

Fiscal Year 2019

Operating Budget & Five Year Capital Improvement Plan



Adopted: November 14, 2018

2828 Allouez Avenue
Bellevue, WI 54311
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 2019 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.

www.villageofbellevue.org

Budget Year	Assessed Value (excluding TIDs)	% Change (from previous year)	\$ Change (from previous year)
2009*	\$1,093,320,700	28.6%	\$243,156,600
2010	\$1,124,737,900	2.9%	\$31,417,200
2011	\$1,139,533,400	1.3%	\$14,795,500
2012	\$1,156,238,700	1.5%	\$16,705,300
2013	\$1,162,002,200	0.5%	\$5,763,500
2014	\$1,172,781,100	0.9%	\$10,778,900
2015	\$1,186,229,576	1.1%	\$13,448,476
2016	\$1,191,632,900	0.5%	\$5,403,324
2017	\$1,204,071,700	1.0%	\$12,438,800
2018	\$1,217,697,600	1.1%	\$13,625,900
2019	\$1,228,458,000	0.9%	\$10,760,400

*Revaluation year

Top ten tax payers, highest assessed valued parcels:

Ranking	Property	Property Type	Property Location	Total Assessed Value
1	Bellevue Retirement	Residential	Hoffman Road	\$14,690,900
2	Costco	Retail	Costco Way	\$12,231,600
3	Bel Meadows Partners	Residential	Bellevue Street	\$12,228,000
4	Orthopedic & Sports Medicine Specialists	Medical	Lime Kiln Road	\$12,031,100
5	Wal-Mart*	Retail	Main Street	\$10,368,000
6	Bellin Health	Medical	Eaton Road	\$9,688,400
7	Target	Retail	Lime Kiln Road	\$8,876,700
8	Mills Fleet Farm	Retail	Main Street	\$8,720,200
9	Pick N Save	Retail	Lime Kiln Road	\$8,489,300
10	Krueger International	Industrial	Bellevue Street	\$8,133,800

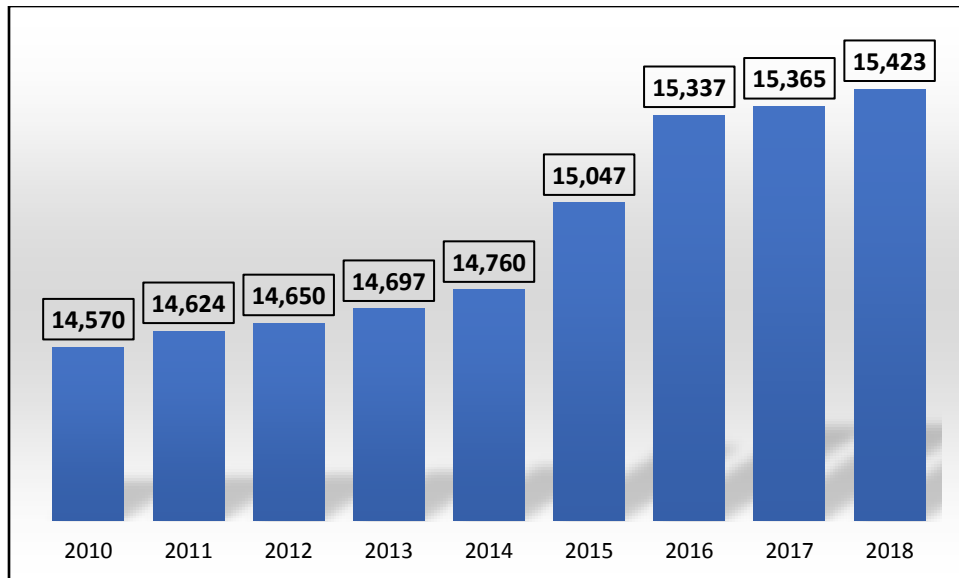
*Store is located partially in Green Bay

Assessed values decreased for some properties due to 2017 repeal of personal property tax. 2018 values therefore do not include assessments for personal property.



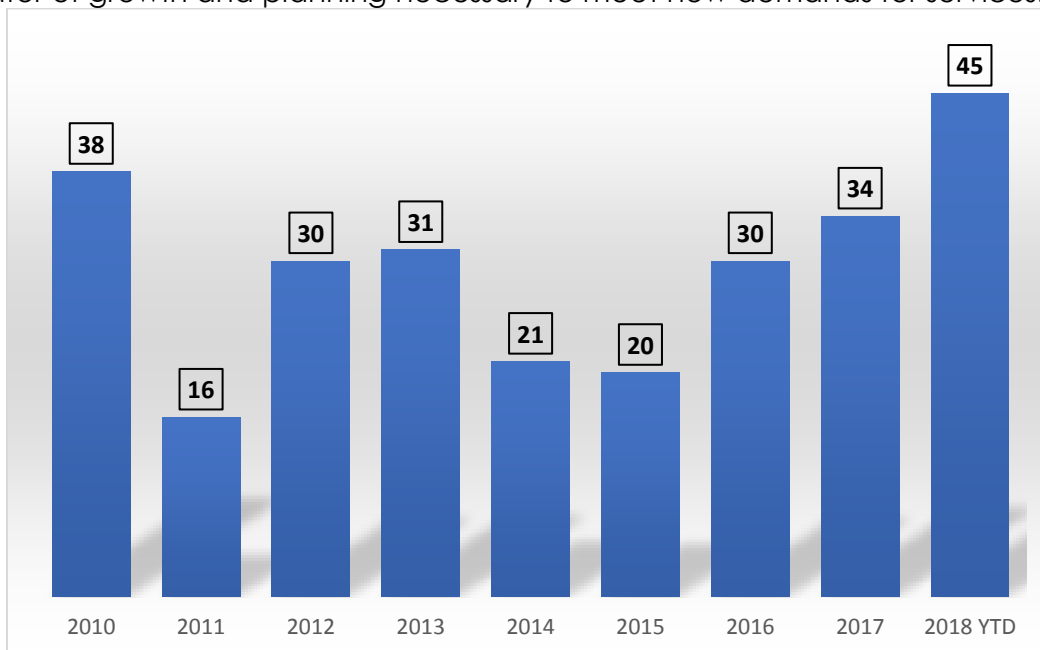
Village Population

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, 5.85%. In comparison, Brown County has had 5.08% population growth since 2000. The Village's estimate for 2018 was an increase of 58 (0.4%). Population projections estimate the Village will have a population of 19,140 by 2030 and a population of 20,780 by 2040.



Residential Permits (single family homes)

In addition to population estimates, monitoring new residential permitting in the Village is a key indicator of growth and planning necessary to meet new demands for services.





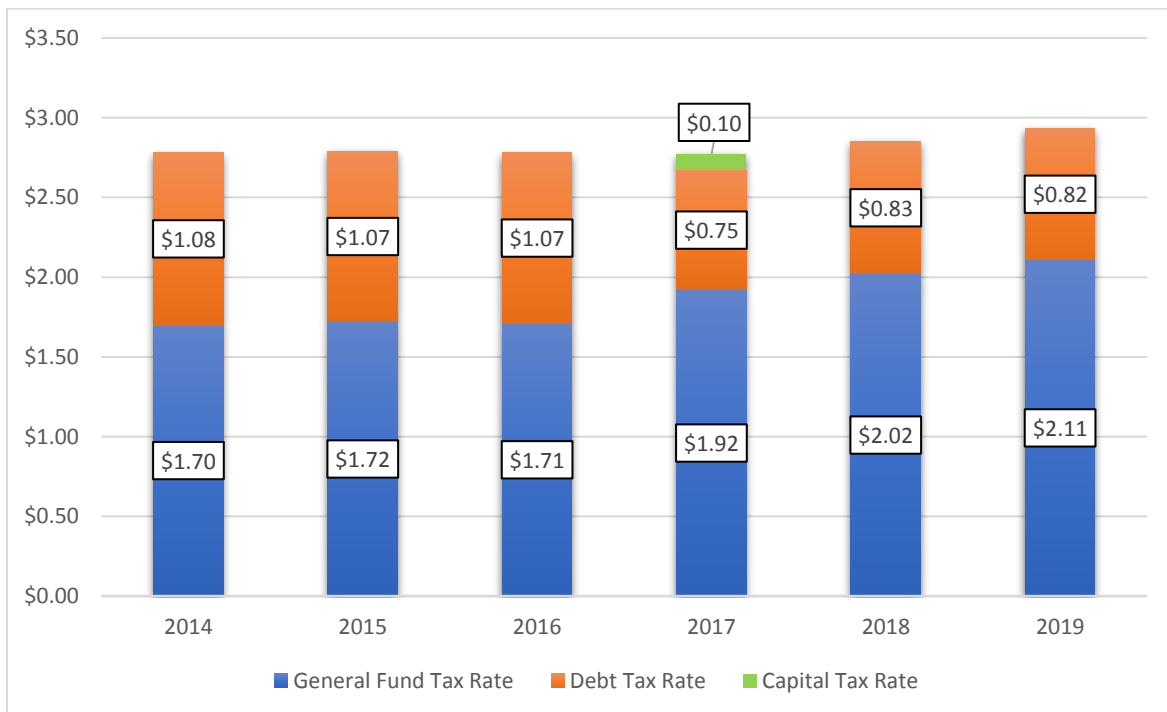
The number of new single-family home permits issued in the Village decreased then rebounded consistent with downturns in the national economy. The Village previously had a very low inventory of single-family residential lots over the past few years which has impacted population growth. Under direction 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 proposals to add

approximately 155 new single-family lots in the coming years as well as the completion of 64 units of high-end multi-family in TID No.2.

General Budget Summary

Tax Rate

The 2019 Budget reflects an increase in the tax mill rate from 2018 from \$2.86 to \$2.93. The tax rate involves three components; the tax rate allocated to debt, the tax rate allocated to operations (general fund), and the tax rate allocated to capital projects.

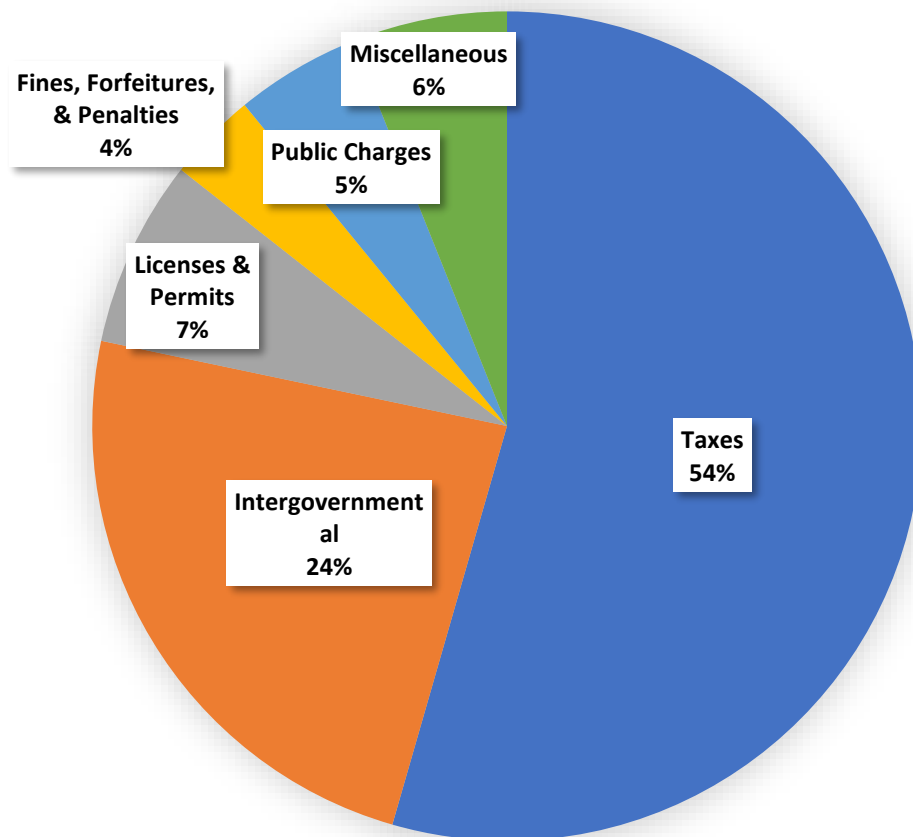


The General Fund levy (operations) increases in 2019 by \$118,473 from 2018. The levy needed to meet required debt obligations decreased by \$1,742 from 2018. This is due to the Green Bay/Brown County Professional Football Stadium (Lambeau Field) sales tax that has been applied to debt. For the 2019 budget, the Village applied all remaining funds totaling \$13,753 towards debt service. No portion of the tax levy is being dedicated directly to capital projects in 2019 as was done in prior years' budgets. These three components of the levy result in a total levy increase from 2018 to the 2019 budget of \$116,731. Because tax base value growth cannot fully support the increase in levy needed, an increase in the tax rate is necessary to fund operations and debt.

	2018	2019	\$ Change	% Change
General Fund Levy	\$2,462,915	\$2,581,388	\$118,473	5%
Debt Service Levy	\$1,015,041	\$1,013,299	-\$1,742	0%
Capital Projects Levy	\$0	\$0	\$0	0%
Total Tax Levy	\$3,477,956	\$3,594,687	\$116,731	3%
Tax Rate	\$2.86	\$2.93	\$0.07	2%

General Fund Revenues & Expenditures Summary

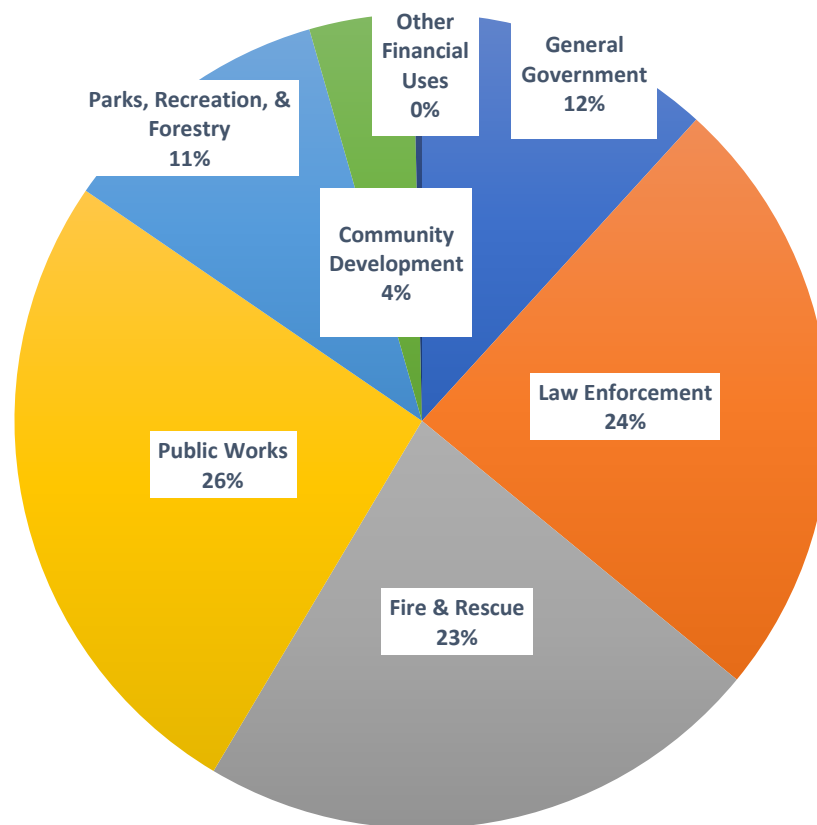
The chart below details the Village's total General Fund revenues by source. Taxes account for 54% of total revenues for the Village's general operations. Intergovernmental revenues (24%) are the second largest source of revenue.



Total General Fund revenues are projected to be \$5,532,074 in 2019. All revenue categories except "other" are projected to increase for 2019. Other revenues decrease in 2019 due to fund balance of \$25,000 applied to the general fund in 2018. The 2019 budget does not use fund balance.

General Fund Revenues	2018	2019	\$ Change	%Change
Taxes	\$2,878,456	\$3,002,729	\$124,273	5%
Intergovernmental	\$1,209,777	\$1,318,780	\$109,003	9%
Licenses & Permits	\$376,839	\$404,285	\$27,446	7%
Fines, Forfeitures, & Penalties	\$193,000	\$193,000	\$0	0%
Public Charges	\$243,840	\$267,639	\$23,799	10%
Miscellaneous	\$277,339	\$335,641	\$58,302	21%
Other	\$25,000	\$0	-\$25,000	-100%
Total Revenues	\$5,204,251	\$5,522,074	\$317,823	7%

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



The most notable change for department expenditures is the increase in Public Works, due to the full implementation of expanded transit services and increase in contracted services for road repair and maintenance.

General Fund Expenditures	2018	2019	\$Change	%Change
General Government	\$645,663	\$649,189	\$3,526	1%
Law Enforcement	\$1,353,969	\$1,335,958	(\$18,011)	-1%
Fire & Rescue	\$1,174,375	\$1,247,879	\$73,504	6%
Public Works	\$1,251,391	\$1,436,127	\$184,736	15%
Parks, Recreation, & Forestry	\$558,033	\$606,641	\$48,608	9%
Community Development	\$217,465	\$226,280	\$8,815	4%
Other Financial Uses	\$22,000	\$20,000	(\$2,000)	-9%
Total	\$5,222,896	\$5,522,074	\$299,178	6%

Personnel, Compensation, and Benefits

There are no planned changes to staffing levels in 2019. Wage and salary adjustments are generally based on the Consumer Price Index. No new positions were added in 2018.

The village utilizes a classification and compensation study completed in 2014 for all non-represented full-time and regular part-time employees. Village-wide employee performance review program was initiated in 2014 with the fifth year of implementation completed in 2018.

The Village's collective bargaining agreement with represented members of the Fire Department is approved through 2019. Review and negotiation on a new agreement will occur in 2019.

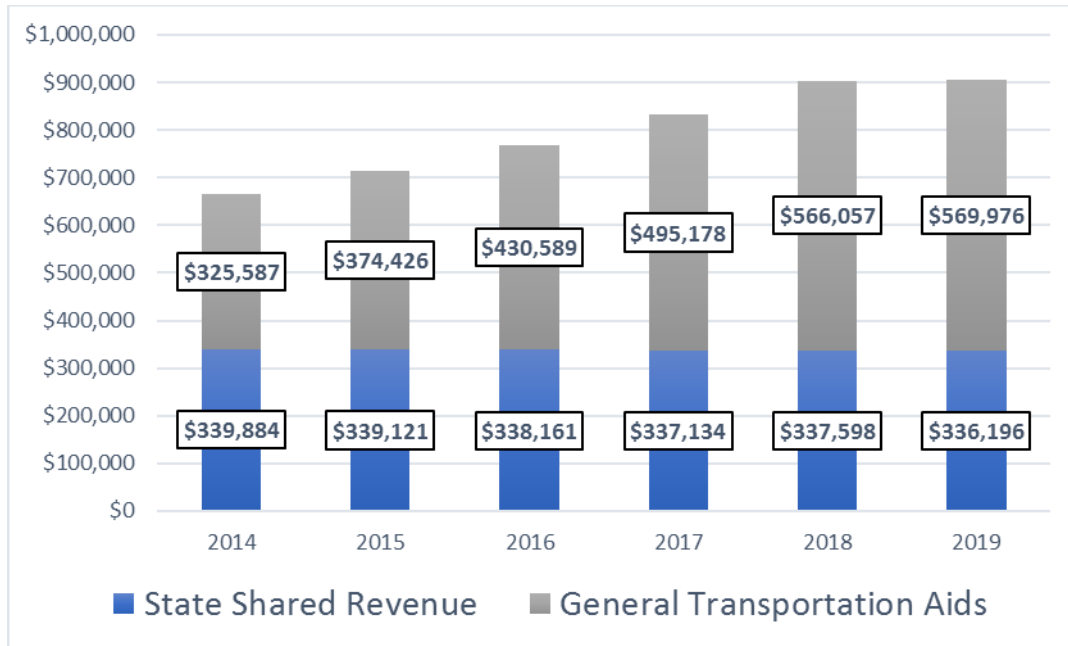
Employee benefits are reviewed annually. The 2018 modifications to the health insurance plan include a shift from aggregate to embedded deductible, increased village contribution to employee health savings accounts (HSA), and a waiver payment for eligible employees electing to opt out of village sponsored health insurance. The change in plan design resulted in an increased cost to the village (premiums and HSA) of less than 5%. The implementation of the waiver payment is projected to reduce village costs by approximately \$22,000 in fiscal year 2019. Changes to the dental insurance plan resulted in a 2.5% decrease in premium costs and a lock-in rate for 2 years. The Village continues to pay 85% of premiums (for health and dental coverage) and contributes to HSA for eligible employees.

The Village contracts law enforcement services through Brown County Sheriff. The village approved a 3-year agreement for services for years 2019 through 2021.



Major State Aids

General fund revenues include state shared revenues and general transportation aids. While shared revenues have remained relatively flat for the past six years, general transportation aids have increased. This is due to an increase in the total amount state-wide and because the formula is based upon 3 and 6-year past village transportation spending. Future years could see a decrease in general transportation aid if village spending on transportation decreases. For 2019, the village is projected to receive its highest amount of aid for the period shown. These two major State aids for 2019 amount to 16% of the village's total revenues.



General Fund Balance

The December 31, 2017 audited unassigned general fund balance was \$1,680,048. This represents approximately 32% of the 2018 general fund budgeted expenditures. The village's General Fund Reserve Policy requires a minimum general fund balance of 25% of the following year's general fund expenditures. See page 42 for further detail on projected fund balances.

Balanced Budget

The 2019 Budget for the general fund is a balanced budget, total expenditures do not exceed total revenues for the fiscal year.

Village Utilities (Enterprise Funds) Summary

Water Utility

The village locates and repairs waterline leaks and when feasible, proactively replaces aging waterlines to reduce operational costs due to breaks. The 2019 budget includes continued funding for leak detection; water tower #3 inspections, cleaning, and repairs; and implementation costs of an asset management system. Capital projects include water meter replacements, Huron-Willow water main extension, Huron Road water main modifications, Verlin water main replacement (Sterling to Bellevue), preliminary engineering for water main replacement on Eldorado and Seville, and preliminary engineering for Manitowoc watermain replacement.



