,300
Debt Limit (5% of Equalized Value)	\$ 60,773,700	\$ 64,363,965
General Obligation Debt	\$ 21,990,000	\$ 23,905,000
Less: Amount in Debt Service Sinking Fund *	(1,186,061)	(1,472,511)
Net General Obligation Debt	20,803,939	22,432,489
Legal Debt Margin	\$ 39,969,761	\$ 41,931,476
Ratio of net general obligation debt to debt limit	34.2%	34.9%

\*Note: Estimated amounts used for the amount in Debt Service Sinking Fund at December 31, 2017.

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## **8.0 CAPITAL PROJECTS**

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## **CAPITAL PROJECT FUND – GENERAL**

## CAPITAL PROJECT FUND - GENERAL

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

**OBJECTIVES:**

- To provide a long-range capital improvement plan for needed capital projects and expenditures.
- To maintain a stable tax levy 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 expenditure or purchase is defined as the installation of infrastructure, or purchase of equipment, buildings or property, that has a useful life of ten years or more and/or which involve amounts more than \$3,500. Examples include purchases of land, construction of a park shelter, or reconstruction of a road.

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

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

The 2018 capital projects expenditures included in the Capital Projects Fund are listed below.

Public Safety (\$10,000)

- Firefighter personal protective equipment, turnout gear (\$10,000)

Public Works (\$610,946)

- Hazen Road and Guns Street sidewalk engineering and design (\$139,146)
- Road resurfacing/reconstruction engineering and design (\$170,000)
- Continued engineering and design for Manitowoc Road reconstruction and sidewalk installation; planned 2021 construction (\$301,800)

Parks, Recreation & Forestry (\$20,000)

- Planning and design for Bedford Heights Park (\$15,000)
- Entrance sign for DeBroux Park (\$5,000)

## CAPITAL PROJECT FUND - GENERAL

### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>REVENUES - CAPITAL PROJECTS</b>						
Tax Levy	\$ -	\$ -	\$ 123,335	\$ 123,335	\$ 123,335	\$ -
Debt Proceeds	\$ -	\$ -	\$ 2,306,665	\$ 2,469,762	\$ 2,469,762	\$ -
Federal Grants	\$ -	\$ 165,939	\$ 369,840	\$ 4,171	\$ 4,171	\$ -
Bridge Aids	\$ 14,756	\$ 59,432	\$ -	\$ -	\$ -	\$ -
State Grant - Recreation	\$ 43,150	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Village Equipment	\$ 1,150	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 558	\$ 733	\$ 500	\$ 4,532	\$ 9,500	\$ 1,000
Donations	\$ 15,000	\$ 128,681	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 4,400	\$ 4,400	\$ -
Due From Other Municipality	\$ 139,666	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Transfer from Impact Fees	\$ -	\$ 41,924	\$ 35,000	\$ 35,000	\$ 35,000	\$ 20,000
<b>Total</b>	<b>\$ 214,280</b>	<b>\$ 396,709</b>	<b>\$ 3,035,340</b>	<b>\$ 2,646,200</b>	<b>\$ 2,651,168</b>	<b>\$ 26,000</b>

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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### EXPENDITURES - CAPITAL OUTLAY

#### PUBLIC SAFETY

Fire Equipment	\$ 37,252	\$ 65,967	\$ 250,000	\$ 203,688	\$ 240,000	\$ 10,000
<b>Subtotal</b>	<b>\$ 37,252</b>	<b>\$ 65,967</b>	<b>\$ 250,000</b>	<b>\$ 203,688</b>	<b>\$ 240,000</b>	<b>\$ 10,000</b>

#### PUBLIC WORKS

Public Works Equipment	\$ 13,498	\$ -	\$ -	\$ -	\$ -	\$ -
Road Reconstruction:						
Manitowoc Road	\$ -	\$ -	\$ 462,300	\$ 13,000	\$ 125,000	\$ 301,800
GV Monroe Road	\$ 7,605	\$ 4,574	\$ -	\$ -	\$ -	\$ -
JJ	\$ 863	\$ -	\$ -	\$ -	\$ -	\$ -
Bower Creek Bridge	\$ 14,756	\$ 123,593	\$ -	\$ 2,541	\$ 2,541	\$ -
Bedford Heights	\$ -	\$ 682	\$ -	\$ -	\$ -	\$ -
CTH EA	\$ -	\$ 6,830	\$ 400,000	\$ 577	\$ 577	\$ -
GV North	\$ 80,910	\$ -	\$ -	\$ -	\$ -	\$ -
Tordeur Lane	\$ -	\$ 84	\$ -	\$ -	\$ -	\$ -
Huron Road Trail	\$ -	\$ -	\$ -	\$ 7,310	\$ 49,062	\$ -
Town Hall Road Resurfacing	\$ -	\$ -	\$ -	\$ 239,239	\$ 553,000	\$ -
Village Street Resurfacing	\$ -	\$ 41,262	\$ 1,610,000	\$ 751,657	\$ 869,364	\$ 170,000
Town Hall Road Sidewalk	\$ -	\$ -	\$ -	\$ 154,338	\$ 154,338	\$ -
Annual Sidewalk Program	\$ -	\$ 29,338	\$ 254,000	\$ 16,246	\$ 100,000	\$ 139,146
<b>Subtotal</b>	<b>\$ 117,633</b>	<b>\$ 206,363</b>	<b>\$ 2,726,300</b>	<b>\$ 1,184,907</b>	<b>\$ 1,853,882</b>	<b>\$ 610,946</b>

## CAPITAL PROJECT FUND - GENERAL

### REQUIRED RESOURCES – continued:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>PARKS</u></b>						
Park Improvements	\$ 59,215	\$ 10,950	\$ 11,000	\$ 10,996	\$ 15,396	\$ 20,000
DeBroux Park Trail	\$ -	\$ -	\$ 35,000	\$ 29,873	\$ 35,000	\$ -
Josten Park	\$ -	\$ 3,433	\$ -	\$ -	\$ -	\$ -
Willow Creek	\$ 7,929	\$ -	\$ -	\$ -	\$ -	\$ -
Dog Park	\$ -	\$ 85,024	\$ -	\$ -	\$ -	\$ -
E River Trail Boardwalk	\$ -	\$ 322,498	\$ -	\$ 9,936	\$ 9,936	\$ -
<b>Subtotal</b>	<b>\$ 67,144</b>	<b>\$ 421,905</b>	<b>\$ 46,000</b>	<b>\$ 50,806</b>	<b>\$ 60,332</b>	<b>\$ 20,000</b>
<b><u>MISCELLANEOUS</u></b>						
Note Issuance Costs	\$ -	\$ -	\$ 57,302	\$ 50,901	\$ 50,901	\$ -
Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,335
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 114,604</b>	<b>\$ 101,802</b>	<b>\$ 101,802</b>	<b>\$ 123,335</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 222,028</b>	<b>\$ 694,235</b>	<b>\$ 3,136,904</b>	<b>\$ 1,541,203</b>	<b>\$ 2,256,016</b>	<b>\$ 764,281</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (7,748)</b>	<b>\$ (297,526)</b>	<b>\$ (101,564)</b>	<b>\$ 1,104,997</b>	<b>\$ 395,152</b>	<b>\$ (738,281)</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 421,290</b>	<b>\$ 413,542</b>	<b>\$ 116,016</b>	<b>\$ 116,016</b>	<b>\$ 116,016</b>	<b>\$ 511,168</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 413,542</b>	<b>\$ 116,016</b>	<b>\$ 14,452</b>	<b>\$ 1,221,013</b>	<b>\$ 511,168</b>	<b>\$ (227,113)</b>

## **CAPITAL PROJECT FUND – IT**

## CAPITAL PROJECT FUND – IT

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

**OBJECTIVES:**

- To purchase and integrate targeted technologies through 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:**

The 2018 capital project expenditures included in the Capital Projects Fund - IT is listed below.

Information Technology (\$22,000)

- Global Positioning System (GPS) replacement (\$22,000)



## CAPITAL PROJECT FUND – IT

### REQUIRED RESOURCES:

2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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#### CAPITAL - IT REVENUES

Transfer from General Fund	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 22,000
<b>Total</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 22,000</b>

2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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#### CAPITAL - IT EXPENDITURES

Capital Equipment	\$ 34,158	\$ 41,060	\$ 75,000	\$ 34,775	\$ 74,287	\$ 22,000
<b>Total</b>	<b>\$ 34,158</b>	<b>\$ 41,060</b>	<b>\$ 75,000</b>	<b>\$ 34,775</b>	<b>\$ 74,287</b>	<b>\$ 22,000</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (9,158)</b>	<b>\$ (16,060)</b>	<b>\$ (25,000)</b>	<b>\$ 15,225</b>	<b>\$ (24,287)</b>	<b>\$ -</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 71,189</b>	<b>\$ 62,032</b>	<b>\$ 45,972</b>	<b>\$ 45,972</b>	<b>\$ 45,972</b>	<b>\$ 21,685</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 62,032</b>	<b>\$ 45,972</b>	<b>\$ 20,972</b>	<b>\$ 61,196</b>	<b>\$ 21,685</b>	<b>\$ 21,685</b>
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## **CAPITAL PROJECT FUND – TID #1**

## **CAPITAL PROJECT FUND – TID #1**

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

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

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

No major new capital expenditures are shown at this time, however several ongoing projects are under review and further negotiation and this may be subject to change during 2018 with authorization from the Village Board.