Water rates charged to the Village by the Central Brown County Water Authority have increased from 2018 due to exhaustion of rate stabilization funds and flat to declining water consumption. Reduced water usage results in decreased economy of scale, leading to higher rates. The Village has been a community partner for 11 years of operations with the Central Brown County Water Authority. The Village continues to review the need and feasibility of rate increases.

Sanitary Sewer Utility

The village monitors sewer utility rates and NEW Water (Green Bay Metropolitan Sewerage District). The Village projects a decrease in these NEW Water charges, however administrative and other general expenses for the Utility continue to increase. The 2019 operations budget includes updates to controls and other repairs to the lift stations, repairs to the collection system, engineering expenses for an inflow and infiltration study, and implementation of an asset management system. The program will maintain current staff levels and program service levels. Capital projects include Allouez Avenue sanitary sewer replacement, Huron/Willow Road sanitary relocation, Hazen Road sanitary sewer sealing, and Huron/STH 29 sanitary reconstruction.



Stormwater Management Utility

The stormwater utility rate has not increased since its creation in 2002. A rate increase is not proposed with the 2019 budget, however the village expects rate increases will be necessary mid-2019 and/or 2020 due to rising system costs combined with flat revenues.

Stormwater system management costs continue to rise due to the addition of facilities and higher maintenance costs. However, the 2019 maintenance budget decreased due to cyclical maintenance. The budget includes monitoring, illicit discharge, and education and outreach. Significant changes to the budget include greater allocation of existing staff resources to stormwater activities, 20 additional catch basin repairs, and engineering for permitting and implementation of an asset management system. Urban forestry projects are reimbursed 50% through the WI DNR Urban Forestry Grant program.

The Village is updating the urban storm water management plan. Significant future capital project investments will be necessary to achieve compliance with Wisconsin DNR total maximum daily load (TMDL) standards for the Fox River watershed. Bower Creek streambank stabilization is a 2019 capital project.

Capital Projects Fund – 2019 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 2019 that are not attributed to Village utilities (refer to the CIP for full project details). Some capital projects to be completed in 2019 may be on-going from previous budget years and are not listed below.



Buildings & Grounds (\$37,450)

- Air conditioning replacement at 2828 Allouez Avenue (\$4,950)
- Village facilities master plan (\$25,000)

Information Technology (\$20,000)

- Asset management/work order system

Parks, Recreation & Forestry (\$243,000)

- Bedford Heights Park development (\$200,000)
- Josten Park LED lighting (\$43,000)

Public Safety (\$55,000)

- Command vehicle replacement

Public Works (\$5,029,500)

- Hazen Road sidewalk construction (\$345,000)
- Village road construction/reconstruction projects in 2019 (\$1,163,000)
- Village road project planning for scheduled road projects in 2022 (\$7,500)
- CTH EA/Huron Road (Willow – STH 29) (\$3,414,000)
- Continued engineering and design for Manitowoc Road reconstruction and sidewalk installation; planned 2021 construction (\$100,000)

Tax Increment Districts (\$2,350,000)

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

Vehicle Operations & Maintenance (VOM) Fund (\$196,500)

- Smithco ball field conditioner (\$20,500)
- Building inspection vehicle replacement (\$32,000)
- Brine truck (\$96,000)
- Wood chipper and chipper box (\$48,000)

GFOA Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented the award of Distinguished Budget Presentation to the Village of Bellevue, Wisconsin, for its annual budget for the fiscal year beginning January 1, 2016, January 1, 2017, and January 1, 2018.

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 the 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 further demonstrate the Village's commitment and efforts towards transparency, accountability and continuous improvement.

Respectfully Submitted,

Diane Wessel

Diane Wessel
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, 2018

Christopher P. Morill

Executive Director

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Elected & Appointed Village Officials

ELECTED OFFICIALS

Steve Soukup, Village President

Dave Kaster, Village Trustee

Tom Katers, Village Trustee

Adam Gauthier, Village Trustee

John Sinkler, Village Trustee

Ronald Metzler, Municipal Court Judge



APPOINTED OFFICIALS/EXECUTIVE STAFF

Diane Wessel, AICP, Village Administrator

Karen Simons, Director of Finance/Clerk-Treasurer

Andrew Vissers, Director of Community Development

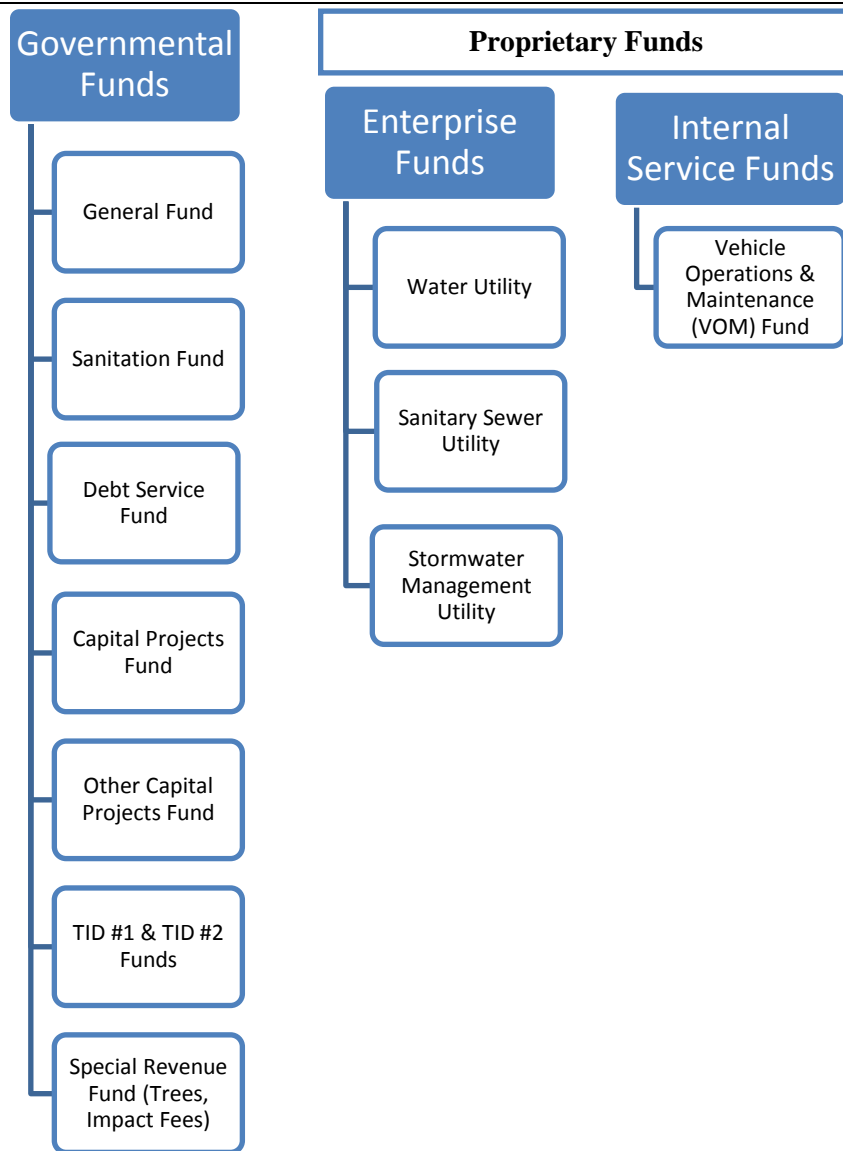
David Betts, P.E., Director of Public Works

Jack Mlnarik, Fire Chief

Stephanie Schlag, Director of Parks, Recreation & Forestry



Budget Fund Structure



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

Major Governmental Funds

General Fund

The main operating fund of the Village not accounted for in other funds. Following sections in this budget report contain details on all departments and fund status.

Sanitation Fund

Manages user fee revenues and expenses related to 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

Accounts for resources accumulated and payments made for principle and interest payments on all general obligation debt.

Capital Projects Fund

Includes funding for capital projects for each department (based on the approved 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

Used to account for financing and construction of tax incremental district #1 projects.

TID No. 2 Fund

Used to account for financing and construction of tax incremental district #2 projects.

Major Enterprise Funds

The Village reports the following major enterprise funds:

Enterprise Funds (Water, Sewer, Stormwater Management)

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

Other Funds Types

Other Capital Projects Fund

Includes funding for the Village Information Technology (IT) Fund.

Internal Service Fund – Vehicle Operations & Maintenance (VOM)

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

Contains special revenue sources segregated due to the nature of the revenue source for a dedicated purpose or statutory requirement.

Basis of Budgeting

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

Modified Accrual Basis

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

Accrual Basis

Enterprise Funds and Internal Service Fund

Budget Adoption & Calendar

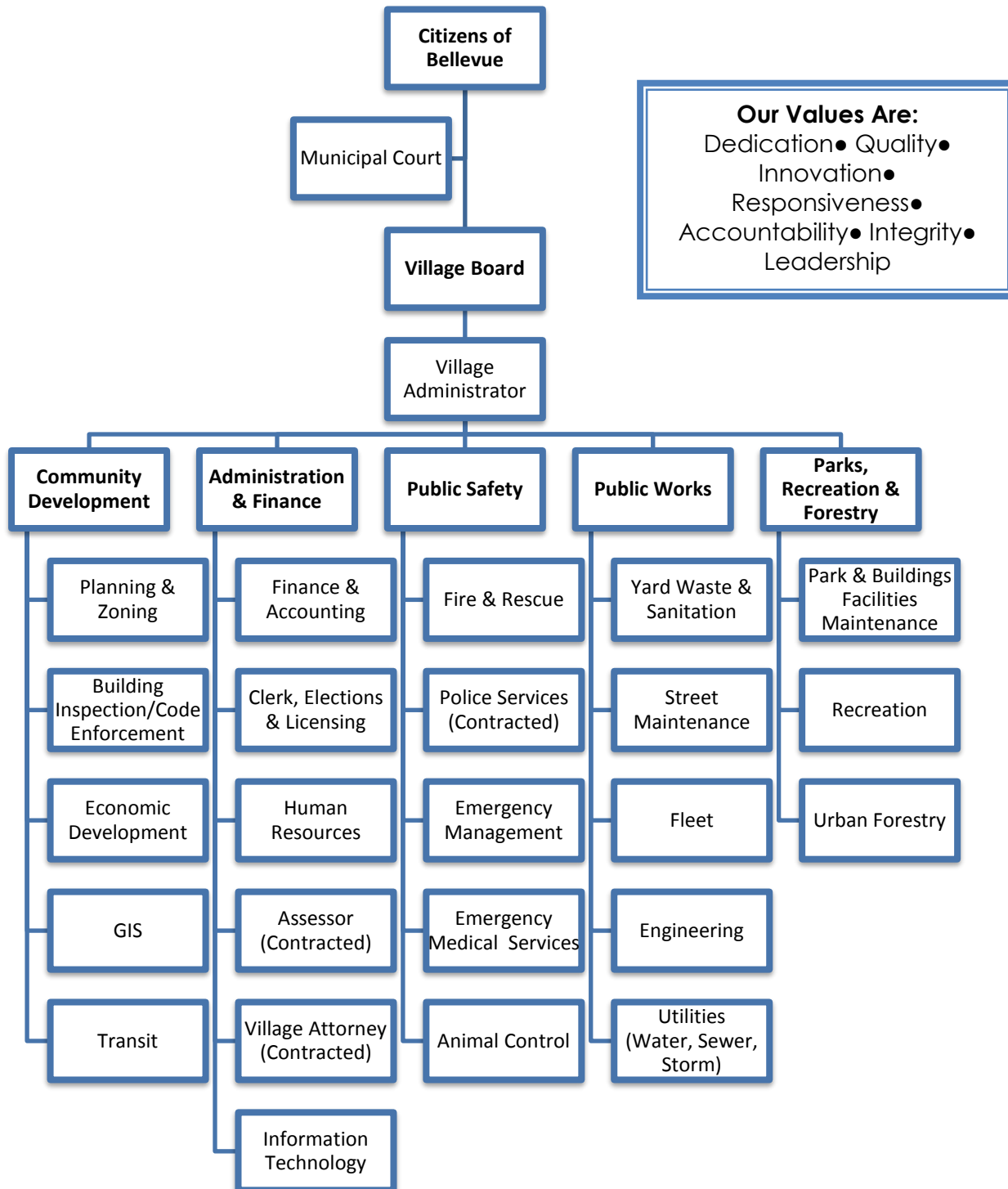
The village budget is provided as a proposed budget to the village board annually in early-September. The village board finalizes the proposed budget and works with village staff throughout the month of October. A public hearing is held on the proposed budget during the village board meeting and is typically on the second Wednesday of November. Final edits are made immediately following the public hearing and the budget is adopted by resolution. Approval is required in November to facilitate coordination with the Brown County Treasurer to calculate, print and mail property tax bills by mid-December.

The budget calendar below reflects the annual timeline that guides the budget process and 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.

*	Responsibility	Action
March - May	administrator, director	<ul style="list-style-type: none">▪ Review previous year's process.▪ Establish current year calendar.▪ Update budget documents, spreadsheets and software tools.
April - May	administrator, finance director	<ul style="list-style-type: none">▪ Distribute operation budget worksheets to directors.
May – June 23	administrator, directors	<ul style="list-style-type: none">▪ Submit CIP requests via software (Plan-It) and review with administrator.▪ Team review CIP by mid-June.
June 28 – August 2	administrator, directors, village board	<ul style="list-style-type: none">▪ Distribute CIP to village board and complete special review meeting.
September 14	administrator, directors	<ul style="list-style-type: none">▪ Final budget/CIP requests from departments.▪ Submit proposed budget to village board.
Early - October	administrator, directors, village board	<ul style="list-style-type: none">▪ Conduct village board work session(s) with staff to review proposed budget.
Mid - October	village board	<ul style="list-style-type: none">▪ Final review of proposed budget, village board authorizes proceeding to public hearing.▪ Create formal 2019 proposed budget report.
November 14	administrator, board	<ul style="list-style-type: none">▪ Hold public hearing, adopt FY 2019 budget.

*As necessary, budget related items requiring more review and discussion are placed on the agenda for regular village board meetings. The reviews completed in 2018 include: employee wages/salaries, health and dental insurance renewal, Capital Improvement Plan, and asset management system.

Functional Organizational Chart



The organizational chart is a visual depiction of the way work is distributed within the village. It is meant to enhance our working relationship with our citizens and create clear channels of communication to accomplish our goals and objectives.

Village Positions by Department

All non-contracted and non-elected village positions are listed below by assigned department. Positions listed are full-time or regular part-time. Several positions report to multiple departments to carry out duties assigned.

For budgeting purposes, each position may be allocated to multiple budget functional areas and in multiple funds. For example, the Director of Community Development's salary is allocated to community development program area of the general fund, enterprise fund (utility), and TIF.

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

Community Development
Director of Community Development
Assistant Planner/Zoning Administrator
Building Inspectors (1.6)
GIS/IT Manager

Municipal Court
Municipal Court Clerk (0.8)
Deputy Municipal Court Clerk (0.2)

Parks, Recreation & Forestry
Director of Parks, Recreation & Forestry
Recreation Supervisor
Parks & Urban Forestry Foreman
Building Maintenance (0.5)

Public Works
Director of Public Works
Utility Manager
Operations Manager
Engineering Technician
Public Works Laborers (6)

Fire Department
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

FUND/DEPARTMENT	2016		2017		2018		2019	
	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND:								
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	0.800	1.250
Administration & Finance								
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	17.000	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
Total Administration & Finance:	2.542	14.000	2.542	17.000	2.542	17.000	2.542	17.000
Public Safety								
Law Enforcement (Crossing Guards)	7.000	2.000	7.000	2.000	8.000	2.000	8.000	2.000
Animal Control	0.000	1.000	0.000	1.000	0.000	0.000	0.000	0.000
Fire & Rescue	7.500	46.000	8.500	40.000	10.500	40.000	10.500	40.000
Total Public Safety:	14.500	49.000	15.500	43.000	18.500	42.000	18.500	42.000
Public Works								
Administration	0.100	0.000	0.100	0.000	0.100	0.000	0.100	0.000
Street & Highway Administration	0.600	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	0.550	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
Total Public Works:	3.250	2.000	3.250	2.000	3.250	2.000	3.250	2.000
Parks & Leisure Services								
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	23.000	1.000	23.000	1.000	23.000	1.000	23.000
Total Parks & Leisure Services:	3.150	26.000	3.150	26.000	3.150	26.000	3.150	26.000
Community Development								
Administration	0.135	0.000	0.135	0.000	0.135	0.000	0.135	0.000
Planning & Zoning	0.285	0.000	0.285	0.000	0.285	0.000	0.285	0.000
Economic Development	0.085	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
Total Community Development:	2.237	0.000	2.237	0.000	2.237	0.000	2.237	0.000

Village Personnel – continued

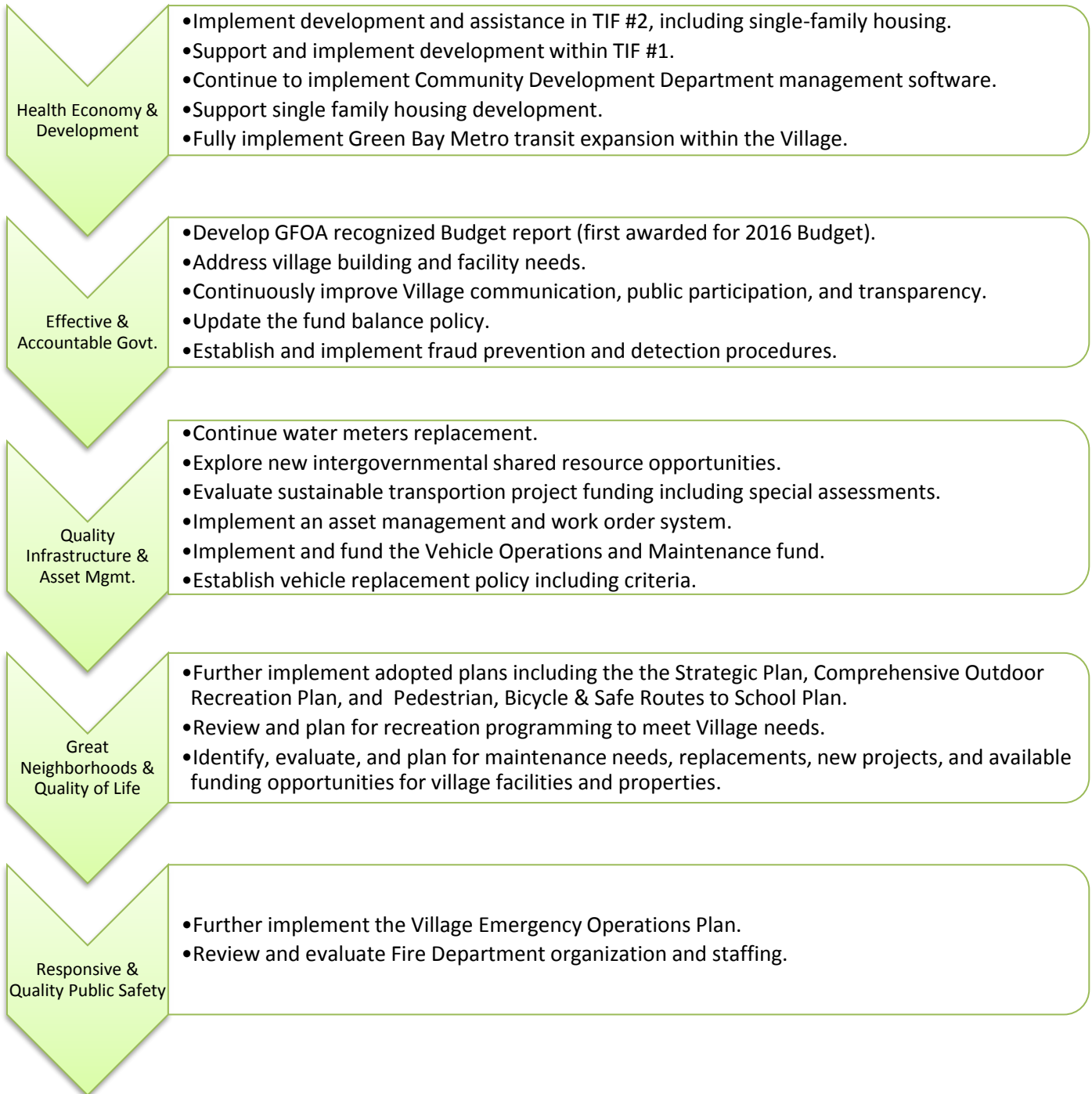
SUMMARY OF FULL-TIME AND PART-TIME POSITIONS Last Four Budget Years

FUND/DEPARTMENT	<u>2016</u>		<u>2017</u>		<u>2018</u>		<u>2019</u>	
	FT	PT	FT	PT	FT	PT	FT	PT
TID #1:								
Administration	0.420	0.000	0.420	0.000	0.420	0.000	0.420	0.000
SANITATION FUND:								
Administration	0.739	0.000	0.739	0.000	0.739	0.000	0.739	0.000
Operations and Maintenance	0.350	0.000	0.350	0.000	0.350	0.000	0.350	0.000
WATER UTILITY:								
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
SEWER UTILITY:								
Administration	2.095	0.000	2.095	0.000	2.095	0.000	2.095	0.000
Operations and Maintenance	0.750	0.000	0.750	0.000	0.750	0.000	0.750	0.000
STORMWATER UTILITY:								
Administration	2.395	0.000	2.395	0.000	2.395	0.000	2.395	0.000
Operations and Maintenance	1.250	0.000	1.250	0.000	1.250	0.000	1.250	0.000
VEHICLE OPERATIONS & MAINTENANCE:								
Administration	0.100	0.000	0.100	0.000	0.100	0.000	0.100	0.000
Operations and Maintenance	0.650	0.000	0.650	0.000	0.650	0.000	0.650	0.000
TOTAL POSITIONS	40.956	97.000	41.956	94.000	44.956	93.000	44.131	93.250

Note: All of the permanent positions are stated as full-time equivalents (FTE). Part-time Positions (PT) represent the number of positions to be employed in each department; this number is not expressed in FTE.

Village Strategic Planning Implementation

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



Financial Policies

Financial policies guide the fiscal management of the village. Policies are reviewed and updated to adjust to changing conditions, incorporate new or changed regulations, and remain current with recommendations from village consultants and the Government Finance Officers Association (GFOA) or Government Accounting Standards Board (GASB).

The Village adheres to the following fiscal policies.

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

Policy Summaries

Capital Improvement Policy

Guides the capital improvement budget and applies to all capital budgets including general village functions (tax-funded debt) and utility funds. Requires the development of a five-year capital investment plan. Capital is defined as expenditures for equipment or other assets with a useful life of ten years or more and/or exceeds \$3,500.

Debt Management Policy

Establishes the parameters for issuing debt and managing outstanding debt. The policy guides the timing, purpose, types, amount permissible, sale, and structure of debt. Recognizes a binding commitment to full and timely repayment of debt as a requirement for entry in the capital markets. Adherence to the debt policy helps the Village maintain a sound debt position and protects credit quality.

Fund Balance Reserve Policy

Fund balance is the fiscal resources remaining from prior years available to be budgeted in the current year. Fund balance is classified as non-spendable, restricted, committed, assigned, and unassigned. Details the order of fund balance spend-down that is used for fund balance reporting. Requires maintenance of sufficient cash reserves for working capital and emergency expenditures. Requires a minimum general fund balance (committed, assigned, and unassigned fund balance) of 25% of actual current year general fund expenditures.

Investment Policy

Requires all deposits be made at designated financial institutions, limits the maximum amount in any one financial institution, authorizes the clerk/treasurer to establish accounts for accepting tax payments, authorizes the Clerk/Treasurer to conduct wire transfers, and requires all withdrawals to be made in accordance with Wis. Stats 66.0607. Specifies funds available for investment as those that are not immediately needed and are accounted for in the financial statements and annual auditor's report. Establishes priority of investment objectives as: 1) safety, 2) liquidity, and 3) return on investment.

Purchasing Policy

Establishes procedures for the procurement of goods and services and provides safeguards through a procurement system. Establishes purchasing procedures by fiscal categories of less than \$2,500; \$2,500-\$4,999, \$5,000-\$9,999; \$10,000 or more and not covered by Wis. Stats. 62.15; public construction over \$25,000; change orders, and purchases that do not require prior authorization. Requires documentation and establishes procedures for submitting items for payment. Encourages cooperative purchasing, vendor discounts, and local merchant consideration. Establishes procedures for purchase orders, credit card purchases, internet purchases, employee reimbursements for expenses, sale of village property, and handling of petty cash. Identifies circumstances for purchases that are not budgeted for and/or exceed department budget. Establishes staff responsibility, penalties for not following established procedures, and exceptions to the established procedures. Identifies and prohibits conflict of interest.

Year-End Closeout Policy

Establishes procedures 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. Sets the deadline for: prior year end financial transactions, invoices for payment, accounts payable check run, voucher and purchase orders, and payroll. 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)

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>GENERAL FUND REVENUES (TAXES)</u>						
General Property Taxes	\$ 2,037,985	\$ 2,316,681	\$ 2,462,915	\$ 2,462,915	\$ 2,462,915	\$ 2,581,388
Mobile Home Taxes	\$ 150,966	\$ 158,630	\$ 158,210	\$ 121,742	\$ 157,337	\$ 157,810
Management Forestland Taxes	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31
Hotel Room Tax	\$ 13,611	\$ 13,827	\$ 14,700	\$ 7,693	\$ 14,000	\$ 14,000
Water Utility Taxes	\$ 238,945	\$ 236,203	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Interest - Delinquent PP Tax	\$ 145	\$ 629	\$ 600	\$ 235	\$ 500	\$ 500
Ag Use Penalty	\$ 2,416	\$ 5,069	\$ 2,000	\$ -	\$ 8,736	\$ 9,000
Football Stadium Tax	\$ 23,835	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 2,467,932	\$ 2,731,070	\$ 2,878,456	\$ 2,832,615	\$ 2,883,519	\$ 3,002,729

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>INTERGOVERNMENTAL REVENUES</u>						
State Shared Revenues	\$ 338,161	\$ 337,599	\$ 337,598	\$ 50,489	\$ 337,598	\$ 337,598
State Fire Insurance Tax	\$ 48,514	\$ 52,564	\$ 55,000	\$ 52,696	\$ 52,696	\$ 52,696
State Exempt Computer Aid	\$ 13,098	\$ 12,126	\$ 12,126	\$ 12,304	\$ 12,304	\$ 12,304
State Exempt Personal Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,139
State Transportation Aids	\$ 430,589	\$ 495,178	\$ 566,057	\$ 424,206	\$ 565,608	\$ 569,976
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Transit Revenue	\$ 151,785	\$ 145,542	\$ 238,992	\$ 135,222	\$ 218,140	\$ 308,063
Subtotal	\$ 982,152	\$ 1,043,013	\$ 1,209,777	\$ 674,921	\$ 1,186,350	\$ 1,318,780

Operating Revenues (All Funds) – continued

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>LICENSES & PERMITS</u>						
Liquor & Malt Beverages	\$ 47,800	\$ 50,921	\$ 28,700	\$ 29,034	\$ 29,859	\$ 28,100
Bartender's Licenses	\$ 9,980	\$ 3,604	\$ 10,000	\$ 6,250	\$ 10,000	\$ 4,000
Cable Television Fees	\$ 123,531	\$ 116,853	\$ 115,294	\$ 63,073	\$ 126,145	\$ 126,145
Cigarette Licenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,400	\$ 1,500	\$ 1,400
Mobile Home Licenses	\$ 1,600	\$ 1,600	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 1,100	\$ 300	\$ 500	\$ 500	\$ 500	\$ 500
Special Events/Picnic Licenses	\$ 95	\$ 280	\$ 270	\$ 225	\$ 250	\$ 250
Dog & Cat Licenses	\$ 3,707	\$ 4,333	\$ 3,650	\$ 2,638	\$ 4,350	\$ 4,350
Bike Licenses	\$ 35	\$ 10	\$ 10	\$ 55	\$ 65	\$ 55
Building Permits	\$ 90,348	\$ 119,822	\$ 80,000	\$ 83,619	\$ 115,000	\$ 100,000
Fire Dept Inspection Fees	\$ 108,055	\$ 107,936	\$ 107,000	\$ -	\$ 114,500	\$ 108,000
Temporary Permits	\$ 1,170	\$ 1,250	\$ 500	\$ 830	\$ 1,040	\$ 1,000
Right of Way Permits	\$ 24,925	\$ 18,625	\$ 14,000	\$ 11,425	\$ 14,000	\$ 14,000
Fireworks Permits	\$ 10,200	\$ 10,750	\$ 10,600	\$ 9,450	\$ 10,600	\$ 10,600
False Alarm Permits	\$ 8,991	\$ 9,450	\$ 1,000	\$ 3,850	\$ 4,550	\$ 3,850
Fire Sprinkler Permits	\$ 1,150	\$ 2,975	\$ 2,225	\$ 375	\$ 750	\$ 375
Burning Permits	\$ 130	\$ 120	\$ 90	\$ 110	\$ 130	\$ 110
Chicken Permits	\$ 125	\$ 75	\$ -	\$ 50	\$ 50	\$ 50
Subtotal	\$ 434,442	\$ 450,404	\$ 376,839	\$ 212,883	\$ 434,789	\$ 404,285
	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>FINES, FORFEITURES & PENALTIES</u>						
Law & Ordinance Citations	\$ 176,803	\$ 146,811	\$ 185,000	\$ 105,022	\$ 150,000	\$ 185,000
Parking Citations	\$ 9,504	\$ 8,305	\$ 8,000	\$ 4,354	\$ 6,500	\$ 8,000
Subtotal	\$ 186,307	\$ 155,116	\$ 193,000	\$ 109,376	\$ 156,500	\$ 193,000

Operating Revenues (All Funds) – continued

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>PUBLIC CHARGES</u>						
Special Assessment Letters	\$ 10,698	\$ 12,206	\$ 11,600	\$ 7,956	\$ 12,000	\$ 12,500
Copies	\$ 447	\$ 580	\$ 100	\$ 94	\$ 100	\$ 100
License Publication Fees	\$ 480	\$ 1,330	\$ 1,050	\$ 1,080	\$ 1,130	\$ 1,080
Weights & Measures	\$ 4,528	\$ 4,754	\$ 4,313	\$ -	\$ 4,992	\$ 5,242
Fire Emergency Calls	\$ 1,155	\$ 29,250	\$ 12,500	\$ 35,776	\$ 40,000	\$ 40,000
Street Charges	\$ 3,664	\$ 3,091	\$ 5,280	\$ 950	\$ 2,000	\$ 2,000
Animal Control Fees	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
Park Rental Fees	\$ 23,613	\$ 18,721	\$ 26,470	\$ 19,741	\$ 24,228	\$ 24,625
Park Prog - Fees/Other Income	\$ 6,171	\$ 5,037	\$ 7,500	\$ 5,826	\$ 8,562	\$ 8,500
Park Program - Non Taxable	\$ 69,942	\$ 72,948	\$ 80,350	\$ 74,240	\$ 79,394	\$ 80,350
Park Prog - B/A School	\$ 52,939	\$ 51,573	\$ 61,792	\$ 39,899	\$ 61,837	\$ 62,782
Senior Program Non Taxable	\$ 742	\$ 480	\$ 2,000	\$ 433	\$ 1,700	\$ 2,000
Senior Holiday Gala	\$ 3,664	\$ 4,709	\$ 4,190	\$ 1,740	\$ 4,190	\$ 4,190
Senior Summer Picnic	\$ 1,541	\$ 1,826	\$ 1,770	\$ 2,165	\$ 1,770	\$ 1,770
Park Prog - Sponsors/Donations	\$ 8,800	\$ 13,018	\$ 11,950	\$ 12,500	\$ 13,575	\$ 12,300
Tree Charges	\$ 380	\$ -	\$ 4,275	\$ 3,300	\$ 2,500	\$ 2,500
Planning & Development Fees	\$ 14,780	\$ 15,940	\$ 12,000	\$ 13,095	\$ 16,000	\$ 7,500
Subtotal	\$ 203,579	\$ 235,463	\$ 247,140	\$ 218,797	\$ 273,978	\$ 267,639
	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>MISCELLANEOUS REVENUE</u>						
Interest - Bank Accounts	\$ 20,732	\$ 31,470	\$ 31,944	\$ 30,993	\$ 55,000	\$ 74,500
Interest - Delq Special Assmts CTY	\$ 3,219	\$ 3,875	\$ 2,500	\$ 512	\$ 1,000	\$ 1,000
Rental Properties	\$ 71,266	\$ 70,285	\$ 65,859	\$ 48,608	\$ 66,243	\$ 58,323
Lease Agreement - Water	\$ 52,274	\$ 53,855	\$ 59,012	\$ 59,012	\$ 59,012	\$ 67,256
Lease Agreement - Sewer	\$ 52,274	\$ 53,855	\$ 59,012	\$ 59,012	\$ 59,012	\$ 67,256
Lease Agreement - Stormwater	\$ 52,274	\$ 53,855	\$ 59,012	\$ 59,012	\$ 59,012	\$ 67,256
Sale of Fire Equip & Property	\$ -	\$ 22,041	\$ -	\$ -	\$ -	\$ -
Sale of Other Equip & Property	\$ 10,389	\$ 956	\$ -	\$ 18,775	\$ 18,755	\$ -
Donations	\$ 3,725	\$ -	\$ 1,500	\$ 7,500	\$ -	\$ -
Donations-FF Memorial	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 3,282	\$ 4,326	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 269,460	\$ 294,518	\$ 278,839	\$ 283,460	\$ 318,070	\$ 335,641

Operating Revenues (All Funds) – continued

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
OTHER FINANCIAL SOURCES						
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND REVENUES	\$ 4,543,873	\$ 4,909,584	\$ 5,184,051	\$ 4,332,052	\$ 5,253,206	\$ 5,522,074
	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
SANITATION FUND						
Sanitation Fund	\$ 753,360	\$ 757,081	\$ 787,750	\$ 536,923	\$ 781,979	\$ 853,521
TOTAL	\$ 753,360	\$ 757,081	\$ 787,750	\$ 536,923	\$ 781,979	\$ 853,521
OTHER						
Debt Service Fund	\$ 1,857,254	\$ 2,649,569	\$ 1,956,996	\$ 1,733,924	\$ 1,753,031	\$ 1,850,130
TOTAL	\$ 1,857,254	\$ 2,649,569	\$ 1,956,996	\$ 1,733,924	\$ 1,753,031	\$ 1,850,130
CAPITAL PROJECTS FUND						
Village Capital Projects Fund	\$ 396,709	\$ 2,725,336	\$ 26,000	\$ 63,403	\$ 109,812	\$ 5,582,630
IT Capital Projects Fund	\$ 25,000	\$ 50,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 20,000
TID #1 Fund	\$ 479,988	\$ 471,001	\$ 539,794	\$ 610,168	\$ 612,898	\$ 581,342
TID #2 Fund	\$ -	\$ 1,200,000	\$ 1,050	\$ 1,137	\$ 1,137	\$ 22,500
TOTAL	\$ 901,697	\$ 4,446,337	\$ 588,844	\$ 696,707	\$ 745,847	\$ 6,206,472
SPECIAL REVENUE FUNDS						
Trees Special Revenue Fund	\$ -	\$ 3,738	\$ 13,000	\$ -	\$ 18,900	\$ 13,000
Park Special Revenue Fund	\$ 16,965	\$ 38,705	\$ 29,520	\$ 61,521	\$ 73,500	\$ 50,500
Fire Special Revenue Fund	\$ 8,321	\$ 21,602	\$ 12,640	\$ 20,918	\$ 27,010	\$ 27,015
Police Special Revenue Fund	\$ 4,789	\$ 9,003	\$ 7,160	\$ 12,131	\$ 16,008	\$ 16,010
TOTAL	\$ 30,076	\$ 73,049	\$ 62,320	\$ 94,570	\$ 135,418	\$ 106,525
ENTERPRISE FUNDS						
Water Utility	\$ 3,539,774	\$ 3,487,244	\$ 3,570,741	\$ 2,315,449	\$ 3,603,149	\$ 3,628,395
Sewer Utility	\$ 2,542,539	\$ 2,517,005	\$ 2,565,935	\$ 1,758,205	\$ 2,669,604	\$ 2,783,854
Storm Water Utility	\$ 804,373	\$ 657,085	\$ 657,375	\$ 440,081	\$ 671,866	\$ 672,616
TOTAL	\$ 6,886,686	\$ 6,661,334	\$ 6,794,051	\$ 4,513,735	\$ 6,944,619	\$ 7,084,865
INTERNAL SERVICE FUNDS						
Vehicle Operations & Maintenance	\$ 363,451	\$ 408,741	\$ 306,653	\$ 312,351	\$ 317,153	\$ 382,688
TOTAL	\$ 363,451	\$ 408,741	\$ 306,653	\$ 312,351	\$ 317,153	\$ 382,688
GRAND TOTAL	\$ 15,336,396	\$ 19,905,694	\$ 15,680,665	\$ 12,220,264	\$ 15,931,253	\$ 22,006,275

Operating Expenditures (All Funds)

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
GENERAL FUND						
General Government						
Village Board	\$ 25,029	\$ 23,331	\$ 24,342	\$ 17,304	\$ 24,654	\$ 24,182
Municipal Court	\$ 120,240	\$ 105,742	\$ 113,606	\$ 66,397	\$ 90,362	\$ 96,203
Legal/Professional	\$ 89,343	\$ 49,465	\$ 63,410	\$ 78,396	\$ 111,658	\$ 60,694
Administrator's Office	\$ 122,891	\$ 132,309	\$ 131,528	\$ 61,737	\$ 104,862	\$ 132,469
Clerk-Treasurer's Office	\$ 133,960	\$ 115,297	\$ 143,242	\$ 99,093	\$ 144,950	\$ 150,052
Village Assessor	\$ 39,843	\$ 40,630	\$ 41,224	\$ 28,756	\$ 41,403	\$ 42,501
Information Technology	\$ 78,275	\$ 87,809	\$ 97,888	\$ 52,371	\$ 96,259	\$ 111,123
Other Governmental	\$ 25,661	\$ 29,965	\$ 30,393	\$ 25,587	\$ 32,136	\$ 31,965
Total General Government:	\$ 635,242	\$ 584,548	\$ 645,633	\$ 429,642	\$ 646,284	\$ 649,189
Public Safety						
Law Enforcement	\$ 1,147,688	\$ 1,196,679	\$ 1,353,969	\$ 690,610	\$ 1,351,676	\$ 1,335,958
Fire & Rescue	\$ 1,045,174	\$ 1,085,077	\$ 1,174,375	\$ 787,182	\$ 1,218,853	\$ 1,247,879
Total Public Safety:	\$ 2,192,862	\$ 2,281,756	\$ 2,528,344	\$ 1,477,791	\$ 2,570,529	\$ 2,583,837
Public Works						
Administration	\$ 10,934	\$ 20,051	\$ 12,361	\$ 7,792	\$ 11,845	\$ 12,039
Street Maintenance	\$ 289,786	\$ 370,273	\$ 299,596	\$ 137,599	\$ 310,780	\$ 330,251
Snow Plowing	\$ 217,901	\$ 217,345	\$ 186,910	\$ 166,425	\$ 194,941	\$ 238,391
Construction/Engineering	\$ 80,835	\$ 81,838	\$ 95,182	\$ 50,685	\$ 90,395	\$ 93,320
Street Lighting/Transit	\$ 320,254	\$ 310,815	\$ 472,380	\$ 249,312	\$ 424,840	\$ 552,167
Buildings & Grounds	\$ 157,556	\$ 189,958	\$ 184,962	\$ 121,793	\$ 181,794	\$ 209,959
Total Public Works:	\$ 1,077,266	\$ 1,190,280	\$ 1,251,391	\$ 733,606	\$ 1,214,595	\$ 1,436,127
Parks, Recreation & Forestry						
Administration	\$ 48,728	\$ 56,905	\$ 58,429	\$ 33,891	\$ 57,464	\$ 60,205
Parks	\$ 221,961	\$ 237,445	\$ 242,759	\$ 139,324	\$ 240,341	\$ 291,310
Forestry	\$ 2,725	\$ 3,830	\$ 39,070	\$ 1,950	\$ 31,025	\$ 34,795
Recreation	\$ 176,011	\$ 179,541	\$ 217,775	\$ 124,272	\$ 204,671	\$ 220,331
Total Parks & Leisure Services:	\$ 449,424	\$ 477,721	\$ 558,033	\$ 299,437	\$ 533,501	\$ 606,641
Community Development						
Administration	\$ 16,169	\$ 16,279	\$ 14,766	\$ 9,122	\$ 14,766	\$ 14,306
Planning & Zoning	\$ 25,314	\$ 28,727	\$ 34,291	\$ 24,723	\$ 34,176	\$ 35,213
Economic Development	\$ 13,644	\$ 12,695	\$ 13,773	\$ 9,152	\$ 13,685	\$ 14,288
Building Inspection	\$ 121,247	\$ 128,723	\$ 131,493	\$ 90,640	\$ 129,804	\$ 140,514
GIS	\$ 19,963	\$ 19,447	\$ 23,142	\$ 13,612	\$ 23,391	\$ 21,959
Total Community Development:	\$ 196,337	\$ 205,872	\$ 217,465	\$ 147,248	\$ 215,822	\$ 226,280

Operating Expenditures (All Funds) – continued

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
Other Financial Uses						
Transfer to Debt Service	\$ -	\$ 23,835	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ 25,000	\$ 50,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 20,000
Transfer to Capital	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -
Total Other Financial Uses:	\$ 25,000	\$ 73,835	\$ 22,000	\$ 22,000	\$ 67,000	\$ 20,000
Total General Fund Expenditures:	\$ 4,576,131	\$ 4,814,012	\$ 5,222,866	\$ 3,109,724	\$ 5,247,731	\$ 5,522,074
	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>SANITATION FUND</u>						
Sanitation Utility	\$ 750,009	\$ 767,187	\$ 804,376	\$ 484,335	\$ 812,368	\$ 835,136
TOTAL	\$ 750,009	\$ 767,187	\$ 804,376	\$ 484,335	\$ 812,368	\$ 835,136
<u>DEBT SERVICE FUND</u>						
Debt Service Fund	\$ 2,722,721	\$ 2,343,121	\$ 2,003,451	\$ 2,003,231	\$ 2,003,451	\$ 1,863,883
TOTAL	\$ 2,722,721	\$ 2,343,121	\$ 2,003,451	\$ 2,003,231	\$ 2,003,451	\$ 1,863,883
<u>CAPITAL PROJECTS FUND</u>						
Village Capital Projects Fund	\$ 775,992	\$ 2,173,324	\$ 764,281	\$ 262,817	\$ 337,635	\$ 5,357,450
IT Capital Projects Fund	\$ 41,060	\$ 63,782	\$ 22,000	\$ 33,149	\$ 54,149	\$ 20,000
TID #1 Fund	\$ 448,550	\$ 488,795	\$ 423,991	\$ 402,076	\$ 423,770	\$ 410,347
TID #2 Fund	\$ 2,185	\$ 2,688	\$ 2,053	\$ 1,006,280	\$ 1,212,920	\$ 112,295
TOTAL	\$ 1,267,786	\$ 2,728,588	\$ 1,212,325	\$ 1,704,322	\$ 2,028,474	\$ 5,900,092
<u>SPECIAL REVENUE FUNDS</u>						
Trees Special Revenue Fund	\$ -	\$ 3,100	\$ 13,000	\$ -	\$ 18,900	\$ 13,000
Park Special Revenue Fund	\$ 41,924	\$ 35,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 200,000
Fire Special Revenue Fund	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 43,803
Police Special Revenue Fund	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 26,950
TOTAL	\$ 66,924	\$ 63,100	\$ 58,000	\$ 45,000	\$ 63,900	\$ 283,753
<u>ENTERPRISE FUNDS</u>						
Water Utility	\$ 3,225,638	\$ 3,281,590	\$ 3,508,746	\$ 2,001,223	\$ 3,402,460	\$ 3,484,059
Sewer Utility	\$ 2,364,189	\$ 2,589,860	\$ 2,576,909	\$ 1,484,055	\$ 2,596,317	\$ 2,561,145
Storm Water Utility	\$ 757,655	\$ 860,501	\$ 800,218	\$ 477,980	\$ 802,832	\$ 890,025
TOTAL	\$ 6,347,482	\$ 6,731,951	\$ 6,885,873	\$ 3,963,257	\$ 6,801,609	\$ 6,935,229
<u>INTERNAL SERVICE FUND</u>						
Vehicle Operations & Maintenance	\$ 354,632	\$ 336,741	\$ 361,025	\$ 265,609	\$ 343,973	\$ 344,667
TOTAL	\$ 354,632	\$ 336,741	\$ 361,025	\$ 265,609	\$ 343,973	\$ 344,667
GRAND TOTAL	\$16,085,684	\$17,784,701	\$16,547,916	\$11,575,479	\$17,301,506	\$ 21,684,834