The Village is proposing the purchase of street pole banners for 2018. A number of poles were constructed with the ability to accommodate banners when installed in 2013. The enhancement of the area is a key attribute to making the area welcoming to new investment.

## CAPITAL PROJECT FUND – TID #1

### REQUIRED RESOURCES:

2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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#### **TID #1 REVENUES**

Property Taxes	\$ 285,995	\$ 319,857	\$ 327,777	\$ 354,856	\$ 354,856	\$ 425,000
Sp Assessment Revenues	\$ 266,970	\$ 75,870	\$ 33,550	\$ 28,694	\$ 28,694	\$ 28,694
State Exempt Computer Aid	\$ 8,656	\$ 7,051	\$ 7,051	\$ 5,316	\$ 5,316	\$ 5,316
Other Income	\$ -	\$ 1,430	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 2,283	\$ 1,733	\$ 1,500	\$ 1,763	\$ 2,775	\$ 3,000
Interest Special Assessments	\$ 124	\$ 3,700	\$ 9,768	\$ 8,360	\$ 8,360	\$ 7,436
Due from Other Municipalities	\$ -	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348
Debt Proceeds	\$ 2,255,000	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Premium	\$ 23,863	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,842,890</b>	<b>\$ 479,988</b>	<b>\$ 449,994</b>	<b>\$ 469,338</b>	<b>\$ 470,349</b>	<b>\$ 539,794</b>

2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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#### **TID #1 EXPENDITURES**

Street Outlay	\$ 2,802,131	\$ 46,410	\$ -	\$ 104,480	\$ 104,480	\$ -
Admin Salaries	\$ 26,330	\$ 37,558	\$ 37,988	\$ 22,471	\$ 37,988	\$ 42,157
Payroll Taxes	\$ 1,978	\$ 2,824	\$ 2,906	\$ 1,699	\$ 2,906	\$ 3,225
Retirement Contributions	\$ 1,789	\$ 2,368	\$ 2,466	\$ 1,424	\$ 2,466	\$ 2,709
Employee Benefits	\$ 3,166	\$ 4,113	\$ 4,172	\$ 1,963	\$ 4,172	\$ 4,442
Legal Fees	\$ 5,049	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
Audit & Accounting	\$ 680	\$ 554	\$ 700	\$ 1,050	\$ 1,050	\$ 1,050
Engineering Fees	\$ 37,863	\$ 3,017	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
Finance Consultants	\$ 760	\$ 760	\$ -	\$ 760	\$ 760	\$ 760
Marketing/Travel/Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Application/Amend Fees	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
Water	\$ 52,313	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater	\$ 220,061	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer	\$ 33,320	\$ -	\$ -	\$ -	\$ -	\$ -
Principal on Debt	\$ -	\$ 165,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 200,000
Interest on Debt	\$ 117,318	\$ 185,765	\$ 163,248	\$ 163,248	\$ 163,248	\$ 159,498
Debt Issuance Costs	\$ 32,250	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,335,157</b>	<b>\$ 448,550</b>	<b>\$ 391,630</b>	<b>\$ 472,245</b>	<b>\$ 497,220</b>	<b>\$ 423,991</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (492,267)</b>	<b>\$ 31,438</b>	<b>\$ 58,364</b>	<b>\$ (2,908)</b>	<b>\$ (26,871)</b>	<b>\$ 115,803</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 524,484</b>	<b>\$ 32,217</b>	<b>\$ 63,655</b>	<b>\$ 63,655</b>	<b>\$ 63,655</b>	<b>\$ 36,784</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 32,217</b>	<b>\$ 63,655</b>	<b>\$ 122,019</b>	<b>\$ 60,748</b>	<b>\$ 36,784</b>	<b>\$ 152,587</b>
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## CAPITAL PROJECT FUND – TID #1

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2018 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2017					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2017	2018 PRINCIPAL PAYMENTS	2018 INTEREST PAYMENTS	2018 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2018
<b>TID #1</b>					
2013C GO BONDS	\$ 3,835,000	\$ 125,000	\$ 112,068	\$ 237,068	\$ 3,710,000
2015A GO BONDS	\$ 2,115,000	\$ 75,000	\$ 47,430	\$ 122,430	\$ 2,040,000
<b>TID #1 Total</b>	<b>\$ 5,950,000</b>	<b>\$ 200,000</b>	<b>\$ 159,498</b>	<b>\$ 359,498</b>	<b>\$ 5,750,000</b>

#### 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
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
2034	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 5,950,000</b>	<b>\$ 1,625,919</b>	<b>\$ 7,575,919</b>

## **CAPITAL PROJECT FUND – TID #2**

## **CAPITAL PROJECT FUND – TID #2**

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

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

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

Tax Incremental Finance District was created in 2016. Development of the single-family residential development was budgeted in the 2017 TID No. 2 Budget and will likely commence in late 2017 and finish in 2018. No major capital expenditure projects are budgeted in 2018.



## CAPITAL PROJECT FUND – TID #2

### REQUIRED RESOURCES:

2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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#### TID #2 REVENUES

Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,050
Debt Proceeds	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ 1,050</b>

2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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#### TID #2 EXPENDITURES

Street Outlay	\$ -	\$ -	\$ 295,525	\$ -	\$ 295,525	\$ -
Admin Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ -	\$ 555	\$ 1,500	\$ -	\$ -	\$ -
Audit & Accounting	\$ -	\$ -	\$ 700	\$ -	\$ 700	\$ 700
Engineering Fees	\$ -	\$ 1,853	\$ 285,000	\$ -	\$ 253,825	\$ -
Finance Consultants	\$ -	\$ 450	\$ 450	\$ -	\$ -	\$ 450
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Notices	\$ -	\$ 180	\$ -	\$ -	\$ -	\$ -
Marketing/Travel/Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 753
Application/Amend Fees	\$ -	\$ 1,000	\$ 150	\$ 150	\$ 150	\$ 150
Water	\$ -	\$ -	\$ 174,000	\$ -	\$ 174,000	\$ -
Stormwater	\$ -	\$ -	\$ 74,500	\$ -	\$ 74,500	\$ -
Sewer	\$ -	\$ -	\$ 402,150	\$ -	\$ 402,150	\$ -
Principal on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Issuance Costs	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ -
Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 4,038</b>	<b>\$ 1,261,975</b>	<b>\$ 150</b>	<b>\$ 1,200,850</b>	<b>\$ 2,053</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (4,038)</b>	<b>\$ 238,025</b>	<b>\$ (150)</b>	<b>\$ (850)</b>	<b>\$ (1,003)</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,038)</b>	<b>\$ (4,038)</b>	<b>\$ (4,038)</b>	<b>\$ (4,888)</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ -</b>	<b>\$ (4,038)</b>	<b>\$ 233,987</b>	<b>\$ (4,188)</b>	<b>\$ (4,888)</b>	<b>\$ (5,891)</b>
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## **9.0 SPECIAL REVENUE FUNDS**

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## **SPECIAL REVENUE FUND - TREES**

## **SPECIAL REVENUE FUND – TREES**

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

Funds used for the planting and administration of the developer street tree program. Revenues are generated from developer fees at the time of plat approval. Fees are charged per lineal foot of frontage. The fees cover all administrative expenses as well. When a development reaches 70% build-out Village staff begin contracted tree planting in the subdivision. Remaining homes are planted each succeeding year at the time of occupancy until the subdivision has been completely planted. Funds are held in escrow and earn interest during this period. Interest is used to help administer replacement plantings and inventory programs.

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

## SPECIAL REVENUE FUND – TREES

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>TREE REVENUES</u></b>						
Tree Charges	\$ 6,625	\$ 2,542	\$ 9,000	\$ -	\$ 7,956	\$ 13,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 6,625</b>	<b>\$ 2,542</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 7,956</b>	<b>\$ 13,000</b>
	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>TREE EXPENDITURES</u></b>						
Annual Tree Planting	\$ 8,699	\$ 2,573	\$ 9,000	\$ -	\$ 7,956	\$ 13,000
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 8,699</b>	<b>\$ 2,573</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 7,956</b>	<b>\$ 13,000</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (2,074)</b>	<b>\$ (31)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 55,474</b>	<b>\$ 53,400</b>	<b>\$ 53,370</b>	<b>\$ 53,370</b>	<b>\$ 53,370</b>	<b>\$ 53,370</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 53,400</b>	<b>\$ 53,370</b>	<b>\$ 53,370</b>	<b>\$ 53,370</b>	<b>\$ 53,370</b>	<b>\$ 53,370</b>

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

## SPECIAL REVENUE FUND – PARK IMPACT FEES

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### 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 2018 to implement a new sign at DeBroux Park and complete planning and engineering for the development of Bedford Heights Park.