Summary of Changes in Fund Balance (General Fund)

GENERAL FUND BALANCE SUMMARY:

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
REVENUES:					
Taxes					
General Property	\$ 2,037,985	\$ 2,316,681	\$ 2,462,915	\$ 2,462,915	\$ 2,581,388
Other Taxes	\$ 429,947	\$ 414,389	\$ 415,541	\$ 420,604	\$ 421,341
Total Taxes	\$ 2,467,932	\$ 2,731,070	\$ 2,878,456	\$ 2,883,519	\$ 3,002,729
Intergovernmental Revenues	\$ 982,152	\$ 1,043,013	\$ 1,209,777	\$ 1,186,350	\$ 1,318,780
Licenses and Permits	\$ 434,317	\$ 450,404	\$ 376,839	\$ 434,789	\$ 404,285
Fines, Forfeitures and Penalties	\$ 186,307	\$ 155,116	\$ 193,000	\$ 156,500	\$ 193,000
Public Charges	\$ 203,579	\$ 235,463	\$ 247,140	\$ 273,978	\$ 267,639
Miscellaneous Revenues	\$ 269,460	\$ 294,518	\$ 278,839	\$ 318,070	\$ 335,641
Other	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 4,543,747	\$ 4,909,584	\$ 5,184,051	\$ 5,253,206	\$ 5,522,074
EXPENDITURES:					
General Government	\$ 635,242	\$ 584,548	\$ 645,633	\$ 646,284	\$ 649,189
Public Safety	\$ 2,192,862	\$ 2,281,756	\$ 2,528,344	\$ 2,570,529	\$ 2,583,837
Public Works	\$ 1,077,266	\$ 1,190,280	\$ 1,251,391	\$ 1,214,595	\$ 1,436,127
Culture and Recreation	\$ 449,424	\$ 477,721	\$ 558,033	\$ 533,501	\$ 606,641
Economic Development	\$ 196,337	\$ 205,872	\$ 217,465	\$ 215,822	\$ 226,280
Other Financial Uses (Transfers)	\$ 25,000	\$ 73,835	\$ 22,000	\$ 67,000	\$ 20,000
TOTAL EXPENDITURES	\$ 4,576,131	\$ 4,814,012	\$ 5,222,866	\$ 5,247,731	\$ 5,522,074
REVENUES LESS EXPENDITURES	\$ (32,384)	\$ 95,572	\$ (38,815)	\$ 5,475	\$ -
FUND BALANCE, JANUARY 1	\$ 1,617,220	\$ 1,584,836	\$ 1,680,408	\$ 1,680,408	\$ 1,685,883
FUND BALANCE, DECEMBER 31	\$ 1,584,836	\$ 1,680,408	\$ 1,641,593	\$ 1,685,883	\$ 1,685,883
% OF FUND BALANCE TO EXPENDITURES	34.6%	34.9%	31.4%	32.1%	30.5%

The fund balance above, represents the unassigned general fund balance. The unassigned general fund balance represents fund balance not appropriated or committed. Unassigned fund balance is reserved to pay for unanticipated expenditures.

Summary of Changes in Fund Balance (General Fund)

The Fund Balance Reserve Policy was adopted in 2010 and requires minimum reserves of 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 anticipates compliance with the minimum general fund reserve requirement for the year that will end December 31, 2018.

Summary of Changes in Fund Balance (All Funds)

COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
GOVERNMENTAL FUNDS					
GENERAL FUND					
FUND BALANCE (Jan. 1)	\$ 1,612,633	\$ 1,584,836	\$ 1,680,408	\$ 1,680,408	\$ 1,685,883
Revenues	\$ 4,269,413	\$ 4,647,977	\$ 4,944,051	\$ 5,016,431	\$ 5,282,074
Expenditures	\$ (4,546,544)	\$ (4,790,177)	\$ (5,200,866)	\$ (5,202,731)	\$ (5,502,074)
Other Sources/(Uses)	\$ 249,334	\$ 237,772	\$ 218,000	\$ 191,775	\$ 220,000
FUND BALANCE (Dec. 31)	\$ 1,584,836	\$ 1,680,408	\$ 1,641,593	\$ 1,685,883	\$ 1,685,883
SANITATION FUND					
FUND BALANCE (Jan. 1)	\$ 227	\$ 3,578	\$ (6,528)	\$ (6,528)	\$ (36,917)
Revenues	\$ 753,360	\$ 757,081	\$ 787,750	\$ 781,979	\$ 853,521
Expenditures	\$ (750,009)	\$ (767,187)	\$ (804,376)	\$ (812,368)	\$ (835,136)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ 3,578	\$ (6,528)	\$ (23,154)	\$ (36,917)	\$ (18,532)
DEBT SERVICE FUND					
FUND BALANCE (Jan. 1)	\$ 2,051,528	\$ 1,186,061	\$ 1,492,508	\$ 1,492,508	\$ 1,242,088
Revenues	\$ 1,832,254	\$ 1,929,085	\$ 1,808,661	\$ 1,604,696	\$ 1,779,377
Expenditures	\$ (2,722,721)	\$ (1,673,924)	\$ (2,003,451)	\$ (2,003,451)	\$ (1,863,883)
Other Sources/(Uses)	\$ 25,000	\$ 51,286	\$ 148,335	\$ 148,335	\$ 70,753
FUND BALANCE (Dec. 31)	\$ 1,186,061	\$ 1,492,508	\$ 1,446,053	\$ 1,242,088	\$ 1,228,335
CAPITAL PROJECTS FUND					
FUND BALANCE (Jan. 1)	\$ 495,089	\$ 115,806	\$ 667,818	\$ 667,818	\$ 394,995
Revenues	\$ 354,785	\$ 255,336	\$ 6,000	\$ 44,812	\$ 2,820,442
Expenditures	\$ (775,992)	\$ (2,173,324)	\$ (640,946)	\$ (214,300)	\$ (5,352,400)
Other Sources/(Uses)	\$ 41,924	\$ 2,470,000	\$ (103,335)	\$ (103,335)	\$ 2,727,762
FUND BALANCE (Dec. 31)	\$ 115,806	\$ 667,818	\$ (70,463)	\$ 394,995	\$ 590,799
OTHER CAPITAL PROJECTS FUNDS					
FUND BALANCE (Jan. 1)	\$ 62,032	\$ 45,972	\$ 32,190	\$ 32,190	\$ 41
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ (41,060)	\$ (63,782)	\$ (22,000)	\$ (54,149)	\$ (20,000)
Other Sources/(Uses)	\$ 25,000	\$ 50,000	\$ 22,000	\$ 22,000	\$ 20,000
FUND BALANCE (Dec. 31)	\$ 45,972	\$ 32,190	\$ 32,190	\$ 41	\$ 41
TID NO. 1 FUND					
FUND BALANCE (Jan. 1)	\$ 32,218	\$ 63,656	\$ 45,862	\$ 45,862	\$ 234,990
Revenues	\$ 479,988	\$ 471,001	\$ 539,794	\$ 612,898	\$ 581,342
Expenditures	\$ (448,550)	\$ (488,795)	\$ (423,991)	\$ (423,770)	\$ (410,347)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ 63,656	\$ 45,862	\$ 161,665	\$ 234,990	\$ 405,985

Summary of Changes in Fund Balance (All Funds)

COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2016 Actual	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
TID NO. 2 FUND					
FUND BALANCE (Jan. 1)	\$ (1,853)	\$ (4,038)	\$ 1,193,274	\$ 1,193,274	\$ (18,509)
Revenues	\$ -	\$ -	\$ 1,050	\$ 1,137	\$ 22,500
Expenditures	\$ (2,185)	\$ (2,688)	\$ (2,053)	\$ (1,212,920)	\$ (112,295)
Other Sources/(Uses)	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ (4,038)	\$ 1,193,274	\$ 1,192,271	\$ (18,509)	\$ (108,304)
SPECIAL REVENUE FUNDS					
FUND BALANCE (Jan. 1)	\$ 249,707	\$ 212,858	\$ 222,806	\$ 222,806	\$ 294,324
Revenues	\$ 30,075	\$ 73,048	\$ 62,620	\$ 135,418	\$ 106,525
Expenditures	\$ -	\$ (3,100)	\$ (13,000)	\$ (18,900)	\$ (13,000)
Other Sources/(Uses)	\$ (66,924)	\$ (60,000)	\$ (45,000)	\$ (45,000)	\$ (270,753)
FUND BALANCE (Dec. 31)	\$ 212,858	\$ 222,806	\$ 227,426	\$ 294,324	\$ 117,096
ENTERPRISE FUNDS					
WATER UTILITY					
NET POSITION (Jan. 1)	\$ 12,310,200	\$ 12,546,124	\$ 12,751,778	\$ 12,751,778	\$ 12,952,467
Revenues	\$ 3,318,370	\$ 3,487,244	\$ 3,570,741	\$ 3,603,149	\$ 3,628,395
Expenditures	\$ (2,906,999)	\$ (3,045,387)	\$ (3,268,746)	\$ (3,162,460)	\$ (3,244,059)
Other Sources/(Uses)	\$ (175,447)	\$ (236,203)	\$ (240,000)	\$ (240,000)	\$ (240,000)
NET POSITION (Dec. 31)	\$ 12,546,124	\$ 12,751,778	\$ 12,813,773	\$ 12,952,467	\$ 13,096,803
SANITARY SEWER UTILITY					
NET POSITION (Jan. 1)	\$ 10,872,383	\$ 11,048,017	\$ 10,975,162	\$ 10,975,162	\$ 11,048,449
Revenues	\$ 2,484,365	\$ 2,517,005	\$ 2,565,935	\$ 2,669,604	\$ 2,783,854
Expenditures	\$ (2,355,961)	\$ (2,589,860)	\$ (2,576,909)	\$ (2,596,317)	\$ (2,561,145)
Other Sources/(Uses)	\$ 47,230	\$ -	\$ -	\$ -	\$ -
NET POSITION (Dec. 31)	\$ 11,048,017	\$ 10,975,162	\$ 10,964,188	\$ 11,048,449	\$ 11,271,158
STORMWATER UTILITY					
NET POSITION (Jan. 1)	\$ 10,728,679	\$ 10,775,396	\$ 10,571,980	\$ 10,571,980	\$ 10,441,014
Revenues	\$ 761,122	\$ 657,085	\$ 657,375	\$ 671,866	\$ 672,616
Expenditures	\$ (757,655)	\$ (860,501)	\$ (800,218)	\$ (802,832)	\$ (890,025)
Other Sources/(Uses)	\$ 43,250	\$ -	\$ -	\$ -	\$ -
NET POSITION (Dec. 31)	\$ 10,775,396	\$ 10,571,980	\$ 10,429,137	\$ 10,441,014	\$ 10,223,605
INTERNAL SERVICE FUNDS					
VOM FUND					
NET POSITION (Jan. 1)	\$ 1,813,560	\$ 1,823,029	\$ 1,895,029	\$ 1,895,029	\$ 1,868,209
Revenues	\$ 361,051	\$ 402,653	\$ 302,653	\$ 302,653	\$ 357,688
Expenditures	\$ (353,982)	\$ (336,741)	\$ (361,025)	\$ (343,973)	\$ (344,667)
Other Sources/(Uses)	\$ 2,400	\$ 6,088	\$ 4,000	\$ 14,500	\$ 25,000
NET POSITION (Dec. 31)	\$ 1,823,029	\$ 1,895,029	\$ 1,840,657	\$ 1,868,209	\$ 1,906,230

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 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. This tax rate is 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 as property taxes on mobile homes and 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 imposed at retail rooms or lodging to customers by hotelkeepers.

Water utility taxes are paid by the Bellevue Water Utility to the municipality. The tax is governed by Wis. Stats. 66.0811(2).

Delinquent personal property tax is interest penalties for late payment of personal property taxes.

Agricultural use penalty is a charge applied upon the conversion of agriculturally assessed property to other use.

SIGNIFICANT CHANGES:

Total increase for general property tax of \$118,473 from 2018.

LINE-ITEM DETAIL:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
GENERAL FUND REVENUES (TAXES)						
General Property Taxes	\$ 2,037,985	\$ 2,316,681	\$ 2,462,915	\$ 2,462,915	\$ 2,462,915	\$ 2,581,388
Mobile Home Taxes	\$ 150,966	\$ 158,630	\$ 158,210	\$ 121,742	\$ 157,337	\$ 157,810
Management Forestland Taxes	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31
Hotel Room Tax	\$ 13,611	\$ 13,827	\$ 14,700	\$ 7,693	\$ 14,000	\$ 14,000
Water Utility Taxes	\$ 238,945	\$ 236,203	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Interest - Delinquent PP Tax	\$ 145	\$ 629	\$ 600	\$ 235	\$ 500	\$ 500
Ag Use Penalty	\$ 2,416	\$ 5,069	\$ 2,000	\$ -	\$ 8,736	\$ 9,000
Football Stadium Tax	\$ 23,835	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 2,467,932	\$ 2,731,070	\$ 2,878,456	\$ 2,832,615	\$ 2,883,519	\$ 3,002,729

General Fund Revenues: Intergovernmental Revenues

DESCRIPTION:

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

Fire insurance taxes are state payments to offset fire safety inspections of commercial and industrial buildings by Bellevue Fire & Rescue Department and to support fire prevention and education activities.

Exempt computer aids are state payments to compensate for loss of tax revenue resulting from a 1999 change that exempts computers from personal property tax rolls.

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

The state transportation aids are state payments for highway maintenance operations. Aids are based on a formula that is based on past village spending on transportation.

Forest cropland funds are subsidies from 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. An increase in transit revenues is anticipated due to a full year in 2019 of the east side hub.

SIGNIFICANT CHANGES:

Transit revenue has 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.

General Fund Revenues: Intergovernmental Revenues

LINE-ITEM DETAIL:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>INTERGOVERNMENTAL REVENUES</u>						
State Shared Revenues	\$ 338,161	\$ 337,599	\$ 337,598	\$ 50,489	\$ 337,598	\$ 337,598
State Fire Insurance Tax	\$ 48,514	\$ 52,564	\$ 55,000	\$ 52,696	\$ 52,696	\$ 52,696
State Exempt Computer Aid	\$ 13,098	\$ 12,126	\$ 12,126	\$ 12,304	\$ 12,304	\$ 12,304
State Exempt Personal Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,139
State Transportation Aids	\$ 430,589	\$ 495,178	\$ 566,057	\$ 424,206	\$ 565,608	\$ 569,976
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Transit Revenue	\$ 151,785	\$ 145,542	\$ 238,992	\$ 135,222	\$ 218,140	\$ 308,063
Subtotal	\$ 982,152	\$ 1,043,013	\$ 1,209,777	\$ 674,921	\$ 1,186,350	\$ 1,318,780

General Fund Revenues: Licenses & Permits

DESCRIPTION:

Includes revenues from 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 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 2018.

LINE-ITEM DETAIL:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>LICENSES & PERMITS</u>						
Liquor & Malt Beverages	\$ 47,800	\$ 50,921	\$ 28,700	\$ 29,034	\$ 29,859	\$ 28,100
Bartender's Licenses	\$ 9,980	\$ 3,604	\$ 10,000	\$ 6,250	\$ 10,000	\$ 4,000
Cable Television Fees	\$ 123,531	\$ 116,853	\$ 115,294	\$ 63,073	\$ 126,145	\$ 126,145
Cigarette Licenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,400	\$ 1,500	\$ 1,400
Mobile Home Licenses	\$ 1,600	\$ 1,600	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 1,100	\$ 300	\$ 500	\$ 500	\$ 500	\$ 500
Special Events/Picnic Licenses	\$ 95	\$ 280	\$ 270	\$ 225	\$ 250	\$ 250
Dog & Cat Licenses	\$ 3,707	\$ 4,333	\$ 3,650	\$ 2,638	\$ 4,350	\$ 4,350
Bike Licenses	\$ 35	\$ 10	\$ 10	\$ 55	\$ 65	\$ 55
Building Permits	\$ 90,348	\$ 119,822	\$ 80,000	\$ 83,619	\$ 115,000	\$ 100,000
Fire Dept Inspection Fees	\$ 108,055	\$ 107,936	\$ 107,000	\$ -	\$ 114,500	\$ 108,000
Temporary Permits	\$ 1,170	\$ 1,250	\$ 500	\$ 830	\$ 1,040	\$ 1,000
Right of Way Permits	\$ 24,925	\$ 18,625	\$ 14,000	\$ 11,425	\$ 14,000	\$ 14,000
Fireworks Permits	\$ 10,200	\$ 10,750	\$ 10,600	\$ 9,450	\$ 10,600	\$ 10,600
False Alarm Permits	\$ 8,991	\$ 9,450	\$ 1,000	\$ 3,850	\$ 4,550	\$ 3,850
Fire Sprinkler Permits	\$ 1,150	\$ 2,975	\$ 2,225	\$ 375	\$ 750	\$ 375
Burning Permits	\$ 130	\$ 120	\$ 90	\$ 110	\$ 130	\$ 110
Chicken Permits	\$ 125	\$ 75	\$ -	\$ 50	\$ 50	\$ 50
Subtotal	\$ 434,442	\$ 450,404	\$ 376,839	\$ 212,883	\$ 434,789	\$ 404,285

General Fund Revenues: Fines, Forfeitures & Penalties

DESCRIPTION:

Citation revenue is from tickets issued for local ordinance violations and law enforcement issued citations. The municipal court utilizes various methods for the collection of citations.

SIGNIFICANT CHANGES:

Law and ordinance citation revenues have continued to decline. The village anticipates it will not meet the 2018 budget figure for this revenue. The village anticipates that collected funds will increase in 2019 due to added collection methods and controls.

LINE-ITEM DETAIL:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>FINES, FORFEITURES & PENALTIES</u>						
Law & Ordinance Citations	\$ 176,803	\$ 146,811	\$ 185,000	\$ 105,022	\$ 150,000	\$ 185,000
Parking Citations	\$ 9,504	\$ 8,305	\$ 8,000	\$ 4,354	\$ 6,500	\$ 8,000
Subtotal	\$ 186,307	\$ 155,116	\$ 193,000	\$ 109,376	\$ 156,500	\$ 193,000

General Fund Revenues: Public Charges

DESCRIPTION:

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 include charges for planning-related services including subdivision plat and certified survey maps, rezoning and variance requests, and conditional use permits.

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

Weights and measures fees are 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.

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

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

SIGNIFICANT CHANGES:

The most notable change for 2019 is the additional revenues from fire emergency calls which was implemented in 2017. No other significant changes within public charges are expected.

General Fund Revenues: Public Charges

LINE-ITEM DETAIL:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>PUBLIC CHARGES</u>						
Special Assessment Letters	\$ 10,698	\$ 12,206	\$ 11,600	\$ 7,956	\$ 12,000	\$ 12,500
Copies	\$ 447	\$ 580	\$ 100	\$ 94	\$ 100	\$ 100
License Publication Fees	\$ 480	\$ 1,330	\$ 1,050	\$ 1,080	\$ 1,130	\$ 1,080
Weights & Measures	\$ 4,528	\$ 4,754	\$ 4,313	\$ -	\$ 4,992	\$ 5,242
Fire Emergency Calls	\$ 1,155	\$ 29,250	\$ 12,500	\$ 35,776	\$ 40,000	\$ 40,000
Street Charges	\$ 3,664	\$ 3,091	\$ 5,280	\$ 950	\$ 2,000	\$ 2,000
Animal Control Fees	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
Park Rental Fees	\$ 23,613	\$ 18,721	\$ 26,470	\$ 19,741	\$ 24,228	\$ 24,625
Park Prog - Fees/Other Income	\$ 6,171	\$ 5,037	\$ 7,500	\$ 5,826	\$ 8,562	\$ 8,500
Park Program - Non Taxable	\$ 69,942	\$ 72,948	\$ 80,350	\$ 74,240	\$ 79,394	\$ 80,350
Park Prog - B/A School	\$ 52,939	\$ 51,573	\$ 61,792	\$ 39,899	\$ 61,837	\$ 62,782
Senior Program Non Taxable	\$ 742	\$ 480	\$ 2,000	\$ 433	\$ 1,700	\$ 2,000
Senior Holiday Gala	\$ 3,664	\$ 4,709	\$ 4,190	\$ 1,740	\$ 4,190	\$ 4,190
Senior Summer Picnic	\$ 1,541	\$ 1,826	\$ 1,770	\$ 2,165	\$ 1,770	\$ 1,770
Park Prog - Sponsors/Donations	\$ 8,800	\$ 13,018	\$ 11,950	\$ 12,500	\$ 13,575	\$ 12,300
Tree Charges	\$ 380	\$ -	\$ 4,275	\$ 3,300	\$ 2,500	\$ 2,500
Planning & Development Fees	\$ 14,780	\$ 15,940	\$ 12,000	\$ 13,095	\$ 16,000	\$ 7,500
Subtotal	\$ 203,579	\$ 235,463	\$ 247,140	\$ 218,797	\$ 273,978	\$ 267,639

General Fund Revenues: Miscellaneous Revenues

DESCRIPTION:

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

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

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

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

Sale of Other Equipment and Property can include the sale of any Village equipment, assets or vehicles to a third party.

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

SIGNIFICANT CHANGES:

A notable increase is shown within Miscellaneous Revenues due to additional revenues received due to improved interest rates on invested funds.

LINE-ITEM DETAIL:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
MISCELLANEOUS REVENUE						
Interest - Bank Accounts	\$ 20,732	\$ 31,470	\$ 31,944	\$ 30,993	\$ 55,000	\$ 74,500
Interest - Delq Special Assmts CTY	\$ 3,219	\$ 3,875	\$ 2,500	\$ 512	\$ 1,000	\$ 1,000
Rental Properties	\$ 71,266	\$ 70,285	\$ 65,859	\$ 48,608	\$ 66,243	\$ 58,323
Lease Agreement - Water	\$ 52,274	\$ 53,855	\$ 59,012	\$ 59,012	\$ 59,012	\$ 67,256
Lease Agreement - Sewer	\$ 52,274	\$ 53,855	\$ 59,012	\$ 59,012	\$ 59,012	\$ 67,256
Lease Agreement - Stormwater	\$ 52,274	\$ 53,855	\$ 59,012	\$ 59,012	\$ 59,012	\$ 67,256
Sale of Fire Equip & Property	\$ -	\$ 22,041	\$ -	\$ -	\$ -	\$ -
Sale of Other Equip & Property	\$ 10,389	\$ 956	\$ -	\$ 18,775	\$ 18,755	\$ -
Donations	\$ 3,725	\$ -	\$ 1,500	\$ 7,500	\$ -	\$ -
Donations-FF Memorial	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 3,282	\$ 4,326	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 269,460	\$ 294,518	\$ 278,839	\$ 283,460	\$ 318,070	\$ 335,641

General Fund Revenues: Other Financial Resources

DESCRIPTION:

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

SIGNIFICANT CHANGES: None.

LINE-ITEM DETAIL:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>OTHER FINANCIAL SOURCES</u>						
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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5.0 GENERAL FUND EXPENDITURES

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GENERAL GOVERNMENT

VILLAGE BOARD

ROLE/COMPOSITION OF THE VILLAGE BOARD:

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

SIGNIFICANT EXPENDITURE CHANGES: None.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>VILLAGE BOARD</u>						
Salaries	\$ 17,271	\$ 17,271	\$ 17,273	\$ 11,514	\$ 17,273	\$ 17,273
FICA - Payroll Taxes	\$ 1,322	\$ 1,322	\$ 1,321	\$ 881	\$ 1,321	\$ 1,321
Office Supplies	\$ -	\$ 16	\$ 200	\$ 83	\$ 200	\$ 200
Publications/Subscriptions/Dues	\$ 4,137	\$ 4,281	\$ 4,463	\$ 4,463	\$ 4,463	\$ 4,303
Travel & Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training & Seminars	\$ 70	\$ -	\$ 125	\$ -	\$ 125	\$ 125
Other Supplies & Expenses	\$ 541	\$ 441	\$ 960	\$ 51	\$ 960	\$ 960
Capital Equipment	\$ 1,688	\$ -	\$ -	\$ 312	\$ 312	\$ -
Total	\$ 25,029	\$ 23,331	\$ 24,342	\$ 17,304	\$ 24,654	\$ 24,182

MUNICIPAL COURT

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Expenditures for Municipal Court include a notable decrease primarily attributable to a reduction in staffing hours. This is due to increased efficiency and does not reflect a decrease in service.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>MUNICIPAL COURT</u>						
Salaries & Wages	\$ 72,720	\$ 73,341	\$ 74,210	\$ 42,823	\$ 58,677	\$ 56,130
Employee Benefits	\$ 14,219	\$ 14,740	\$ 14,096	\$ 9,283	\$ 13,063	\$ 14,773
Contracted Services	\$ 25,840	\$ 9,783	\$ 16,861	\$ 10,965	\$ 13,481	\$ 16,861
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 4,922	\$ 3,339	\$ 5,350	\$ 2,082	\$ 2,911	\$ 5,350
Memberships/Travel/Training	\$ 2,538	\$ 1,847	\$ 3,089	\$ 1,244	\$ 2,230	\$ 3,089
Capital Equipment	\$ -	\$ 2,692	\$ -	\$ -	\$ -	\$ -
Total	\$ 120,240	\$ 105,742	\$ 113,606	\$ 66,397	\$ 90,362	\$ 96,203

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. The Village's firefighter's contract will expire at the end of 2019. Therefore, legal expenses have been budgeted for the negotiation of the next agreement. It is anticipated that overall legal expenses for the Village will continue to be more consistent and fairly stable in 2019.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>LEGAL/PROFESSIONAL</u>						
Professional Services	\$ 57,944	\$ 18,311	\$ 33,410	\$ 13,726	\$ 33,410	\$ 30,694
Prof Svcs - Municipal Court	\$ 24,949	\$ 31,155	\$ 30,000	\$ 18,658	\$ 30,000	\$ 30,000
Contracted Services	\$ 6,450	\$ -	\$ -	\$ 46,013	\$ 48,248	\$ -
Total	\$ 89,343	\$ 49,465	\$ 63,410	\$ 78,396	\$ 111,658	\$ 60,694

VILLAGE ADMINISTRATOR'S OFFICE

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

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

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

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

VILLAGE ADMINISTRATOR'S OFFICE

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>ADMINISTRATOR'S OFFICE</u>						
Salaries & Wages	\$ 69,120	\$ 75,163	\$ 76,301	\$ 30,859	\$ 57,097	\$ 76,677
Employee Benefits	\$ 20,962	\$ 22,817	\$ 23,320	\$ 9,007	\$ 14,638	\$ 22,517
Telephone/Cell	\$ 643	\$ 547	\$ 552	\$ 372	\$ 552	\$ 552
Contracted Services	\$ 13,722	\$ 14,510	\$ 12,635	\$ 7,500	\$ 12,635	\$ 10,885
Operating Supplies	\$ 11,255	\$ 13,929	\$ 12,300	\$ 6,135	\$ 12,300	\$ 13,000
Memberships/Travel/Training	\$ 4,337	\$ 5,343	\$ 6,420	\$ 7,865	\$ 7,640	\$ 7,658
Capital Equipment	\$ 2,851	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total	\$ 122,891	\$ 132,309	\$ 131,528	\$ 61,737	\$ 104,862	\$ 132,469

FINANCE – CLERK-TREASURER

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Planning for two (2) elections in 2019, compared to four (4) elections in 2018. Funding in the amount of \$8,000 to purchase two (2) ExpressVote election machines have been added to the 2019 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:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>CLERK</u>						
Salaries & Wages	\$ 25,075	\$ 25,519	\$ 25,688	\$ 16,831	\$ 25,722	\$ 26,424
Employee Benefits	\$ 8,604	\$ 8,527	\$ 9,011	\$ 5,857	\$ 9,011	\$ 9,287
Contracted Services	\$ 10,770	\$ 10,220	\$ 10,737	\$ 7,714	\$ 10,259	\$ 10,553
Operating Supplies	\$ 3,969	\$ 4,411	\$ 4,630	\$ 2,706	\$ 4,300	\$ 4,300
Memberships/Travel/Training	\$ 595	\$ 280	\$ 1,165	\$ 341	\$ 881	\$ 1,235
VOM Charges	\$ 157	\$ 170	\$ 95	\$ 95	\$ 95	\$ 90
Capital Equipment	\$ 1,064	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 50,233	\$ 49,126	\$ 51,326	\$ 33,544	\$ 50,268	\$ 51,889
	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>ELECTIONS</u>						
Salaries & Wages	\$ 11,784	\$ 4,783	\$ 11,247	\$ 6,751	\$ 11,291	\$ 5,549
Employee Benefits	\$ 268	\$ 21	\$ 60	\$ 101	\$ 101	\$ -
Contracted Services	\$ 322	\$ 274	\$ 300	\$ 186	\$ 315	\$ 315
Operating Supplies	\$ 6,139	\$ 3,984	\$ 7,451	\$ 4,666	\$ 7,251	\$ 5,413
Memberships/Travel/Training	\$ -	\$ 100	\$ 775	\$ 130	\$ 673	\$ 1,023
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Subtotal	\$ 18,513	\$ 9,161	\$ 19,833	\$ 11,834	\$ 19,631	\$ 20,300
	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>FINANCE & ACCOUNTING</u>						
Salaries & Wages	\$ 35,072	\$ 33,493	\$ 39,525	\$ 26,861	\$ 41,105	\$ 42,180
Employee Benefits	\$ 4,905	\$ 4,566	\$ 5,672	\$ 3,769	\$ 5,898	\$ 5,990
Contracted Services	\$ 19,437	\$ 15,217	\$ 22,316	\$ 19,928	\$ 23,812	\$ 25,383
Operating Supplies	\$ 4,700	\$ 2,258	\$ 2,500	\$ 2,176	\$ 2,500	\$ 2,500
Memberships/Travel/Training	\$ 944	\$ 979	\$ 1,280	\$ 886	\$ 1,291	\$ 1,295
VOM Charges	\$ 78	\$ 427	\$ 751	\$ 56	\$ 406	\$ 464
Capital Equipment	\$ 78	\$ 70	\$ 39	\$ 39	\$ 39	\$ 51
Subtotal	\$ 65,214	\$ 57,010	\$ 72,083	\$ 53,715	\$ 75,051	\$ 77,863
GRAND TOTAL	\$ 133,960	\$ 115,297	\$ 143,242	\$ 99,093	\$ 144,950	\$ 150,052

VILLAGE ASSESSOR

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>VILLAGE ASSESSOR</u>						
Software Support	\$ 1,771	\$ 1,781	\$ 1,789	\$ 1,961	\$ 1,961	\$ 2,426
Contracted Services	\$ 37,460	\$ 38,138	\$ 38,660	\$ 26,268	\$ 38,667	\$ 39,300
Postage	\$ 612	\$ 559	\$ 625	\$ 526	\$ 625	\$ 625
Other Supplies/Expenses	\$ -	\$ 153	\$ 150	\$ -	\$ 150	\$ 150
Total	\$ 39,843	\$ 40,630	\$ 41,224	\$ 28,756	\$ 41,403	\$ 42,501

INFORMATION TECHNOLOGY

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

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:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
INFORMATION TECHNOLOGY						
Salaries & Wages	\$ 14,777	\$ 14,940	\$ 15,352	\$ 10,040	\$ 15,352	\$ 15,795
Employee Benefits	\$ 2,457	\$ 2,246	\$ 2,341	\$ 1,505	\$ 2,341	\$ 4,010
Contracted Services	\$ 41,113	\$ 48,605	\$ 71,343	\$ 40,497	\$ 69,719	\$ 81,635
Memberships/Travel/Training	\$ 1,050	\$ 2,214	\$ 2,209	\$ 329	\$ 2,204	\$ 2,204
Capital Equipment	\$ 18,878	\$ 19,804	\$ 6,643	\$ -	\$ 6,643	\$ 7,479
Total	\$ 78,275	\$ 87,809	\$ 97,888	\$ 52,371	\$ 96,259	\$ 111,123

OTHER GOVERNMENTAL

PROGRAM ACTIVITY STATEMENT:

Other Governmental expenditures include funding necessary for Village insurance programs, not including employee benefits. The Village currently contracts for all lines of coverage through the League of Wisconsin Municipalities Mutual Insurance.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>OTHER GOVERNMENTAL</u>						
Bad Debt Expense	\$ 607	\$ 391	\$ 500	\$ 1,623	\$ 500	\$ -
Judgements & Losses	\$ 480	\$ 975	\$ -	\$ -	\$ -	\$ -
Property Insurance	\$ 5,423	\$ 5,589	\$ 5,731	\$ 5,260	\$ 5,731	\$ 5,960
General Liability Insurance	\$ 7,644	\$ 7,958	\$ 8,355	\$ 6,059	\$ 8,079	\$ 8,322
Workers Compensation	\$ 11,508	\$ 14,167	\$ 14,877	\$ 12,646	\$ 16,896	\$ 16,706
Employee Bonds	\$ -	\$ 885	\$ 930	\$ -	\$ 930	\$ 977
Total	\$ 25,661	\$ 29,965	\$ 30,393	\$ 25,587	\$ 32,136	\$ 31,965

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PUBLIC SAFETY

LAW ENFORCEMENT

GOAL: To perform a variety of duties related to the protection of life and property within the Village. Officers provide proficient interaction with the public for matters that require knowledge of state laws, county and Village ordinances while continuing to enhance professional law enforcement services 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 Brown County Sheriff's Department provides 24/7 patrol services dedicated to call response, traffic enforcement, and other directed Village needs. Two officers are assigned as a Directed Enforcement Officers (DEOs) dedicated to community policing and other specialized Village needs. The contract also includes services from other personnel including patrol sergeants, investigative personnel, specialty units, and administration. A part-time animal control officer and part-time crossing guards also carry out public safety functions.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The 2019 budget includes funding for contract obligations, as well as capital equipment including squad replacement, squad computers to support new CAD system, and a pole-mounted speed board.

LAW ENFORCEMENT

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>LAW ENFORCEMENT</u>						
Salaries & Wages	\$ 3,825	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 293	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 1,067,839	\$ 1,107,175	\$ 1,238,686	\$ 605,804	\$ 1,236,586	\$ 1,222,211
Utilities	\$ 2,675	\$ 2,081	\$ 2,900	\$ 1,685	\$ 2,940	\$ 3,200
Insurance	\$ 1,418	\$ 1,505	\$ 1,580	\$ 1,085	\$ 1,447	\$ 1,462
Operating Supplies	\$ 21,204	\$ 22,856	\$ 30,500	\$ 16,871	\$ 30,400	\$ 32,050
Memberships/Travel/Training	\$ 1,787	\$ 1,286	\$ 1,000	\$ 585	\$ 1,000	\$ 1,400
Capital Equipment	\$ 38,883	\$ 51,929	\$ 67,900	\$ 58,815	\$ 67,900	\$ 64,000
Subtotal	\$ 1,137,923	\$ 1,186,830	\$ 1,342,566	\$ 684,844	\$ 1,340,273	\$ 1,324,323
	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>CROSSING GUARDS</u>						
Salaries & Wages	\$ 9,199	\$ 9,140	\$ 10,500	\$ 5,356	\$ 10,500	\$ 10,715
Employee Benefits	\$ 533	\$ 699	\$ 803	\$ 410	\$ 803	\$ 820
Operating Supplies	\$ 34	\$ 10	\$ 100	\$ -	\$ 100	\$ 100
Subtotal	\$ 9,765	\$ 9,849	\$ 11,403	\$ 5,765	\$ 11,403	\$ 11,635
GRAND TOTAL	\$ 1,147,688	\$ 1,196,679	\$ 1,353,969	\$ 690,610	\$ 1,351,676	\$ 1,335,958

FIRE & RESCUE

GOAL: 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 and present programs at community functions and 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 structure fires within the Village 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 2018, the department replaced a Battalion Chief and a part-time captain. 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:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>FIRE DEPARTMENT</u>						
Salaries & Wages	\$ 566,528	\$ 673,819	\$ 698,287	\$ 474,405	\$ 731,404	\$ 761,422
Employee Benefits	\$ 167,005	\$ 222,996	\$ 248,870	\$ 171,294	\$ 253,903	\$ 255,204
Contracted Services	\$ 81,605	\$ 10,436	\$ 19,880	\$ 4,483	\$ 19,880	\$ 19,240
Utilities	\$ 3,369	\$ 3,045	\$ 3,400	\$ 2,915	\$ 3,400	\$ 4,500
Insurance	\$ 28,109	\$ 30,282	\$ 31,845	\$ 20,359	\$ 31,473	\$ 32,175
Operating Supplies	\$ 62,662	\$ 54,083	\$ 59,000	\$ 40,574	\$ 65,700	\$ 75,973
Memberships/Travel/Training	\$ 16,643	\$ 15,695	\$ 19,905	\$ 10,611	\$ 19,905	\$ 19,655
Capital Equipment	\$ 48,808	\$ 4,238	\$ 22,915	\$ 15,601	\$ 22,915	\$ 9,200
VOM Charges	\$ 445	\$ 483	\$ 273	\$ 273	\$ 273	\$ 510
Subtotal	\$ 975,174	\$1,015,077	\$1,104,375	\$ 740,515	\$ 1,148,853	\$ 1,177,879
	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>AMBULANCE</u>						
Contracted Services	\$ 70,000	\$ 70,000	\$ 70,000	\$ 46,667	\$ 70,000	\$ 70,000
Subtotal	\$ 70,000	\$ 70,000	\$ 70,000	\$ 46,667	\$ 70,000	\$ 70,000
GRAND TOTAL	\$1,045,174	\$1,085,077	\$1,174,375	\$ 787,182	\$ 1,218,853	\$ 1,247,879

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PUBLIC WORKS

PUBLIC WORKS

DIVISION: PUBLIC WORKS - ADMINISTRATION

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

OBJECTIVES:

- Facilitate staff involvement in program planning.
- Maintain a high level of customer satisfaction.
- Evaluate and track performance measures to improve service.
- Develop policies and procedure and supporting strategic plans and policies.

PROGRAM 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 includes a director with program support from divisional staff. Administration ensures that divisions move forward to achieve program goals and objectives. Administration is responsible for a continuous improvement program that plans, implements, and evaluates programs for efficiency and effectiveness as it relates to the strategic plan.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>PUBLIC WORKS ADMINISTRATION</u>						
Salaries & Wages	\$ 8,486	\$ 6,596	\$ 9,701	\$ 6,342	\$ 9,701	\$ 9,898
Employee Benefits	\$ 2,449	\$ 1,468	\$ 2,660	\$ 1,423	\$ 2,117	\$ 2,141
Operating Supplies	\$ -	\$ 11,986	\$ -	\$ 27	\$ 27	\$ -
Subtotal	\$ 10,934	\$ 20,051	\$ 12,361	\$ 7,792	\$ 11,845	\$ 12,039

PUBLIC WORKS

DIVISION: PUBLIC WORKS – STREET & HIGHWAY MAINTENANCE

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The increase is largely due to partial restoration of the vehicle operation and maintenance (VOM) charges (+\$11,800) and an increase in contracted services (+\$29,000) to historical levels. The reduction in salaries (-\$7,400) is due to the reallocation of resources to other program areas.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>STREET & HWY MAINTENANCE</u>						
Salaries & Wages	\$ 79,284	\$ 89,618	\$ 91,385	\$ 65,125	\$ 95,509	\$ 80,613
Employee Benefits	\$ 28,062	\$ 28,061	\$ 30,249	\$ 16,910	\$ 32,809	\$ 29,142
Contracted Services	\$ 103,533	\$ 173,379	\$ 92,000	\$ 18,865	\$ 99,750	\$ 121,000
Utilities	\$ 5,986	\$ 4,793	\$ 5,860	\$ 3,244	\$ 5,860	\$ 5,800
Operating Supplies	\$ 40,253	\$ 33,166	\$ 53,030	\$ 10,120	\$ 51,980	\$ 54,245
Memberships/Travel/Training	\$ 691	\$ 1,149	\$ 4,460	\$ 724	\$ 2,260	\$ 5,040
VOM Charges	\$ 31,978	\$ 40,107	\$ 22,612	\$ 22,612	\$ 22,612	\$ 34,411
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 289,786	\$ 370,273	\$ 299,596	\$ 137,599	\$ 310,780	\$ 330,251

PUBLIC WORKS

DIVISION: PUBLIC WORKS – SNOW PLOWING

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

OBJECTIVES:

- Clear Priority 1 Streets of ice and snow during the snow event 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 are clear of snow and ice. There are seven zones comprised of three priority routes for each zone. Operators are responsible for efficient use of abrasives and salts, plowing techniques, brine systems, vehicle maintenance, and emergency response during snow and ice events. The program is staffed by 7 operators, the Public Works Director, Utility Manager, Operations Manager, and support staff during snow events.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The notable increase with this division is due to the partial restoration of the VOM charges (+\$37,400). Operational costs (+\$11,750) increased due to increased price of salt and to reflect historical usage of brine.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>SNOW PLOWING</u>						
Salaries & Wages	\$ 50,451	\$ 36,221	\$ 55,259	\$ 36,368	\$ 55,016	\$ 56,266
Employee Benefits	\$ 18,759	\$ 13,298	\$ 19,352	\$ 13,345	\$ 19,608	\$ 19,847
Operating Supplies	\$ 35,792	\$ 26,531	\$ 32,382	\$ 37,196	\$ 40,400	\$ 44,130
Memberships/Travel/Training	\$ 150	\$ 250	\$ 400	\$ -	\$ 400	\$ 400
VOM Charges	\$ 112,749	\$ 141,045	\$ 79,517	\$ 79,517	\$ 79,517	\$ 116,948
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
Subtotal	\$ 217,901	\$ 217,345	\$ 186,910	\$ 166,425	\$ 194,941	\$ 238,391

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 for the planning, design, permitting, and construction of public infrastructure. Engineering is responsible for the evaluation of private development infrastructure impact to the public infrastructure system. Engineering plans for construction and maintenance of existing facilities and long-range planning. This division is responsible for inspecting public construction and documenting all construction activities. Engineering manages the design consultant engineering contract, and developer-constructed infrastructure. The division is responsible for contract administration, financial management, and assessment preparation of construction projects.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The slight decrease is largely due to reallocation of staff resources (salaries and employee benefits -\$13,564). Increases include a proportionate share of asset management system implementation (+\$4,000) and capital equipment including an audio/visual system replacement (+\$3,000) and a computer replacement (+\$2,300).