### REQUIRED RESOURCES:

2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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#### PARK IMPACT REVENUES

Residential Impact Fees	\$ 63,518	\$ 16,054	\$ 32,806	\$ 32,108	\$ 35,000	\$ 27,920
Interest	\$ 248	\$ 911	\$ 800	\$ 828	\$ 1,580	\$ 1,600
<b>Total</b>	<b>\$ 63,766</b>	<b>\$ 16,965</b>	<b>\$ 33,606</b>	<b>\$ 32,936</b>	<b>\$ 36,580</b>	<b>\$ 29,520</b>

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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#### PARK IMPACT EXPENDITURES

Transfer to Capital Projects	\$ -	\$ 41,924	\$ 35,000	\$ 35,000	\$ 35,000	\$ 20,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 41,924</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 20,000</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 63,766</b>	<b>\$ (24,958)</b>	<b>\$ (1,394)</b>	<b>\$ (2,064)</b>	<b>\$ 1,580</b>	<b>\$ 9,520</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 156,254</b>	<b>\$ 220,020</b>	<b>\$ 195,062</b>	<b>\$ 195,062</b>	<b>\$ 195,062</b>	<b>\$ 196,642</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 220,020</b>	<b>\$ 195,062</b>	<b>\$ 193,668</b>	<b>\$ 192,998</b>	<b>\$ 196,642</b>	<b>\$ 206,162</b>
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## **SPECIAL REVENUE FUND – FIRE IMPACT FEES**

## SPECIAL REVENUE FUND – FIRE IMPACT FEES

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### FIRE IMPACT FEES

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

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

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

### REQUIRED RESOURCES:

2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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#### **FIRE IMPACT REVENUES**

Residential Impact Fees	\$ 18,989	\$ 6,143	\$ 10,000	\$ 10,628	\$ 12,000	\$ 10,640
Commercial Impact Fees	\$ 3,343	\$ 2,175	\$ 2,000	\$ 8,314	\$ 9,000	\$ 2,000
<b>Total</b>	<b>\$ 22,333</b>	<b>\$ 8,319</b>	<b>\$ 12,000</b>	<b>\$ 18,942</b>	<b>\$ 21,000</b>	<b>\$ 12,640</b>

2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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#### **FIRE IMPACT EXPENDITURES**

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

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 6,833</b>	<b>\$ (7,181)</b>	<b>\$ (3,500)</b>	<b>\$ 3,442</b>	<b>\$ 5,500</b>	<b>\$ (2,860)</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ (18,126)</b>	<b>\$ (11,293)</b>	<b>\$ (18,474)</b>	<b>\$ (18,474)</b>	<b>\$ (18,474)</b>	<b>\$ (12,974)</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ (11,293)</b>	<b>\$ (18,474)</b>	<b>\$ (21,974)</b>	<b>\$ (15,032)</b>	<b>\$ (12,974)</b>	<b>\$ (15,834)</b>
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## **SPECIAL REVENUE FUND – POLICE IMPACT FEES**

## SPECIAL REVENUE FUND – POLICE IMPACT FEES

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### POLICE IMPACT FEES

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

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

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

### REQUIRED RESOURCES:

2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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#### **POLICE IMPACT REVENUES**

Residential Impact Fees	\$ 11,041	\$ 6,018	\$ 6,000	\$ 6,172	\$ 6,500	\$ 6,160
Commercial Impact Fees	\$ 1,793	\$ 4,210	\$ 1,000	\$ 4,210	\$ 5,000	\$ 1,000
<b>Total</b>	<b>\$ 12,834</b>	<b>\$ 10,228</b>	<b>\$ 7,000</b>	<b>\$ 10,382</b>	<b>\$ 11,500</b>	<b>\$ 7,160</b>

2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
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#### **POLICE IMPACT EXPENDITURES**

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

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 3,334</b>	<b>\$ 728</b>	<b>\$ (2,500)</b>	<b>\$ 882</b>	<b>\$ 2,000</b>	<b>\$ (2,340)</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ (24,077)</b>	<b>\$ (20,743)</b>	<b>\$ (20,015)</b>	<b>\$ (20,015)</b>	<b>\$ (20,015)</b>	<b>\$ (18,015)</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ (20,743)</b>	<b>\$ (20,015)</b>	<b>\$ (22,515)</b>	<b>\$ (19,132)</b>	<b>\$ (18,015)</b>	<b>\$ (20,355)</b>
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## **10.0      ENTERPRISE FUNDS**

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## **WATER UTILITY**

## **DEPARTMENT: WATER**

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

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

Fire hydrants 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 and seek to reduce water loss.

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 continue to enter data into our DBMS to reflect the inventory and assist in the management of the utility.

Approximately 500 residential meters were installed in 2017 and a similar figure is planned for 2018 as part of the Village's ongoing replacement program.

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

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 for half of the Village and also completing water tower inspections, cleaning, and repairs on two towers.

## DEPARTMENT: WATER

### WATER UTILITY FUND CAPITAL EQUIPMENT ACQUISITIONS

2018 BUDGET	Department Proposed	Retained Earnings	Future Debt Proceeds
Water Meter Replacement (W1)	\$ 115,000	\$ 115,000	\$ -
Huron Road/Willow Watermain Extension (W10)	\$ 31,460	\$ 25,000	\$ 6,460
Watermain Replacment Verlin Road (W2-16)	\$ 552,384	\$ 520,000	\$ 32,384
	<b>\$ 698,844</b>	<b>\$ 660,000</b>	<b>\$ 38,844</b>

### RECEIPTS:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>WATER UTILITY</u></b>						
<b><u>OPERATING REVENUE</u></b>						
Bulk Water	\$ 6,352	\$ 7,452	\$ 6,875	\$ 4,900	\$ 7,500	\$ 7,500
Residential Revenue	\$ 1,443,669	\$ 1,439,314	\$ 1,465,000	\$ 965,645	\$ 1,465,000	\$ 1,465,000
Commercial Revenue	\$ 490,306	\$ 525,338	\$ 512,000	\$ 359,545	\$ 539,000	\$ 539,000
Industrial Revenue	\$ 82,504	\$ 82,828	\$ 85,700	\$ 59,586	\$ 89,300	\$ 89,300
Public Authority Revenue	\$ 15,221	\$ 15,517	\$ 15,300	\$ 10,552	\$ 15,800	\$ 15,800
Multifamily Residential Revenue	\$ 540,634	\$ 547,204	\$ 550,250	\$ 386,406	\$ 579,600	\$ 579,600
Private Fire Protection	\$ 36,945	\$ 40,823	\$ 40,500	\$ 27,529	\$ 41,300	\$ 41,300
Public Fire Protection	\$ 590,983	\$ 607,228	\$ 613,280	\$ 413,283	\$ 620,900	\$ 620,900
<b>Subtotal</b>	<b>\$ 3,206,613</b>	<b>\$ 3,265,705</b>	<b>\$ 3,288,905</b>	<b>\$ 2,227,447</b>	<b>\$ 3,358,400</b>	<b>\$ 3,358,400</b>
<b><u>OTHER OPERATING REVENUES</u></b>						
Forfeited Discounts	\$ 19,688	\$ 19,008	\$ 21,000	\$ 7,995	\$ 19,000	\$ 19,000
Miscellaneous Service Revenue	\$ 714	\$ 2,041	\$ 1,275	\$ 926	\$ 1,275	\$ 1,275
Other Revenues	\$ 38,387	\$ 29,245	\$ 25,000	\$ 3,100	\$ 29,245	\$ 29,245
<b>Subtotal</b>	<b>\$ 58,789</b>	<b>\$ 50,293</b>	<b>\$ 47,275</b>	<b>\$ 12,021</b>	<b>\$ 49,520</b>	<b>\$ 49,520</b>
<b><u>OTHER INCOME</u></b>						
Water Impact Fees - Residential	\$ 16,999	\$ 4,393	\$ 3,000	\$ 8,786	\$ 9,500	\$ 9,500
Water Impact Fees - Commercial	\$ 1,051	\$ 4,393	\$ 4,500	\$ 4,011	\$ 4,500	\$ 4,500
Contributed Revenue	\$ -	\$ 54,712	\$ -	\$ -	\$ -	\$ -
Merchandise Income	\$ 1,025	\$ 675	\$ 500	\$ 400	\$ 500	\$ 500
Interest & Dividend	\$ 8,191	\$ 5,806	\$ 3,970	\$ 3,819	\$ 8,725	\$ 5,050
Amortization - PSC	\$ 57,867	\$ 57,867	\$ 57,867	\$ -	\$ 57,867	\$ 57,867
Rent Revenues	\$ 80,099	\$ 95,928	\$ 67,980	\$ 23,840	\$ 83,918	\$ 85,404
Interdepartmental Sales	\$ 42	\$ -	\$ -	\$ 47	\$ 47	\$ -
Transfer from General Fund	\$ 52,313	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 217,586</b>	<b>\$ 223,775</b>	<b>\$ 137,817</b>	<b>\$ 40,902</b>	<b>\$ 165,057</b>	<b>\$ 162,821</b>
<b>TOTAL REVENUE</b>	<b>\$ 3,482,988</b>	<b>\$ 3,539,774</b>	<b>\$ 3,473,997</b>	<b>\$ 2,280,370</b>	<b>\$ 3,572,977</b>	<b>\$ 3,570,741</b>