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>CONSTRUCTION/ENGINEERING</u>						
Salaries & Wages	\$ 59,333	\$ 46,620	\$ 64,463	\$ 31,320	\$ 60,276	\$ 54,268
Employee Benefits	\$ 13,145	\$ 15,136	\$ 22,690	\$ 12,722	\$ 22,090	\$ 19,321
Contracted Services	\$ 5,390	\$ 16,477	\$ 5,325	\$ 4,689	\$ 5,325	\$ 9,825
Memberships/Travel/Training	\$ -	\$ 140	\$ 750	\$ -	\$ 750	\$ 750
VOM Charges	\$ 2,966	\$ 3,465	\$ 1,954	\$ 1,954	\$ 1,954	\$ 3,056
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,100
Subtotal	\$ 80,835	\$ 81,838	\$ 95,182	\$ 50,685	\$ 90,395	\$ 93,320

PUBLIC WORKS

DIVISION: PUBLIC WORKS – STREET LIGHTING & TRANSIT

PROGRAM ACTIVITY STATEMENT:

Transit services are contracted through Green Bay Metro. The 2019 budget includes full implementation of an east side hub that began in August 2018. This change greatly increases the frequency of service for the two bus lines in the village, service to key economic development areas, and further expands para-transit services.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The 2018 budget included only 5 months of the expanded transit services. For 2019, these expenses further increase (+\$81,787) to account for a full year of service. A portion of expenses are recovered through intergovernmental revenues from Green Bay Metro and state/federal funds.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>STREET LIGHTING & TRANSIT SERVICES</u>						
Street Lighting	\$ 125,928	\$ 126,706	\$ 130,000	\$ 73,944	\$ 128,000	\$ 128,000
Contracted Services - Transit	\$ 194,326	\$ 184,109	\$ 342,380	\$ 175,368	\$ 296,840	\$ 424,167
Subtotal	\$ 320,254	\$ 310,815	\$ 472,380	\$ 249,312	\$ 424,840	\$ 552,167

PUBLIC WORKS

DIVISION: PUBLIC WORKS – BUILDINGS & GROUNDS

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

OBJECTIVES:

- Evaluate and promote energy conservation in Village Facilities.
- Establish preventative maintenance policies for facilities to extend the life of facilities.
- 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 of village property including buildings located at 1811 Allouez Avenue, 2828 Allouez Avenue, 3100 Eaton Road, and related building parking lots. Public Works street and utility laborers supplement the program with staff resources as needed. Contracted services are used for professional maintenance and repairs.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Capital equipment purchases for 2019 include a village facilities master plan (\$25,000). Most expenses within the division have increased to reflect costs of existing maintenance and service contracts.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>BUILDINGS & GROUNDS</u>						
Salaries & Wages	\$ 24,538	\$ 28,465	\$ 25,921	\$ 18,574	\$ 24,579	\$ 28,089
Employee Benefits	\$ 4,379	\$ 6,640	\$ 5,218	\$ 4,021	\$ 5,115	\$ 5,428
Contracted Services	\$ 40,993	\$ 59,454	\$ 51,823	\$ 31,590	\$ 51,188	\$ 72,015
Utilities	\$ 61,855	\$ 64,679	\$ 71,220	\$ 42,871	\$ 68,220	\$ 69,075
Operating Supplies	\$ 11,804	\$ 14,758	\$ 15,165	\$ 9,922	\$ 17,877	\$ 17,400
VOM Charges	\$ 8,802	\$ 10,847	\$ 6,115	\$ 6,115	\$ 6,115	\$ 9,352
Capital Equipment	\$ 5,185	\$ 5,115	\$ 9,500	\$ 8,700	\$ 8,700	\$ 8,600
Subtotal	\$ 157,556	\$ 189,958	\$ 184,962	\$ 121,793	\$ 181,794	\$ 209,959

PUBLIC WORKS DIVISION GRAND TOTAL:

GRAND TOTAL	\$1,077,266	\$ 1,190,280	\$ 1,251,391	\$ 733,606	\$ 1,214,595	\$ 1,436,127
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PARKS, RECREATION & FORESTRY

PARKS, RECREATION & FORESTRY

DIVISION: PARKS, RECREATION & FORESTRY – ADMINISTRATION

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

OBJECTIVES:

- Develop and implement a program of services that effectively meet the recreational, cultural and preservation needs of the community.
- Establish an effective community relations program that will both communicate the availability of current services and promote the importance of parks and recreation services within the community.
- Conduct general administrative functions; including personnel management, risk & safety management, performance measurement, purchasing and budget preparation/management.
- Evaluate all operations in order to improve efficiency and effectiveness and to prepare reports as necessary.
- Initiate, develop and carry out special projects, as required.

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
ADMINISTRATION						
Salaries & Wages	\$ 31,130	\$ 35,141	\$ 36,540	\$ 20,880	\$ 36,540	\$ 37,295
Employee Benefits	\$ 11,593	\$ 12,888	\$ 13,824	\$ 8,596	\$ 13,824	\$ 14,164
Utilities	\$ 1,819	\$ 1,764	\$ 2,000	\$ 1,196	\$ 2,000	\$ 2,000
Contracted Services	\$ 50	\$ 74	\$ 185	\$ 203	\$ 185	\$ 601
Operating Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Memberships/Travel/Training	\$ 3,136	\$ 3,346	\$ 4,880	\$ 2,016	\$ 3,915	\$ 5,145
Capital Equipment	\$ -	\$ 2,692	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 48,728	\$ 56,905	\$ 58,429	\$ 33,891	\$ 57,464	\$ 60,205

PARKS, RECREATION & FORESTRY

DIVISION: PARKS, RECREATION & FORESTRY – PARKS & FORESTRY

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

OBJECTIVES:

- Provide park and recreational facilities that are functional – that work as designed and enable residents/users to enjoy an optimal recreational 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:

Maintains outdoor recreation and open space land that is classified and developed as mini, neighborhood, linear, or community park space. Responsible for the management of the Community Center (1811 Allouez Avenue).

The park system is managed with a full-time park foreman. The system is maintained with three seasonal (summer) staff who provide garbage/litter pick-up, athletic field maintenance, and general buildings and grounds maintenance. Other maintenance includes janitorial, routine buildings and grounds maintenance, preventative maintenance, program support/set-up, scheduled improvements, and emergency/vandalism repairs.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Contracted services have increased due to annual phragmites treatment along the East River Trail and contractual obligations for increased dog park maintenance. Operating supplies increased for required East River Trail repairs, replacement garbage and recycling cans, and added playground woodchips for Bethel Park.

DEPARTMENT: PARKS, RECREATION & FORESTRY

DIVISION: PARKS, RECREATION & FORESTRY – PARKS & FORESTRY

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>PARKS</u>						
Salaries & Wages	\$ 71,525	\$ 81,158	\$ 86,590	\$ 55,284	\$ 78,570	\$ 89,358
Employee Benefits	\$ 27,215	\$ 29,607	\$ 31,585	\$ 19,238	\$ 31,585	\$ 31,859
Contracted Services	\$ 48,282	\$ 52,013	\$ 53,393	\$ 22,874	\$ 58,605	\$ 60,385
Utilities	\$ 15,740	\$ 15,680	\$ 16,525	\$ 9,801	\$ 16,400	\$ 16,770
Operating Supplies	\$ 31,847	\$ 28,126	\$ 39,100	\$ 16,791	\$ 39,300	\$ 54,680
Memberships/Travel/Training	\$ 625	\$ 320	\$ 315	\$ 85	\$ 630	\$ 750
VOM Charges	\$ 22,354	\$ 27,051	\$ 15,251	\$ 15,251	\$ 15,251	\$ 25,158
Capital Equipment	\$ 4,374	\$ 3,491	\$ -	\$ -	\$ -	\$ 12,350
Subtotal	\$ 221,961	\$ 237,445	\$ 242,759	\$ 139,324	\$ 240,341	\$ 291,310

	2016 Actual	2016 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>FORESTRY</u>						
Salaries & Wages	\$ -	\$ -	\$ 3,920	\$ -	\$ -	\$ 3,920
Employee Benefits	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ 300
Contracted Services	\$ 2,725	\$ 3,830	\$ 34,850	\$ 1,950	\$ 31,025	\$ 30,575
Subtotal	\$ 2,725	\$ 3,830	\$ 39,070	\$ 1,950	\$ 31,025	\$ 34,795

PARKS, RECREATION & FORESTRY

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

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

OBJECTIVES:

- Provide 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:

Youth enrichment, youth sports, adult and older adult programs, family programs, and community special events programs are provided to over 7,000 participants annually.

The division is managed by the Recreation Supervisor and Department Director with administrative support. Programs utilize volunteers and part-time seasonal labor.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Increase in youth sport supplies to reflect actual expense. All expenditures are offset by program revenue.

PARKS, RECREATION & FORESTRY

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

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
RECREATION						
Salaries & Wages	\$ 100,181	\$ 97,840	\$ 128,657	\$ 79,996	\$ 115,849	\$ 130,279
Employee Benefits	\$ 17,300	\$ 17,967	\$ 21,141	\$ 13,171	\$ 19,645	\$ 21,450
Contracted Services	\$ 15,506	\$ 21,749	\$ 16,450	\$ 6,885	\$ 17,950	\$ 16,450
Operating Supplies	\$ 37,665	\$ 34,277	\$ 42,085	\$ 21,940	\$ 42,085	\$ 43,385
Senior Programming	\$ 4,654	\$ 6,943	\$ 7,960	\$ 1,849	\$ 7,660	\$ 7,960
VOM Charges	\$ 705	\$ 765	\$ 432	\$ 432	\$ 432	\$ 807
Capital Equipment	\$ -	\$ -	\$ 1,050	\$ -	\$ 1,050	\$ -
Subtotal	\$ 176,011	\$ 179,541	\$ 217,775	\$ 124,272	\$ 204,671	\$ 220,331

PARKS, RECREATION & FORESTRY GRAND TOTAL:

GRAND TOTAL	\$ 449,424	\$ 477,721	\$ 558,033	\$ 299,437	\$ 533,501	\$ 606,641
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COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

DIVISION: COMMUNITY DEVELOPMENT - ADMINISTRATION

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

OBJECTIVES:

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

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

The Community Development Department works closely with other departments, 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:

Capital Equipment purchases for 2019 return to zero, however there are two planned computer replacements scheduled in 2020.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
COMMUNITY DEVELOPMENT ADMIN						
Salaries & Wages	\$ 11,017	\$ 11,139	\$ 11,462	\$ 7,495	\$ 11,462	\$ 11,697
Employee Benefits	\$ 2,463	\$ 2,386	\$ 2,504	\$ 1,627	\$ 2,504	\$ 2,609
Capital Equipment	\$ 2,690	\$ 2,754	\$ 800	\$ -	\$ 800	\$ -
Subtotal	\$ 16,169	\$ 16,279	\$ 14,766	\$ 9,122	\$ 14,766	\$ 14,306

COMMUNITY DEVELOPMENT

DIVISION: COMMUNITY DEVELOPMENT - BUILDING INSPECTION

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Continued reduction in Contracted Services for tall grass and mowing due to complaint only response rather than previously conducted monthly sweeps of the Village (-\$1,300).

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>BUILDING INSPECTION</u>						
Salaries & Wages	\$ 93,826	\$ 99,178	\$ 96,347	\$ 66,083	\$ 96,400	\$ 103,776
Employee Benefits	\$ 18,748	\$ 21,211	\$ 21,420	\$ 14,406	\$ 21,420	\$ 22,837
Contracted Services	\$ 2,318	\$ 1,800	\$ 7,800	\$ 5,775	\$ 6,500	\$ 6,500
Utilities	\$ 285	\$ 66	\$ 600	\$ 39	\$ 68	\$ 225
Memberships/Travel/Training	\$ 939	\$ 1,100	\$ 1,650	\$ 1,015	\$ 1,650	\$ 1,650
Operating Supplies	\$ 1,703	\$ 1,204	\$ 1,328	\$ 973	\$ 1,418	\$ 2,081
VOM Charges	\$ 3,429	\$ 4,165	\$ 2,348	\$ 2,348	\$ 2,348	\$ 3,445
Subtotal	\$ 121,247	\$ 128,723	\$ 131,493	\$ 90,640	\$ 129,804	\$ 140,514

COMMUNITY DEVELOPMENT

DIVISION: COMMUNITY DEVELOPMENT - PLANNING & ZONING

PROGRAM ACTIVITY STATEMENT:

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

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>PLANNING & ZONING</u>						
Salaries & Wages	\$ 17,880	\$ 18,078	\$ 18,593	\$ 12,158	\$ 18,593	\$ 19,051
Employee Benefits	\$ 4,096	\$ 4,308	\$ 4,543	\$ 3,178	\$ 4,543	\$ 4,760
Contracted Services	\$ 967	\$ 2,408	\$ 1,000	\$ 603	\$ 950	\$ 1,000
Utilities	\$ 511	\$ 547	\$ 525	\$ 372	\$ 650	\$ 650
Operating Supplies	\$ 87	\$ 41	\$ 5,750	\$ 5,300	\$ 5,500	\$ 5,500
Memberships/Travel/Training	\$ 1,193	\$ 2,714	\$ 3,525	\$ 2,757	\$ 3,585	\$ 3,585
VOM Charges	\$ 581	\$ 631	\$ 355	\$ 355	\$ 355	\$ 667
Subtotal	\$ 25,314	\$ 28,727	\$ 34,291	\$ 24,723	\$ 34,176	\$ 35,213

COMMUNITY DEVELOPMENT

DIVISION: COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT

PROGRAM ACTIVITY STATEMENT:

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

The division has continued to work with developers within the 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:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>ECONOMIC DEVELOPMENT</u>						
Salaries & Wages	\$ 6,937	\$ 7,014	\$ 8,217	\$ 4,719	\$ 8,217	\$ 8,365
Employee Benefits	\$ 1,473	\$ 1,502	\$ 1,654	\$ 1,024	\$ 1,654	\$ 1,719
Operating Supplies	\$ 2,967	\$ 3,750	\$ 3,410	\$ 3,088	\$ 3,372	\$ 3,595
Memberships/Travel/Training	\$ 1,954	\$ 90	\$ 300	\$ 129	\$ 250	\$ 250
VOM Charges	\$ 313	\$ 340	\$ 192	\$ 192	\$ 192	\$ 359
Subtotal	\$ 13,644	\$ 12,695	\$ 13,773	\$ 9,152	\$ 13,685	\$ 14,288

COMMUNITY DEVELOPMENT

DIVISION: COMMUNITY DEVELOPMENT - GIS

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

There are no planned capital equipment purchases in 2019.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
GIS						
Salaries & Wages	\$ 10,200	\$ 10,226	\$ 10,936	\$ 6,949	\$ 10,936	\$ 11,202
Employee Benefits	\$ 1,416	\$ 1,525	\$ 1,537	\$ 974	\$ 1,405	\$ 2,538
Software Support	\$ 5,170	\$ 3,070	\$ 4,315	\$ 3,439	\$ 3,815	\$ 3,815
Telephone/Cellphone	\$ -	\$ 804	\$ 648	\$ 363	\$ 648	\$ 648
Contracted Services	\$ -	\$ 1,057	\$ 1,300	\$ 757	\$ 2,300	\$ 500
Operating Supplies	\$ 67	\$ 380	\$ 600	\$ 44	\$ 600	\$ 600
Memberships/Travel/Training	\$ 2,200	\$ 2,385	\$ 2,656	\$ 55	\$ 2,656	\$ 2,656
Capital Equipment	\$ 911	\$ -	\$ 1,150	\$ 1,031	\$ 1,031	\$ -
Subtotal	\$ 19,963	\$ 19,447	\$ 23,142	\$ 13,612	\$ 23,391	\$ 21,959

COMMUNITY DEVELOPMENT DEPARTMENT GRAND TOTAL:

GRAND TOTAL	\$ 196,337	\$ 205,872	\$ 217,465	\$ 147,248	\$ 215,822	\$ 226,280
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OTHER FINANCIAL USES

OTHER FINANCIAL USES

DESCRIPTION:

There is currently one Fund transfer planned within the 2019 Budget. After completion of the annual financial audit, the Village Board will review funds available that exceed minimum required fund balance levels and may consider additional fund transfers at that time.

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>OTHER FINANCIAL USES</u>						
Transfer to Debt Service	\$ -	\$ 23,835	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ 25,000	\$ 50,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 20,000
Transfer to Capital	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -
Total	\$ 25,000	\$ 73,835	\$ 22,000	\$ 22,000	\$ 67,000	\$ 20,000

6.0 SANITATION FUND

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DEPARTMENT: SANITATION

GOAL: To maintain sanitary conditions throughout the Village by providing collection services for trash and recyclable materials, provide for the safe and sanitary disposal of all yard waste at an approved composting facility, and to provide 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 contracts with Harter's Fox Valley Disposal for collection of refuse and recycling. The Village operates a licensed compost site for disposal of brush and yard waste that is recycled into compost and mulch and reused by residents and the park system.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Contracted refuse and recycling rates increased. Refuse pick-up revenues are anticipated to remain consistent. Recycling pick-up revenues are projected to increase significantly. Sales of recyclables are not anticipated to change in 2019. Expenditures at the compost site are anticipated to increase in 2019 due to increasing usage by residents which results in increase in contracted brush grinding and disposal costs. A negative sanitation fund balance is expected for 2019 year end and will be monitored as expenses are incurred.

RECEIPTS:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
OPERATING REVENUE						
Garbage Revenue - Curbside Pickup	\$ 417,406	\$ 431,919	\$ 444,000	\$ 289,259	\$ 434,000	\$ 450,791
Recycling Revenue - Curbside Pickup	\$ 139,929	\$ 121,092	\$ 139,122	\$ 95,853	\$ 144,000	\$ 197,921
Forfeited Discounts	\$ 4,623	\$ 4,496	\$ 5,000	\$ 1,906	\$ 5,000	\$ 5,000
Subtotal	\$ 561,958	\$ 557,508	\$ 588,122	\$ 387,019	\$ 583,000	\$ 653,712
OTHER REVENUES						
Recycling Grant	\$ 39,807	\$ 45,878	\$ 45,878	\$ 41,959	\$ 41,959	\$ 41,959
Yard Waste Disposal Permits	\$ 9,450	\$ 7,350	\$ 7,350	\$ 8,050	\$ 8,050	\$ 8,050
Sale of Recyclables	\$ 267	\$ 63	\$ -	\$ 1,783	\$ 1,800	\$ 1,800
Admin Fee - Recovery	\$ 141,879	\$ 146,283	\$ 146,400	\$ 98,113	\$ 147,170	\$ 148,000
Subtotal	\$ 191,402	\$ 199,573	\$ 199,628	\$ 149,904	\$ 198,979	\$ 199,809
TOTAL REVENUES	\$ 753,360	\$ 757,081	\$ 787,750	\$ 536,923	\$ 781,979	\$ 853,521

SANITATION

REQUIRED RESOURCES:

GARBAGE

Contracted Services

Subtotal

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
\$ 420,523	\$ 433,131	\$ 444,000	\$ 254,226	\$ 444,000	\$ 450,791
\$ 420,523	\$ 433,131	\$ 444,000	\$ 254,226	\$ 444,000	\$ 450,791

RECYCLING

Salaries

Wages

FICA Payroll Taxes

Pension Benefits

Employee Benefits

Contracted Services

Bank Fees

Operating Supplies

Bad Debt Expense

Insurance

VOM Charges

Subtotal

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
\$ 23,376	\$ 24,660	\$ 26,797	\$ 18,244	\$ 26,797	\$ 26,831
\$ 38,127	\$ 44,672	\$ 48,537	\$ 27,794	\$ 48,979	\$ 50,573
\$ 4,516	\$ 5,281	\$ 5,763	\$ 3,478	\$ 5,797	\$ 5,921
\$ 3,929	\$ 4,556	\$ 5,047	\$ 3,030	\$ 5,077	\$ 5,070
\$ 13,193	\$ 15,184	\$ 19,605	\$ 10,682	\$ 19,605	\$ 19,542
\$ 174,765	\$ 163,959	\$ 185,000	\$ 109,717	\$ 185,000	\$ 197,921
\$ 1,208	\$ 1,243	\$ 1,200	\$ 731	\$ 1,200	\$ 1,200
\$ 5,297	\$ 5,213	\$ 5,600	\$ 3,372	\$ 5,800	\$ 6,300
\$ 173	\$ 314	\$ 200	\$ 55	\$ 200	\$ 200
\$ 4,291	\$ 4,882	\$ 5,243	\$ 4,289	\$ 5,454	\$ 5,492
\$ 21,060	\$ 20,284	\$ 20,284	\$ 20,284	\$ 20,284	\$ 19,520
\$ 289,934	\$ 290,248	\$ 323,276	\$ 201,675	\$ 324,193	\$ 338,570

COMPOST SITE

Gas/Electric

Compost - Operating Supplies

Compost - Rents & Leases

Subtotal

\$ 236	\$ 176	\$ 100	\$ 57	\$ 175	\$ 175
\$ 27,315	\$ 31,632	\$ 25,000	\$ 16,378	\$ 32,000	\$ 33,600
\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
\$ 39,551	\$ 43,808	\$ 37,100	\$ 28,435	\$ 44,175	\$ 45,775

MISCELLANEOUS

Subtotal

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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TOTAL EXPENDITURES

\$ 750,009	\$ 767,187	\$ 804,376	\$ 484,335	\$ 812,368	\$ 835,136
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EXCESS REVENUES OVER(UNDER) EXPENDITURES

\$ 3,351	\$ (10,106)	\$ (16,626)	\$ 52,588	\$ (30,389)	\$ 18,385
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FUND BALANCE, JANUARY 1

\$ 227	\$ 3,578	\$ (6,528)	\$ (6,528)	\$ (6,528)	\$ (36,917)
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FUND BALANCE, DECEMBER 31

\$ 3,578	\$ (6,528)	\$ (23,154)	\$ 46,060	\$ (36,917)	\$ (18,532)
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7.0 DEBT SERVICE

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DEPARTMENT: DEBT SERVICE

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

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

On October 8, 2018 the Bellevue Village Board adopted a resolution which specified the use of \$13,753.04 of the football stadium sales tax funding for tax levy supported debt relief.

No new debt was issued in 2018. In 2019, the Village is planning to issue debt as necessary to fund projects as identified for years 2019 and 2020 of the Capital Improvement Plan.

DEBT SERVICE

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
DEBT SERVICE REVENUES						
General Property Taxes	\$ 1,280,060	\$ 898,288	\$ 1,015,041	\$ 1,015,041	\$ 1,015,041	\$ 1,013,299
Football Stadium Tax	\$ -	\$ 22,620	\$ -	\$ -	\$ 13,753	\$ -
Special Assessment Principal	\$ 365,855	\$ 782,960	\$ 603,897	\$ 385,154	\$ 385,154	\$ 568,141
Special Assessment Interest	\$ 63,685	\$ 75,406	\$ 60,327	\$ 55,998	\$ 61,352	\$ 65,019
Transfers from General Fund	\$ -	\$ 23,835	\$ -	\$ -	\$ -	\$ -
Transfer - Capital Projects	\$ -	\$ -	\$ 123,335	\$ 123,335	\$ 123,335	\$ -
Transfer - Fire Impact Fees	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 43,803
Transfer - Police Impact Fees	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 26,950
Transfer - Water Utility	\$ 36,885	\$ 37,992	\$ 39,132	\$ 39,132	\$ 39,132	\$ 40,306
Transfer - Sewer Utility	\$ 36,885	\$ 37,992	\$ 39,132	\$ 39,132	\$ 39,132	\$ 40,306
Transfer - Storm Utility	\$ 36,885	\$ 37,992	\$ 39,132	\$ 39,132	\$ 39,132	\$ 40,306
Rent - Compost Site	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Debt Proceeds	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ -
Debt Premium	\$ -	\$ 45,484	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,857,254	\$ 2,649,569	\$ 1,956,996	\$ 1,733,924	\$ 1,753,031	\$ 1,850,130
DEBT SERVICE EXPENDITURES						
Principal Payments	\$ 2,483,800	\$ 2,158,033	\$ 1,760,000	\$ 1,760,000	\$ 1,760,000	\$ 1,680,000
Interest & Fiscal Charges	\$ 238,921	\$ 185,088	\$ 243,451	\$ 243,231	\$ 243,451	\$ 183,883
Total	\$ 2,722,721	\$ 2,343,121	\$ 2,003,451	\$ 2,003,231	\$ 2,003,451	\$ 1,863,883
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (865,466)	\$ 306,448	\$ (46,455)	\$ (269,307)	\$ (250,420)	\$ (13,753)
FUND BALANCE, JANUARY 1	\$ 2,051,527	\$ 1,186,061	\$ 1,492,508	\$ 1,492,508	\$ 1,492,508	\$ 1,242,088
FUND BALANCE, DECEMBER 31	\$ 1,186,061	\$ 1,492,508	\$ 1,446,053	\$ 1,223,201	\$ 1,242,088	\$ 1,228,335

DEBT SERVICE

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2019 budget year:

DING INDEBTEDNESS AS OF DECEMBER 31, 2018					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2018	2019 PRINCIPAL PAYMENTS	2019 INTEREST PAYMENTS	2019 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2019
Village					
2011 GO NOTES	\$ 995,000	\$ 320,000	\$ 25,075	\$ 345,075	\$ 675,000
2012A GO NOTES	\$ 2,160,000	\$ 540,000	\$ 37,260	\$ 577,260	\$ 1,620,000
2013A GO BONDS	\$ 3,655,000	\$ 385,000	\$ 59,913	\$ 444,913	\$ 3,270,000
2017B GO NOTES	\$ 2,645,000	\$ 435,000	\$ 61,135	\$ 496,135	\$ 2,210,000
Village Total	\$ 9,455,000	\$ 1,680,000	\$ 183,383	\$ 1,863,383	\$ 7,775,000
DING INDEBTEDNESS AS OF DECEMBER 31, 2018					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2018	2019 PRINCIPAL PAYMENTS	2019 INTEREST PAYMENTS	2019 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2019
TID #1					
2013C GO BONDS	\$ 3,710,000	\$ 125,000	\$ 109,568	\$ 234,568	\$ 3,585,000
2015A GO BONDS	\$ 2,040,000	\$ 75,000	\$ 45,930	\$ 120,930	\$ 1,965,000
TID #1 Total	\$ 5,750,000	\$ 200,000	\$ 155,498	\$ 355,498	\$ 5,550,000
DING INDEBTEDNESS AS OF DECEMBER 31, 2018					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2018	2019 PRINCIPAL PAYMENTS	2019 INTEREST PAYMENTS	2019 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2019
TID #2					
2017 STATE TRUST FUND LOAN	\$ 1,200,000	\$ 36,854	\$ 62,992	\$ 99,846	\$ 1,163,146
TID #2 Total	\$ 1,200,000	\$ 36,854	\$ 62,992	\$ 99,846	\$ 1,163,146

DEBT SERVICE

REQUIRED RESOURCES – continued:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2018					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2018	2019 PRINCIPAL PAYMENTS	2019 INTEREST PAYMENTS	2019 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2019
Water Utility					
2010 GO NOTES REFUNDING	\$ 460,000	\$ 225,000	\$ 9,300	\$ 234,300	\$ 235,000
2011 GO NOTES	\$ 300,000	\$ 95,000	\$ 16,885	\$ 111,885	\$ 205,000
2012B GO BONDS	\$ 1,135,000	\$ 70,000	\$ 29,435	\$ 99,435	\$ 1,065,000
2015A GO BONDS	\$ 1,000,000	\$ 55,000	\$ 22,126	\$ 77,126	\$ 945,000
2017 A GO BONDS	\$ 745,000	\$ 30,000	\$ 22,390	\$ 52,390	\$ 715,000
Water Utility Total	\$ 3,640,000	\$ 475,000	\$ 100,136	\$ 575,136	\$ 3,165,000
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2018					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2018	2019 PRINCIPAL PAYMENTS	2019 INTEREST PAYMENTS	2019 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2019
Sewer Utility					
2010 GO NOTES REFUNDING	\$ 85,000	\$ 45,000	\$ 16,650	\$ 61,650	\$ 40,000
2017A GO BONDS	\$ 1,050,000	\$ 45,000	\$ 31,565	\$ 76,565	\$ 1,005,000
Sewer Utility Total	\$ 1,135,000	\$ 90,000	\$ 48,215	\$ 138,215	\$ 1,045,000
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2018					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2018	2019 PRINCIPAL PAYMENTS	2019 INTEREST PAYMENTS	2019 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2019
Stormwater Utility					
2011 GO NOTES	\$ 65,000	\$ 20,000	\$ 1,655	\$ 21,655	\$ 45,000
2012B GO BONDS	\$ 1,160,000	\$ 70,000	\$ 30,105	\$ 100,105	\$ 1,090,000
Stormwater Utility Total	\$ 1,225,000	\$ 90,000	\$ 31,760	\$ 121,760	\$ 1,135,000
TOTAL LONG-TERM DEBT	\$ 22,405,000	\$ 2,571,854	\$ 581,984	\$ 3,153,838	\$ 19,833,146

DEBT SERVICE

REQUIRED RESOURCES – continued:

PRINCIPAL & INTEREST PAYMENTS BY YEAR

Annual principal and interest maturities of the outstanding general obligation debt of \$22,405,000 on December 31, 2018 are detailed below:

Year Ended December 31	Village			Year Ended December 31	TID #1		
	Principal	Interest	Total		Principal	Interest	Total
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	\$ -	\$ -	\$ -
Totals	\$ 9,455,000	\$ 720,738	\$ 10,175,738	Totals	\$ 5,750,000	\$ 1,466,421	\$ 7,216,421

Year Ended December 31	TID #2			Year Ended December 31	Water Utility		
	Principal	Interest	Total		Principal	Interest	Total
2019	\$ 36,854	\$ 62,993	\$ 99,846	2019	\$ 475,000	\$ 90,836	\$ 565,836
2020	\$ 53,192	\$ 46,653	\$ 99,845	2020	\$ 495,000	\$ 78,781	\$ 573,781
2021	\$ 55,447	\$ 44,398	\$ 99,845	2021	\$ 265,000	\$ 68,629	\$ 333,629
2022	\$ 57,665	\$ 42,180	\$ 99,845	2022	\$ 170,000	\$ 63,496	\$ 233,496
2023	\$ 59,972	\$ 39,874	\$ 99,845	2023	\$ 170,000	\$ 59,818	\$ 229,818
2024	\$ 62,268	\$ 37,577	\$ 99,845	2024	\$ 180,000	\$ 55,813	\$ 235,813
2025	\$ 64,861	\$ 34,984	\$ 99,845	2025	\$ 180,000	\$ 51,650	\$ 231,650
2026	\$ 67,456	\$ 32,390	\$ 99,845	2026	\$ 180,000	\$ 47,333	\$ 227,333
2027	\$ 70,154	\$ 29,691	\$ 99,845	2027	\$ 190,000	\$ 42,528	\$ 232,528
2028	\$ 72,887	\$ 26,959	\$ 99,845	2028	\$ 195,000	\$ 37,278	\$ 232,278
2029	\$ 75,876	\$ 23,970	\$ 99,845	2029	\$ 200,000	\$ 31,808	\$ 231,808
2030	\$ 78,911	\$ 20,935	\$ 99,845	2030	\$ 200,000	\$ 26,193	\$ 226,193
2031	\$ 82,067	\$ 17,778	\$ 99,845	2031	\$ 205,000	\$ 20,375	\$ 225,375
2032	\$ 85,310	\$ 14,535	\$ 99,845	2032	\$ 215,000	\$ 14,199	\$ 229,199
2033	\$ 88,762	\$ 11,083	\$ 99,845	2033	\$ 125,000	\$ 9,108	\$ 134,108
2034	\$ 92,313	\$ 7,533	\$ 99,845	2034	\$ 45,000	\$ 6,413	\$ 51,413
2035	\$ 96,005	\$ 3,840	\$ 99,845	2035	\$ 50,000	\$ 4,688	\$ 54,688
2036	\$ -	\$ -	\$ -	2036	\$ 50,000	\$ 2,813	\$ 52,813
2037	\$ -	\$ -	\$ -	2037	\$ 50,000	\$ 938	\$ 50,938
Totals	\$ 1,200,000	\$ 497,374	\$ 1,697,374	Totals	\$ 3,640,000	\$ 712,692	\$ 4,352,692

DEBT SERVICE

REQUIRED RESOURCES – continued:

Year Ended December 31	Stormwater Utility			Year Ended December 31	Sewer Utility		
	Principal	Interest	Total		Principal	Interest	Total
2019	\$ 90,000	\$ 31,760	\$ 121,760	2019	\$ 90,000	\$ 33,215	\$ 123,215
2020	\$ 90,000	\$ 29,780	\$ 119,780	2020	\$ 85,000	\$ 30,815	\$ 115,815
2021	\$ 100,000	\$ 27,643	\$ 127,643	2021	\$ 45,000	\$ 28,865	\$ 73,865
2022	\$ 75,000	\$ 25,718	\$ 100,718	2022	\$ 45,000	\$ 27,718	\$ 72,718
2023	\$ 80,000	\$ 23,910	\$ 103,910	2023	\$ 45,000	\$ 26,773	\$ 71,773
2024	\$ 80,000	\$ 21,870	\$ 101,870	2024	\$ 50,000	\$ 25,713	\$ 75,713
2025	\$ 80,000	\$ 19,830	\$ 99,830	2025	\$ 50,000	\$ 24,538	\$ 74,538
2026	\$ 85,000	\$ 17,726	\$ 102,726	2026	\$ 50,000	\$ 23,200	\$ 73,200
2027	\$ 85,000	\$ 15,368	\$ 100,368	2027	\$ 55,000	\$ 21,625	\$ 76,625
2028	\$ 90,000	\$ 12,743	\$ 102,743	2028	\$ 55,000	\$ 19,975	\$ 74,975
2029	\$ 85,000	\$ 10,118	\$ 95,118	2029	\$ 55,000	\$ 18,325	\$ 73,325
2030	\$ 90,000	\$ 7,493	\$ 97,493	2030	\$ 55,000	\$ 16,675	\$ 71,675
2031	\$ 95,000	\$ 4,646	\$ 99,646	2031	\$ 60,000	\$ 14,950	\$ 74,950
2032	\$ 100,000	\$ 1,575	\$ 101,575	2032	\$ 60,000	\$ 13,150	\$ 73,150
2033	\$ -	\$ -	\$ -	2033	\$ 60,000	\$ 11,200	\$ 71,200
2034	\$ -	\$ -	\$ -	2034	\$ 65,000	\$ 9,013	\$ 74,013
2035	\$ -	\$ -	\$ -	2035	\$ 65,000	\$ 6,656	\$ 71,656
2036	\$ -	\$ -	\$ -	2036	\$ 70,000	\$ 4,125	\$ 74,125
2037	\$ -	\$ -	\$ -	2037	\$ 75,000	\$ 1,406	\$ 76,406
Totals	\$ 1,225,000	\$ 250,178	\$ 1,475,178	Totals	\$ 1,135,000	\$ 357,935	\$ 1,492,935

Year Ended December 31	Totals All GO Debt		
	Principal	Interest	Total
2019	\$ 2,571,854	\$ 557,684	\$ 3,129,538
2020	\$ 2,693,192	\$ 485,542	\$ 3,178,734
2021	\$ 2,250,447	\$ 428,442	\$ 2,678,889
2022	\$ 1,877,665	\$ 383,974	\$ 2,261,639
2023	\$ 1,384,972	\$ 349,750	\$ 1,734,722
2024	\$ 1,337,268	\$ 319,490	\$ 1,656,758
2025	\$ 1,379,861	\$ 287,445	\$ 1,667,307
2026	\$ 1,447,456	\$ 252,707	\$ 1,700,162
2027	\$ 1,500,154	\$ 214,338	\$ 1,714,492
2028	\$ 852,887	\$ 181,884	\$ 1,034,770
2029	\$ 870,876	\$ 156,195	\$ 1,027,070
2030	\$ 893,911	\$ 129,265	\$ 1,023,175
2031	\$ 927,067	\$ 100,625	\$ 1,027,692
2032	\$ 960,310	\$ 70,084	\$ 1,030,394
2033	\$ 798,762	\$ 40,491	\$ 839,253
2034	\$ 202,313	\$ 22,958	\$ 225,270
2035	\$ 211,005	\$ 15,184	\$ 226,189
2036	\$ 120,000	\$ 6,938	\$ 126,938
2037	\$ 125,000	\$ 2,344	\$ 127,344
Totals	\$ 22,405,000	\$ 4,005,337	\$ 26,410,337

DEBT SERVICE

REQUIRED RESOURCES – continued:

LEGAL DEBT MARGIN

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

	2017	2018
		(Estimated Value)
Equalized Value	\$ 1,287,279,300	\$ 1,372,766,500
Debt Limit (5% of Equalized Value)	\$ 64,363,965	\$ 68,638,325
General Obligation Debt	\$ 25,105,000	\$ 22,405,000
Less: Amount in Debt Service Sinking Fund *	(1,492,511)	(1,228,335)
Net General Obligation Debt	23,612,489	21,176,665
Legal Debt Margin	\$ 40,751,476	\$ 47,461,660
Ratio of net general obligation debt to debt limit	36.7%	30.9%

*Note: Estimated amounts used for the amount in Debt Service Sinking Fund at December 31, 2018.

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8.0 CAPITAL PROJECTS

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CAPITAL PROJECT FUND – GENERAL

CAPITAL PROJECT FUND - GENERAL

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

The Capital Projects Fund collects and disburses funds for capital projects and purchases. A capital project 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 2019 capital projects expenditures included in the Capital Projects Fund are listed below.

Building Maintenance:

- \$25,000 Village facilities master plan
- \$4,950 Air conditioning unit at 2828

Public Safety:

- \$55,000 command vehicle replacement

Public Works:

- Traffic study for Steffans Way (for 2022 road project): \$7,500
- CTH EA: \$3,414,000
- Manitowoc Road: \$100,000
- Hazen Road: \$749,000
- Village street resurfacing: \$414,000
- Annual sidewalk program: \$345,000

Parks:

- Josten Park LED lighting: \$43,000
- Bedford Heights Park development: \$200,000

CAPITAL PROJECT FUND - GENERAL

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
REVENUES - CAPITAL PROJECTS						
Tax Levy	\$ -	\$ 123,335	\$ -	\$ -	\$ -	\$ -
Due From Other Municipality	\$ -	\$ 34,762	\$ -	\$ -	\$ -	\$ -
Federal Grants	\$ 165,939	\$ 4,171	\$ -	\$ 30,612	\$ 30,612	\$ 1,989,000
Bridge Aids	\$ 59,432	\$ 76,799	\$ -	\$ -	\$ -	\$ -
LRIP Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,942
Sale of Fire Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Interest - Bank Accounts	\$ 733	\$ 6,869	\$ 1,000	\$ 2,791	\$ 4,200	\$ 30,000
Donations	\$ 128,681	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 5,000
Miscellaneous Revenues	\$ -	\$ 4,400	\$ -	\$ -	\$ -	\$ -
Due From Other Municipality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 722,500
Debt Proceeds	\$ -	\$ 2,435,000	\$ -	\$ -	\$ -	\$ 2,562,188
Transfer from Capital	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -
Transfer from Park Impact	\$ 41,924	\$ 35,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 200,000
Total	\$ 396,709	\$ 2,725,336	\$ 26,000	\$ 63,403	\$ 109,812	\$ 5,582,630

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
EXPENDITURES - CAPITAL OUTLAY						
GENERAL GOVERNMENT						
Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,950
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,950

PUBLIC SAFETY						
Fire Dept. Equipment	\$ 65,967	\$ 222,330	\$ 10,000	\$ 1,968	\$ 10,000	\$ -
Fire Truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Subtotal	\$ 65,967	\$ 222,330	\$ 10,000	\$ 1,968	\$ 10,000	\$ 55,000

PUBLIC WORKS						
Public Works - 2019 Steffens Way Traffic Study	\$ 81,757	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Road Reconstruction:						
GV Monroe Road	\$ 4,574	\$ -	\$ -	\$ -	\$ -	\$ -
Tordeur Lane	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford Heights	\$ 682	\$ -	\$ -	\$ -	\$ -	\$ -
Bower Creek Bridge	\$ 123,593	\$ 153,598	\$ -	\$ 5	\$ 5	\$ -
CTH EA	\$ 6,830	\$ 11,291	\$ -	\$ 41,360	\$ 81,339	\$ 3,414,000
Huron Road Trail	\$ -	\$ 56,721	\$ -	\$ -	\$ -	\$ -
Manitowoc Road	\$ -	\$ 71,646	\$ 301,800	\$ 32,355	\$ 32,355	\$ 100,000
Town Hall Road Resurfacing	\$ -	\$ 498,758	\$ -	\$ -	\$ -	\$ -
Hazen Road	\$ -	\$ -	\$ -	\$ 45,922	\$ 45,922	\$ 749,000
Village Street Resurfacing	\$ 41,262	\$ 789,390	\$ 170,000	\$ 368	\$ 22,175	\$ 414,000
Town Hall Road Sidewalk	\$ -	\$ 193,911	\$ -	\$ -	\$ -	\$ -
Annual Sidewalk Program	\$ 29,338	\$ 11,682	\$ 139,146	\$ -	\$ -	\$ 345,000
Subtotal	\$ 288,120	\$ 1,786,997	\$ 610,946	\$ 120,011	\$ 181,796	\$ 5,029,500

CAPITAL PROJECT FUND - GENERAL

REQUIRED RESOURCES – continued:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>PARKS</u>						
Park Improvements	\$ 10,950	\$ 16,396	\$ 20,000	\$ 4,600	\$ 4,600	\$ -
DeBroux Park Trail	\$ -	\$ 42,621	\$ -	\$ -	\$ -	\$ -
Josten Park	\$ 3,433	\$ -	\$ -	\$ -	\$ -	\$ 43,000
Dog Park	\$ 85,024	\$ -	\$ -	\$ -	\$ -	\$ -
E River Trail	\$ 322,498	\$ 54,080	\$ -	\$ 8,904	\$ 8,904	\$ -
Beford Heights Park	\$ -	\$ -	\$ -	\$ 4,000	\$ 9,000	\$ 200,000
Subtotal	\$ 421,905	\$ 113,096	\$ 20,000	\$ 17,504	\$ 22,504	\$ 243,000
<u>MISCELLANEOUS</u>						
Note Issuance Costs	\$ -	\$ 50,901	\$ -	\$ -	\$ -	\$ -
Transfer to Debt Service Fund	\$ -	\$ -	\$ 123,335	\$ 123,335	\$ 123,335	\$ -
Subtotal	\$ -	\$ 50,901	\$ 123,335	\$ 123,335	\$ 123,335	\$ -
TOTAL CAPITAL OUTLAY	\$ 775,992	\$ 2,173,324	\$ 764,281	\$ 262,817	\$ 337,635	\$ 5,357,450
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (379,283)	\$ 552,012	\$ (738,281)	\$ (199,414)	\$ (227,823)	\$ 225,180
FUND BALANCE, JANUARY 1	\$ 495,089	\$ 115,806	\$ 667,818	\$ 667,818	\$ 667,818	\$ 439,995
FUND BALANCE, DECEMBER 31	\$ 115,806	\$ 667,818	\$ (70,463)	\$ 468,404	\$ 439,995	\$ 665,175

CAPITAL PROJECT FUND – IT

CAPITAL PROJECT FUND – IT

GOAL: To optimize the value of information technology in providing services to citizens and staff and to continually innovate through an approach that balances between managing risks, 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 2019 capital project expenditures included in the Capital Projects Fund - IT is listed below.

Information Technology (\$20,000)

- Asset Management System (\$20,000)

CAPITAL PROJECT FUND – IT

REQUIRED RESOURCES:

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
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CAPITAL - IT REVENUES

Transfer from General Fund	\$ 25,000	\$ 50,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 20,000
Total	\$ 25,000	\$ 50,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 20,000

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
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CAPITAL - IT EXPENDITURES

Capital Equipment	\$ 41,060	\$ 63,782	\$ 22,000	\$ 33,149	\$ 54,149	\$ 20,000
Total	\$ 41,060	\$ 63,782	\$ 22,000	\$ 33,149	\$ 54,149	\$ 20,000

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (16,060)	\$ (13,782)	\$ -	\$ (11,149)	\$ (32,149)	\$ -
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FUND BALANCE, JANUARY 1	\$ 62,032	\$ 45,972	\$ 32,190	\$ 32,190	\$ 32,190	\$ 41
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FUND BALANCE, DECEMBER 31	\$ 45,972	\$ 32,190	\$ 32,190	\$ 21,041	\$ 41	\$ 41
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CAPITAL PROJECT FUND – TID #1

CAPITAL PROJECT FUND – TID #1

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

The Tax Incremental District (TID) No. 1 Fund is a capital improvement and operations fund for infrastructure and improvement projects to the GV/172 commercial area on the Village's west side. Projects are 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:

Added \$500 for continued banner maintenance and replacements.