## DEPARTMENT: WATER

### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>SOURCE OF SUPPLY EXPENSES</u></b>						
Operation Labor-Wages	\$ 993	\$ 796	\$ 1,086	\$ 732	\$ 1,086	\$ 1,126
Contracted Services	\$ 20,358	\$ 16,526	\$ 27,000	\$ 13,246	\$ 27,000	\$ 27,000
Purchased Water	\$ 1,813,150	\$ 1,852,097	\$ 2,102,700	\$ 872,738	\$ 1,946,074	\$ 2,050,100
Miscellaneous	\$ -	\$ 249	\$ 500	\$ -	\$ 500	\$ 500
Maintenance of Wells & Springs	\$ 4,220	\$ 4,249	\$ 14,750	\$ 1,240	\$ 2,137	\$ 2,000
Maintenance - Miscellaneous	\$ 2,889	\$ 125	\$ 3,000	\$ 3,793	\$ 4,000	\$ 4,000
<b>Subtotal</b>	<b>\$ 1,841,609</b>	<b>\$ 1,874,042</b>	<b>\$ 2,149,036</b>	<b>\$ 891,749</b>	<b>\$ 1,980,797</b>	<b>\$ 2,084,726</b>
<b><u>PUMPING EXPENSES</u></b>						
Fuel or Purchased Power	\$ 8,385	\$ 8,735	\$ 10,730	\$ 5,158	\$ 9,600	\$ 9,600
Operation Labor - Wages	\$ 7,742	\$ 6,756	\$ 8,142	\$ 3,423	\$ 8,142	\$ 5,628
Other Supplies & Expenses	\$ 218	\$ 88	\$ 200	\$ -	\$ -	\$ -
Contracted Services	\$ 1,276	\$ 2,732	\$ 1,910	\$ 7,482	\$ 8,060	\$ 2,452
Operating Supplies	\$ -	\$ 256	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 17,620</b>	<b>\$ 18,567</b>	<b>\$ 20,982</b>	<b>\$ 16,063</b>	<b>\$ 25,802</b>	<b>\$ 17,680</b>
<b><u>WATER TREATMENT EXPENSES</u></b>						
Chemicals	\$ 380	\$ 120	\$ 525	\$ 70	\$ 120	\$ 120
Operation Labor - Wages	\$ 93	\$ 1,224	\$ -	\$ 21	\$ 21	\$ -
Contracted Services	\$ 9,690	\$ 7,820	\$ 7,610	\$ 8,736	\$ 8,600	\$ 8,610
Operating Supplies	\$ 757	\$ 1,079	\$ 1,050	\$ 652	\$ 1,250	\$ 1,100
<b>Subtotal</b>	<b>\$ 10,921</b>	<b>\$ 10,243</b>	<b>\$ 9,185</b>	<b>\$ 9,479</b>	<b>\$ 9,991</b>	<b>\$ 9,830</b>
<b><u>TRANSMISSION &amp; DISTRIBUTION EXPENSES</u></b>						
Operation - Salaries (660)	\$ 12,808	\$ 15,900	\$ 12,950	\$ 8,369	\$ 12,950	\$ 19,603
Storage Facilities (661)	\$ 1,210	\$ 1,650	\$ 1,843	\$ 1,703	\$ 2,188	\$ 2,425
Transmission & Distribution (662)	\$ 33,160	\$ 22,941	\$ 35,376	\$ 18,107	\$ 35,545	\$ 21,360
Meters (663)	\$ 35,697	\$ 21,466	\$ 39,083	\$ 20,484	\$ 39,215	\$ 36,884
Customer Installation (664)	\$ 725	\$ 1,370	\$ 543	\$ 174	\$ 543	\$ 1,126
Miscellaneous (665)	\$ 20,754	\$ 24,423	\$ 17,370	\$ 12,026	\$ 17,575	\$ 20,443
Rents (666)	\$ 54,894	\$ 48,178	\$ 47,363	\$ 47,363	\$ 47,633	\$ 47,633
Maintenance - Standpipes (672)	\$ 46,193	\$ 5,142	\$ 6,250	\$ 8,046	\$ 8,657	\$ 15,750
Maintenance - Mains (673)	\$ 64,741	\$ 54,798	\$ 82,392	\$ 47,569	\$ 69,710	\$ 47,656
Maintenance - Services (675)	\$ 60,860	\$ 62,919	\$ 33,656	\$ 9,232	\$ 25,193	\$ 31,395
Maintenance - Meters (676)	\$ 3,234	\$ 3,647	\$ 4,778	\$ 4,291	\$ 3,628	\$ 21,626
Maintenance - Hydrants (677)	\$ 12,389	\$ 3,829	\$ 26,407	\$ 10,831	\$ 16,577	\$ 20,227
<b>Subtotal</b>	<b>\$ 346,666</b>	<b>\$ 266,264</b>	<b>\$ 308,011</b>	<b>\$ 188,196</b>	<b>\$ 279,414</b>	<b>\$ 286,128</b>

## DEPARTMENT: WATER

### REQUIRED RESOURCES – continued:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>CUSTOMER ACCOUNTS</u></b>						
Meter Reading	\$ 4,705	\$ 4,080	\$ 3,257	\$ 2,431	\$ 3,368	\$ 3,377
Customer Account/Collection	\$ 24,015	\$ 25,186	\$ 25,081	\$ 17,813	\$ 26,954	\$ 25,343
Other Supplies/Expenses	\$ 7,419	\$ 8,246	\$ 10,680	\$ 7,591	\$ 11,110	\$ 11,130
Uncollectible Accounts	\$ 90	\$ 589	\$ 1,500	\$ 430	\$ 500	\$ 500
<b>Subtotal</b>	<b>\$ 36,228</b>	<b>\$ 38,100</b>	<b>\$ 40,518</b>	<b>\$ 28,265</b>	<b>\$ 41,932</b>	<b>\$ 40,350</b>
<b><u>ADMINISTRATIVE &amp; GENERAL</u></b>						
Salaries (920/990)	\$ 83,626	\$ 80,660	\$ 88,593	\$ 54,332	\$ 88,593	\$ 91,785
Wages (920)	\$ 15,927	\$ 15,534	\$ 16,603	\$ 9,786	\$ 17,284	\$ 17,539
Employee Benefits (926)	\$ 99,305	\$ 88,923	\$ 97,226	\$ 57,953	\$ 97,226	\$ 97,421
Outside Services (923)	\$ 17,443	\$ 24,911	\$ 73,021	\$ 49,488	\$ 62,204	\$ 33,304
Insurance (924)	\$ 12,406	\$ 14,303	\$ 15,736	\$ 12,766	\$ 16,274	\$ 17,019
Regulatory Controls (928)	\$ 2,840	\$ 3,772	\$ 3,000	\$ -	\$ 3,800	\$ 4,000
Miscellaneous (930)	\$ 2,295	\$ 2,141	\$ 2,617	\$ 568	\$ 2,805	\$ 7,535
Rents (931)	\$ 82,838	\$ 89,159	\$ 94,044	\$ 38,262	\$ 96,708	\$ 101,307
<b>Subtotal</b>	<b>\$ 316,681</b>	<b>\$ 319,403</b>	<b>\$ 390,840</b>	<b>\$ 223,156</b>	<b>\$ 384,894</b>	<b>\$ 369,910</b>
<b><u>OTHER OPERATING EXPENSES</u></b>						
Depreciation	\$ 367,411	\$ 368,623	\$ 350,000	\$ 243,409	\$ 370,000	\$ 380,000
Taxes	\$ (8,783)	\$ (8,586)	\$ (7,800)	\$ -	\$ (8,600)	\$ (8,600)
Tax Equivalent Pmn't	\$ 236,860	\$ 238,945	\$ 229,918	\$ 229,918	\$ 238,945	\$ 240,000
Amortization Debt Expense	\$ 18,592	\$ (971)	\$ -	\$ 10,795	\$ 10,795	\$ -
<b>Subtotal</b>	<b>\$ 614,080</b>	<b>\$ 598,010</b>	<b>\$ 572,118</b>	<b>\$ 484,122</b>	<b>\$ 611,140</b>	<b>\$ 611,400</b>
<b><u>INTEREST ON LONG-TERM DEBT</u></b>						
Interest on Debt	\$ 103,867	\$ 101,009	\$ 89,793	\$ 89,596	\$ 90,017	\$ 88,722
<b>Subtotal</b>	<b>\$ 103,867</b>	<b>\$ 101,009</b>	<b>\$ 89,793</b>	<b>\$ 89,596</b>	<b>\$ 90,017</b>	<b>\$ 88,722</b>
<b>TOTAL EXPENSES</b>	<b>\$ 3,287,672</b>	<b>\$ 3,225,638</b>	<b>\$ 3,580,483</b>	<b>\$ 1,930,624</b>	<b>\$ 3,423,987</b>	<b>\$ 3,508,746</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 195,316</b>	<b>\$ 314,135</b>	<b>\$ (106,486)</b>	<b>\$ 349,746</b>	<b>\$ 148,990</b>	<b>\$ 61,995</b>

## DEPARTMENT: WATER

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of water utility debt payments for the 2018 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2017					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2017	2018 PRINCIPAL PAYMENTS	2018 INTEREST PAYMENTS	2018 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2018
<b>Water Utility</b>					
2008A GO BONDS REFUNDING	\$ 50,000	\$ 50,000	\$ 500	\$ 50,500	\$ -
2010 GO NOTES REFUNDING	\$ 675,000	\$ 215,000	\$ 19,820	\$ 234,820	\$ 460,000
2011 GO NOTES	\$ 395,000	\$ 95,000	\$ 10,150	\$ 105,150	\$ 300,000
2012B GO BONDS	\$ 1,205,000	\$ 70,000	\$ 30,835	\$ 100,835	\$ 1,135,000
2015A GO BONDS	\$ 1,055,000	\$ 55,000	\$ 23,226	\$ 78,226	\$ 1,000,000
2017 A GO BONDS	\$ 770,000	\$ 25,000	\$ 32,323	\$ 57,323	\$ 745,000
<b>Water Utility Total</b>	<b>\$ 4,150,000</b>	<b>\$ 510,000</b>	<b>\$ 116,854</b>	<b>\$ 626,854</b>	<b>\$ 3,640,000</b>

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

Year Ended December 31	Water Utility		
	Principal	Interest	Total
2018	\$ 510,000	\$ 116,854	\$ 626,854
2019	\$ 475,000	\$ 90,836	\$ 565,836
2020	\$ 495,000	\$ 78,781	\$ 573,781
2021	\$ 265,000	\$ 68,629	\$ 333,629
2022	\$ 170,000	\$ 63,496	\$ 233,496
2023	\$ 170,000	\$ 59,818	\$ 229,818
2024	\$ 180,000	\$ 55,813	\$ 235,813
2025	\$ 180,000	\$ 51,650	\$ 231,650
2026	\$ 180,000	\$ 47,333	\$ 227,333
2027	\$ 190,000	\$ 42,528	\$ 232,528
2028	\$ 195,000	\$ 37,278	\$ 232,278
2029	\$ 200,000	\$ 31,808	\$ 231,808
2030	\$ 200,000	\$ 26,193	\$ 226,193
2031	\$ 205,000	\$ 20,375	\$ 225,375
2032	\$ 215,000	\$ 14,199	\$ 229,199
2033	\$ 125,000	\$ 9,108	\$ 134,108
2034	\$ 45,000	\$ 6,413	\$ 51,413
2035	\$ 50,000	\$ 4,688	\$ 54,688
2036	\$ 50,000	\$ 2,813	\$ 52,813
2037	\$ 50,000	\$ 938	\$ 50,938
<b>Totals</b>	<b>\$ 4,150,000</b>	<b>\$ 829,546</b>	<b>\$ 4,979,546</b>

Note: The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for utilities are on a GAAP basis (full accrual), the interest for 2018 reflected above does not agree with the total interest reported in the water budget.

## **SANITARY SEWER UTILITY**

## DEPARTMENT: SANITARY SEWER

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

**OBJECTIVES:**

- To provide annual maintenance of the sanitary system pump stations, mains and manholes.
- To maintain system integrity through inspection and cleaning of mains and manholes.
- To provide prompt and efficient service response to Village residents.
- To control infiltration and inflow by implementing 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 73.97 miles of mains, five lift stations, and approximately 1,400 manholes remain clear of obstructions and pipe integrity is maintained. Infiltration from tree roots and other factors have negatively impacted the rates of the Sewer Utility. The Village continues to work aggressively to correct this problem. In 2017, the department cleaned 20% of the sanitary sewer system.

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:**

Village sewer utility rates will continue to be monitored closely along with charges to the Village by NEW Water (Green Bay Metropolitan Sewage District). The Village has projected a decrease in these NEW Water charges, however administrative and other general expenses for the Utility continue to increase. Within the operations budget for 2018, are scheduled repairs to two lift stations. The program will maintain current staff levels and program service levels.

**SEWER UTILITY FUND CAPITAL EQUIPMENT ACQUISITIONS**

2018 BUDGET	Department Proposed	Retained Earnings	Future Debt Proceeds
Huron Road/Willow Sanitary Relocation (SS3)	\$ 202,605	\$ 202,605	\$ -
Hazen Road Sanitary Sewer Sealing (SS6)	\$ 25,000	\$ -	\$ 25,000
Guns Street Sanitary Replacement (SS8)	\$ 35,000	\$ 35,000	\$ -
	<b>\$ 262,605</b>	<b>\$ 237,605</b>	<b>\$ 25,000</b>



## DEPARTMENT: SANITARY SEWER

### RECEIPTS:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>SEWER UTILITY</b>						
<b><u>OPERATING REVENUE</u></b>						
Unmetered Sewer	\$ 3,851	\$ 3,720	\$ 4,123	\$ 2,336	\$ 3,504	\$ 3,504
Unmetered Sewer-Ledgeview	\$ 3,159	\$ 3,154	\$ 3,200	\$ 2,102	\$ 3,200	\$ 3,200
Multifamily Residential Revenue	\$ 519,503	\$ 522,732	\$ 563,370	\$ 371,512	\$ 557,268	\$ 557,268
Residential Revenue	\$ 1,327,440	\$ 1,318,330	\$ 1,437,000	\$ 884,330	\$ 1,326,495	\$ 1,326,495
Commercial Revenue	\$ 410,905	\$ 437,558	\$ 455,950	\$ 303,201	\$ 454,800	\$ 454,800
Metered Industrial	\$ 96,817	\$ 97,352	\$ 107,925	\$ 70,219	\$ 105,329	\$ 105,329
Public Authority	\$ 13,722	\$ 14,106	\$ 14,739	\$ 9,455	\$ 14,181	\$ 14,181
Metered Sewer - Ledgeview	\$ 5,883	\$ 4,249	\$ 4,385	\$ 2,029	\$ 4,385	\$ 4,385
Metered Sewer - Green Bay	\$ 9,154	\$ 10,068	\$ 10,486	\$ 5,575	\$ 11,073	\$ 11,073
Metered Restaurant	\$ 34,584	\$ 35,977	\$ 38,982	\$ 25,243	\$ 38,400	\$ 38,400
<b>Subtotal</b>	<b>\$ 2,425,017</b>	<b>\$ 2,447,246</b>	<b>\$ 2,640,160</b>	<b>\$ 1,676,003</b>	<b>\$ 2,518,635</b>	<b>\$ 2,518,635</b>
<b><u>OTHER OPERATING REVENUE</u></b>						
Forfeited Discounts	\$ 14,503	\$ 14,090	\$ 13,000	\$ 5,908	\$ 13,797	\$ 13,800
Miscellaneous	\$ 24,000	\$ 24,772	\$ 17,075	\$ 28,497	\$ 30,500	\$ 30,500
<b>Subtotal</b>	<b>\$ 38,503</b>	<b>\$ 38,862</b>	<b>\$ 30,075</b>	<b>\$ 34,405</b>	<b>\$ 44,297</b>	<b>\$ 44,300</b>
<b><u>NONOPERATING INCOME</u></b>						
Interest & Dividend	\$ 8,081	\$ 9,202	\$ 3,000	\$ 7,541	\$ 12,427	\$ 3,000
Contributed Revenues	\$ 30,224	\$ 47,230	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 3,550	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Village	\$ 33,320	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 75,174</b>	<b>\$ 56,432</b>	<b>\$ 3,000</b>	<b>\$ 7,541</b>	<b>\$ 12,427</b>	<b>\$ 3,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,538,694</b>	<b>\$ 2,542,539</b>	<b>\$ 2,673,235</b>	<b>\$ 1,717,949</b>	<b>\$ 2,575,359</b>	<b>\$ 2,565,935</b>

## DEPARTMENT: SANITARY SEWER

### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>OPERATIONS</u></b>						
Power for Pumping	\$ 4,198	\$ 4,102	\$ 4,407	\$ 2,706	\$ 4,650	\$ 4,700
Contracted Services	\$ 1,640,493	\$ 1,593,290	\$ 1,802,000	\$ 917,321	\$ 1,725,000	\$ 1,716,005
<b>Subtotal</b>	<b>\$ 1,644,690</b>	<b>\$ 1,597,391</b>	<b>\$ 1,806,407</b>	<b>\$ 920,027</b>	<b>\$ 1,729,650</b>	<b>\$ 1,720,705</b>
<b><u>MAINTENANCE</u></b>						
Collection System	\$ 133,610	\$ 109,847	\$ 177,355	\$ 63,401	\$ 123,732	\$ 133,326
Liftstations	\$ 5,339	\$ 2,802	\$ 8,000	\$ 15,793	\$ 15,679	\$ 20,450
Plant	\$ 28	\$ 96	\$ -	\$ -	\$ -	\$ -
Meters	\$ 13,382	\$ 12,644	\$ 7,800	\$ 1,405	\$ 9,205	\$ 7,800
<b>Subtotal</b>	<b>\$ 152,359</b>	<b>\$ 125,388</b>	<b>\$ 193,155</b>	<b>\$ 80,599</b>	<b>\$ 148,616</b>	<b>\$ 161,576</b>
<b><u>CUSTOMER ACCOUNTS</u></b>						
Wages	\$ 21,934	\$ 22,655	\$ 22,999	\$ 14,606	\$ 23,062	\$ 24,835
Other Supplies & Expenses	\$ 5,339	\$ 4,945	\$ 6,000	\$ 2,834	\$ 6,000	\$ 6,000
Uncollectibles	\$ 47	\$ 462	\$ 2,000	\$ 290	\$ 500	\$ 500
<b>Subtotal</b>	<b>\$ 27,320</b>	<b>\$ 28,062</b>	<b>\$ 30,999</b>	<b>\$ 17,731</b>	<b>\$ 29,562</b>	<b>\$ 31,335</b>
<b><u>ADMINISTRATIVE &amp; GENERAL</u></b>						
Salaries	\$ 88,140	\$ 83,886	\$ 88,711	\$ 54,311	\$ 88,711	\$ 91,721
Wages	\$ 16,363	\$ 14,460	\$ 15,731	\$ 7,503	\$ 15,737	\$ 15,680
Payroll Taxes	\$ 12,122	\$ 22,247	\$ 13,906	\$ 7,816	\$ 13,906	\$ 14,060
Employee Benefits	\$ 26,741	\$ 23,361	\$ 25,257	\$ 16,068	\$ 25,257	\$ 30,669
Retirement Contributions	\$ 10,639	\$ 9,743	\$ 12,361	\$ 6,430	\$ 12,361	\$ 11,967
Contracted Services	\$ 19,572	\$ 36,802	\$ 19,200	\$ 9,444	\$ 17,684	\$ 22,837
Operating Supplies	\$ 2,589	\$ -	\$ -	\$ -	\$ -	\$ 1,150
Training & Seminars	\$ 637	\$ 362	\$ 425	\$ 749	\$ 1,650	\$ 1,750
Insurance	\$ 12,406	\$ 14,303	\$ 15,736	\$ 12,766	\$ 16,274	\$ 17,018
VOM Charges	\$ 70,099	\$ 39,650	\$ 39,257	\$ 39,257	\$ 39,650	\$ 39,257
Taxes	\$ 12,424	\$ 12,174	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
<b>Subtotal</b>	<b>\$ 271,732</b>	<b>\$ 256,988</b>	<b>\$ 245,584</b>	<b>\$ 154,343</b>	<b>\$ 246,230</b>	<b>\$ 261,109</b>

## DEPARTMENT: SANITARY SEWER

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### REQUIRED RESOURCES – continued:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>OTHER OPERATING EXPENSES</b>						
Depreciation	\$ 257,308	\$ 259,335	\$ 270,000	\$ 176,273	\$ 270,000	\$ 270,000
Retirement Contribution Adj.	\$ (910)	\$ 9,564	\$ -	\$ -	\$ -	\$ -
Amort Debt Disc & Exp.	\$ 2,288	\$ -	\$ -	\$ 29,347	\$ 29,347	\$ -
Village Rent	\$ 82,838	\$ 89,159	\$ 94,044	\$ 37,992	\$ 96,708	\$ 101,307
<b>Subtotal</b>	<b>\$ 341,524</b>	<b>\$ 358,058</b>	<b>\$ 364,044</b>	<b>\$ 243,611</b>	<b>\$ 396,055</b>	<b>\$ 371,307</b>
<b>INTEREST ON LONG-TERM DEBT</b>						
Interest on Debt	\$ 11,529	\$ 10,945	\$ 5,361	\$ 8,124	\$ 22,465	\$ 36,927
<b>Subtotal</b>	<b>\$ 11,529</b>	<b>\$ 10,945</b>	<b>\$ 5,361</b>	<b>\$ 8,124</b>	<b>\$ 22,465</b>	<b>\$ 36,927</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,449,155</b>	<b>\$ 2,376,833</b>	<b>\$ 2,645,550</b>	<b>\$ 1,424,434</b>	<b>\$ 2,572,578</b>	<b>\$ 2,582,959</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 89,539</b>	<b>\$ 165,707</b>	<b>\$ 27,685</b>	<b>\$ 293,514</b>	<b>\$ 2,781</b>	<b>\$ (17,024)</b>

## DEPARTMENT: SANITARY SEWER

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of sewer utility debt payments for the 2018 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2017					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2017	2018 PRINCIPAL PAYMENTS	2018 INTEREST PAYMENTS	2018 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2018
<b>Sewer Utility</b>					
2008A GO BONDS REFUNDING	\$ 55,000	\$ 55,000	\$ 550	\$ 55,550	\$ -
2010 GO NOTES REFUNDING	\$ 130,000	\$ 45,000	\$ 3,708	\$ 48,708	\$ 85,000
2017A GO BONDS	\$ 1,090,000	\$ 40,000	\$ 45,752	\$ 85,752	\$ 1,050,000
<b>Sewer Utility Total</b>	<b>\$ 1,275,000</b>	<b>\$ 140,000</b>	<b>\$ 50,010</b>	<b>\$ 190,010</b>	<b>\$ 1,135,000</b>

### Effects of existing debt on future operations:

Year Ended December 31	Sewer Utility		
	Principal	Interest	Total
2018	\$ 140,000	\$ 50,010	\$ 190,010
2019	\$ 90,000	\$ 33,215	\$ 123,215
2020	\$ 85,000	\$ 30,815	\$ 115,815
2021	\$ 45,000	\$ 28,865	\$ 73,865
2022	\$ 45,000	\$ 27,718	\$ 72,718
2023	\$ 45,000	\$ 26,773	\$ 71,773
2024	\$ 50,000	\$ 25,713	\$ 75,713
2025	\$ 50,000	\$ 24,538	\$ 74,538
2026	\$ 50,000	\$ 23,200	\$ 73,200
2027	\$ 55,000	\$ 21,625	\$ 76,625
2028	\$ 55,000	\$ 19,975	\$ 74,975
2029	\$ 55,000	\$ 18,325	\$ 73,325
2030	\$ 55,000	\$ 16,675	\$ 71,675
2031	\$ 60,000	\$ 14,950	\$ 74,950
2032	\$ 60,000	\$ 13,150	\$ 73,150
2033	\$ 60,000	\$ 11,200	\$ 71,200
2034	\$ 65,000	\$ 9,013	\$ 74,013
2035	\$ 65,000	\$ 6,656	\$ 71,656
2036	\$ 70,000	\$ 4,125	\$ 74,125
2037	\$ 75,000	\$ 1,406	\$ 76,406
<b>Totals</b>	<b>\$ 1,275,000</b>	<b>\$ 407,945</b>	<b>\$ 1,682,945</b>

Note: The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for utilities are on a GAAP basis (full accrual), the interest for 2018 reflected above does not agree with the total interest reported in the sewer budget.

## **STORMWATER MANAGEMENT UTILITY**

## DEPARTMENT: STORMWATER MANAGEMENT

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**GOAL:** To provide Bellevue residents with cost effective environmentally sensitive storm water management programs and to ensure the continued viability of the urban forest through programs that 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, drainage ditches, and ponds. The objectives of the utility are to achieve and maintain compliance with federal and state water quality regulations, to protect wildlife, and protect private property through erosion control efforts and floodplain management.

These objectives are achieved through various planning efforts, ordinance enforcement, construction of new storm water management systems, and maintenance of existing systems. The Village maintains approximately 58 miles of storm sewer mains, 720 manholes, 95 outfalls, and 13 municipal ponds. Each year the Village cleans the catch basins, inspects the outfalls, and makes repairs to the system. The Village also sweeps approximately 120 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 over 4,000 public trees. An emphasis on the management of the urban forest continues and is aided by planning provided in the Village's Urban Forestry Management Plan 2017-2021 and Urban Forestry Strategic Plan 2017-2021.

The division 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 offered in the fall and runs concurrent with other fall plantings.

**DEPARTMENT: STORMWATER MANAGEMENT**

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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 is currently completing an updated Stormwater Management Plan/TMDL Study and will be further evaluating compliance with meeting new Wisconsin DNR mandates for stormwater management into the Fox River. The cost to maintain existing ponds has increased due to the increased number of ponds under Village management and maintenance. Additional program expenses for monitoring, illicit discharge, and education and outreach are included in the budget.

The Department expects future years to see 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. The EAB Project may receive a 50% reimbursement if the Village of Bellevue receives a 2018 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.

**STORMWATER CAPITAL EQUIPMENT ACQUISITIONS**

2018 BUDGET		Department Proposed	Retained Earnings
Bower Creek Streambank Stabilization (ST8)		\$ 145,000	\$ 145,000
		<b>\$ 145,000</b>	<b>\$ 145,000</b>

## DEPARTMENT: STORMWATER MANAGEMENT

### RECEIPTS:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>STORMWATER UTILITY</b>						
<b><u>LICENSES &amp; PERMITS</u></b>						
Connection Charges	\$ 7,250	\$ 7,500	\$ 6,000	\$ 9,500	\$ 11,000	\$ 11,000
Credit Application Fees	\$ 1,792	\$ 1,200	\$ 1,500	\$ 950	\$ 1,000	\$ 1,000
<b>Subtotal</b>	<b>\$ 9,042</b>	<b>\$ 8,700</b>	<b>\$ 7,500</b>	<b>\$ 10,450</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b><u>SERVICE CHARGES</u></b>						
Residential Revenue	\$ 282,143	\$ 280,537	\$ 282,500	\$ 188,801	\$ 283,200	\$ 283,200
Non-Residential Revenue	\$ 327,353	\$ 336,581	\$ 336,155	\$ 226,072	\$ 339,100	\$ 339,100
Forfeited Discounts	\$ 4,247	\$ 4,026	\$ 4,100	\$ 1,405	\$ 4,100	\$ 4,100
Trees Charges	\$ 2,725	\$ 99	\$ 1,625	\$ 1,420	\$ 1,420	\$ 975
<b>Subtotal</b>	<b>\$ 616,468</b>	<b>\$ 621,243</b>	<b>\$ 624,380</b>	<b>\$ 417,698</b>	<b>\$ 627,820</b>	<b>\$ 627,375</b>
<b><u>NONOPERATING REVENUES</u></b>						
Interest	\$ 5,925	\$ 8,024	\$ 5,600	\$ 2,473	\$ 7,500	\$ 7,500
Interest - Other	\$ 14,237	\$ 6,635	\$ 10,500	\$ 86	\$ 6,000	\$ 6,000
Grants	\$ 26,706	\$ 116,021	\$ 25,056	\$ -	\$ 25,056	\$ -
Contributed Revenue	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
Transfer from Village	\$ 220,905	\$ 43,250	\$ -	\$ -	\$ -	\$ -
<b>Total Nonoperating Revenues</b>	<b>\$ 267,773</b>	<b>\$ 174,430</b>	<b>\$ 41,156</b>	<b>\$ 2,560</b>	<b>\$ 38,556</b>	<b>\$ 13,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 893,283</b>	<b>\$ 804,373</b>	<b>\$ 673,036</b>	<b>\$ 430,707</b>	<b>\$ 678,376</b>	<b>\$ 652,875</b>



## DEPARTMENT: STORMWATER MANAGEMENT

### REQUIRED RESOURCES:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>ADMINISTRATION</u></b>						
Salaries	\$ 92,934	\$ 93,064	\$ 104,320	\$ 57,734	\$ 104,230	\$ 97,295
Wages	\$ 35,547	\$ 34,833	\$ 26,038	\$ 21,618	\$ 26,111	\$ 38,331
Payroll Taxes	\$ 17,371	\$ 17,139	\$ 17,698	\$ 11,445	\$ 17,698	\$ 16,721
Employee Benefits	\$ 36,035	\$ 36,473	\$ 33,834	\$ 26,284	\$ 33,834	\$ 36,525
Retirement Contributions	\$ 13,164	\$ 13,071	\$ 15,731	\$ 9,374	\$ 15,731	\$ 14,529
Software Support	\$ 5,399	\$ 7,713	\$ 5,655	\$ 5,531	\$ 5,655	\$ 9,890
Bank Fees	\$ 1,392	\$ 1,391	\$ 1,350	\$ 751	\$ 1,350	\$ 1,350
Permits	\$ 2,550	\$ 2,000	\$ 2,550	\$ 2,102	\$ 2,500	\$ 2,300
Engineering Fees	\$ 16,349	\$ 6,821	\$ 27,600	\$ 20,169	\$ 27,000	\$ 4,000
Contracted Services	\$ 20,224	\$ 11,034	\$ 10,500	\$ 9,405	\$ 12,000	\$ 12,000
Office Supplies	\$ 2,410	\$ 482	\$ 3,000	\$ 311	\$ 2,000	\$ 2,000
Postage	\$ 4,039	\$ 5,462	\$ 5,000	\$ 2,523	\$ 5,000	\$ 5,000
Publications/Subscriptions/Dues	\$ 1,830	\$ 2,889	\$ 1,900	\$ 1,650	\$ 1,650	\$ 1,800
Training & Seminars	\$ 913	\$ 572	\$ 1,505	\$ 1,767	\$ 2,250	\$ 1,425
Insurance	\$ 3,102	\$ 3,576	\$ 3,934	\$ 3,192	\$ 4,069	\$ 4,255
Uncollectibles	\$ 8	\$ 79	\$ 750	\$ 53	\$ 100	\$ 100
Capital Equipment	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 1,550
Audit & Accounting Services	\$ 2,703	\$ 2,746	\$ 2,794	\$ 2,579	\$ 2,579	\$ 2,579
<b>Subtotal</b>	<b>\$ 255,970</b>	<b>\$ 239,846</b>	<b>\$ 264,659</b>	<b>\$ 176,486</b>	<b>\$ 264,257</b>	<b>\$ 251,650</b>

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b><u>FACILITY MAINTENANCE</u></b>						
Salaries	\$ 12,418	\$ 12,908	\$ 26,796	\$ 17,522	\$ 26,796	\$ 10,050
Wages	\$ 52,082	\$ 61,530	\$ 64,036	\$ 54,018	\$ 64,186	\$ 62,506
Uniforms	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 33,828	\$ 37,430	\$ 37,800	\$ 17,034	\$ 35,000	\$ 61,725
Utilities	\$ 374	\$ 443	\$ 250	\$ 50	\$ 250	\$ 250
Supplies & Other Expenses	\$ 1,425	\$ 1,738	\$ 2,180	\$ 1,276	\$ 2,000	\$ 2,030
Construction Materials	\$ 10,782	\$ 8,468	\$ 10,000	\$ 121	\$ 5,000	\$ 10,000
VOM Charges	\$ 102,744	\$ 67,798	\$ 66,510	\$ 66,510	\$ 66,510	\$ 66,510
<b>Subtotal</b>	<b>\$ 213,803</b>	<b>\$ 190,315</b>	<b>\$ 207,572</b>	<b>\$ 156,531</b>	<b>\$ 199,742</b>	<b>\$ 213,071</b>

## DEPARTMENT: STORMWATER MANAGEMENT

### REQUIRED RESOURCES – continued:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>URBAN FORESTRY</b>						
Wages	\$ 14,343	\$ 11,028	\$ 10,653	\$ -	\$ 10,653	\$ 10,895
Contracted Services	\$ 3,530	\$ 2,551	\$ 11,848	\$ 1,530	\$ 7,722	\$ 15,390
EAB Project	\$ 3,571	\$ 16,691	\$ 26,540	\$ -	\$ 6,720	\$ 12,670
Publications, Subscriptions & Dues	\$ 240	\$ 175	\$ 220	\$ 180	\$ 220	\$ 265
Training & Seminars	\$ 774	\$ 738	\$ 595	\$ 461	\$ 595	\$ 635
Small Tools & Equipment	\$ 1,555	\$ 1,598	\$ 1,700	\$ 1,531	\$ 1,700	\$ 1,900
Street Trees	\$ 11,740	\$ -	\$ 1,625	\$ 1,420	\$ 1,725	\$ 2,375
<b>Subtotal</b>	<b>\$ 35,753</b>	<b>\$ 32,782</b>	<b>\$ 53,181</b>	<b>\$ 5,122</b>	<b>\$ 29,335</b>	<b>\$ 44,130</b>
	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>OTHER OPERATING EXPENSES</b>						
Depreciation	\$ 155,743	\$ 156,361	\$ 155,000	\$ -	\$ 157,000	\$ 157,000
Retirement Contribution Adj.	\$ (1,058)	\$ 12,405	\$ -	\$ -	\$ -	\$ -
Interest on Debt	\$ 38,364	\$ 36,787	\$ 34,970	\$ 23,078	\$ 34,970	\$ 33,060
Village Rent	\$ 82,838	\$ 89,159	\$ 94,044	\$ 37,992	\$ 96,708	\$ 101,307
<b>Subtotal</b>	<b>\$ 275,887</b>	<b>\$ 294,712</b>	<b>\$ 284,014</b>	<b>\$ 61,070</b>	<b>\$ 288,678</b>	<b>\$ 291,367</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 781,413</b>	<b>\$ 757,655</b>	<b>\$ 809,426</b>	<b>\$ 399,209</b>	<b>\$ 782,012</b>	<b>\$ 800,218</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 111,869</b>	<b>\$ 46,718</b>	<b>\$ (136,390)</b>	<b>\$ 31,498</b>	<b>\$ (103,636)</b>	<b>\$ (147,343)</b>

## DEPARTMENT: STORMWATER MANAGEMENT

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of stormwater utility debt payments for the 2018 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2017					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2017	2018 PRINCIPAL PAYMENTS	2018 INTEREST PAYMENTS	2018 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2018
<b>Stormwater Utility</b>					
2011 GO NOTES	\$ 85,000	\$ 20,000	\$ 2,195	\$ 22,195	\$ 65,000
2012B GO BONDS	\$ 1,230,000	\$ 70,000	\$ 31,505	\$ 101,505	\$ 1,160,000
<b>Stormwater Utility Total</b>	<b>\$ 1,315,000</b>	<b>\$ 90,000</b>	<b>\$ 33,700</b>	<b>\$ 123,700</b>	<b>\$ 1,225,000</b>

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

Year Ended December 31	Stormwater Utility		
	Principal	Interest	Total
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	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 1,315,000</b>	<b>\$ 283,878</b>	<b>\$ 1,598,878</b>

Note: The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for utilities are on a GAAP basis (full accrual), the interest for 2018 reflected above does not agree with the total interest reported in the stormwater budget.

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## **11.0      INTERNAL SERVICE FUNDS**

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## **VEHICLE OPERATIONS & MAINTENANCE**

## **DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)**

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

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

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

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

Rental rates to the General Fund have been decreased for 2018 at the request of the Village Board. With the hiring of a new Director of Public Works in late 2017, a key duty for the new Director will be to provide a comprehensive review of the Village's VOM program, schedules, and allocations and make recommendations for 2019. Wages and salaries that are allocated to the VOM Fund continue to be reviewed annually for changes or adjustments. Purchases for 2018 include a sport field line painter and a grapple attachment for the Village's existing loader.



## REPLACEMENT SCHEDULE:

### VOM FUND CAPITAL EQUIPMENT ACQUISITIONS

2018 BUDGET	Department Proposed	Retained Earnings
Sport Field Line Painter (LS25)	\$ 14,000	\$ 14,000
Loader Grapple (VOM-18-003)	\$ 14,000	\$ 14,000
	<u>\$ 28,000</u>	<u>\$ 28,000</u>

## DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

### REVENUES:

<b>VOM FUND</b>	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>OPERATIONS &amp; MAINTENANCE</b>						
Village Administrator's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clerk/Treasurer Department	\$ 564	\$ 313	\$ 340	\$ 340	\$ 340	\$ 190
Buildings & Grounds Department	\$ 11,835	\$ 8,802	\$ 10,846	\$ 10,847	\$ 10,847	\$ 6,115
Law Enforcement Department						
Building Inspection	\$ 3,317	\$ 3,429	\$ 4,165	\$ 4,165	\$ 4,165	\$ 2,348
Public Works Administration						
Street & Highway Maintenance	\$ 73,985	\$ 31,978	\$ 40,107	\$ 40,107	\$ 40,107	\$ 22,612
Engineering & Construction	\$ 2,114	\$ 2,966	\$ 3,465	\$ 3,465	\$ 3,465	\$ 1,954
Snow Removal	\$ 56,385	\$ 112,749	\$ 141,045	\$ 141,045	\$ 141,045	\$ 79,517
Recycling	\$ 18,607	\$ 21,060	\$ 20,284	\$ 20,284	\$ 20,284	\$ 20,284
Parks	\$ 13,629	\$ 22,354	\$ 27,051	\$ 27,051	\$ 27,051	\$ 15,251
Recreation	\$ 1,130	\$ 705	\$ 765	\$ 765	\$ 765	\$ 432
Community Development Depart.	\$ 827	\$ 581	\$ 631	\$ 631	\$ 631	\$ 355
Economic Development	\$ 462	\$ 313	\$ 340	\$ 340	\$ 340	\$ 192
Water Utility	\$ 54,894	\$ 47,908	\$ 47,363	\$ 47,363	\$ 47,363	\$ 47,363
Sewer Utility	\$ 70,099	\$ 39,650	\$ 39,256	\$ 39,257	\$ 39,257	\$ 39,257
Stormwater Utility	\$ 102,744	\$ 67,798	\$ 66,510	\$ 66,510	\$ 66,510	\$ 66,510
Fire Administration	\$ 693	\$ 445	\$ 483	\$ 483	\$ 483	\$ 273
<b>Subtotal</b>	<b>\$ 411,285</b>	<b>\$ 361,051</b>	<b>\$ 402,651</b>	<b>\$ 402,653</b>	<b>\$ 402,653</b>	<b>\$ 302,653</b>
<b>NONOPERATING REVENUES</b>						
Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 871	\$ 2,400	\$ 2,000	\$ 3,207	\$ 4,000	\$ 4,000
Sale of Equipment or Vehicles	\$ 28,600	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 29,471</b>	<b>\$ 2,400</b>	<b>\$ 2,000</b>	<b>\$ 3,207</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 440,756</b>	<b>\$ 363,451</b>	<b>\$ 404,651</b>	<b>\$ 405,860</b>	<b>\$ 406,653</b>	<b>\$ 306,653</b>

## DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

### REQUIRED RESOURCES – continued:

	2015 Actual	2016 Actual	2017 Budget	Actual - August 31	2017 Estimate	2018 Budget
<b>VOM FUND</b>						
<b>DEPARTMENT UTILIZATION</b>						
General Government:						
- Audit/Accounting	\$ 500	\$ 662	\$ 680	\$ 260	\$ 680	\$ 680
- Depreciation	\$ 148,838	\$ 155,233	\$ 150,000	\$ -	\$ 155,233	\$ 155,233
<b>Subtotal</b>	<b>\$ 149,338</b>	<b>\$ 155,895</b>	<b>\$ 150,680</b>	<b>\$ 260</b>	<b>\$ 155,913</b>	<b>\$ 155,913</b>
Public Works:						
- Wages & Salaries	\$ 40,581	\$ 69,906	\$ 55,681	\$ 32,543	\$ 57,190	\$ 59,096
- Vehicle Repairs and Maint.	\$ 86,540	\$ 74,918	\$ 58,500	\$ 29,782	\$ 47,050	\$ 63,250
- Fuel	\$ 40,062	\$ 37,676	\$ 50,000	\$ 22,374	\$ 34,000	\$ 38,000
- Insurance	\$ 15,019	\$ 15,101	\$ 16,000	\$ 11,984	\$ 15,857	\$ 16,266
- Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
<b>Subtotal</b>	<b>\$ 182,202</b>	<b>\$ 197,600</b>	<b>\$ 180,181</b>	<b>\$ 96,683</b>	<b>\$ 154,097</b>	<b>\$ 190,612</b>
Parks:						
- Wages & Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Vehicle Repairs and Maintenance	\$ 339	\$ 487	\$ 500	\$ -	\$ 731	\$ 500
- Equipment Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Machinery & Equipment	\$ -	\$ -	\$ 11,000	\$ 7,974	\$ 7,974	\$ 14,000
<b>Subtotal</b>	<b>\$ 339</b>	<b>\$ 487</b>	<b>\$ 11,500</b>	<b>\$ 7,974</b>	<b>\$ 8,705</b>	<b>\$ 14,500</b>
<b>TOTAL EXPENSES</b>	<b>\$ 331,880</b>	<b>\$ 353,982</b>	<b>\$ 342,361</b>	<b>\$ 104,917</b>	<b>\$ 318,715</b>	<b>\$ 361,025</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 108,876</b>	<b>\$ 9,469</b>	<b>\$ 62,290</b>	<b>\$ 300,943</b>	<b>\$ 87,938</b>	<b>\$ (54,372)</b>

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## **12.0 APPENDIX**

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## APPENDIX A – BUDGET GLOSSARY OF TERMS

### A

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

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

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

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

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

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

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

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

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

### B

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

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

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

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

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

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

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

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

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

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

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

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

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

## C

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

**Capital Assets.** Assets 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 \$3,500 and a useful life expectancy of ten years or more.

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

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

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

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

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

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

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

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

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

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

## D

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

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

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

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

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

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

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

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

## E

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

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

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

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

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

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

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

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

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

## F

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

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

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

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

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

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

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

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

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

## G

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

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

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

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

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

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

## I

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

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

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

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

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

## L

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

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

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

## M

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

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

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

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

## N

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

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

## O

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

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

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

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

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

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

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

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

## P

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

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

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

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

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

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

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

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

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

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

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

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

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

## R

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

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

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

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

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

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

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

## S

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

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

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

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

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

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

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

## T

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

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

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

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

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

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

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

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

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



## U

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

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

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

## V

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

## W

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

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

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