The property owner did not proceed with the development project, so the construction Phase II infrastructure did not occur. This project could be revived for the 2019 construction year.

CAPITAL PROJECT FUND – TID #1

REQUIRED RESOURCES:

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
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TID #1 REVENUES

Property Taxes	\$ 319,857	\$ 354,856	\$ 425,000	\$ 492,526	\$ 492,526	\$ 460,394
Sp Assessment Revenues	\$ 75,870	\$ 28,694	\$ 28,694	\$ 28,694	\$ 28,694	\$ 28,694
State Exempt Computer Aid	\$ 7,051	\$ 5,316	\$ 5,316	\$ 5,394	\$ 5,394	\$ 5,394
Grant	\$ 1,430	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 1,733	\$ 3,427	\$ 3,000	\$ 5,769	\$ 8,500	\$ 10,000
Interest Special Assessments	\$ 3,700	\$ 8,360	\$ 7,436	\$ 7,436	\$ 7,436	\$ 6,512
Due from Other Municipalities	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348
Total	\$ 479,988	\$ 471,001	\$ 539,794	\$ 610,168	\$ 612,898	\$ 581,342

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
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TID #1 EXPENDITURES

Street Outlay	\$ 46,410	\$ 104,480	\$ -	\$ -	\$ -	\$ -
Admin Salaries	\$ 37,558	\$ 35,976	\$ 42,157	\$ 28,961	\$ 42,157	\$ 42,477
FICA	\$ 2,824	\$ 2,717	\$ 3,225	\$ 1,780	\$ 3,225	\$ 3,249
Pension Benefits	\$ 2,368	\$ 2,302	\$ 2,709	\$ 1,462	\$ 2,709	\$ 2,681
Employee Benefits	\$ 4,113	\$ 3,112	\$ 4,442	\$ 1,947	\$ 4,442	\$ 3,982
Legal Fees	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
Audit & Accounting	\$ 554	\$ 1,050	\$ 1,050	\$ 892	\$ 892	\$ 1,050
Engineering Fees	\$ 3,017	\$ -	\$ 2,000	\$ 4,057	\$ 4,057	\$ -
Finance Consultants	\$ 760	\$ 760	\$ 760	\$ -	\$ -	\$ 760
Marketing/Travel/Mileage	\$ -	\$ -	\$ 5,000	\$ 3,330	\$ 6,640	\$ 500
Application/Amend Fees	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
Principal on Debt	\$ 165,000	\$ 175,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Interest on Debt	\$ 185,765	\$ 163,248	\$ 159,498	\$ 159,498	\$ 159,498	\$ 155,498
Total	\$ 448,550	\$ 488,795	\$ 423,991	\$ 402,076	\$ 423,770	\$ 410,347

EXCESS REVENUES OVER(UNDER) \$ 31,438 \$ (17,794) \$ 115,803 \$ 208,092 \$ 189,128 \$ 170,996

EXPENDITURES

FUND BALANCE, JANUARY 1 \$ 32,218 \$ 63,656 \$ 45,862 \$ 45,862 \$ 45,862 \$ 234,990

FUND BALANCE, DECEMBER 31 \$ 63,656 \$ 45,862 \$ 161,665 \$ 253,954 \$ 234,990 \$ 405,986

CAPITAL PROJECT FUND – TID #1

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2019 budget year:

PRINCIPAL & INTEREST PAYMENTS BY YEAR

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

Year Ended December 31	TID #1		
	Principal	Interest	Total
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	\$ -	\$ -	\$ -
Totals	\$ 5,750,000	\$ 1,466,421	\$ 7,216,421

CAPITAL PROJECT FUND – TID #2

CAPITAL PROJECT FUND – TID #2

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

OBJECTIVES:

- Work with property owners and brokers on the continued marketing of the area to encourage investment.
- Identify development challenges that have hindered past projects from moving forward due to cost and identify means that the Village can consider assisting 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 for infrastructure improvements to the Huron Road/Eaton Road area on the Village's east side. Projects are 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. The added \$1,000 is for a TIF Amendment of the boundaries for a project that is under review that is anticipated to begin in 2019.

CAPITAL PROJECT FUND – TID #2

REQUIRED RESOURCES:

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
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TID #2 REVENUES

Property Taxes	\$ -	\$ -	\$ 1,050	\$ 1,137	\$ 1,137	\$ 22,500
Debt Proceeds	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,200,000	\$ 1,050	\$ 1,137	\$ 1,137	\$ 22,500

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
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TID #2 EXPENDITURES

Street Outlay	\$ -	\$ -	\$ -	\$ 352,094	\$ 437,582	\$ -
Legal Fees	\$ 555	\$ -	\$ -	\$ -	\$ -	\$ -
Audit & Accounting	\$ -	\$ -	\$ 700	\$ 595	\$ 595	\$ 600
Engineering Fees	\$ -	\$ 2,538	\$ -	\$ 12,175	\$ 12,175	\$ 10,000
Finance Consultants	\$ 450	\$ -	\$ 450	\$ -	\$ -	\$ 450
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
Legal Notices	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ 150
Operating Supplies	\$ -	\$ -	\$ 753	\$ -	\$ -	\$ -
Application/Amend Fees	\$ 1,000	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,150
Water	\$ -	\$ -	\$ -	\$ 198,613	\$ 219,711	\$ -
Stormwater	\$ -	\$ -	\$ -	\$ 224,562	\$ 262,754	\$ -
Sewer	\$ -	\$ -	\$ -	\$ 218,091	\$ 279,953	\$ -
Principal on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,854
Interest on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,992
Total	\$ 2,185	\$ 2,688	\$ 2,053	\$ 1,006,280	\$ 1,212,920	\$ 112,295

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (2,185)	\$ 1,197,313	\$ (1,003)	\$ (1,005,144)	\$ (1,211,783)	\$ (89,795)
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FUND BALANCE, JANUARY 1	\$ (1,853)	\$ (4,038)	\$ 1,193,275	\$ 1,193,275	\$ 1,193,275	\$ (18,508)
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FUND BALANCE, DECEMBER 31	\$ (4,038)	\$ 1,193,275	\$ 1,192,272	\$ 188,131	\$ (18,508)	\$ (108,303)
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CAPITAL PROJECT FUND – TID #2

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2019 budget year:

PRINCIPAL & INTEREST PAYMENTS BY YEAR

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

Year Ended December 31	TID #2		
	Principal	Interest	Total
2019	\$ 36,854	\$ 62,993	\$ 99,846
2020	\$ 53,192	\$ 46,653	\$ 99,845
2021	\$ 55,447	\$ 44,398	\$ 99,845
2022	\$ 57,665	\$ 42,180	\$ 99,845
2023	\$ 59,972	\$ 39,874	\$ 99,845
2024	\$ 62,268	\$ 37,577	\$ 99,845
2025	\$ 64,861	\$ 34,984	\$ 99,845
2026	\$ 67,456	\$ 32,390	\$ 99,845
2027	\$ 70,154	\$ 29,691	\$ 99,845
2028	\$ 72,887	\$ 26,959	\$ 99,845
2029	\$ 75,876	\$ 23,970	\$ 99,845
2030	\$ 78,911	\$ 20,935	\$ 99,845
2031	\$ 82,067	\$ 17,778	\$ 99,845
2032	\$ 85,310	\$ 14,535	\$ 99,845
2033	\$ 88,762	\$ 11,083	\$ 99,845
2034	\$ 92,313	\$ 7,533	\$ 99,845
2035	\$ 96,005	\$ 3,840	\$ 99,845
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
Totals	\$ 1,200,000	\$ 497,374	\$ 1,697,374

9.0 SPECIAL REVENUE FUNDS

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SPECIAL REVENUE FUND - TREES

SPECIAL REVENUE FUND – TREES

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

Funds used for the planting and administration of the developer street tree program. Revenues are generated from developer fees at the time of plat approval. Fees are charged per lineal foot of frontage. Fees fully fund the program including administrative expenses.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

SPECIAL REVENUE FUND – TREES

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>TREE REVENUES</u>						
Tree Charges	\$ -	\$ 3,738	\$ 13,000	\$ -	\$ 18,900	\$ 13,000
Total	\$ -	\$ 3,738	\$ 13,000	\$ -	\$ 18,900	\$ 13,000
	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>TREE EXPENDITURES</u>						
Annual Tree Planting	\$ -	\$ 3,100	\$ 13,000	\$ -	\$ 18,900	\$ 13,000
Total	\$ -	\$ 3,100	\$ 13,000	\$ -	\$ 18,900	\$ 13,000
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ -	\$ 638	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, JANUARY 1	\$ 53,369	\$ 53,369	\$ 54,007	\$ 54,007	\$ 54,007	\$ 54,007
FUND BALANCE, DECEMBER 31	\$ 53,369	\$ 54,007	\$ 54,007	\$ 54,007	\$ 54,007	\$ 54,007

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SPECIAL REVENUE FUND – PARK IMPACT FEES

SPECIAL REVENUE FUND – PARK IMPACT FEES

PARK IMPACT FEES

GOAL: Under Wis. State Statutes, impact fees are allowable for capital projects necessitated by new growth, such as new parks and amenities. There is continued need for new trails, new park lands, and new park amenities as the village continues to grow.

OBJECTIVES: This fund collects and disburses funds for Board-approved capital projects, consistent with the 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 2019 for the development of Bedford Heights Park.

REQUIRED RESOURCES:

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
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PARK IMPACT REVENUES

Park & Rec Impact Residential	\$ 16,054	\$ 36,994	\$ 27,920	\$ 59,505	\$ 70,000	\$ 50,000
Interest - Bank Accounts	\$ 911	\$ 1,711	\$ 1,600	\$ 2,017	\$ 3,500	\$ 500
Total	\$ 16,965	\$ 38,705	\$ 29,520	\$ 61,521	\$ 73,500	\$ 50,500

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
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PARK IMPACT EXPENDITURES

Transfer to Capital Projects	\$ 41,924	\$ 35,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 200,000
Total	\$ 41,924	\$ 35,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 200,000

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (24,958)	\$ 3,705	\$ 9,520	\$ 41,521	\$ 53,500	\$ (149,500)
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FUND BALANCE, JANUARY 1	\$ 220,020	\$ 195,062	\$ 198,767	\$ 198,767	\$ 198,767	\$ 252,267
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FUND BALANCE, DECEMBER 31	\$ 195,062	\$ 198,767	\$ 208,287	\$ 240,288	\$ 252,267	\$ 102,767
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SPECIAL REVENUE FUND – FIRE IMPACT FEES

SPECIAL REVENUE FUND – FIRE IMPACT FEES

FIRE IMPACT FEES

GOAL: Under Wis. State Statutes, impact fees are allowable for capital projects necessitated by new growth. A 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:

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
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FIRE IMPACT REVENUES

Fire Impact - Residential	\$ 6,143	\$ 12,490	\$ 10,640	\$ 15,674	\$ 21,000	\$ 21,000
Fire Impact - Commercial	\$ 2,175	\$ 9,108	\$ 2,000	\$ 5,240	\$ 6,000	\$ 6,000
Interest - Bank Accounts	\$ 2	\$ 5	\$ -	\$ 5	\$ 10	\$ 15
Total	\$ 8,321	\$ 21,602	\$ 12,640	\$ 20,918	\$ 27,010	\$ 27,015

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
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FIRE IMPACT EXPENDITURES

Fire Station - Debt Service Trnsfr	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 43,803
Total	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 43,803

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (7,179)	\$ 6,102	\$ (2,860)	\$ 5,418	\$ 11,510	\$ (16,788)
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FUND BALANCE, JANUARY 1	\$ (11,293)	\$ (18,472)	\$ (12,369)	\$ (12,369)	\$ (12,369)	\$ (859)
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FUND BALANCE, DECEMBER 31	\$ (18,472)	\$ (12,369)	\$ (15,229)	\$ (6,951)	\$ (859)	\$ (17,647)
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SPECIAL REVENUE FUND – POLICE IMPACT FEES

SPECIAL REVENUE FUND – POLICE IMPACT FEES

POLICE IMPACT FEES

GOAL: Under Wis. State Statutes, impact fees are allowable for capital projects necessitated by new growth. 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 is 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:

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
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POLICE IMPACT REVENUES

Police Impact - Residential	\$ 3,556	\$ 6,334	\$ 6,160	\$ 9,106	\$ 12,000	\$ 12,000
Police Impact - Commercial	\$ 1,231	\$ 2,665	\$ 1,000	\$ 3,020	\$ 4,000	\$ 4,000
Interest - Bank Accounts	\$ 2	\$ 4	\$ -	\$ 5	\$ 8	\$ 10
Total	\$ 4,789	\$ 9,003	\$ 7,160	\$ 12,131	\$ 16,008	\$ 16,010

2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
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POLICE IMPACT EXPENDITURES

Police Station - Debt Service	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 26,950
Total	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 26,950
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (4,711)	\$ (497)	\$ (2,340)	\$ 2,631	\$ 6,508	\$ (10,940)
FUND BALANCE, JANUARY 1	\$ (12,390)	\$ (17,101)	\$ (17,598)	\$ (17,598)	\$ (17,598)	\$ (11,090)
FUND BALANCE, DECEMBER 31	\$ (17,101)	\$ (17,598)	\$ (19,938)	\$ (14,967)	\$ (11,090)	\$ (22,030)

10.0 ENTERPRISE FUNDS

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WATER UTILITY

DEPARTMENT: WATER

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

Fire hydrants are "exercised" twice per year to maintain ISO rating. Hydrants are flushed at least annually. The department continues to investigate leaks and reduce water loss. The department continues a collaborative cross connection inspection program as required by Wisconsin DNR. This ensures that property owners cannot contaminate the water supply or illegally connect to the system.

The department collects samples; reads meters; locates facilities; repairs mains, laterals, and hydrants; operates wells; and maintains a computerized water system. The department tracks inventory and assists in utility management by utilizing a data base management system.

Approximately 710 residential meters are installed annually through the water meter 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 completing water tower inspections, cleaning, and repairs on tower #3. Additionally, the budget also includes funding for the implementation of an asset management and work order system.

DEPARTMENT: WATER

ACQUISITIONS:

WATER UTILITY FUND CAPITAL EQUIPMENT ACQUISITIONS

2019 BUDGET	Department Proposed	Debt Proceeds Available	Future Debt Proceeds
Water Meter Replacement (W1)	\$ 115,000	\$ -	\$ 115,000
Huron Road/Willow Watermain Extension (W10)	\$ 50,200	\$ 25,200	\$ 25,000
Huron Road Watermain Modifications (W12)	\$ 137,600	\$ -	\$ 137,600
Verlin Road Watermain Replacement (W2-17)	\$ 498,500	\$ 40,900	\$ 457,600
Eldorado/Seville Watermain Replacement (W2-18)	\$ 36,000	\$ -	\$ 36,000
Manitowoc Road Watermain Replacement (W2-005)	\$ 33,000	\$ -	\$ 33,000
	\$ 870,300	\$ 66,100	\$ 804,200

RECEIPTS:

WATER UTILITY

OPERATING REVENUE

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
Bulk Water	\$ 7,452	\$ 10,098	\$ 7,500	\$ 6,811	\$ 10,215	\$ 10,500
Residential Revenue	\$ 1,439,314	\$ 1,418,978	\$ 1,465,000	\$ 996,232	\$ 1,495,000	\$ 1,500,000
Commercial Revenue	\$ 525,338	\$ 529,118	\$ 539,000	\$ 371,471	\$ 557,000	\$ 560,000
Industrial Revenue	\$ 82,828	\$ 79,145	\$ 89,300	\$ 37,561	\$ 56,000	\$ 57,000
Public Authority Revenue	\$ 15,517	\$ 15,502	\$ 15,800	\$ 10,508	\$ 15,800	\$ 15,800
Multifamily Residential Revenue	\$ 547,204	\$ 563,490	\$ 579,600	\$ 382,424	\$ 575,000	\$ 580,000
Private Fire Protection	\$ 40,823	\$ 41,265	\$ 41,300	\$ 27,822	\$ 41,300	\$ 41,500
Public Fire Protection	\$ 607,228	\$ 613,355	\$ 620,900	\$ 417,436	\$ 625,000	\$ 630,000
Subtotal	\$ 3,265,705	\$ 3,270,951	\$ 3,358,400	\$ 2,250,263	\$ 3,375,315	\$ 3,394,800

OTHER OPERATING REVENUES

Forfeited Discounts	\$ 19,008	\$ 17,969	\$ 19,000	\$ 7,595	\$ 19,000	\$ 20,000
Miscellaneous Service Revenue	\$ 2,041	\$ 947	\$ 1,275	\$ 222	\$ 500	\$ 500
Other Revenues	\$ 29,245	\$ 31,194	\$ 29,245	\$ 3,508	\$ 29,245	\$ 29,245
Subtotal	\$ 50,293	\$ 50,111	\$ 49,520	\$ 11,325	\$ 48,745	\$ 49,745

OTHER INCOME

Water Impact Fees - Residential	\$ 4,393	\$ 10,123	\$ 9,500	\$ 13,179	\$ 15,000	\$ 15,000
Water Impact Fees - Commercial	\$ 4,393	\$ 4,489	\$ 4,500	\$ 4,202	\$ 4,500	\$ 4,500
Contributed Revenue	\$ 54,712	\$ -	\$ -	\$ -	\$ -	\$ -
Merchandise Income	\$ 675	\$ 685	\$ 500	\$ 600	\$ 685	\$ 685
Interest & Dividend	\$ 5,806	\$ 8,483	\$ 5,050	\$ 11,473	\$ 15,585	\$ 19,500
Amortization - PSC	\$ 57,867	\$ 57,867	\$ 57,867	\$ -	\$ 57,867	\$ 57,867
Rent Revenues	\$ 95,928	\$ 84,490	\$ 85,404	\$ 24,359	\$ 85,404	\$ 86,250
Interdepartmental Sales	\$ -	\$ 47	\$ -	\$ 48	\$ 48	\$ 48
Subtotal	\$ 223,775	\$ 166,182	\$ 162,821	\$ 53,861	\$ 179,089	\$ 183,850

TOTAL REVENUE

\$ 3,539,774	\$ 3,487,244	\$ 3,570,741	\$ 2,315,449	\$ 3,603,149	\$ 3,628,395
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DEPARTMENT: WATER

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>SOURCE OF SUPPLY EXPENSES</u>						
Operation Labor-Wages	\$ 796	\$ 896	\$ 1,126	\$ 693	\$ 1,126	\$ 1,152
Contracted Services	\$ 16,526	\$ 28,312	\$ 27,000	\$ 15,491	\$ 27,000	\$ 27,000
Purchased Water	\$ 1,852,097	\$ 1,818,190	\$ 2,050,100	\$ 868,426	\$ 1,893,474	\$ 1,902,005
Miscellaneous	\$ 249	\$ 369	\$ 500	\$ 459	\$ 500	\$ 500
Maintenance of Wells & Springs	\$ 4,249	\$ 2,294	\$ 2,000	\$ 204	\$ 1,500	\$ 2,000
Maintenance - Miscellaneous	\$ 125	\$ 3,793	\$ 4,000	\$ 444	\$ 4,000	\$ 4,000
Subtotal	\$ 1,874,042	\$ 1,853,854	\$ 2,084,726	\$ 885,717	\$ 1,927,600	\$ 1,936,657
<u>PUMPING EXPENSES</u>						
Fuel or Purchased Power	\$ 8,735	\$ 8,601	\$ 9,600	\$ 5,200	\$ 8,400	\$ 8,500
Operation Labor - Wages	\$ 6,756	\$ 5,419	\$ 5,628	\$ 4,309	\$ 5,628	\$ 5,761
Other Supplies & Expenses	\$ 88	\$ -	\$ -	\$ 55	\$ 100	\$ 100
Contracted Services	\$ 2,732	\$ 7,974	\$ 2,452	\$ 483	\$ 2,452	\$ 6,152
Operating Supplies	\$ 256	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 18,567	\$ 21,994	\$ 17,680	\$ 10,048	\$ 16,580	\$ 20,513
<u>WATER TREATMENT EXPENSES</u>						
Chemicals	\$ 120	\$ 100	\$ 120	\$ 20	\$ 120	\$ 60
Operation Labor - Wages	\$ 1,224	\$ 242	\$ -	\$ 464	\$ 464	\$ -
Contracted Services	\$ 7,820	\$ 10,796	\$ 8,610	\$ 4,967	\$ 8,610	\$ 15,950
Operating Supplies	\$ 1,079	\$ 683	\$ 1,100	\$ 493	\$ 1,100	\$ 1,100
Subtotal	\$ 10,243	\$ 11,820	\$ 9,830	\$ 5,943	\$ 10,294	\$ 17,110
<u>TRANSMISSION & DISTRIBUTION EXPENSES</u>						
Operation - Salaries (660)	\$ 15,900	\$ 12,800	\$ 19,603	\$ 12,819	\$ 19,603	\$ 23,343
Storage Facilities (661)	\$ 1,650	\$ 2,411	\$ 2,425	\$ 2,597	\$ 3,027	\$ 2,877
Transmission & Distribution (662)	\$ 22,941	\$ 25,141	\$ 21,360	\$ 21,329	\$ 24,100	\$ 21,496
Meters (663)	\$ 21,466	\$ 22,241	\$ 36,884	\$ 21,468	\$ 37,134	\$ 35,716
Customer Installation (664)	\$ 1,370	\$ 514	\$ 1,126	\$ 150	\$ 1,000	\$ 1,152
Miscellaneous (665)	\$ 24,423	\$ 12,444	\$ 20,443	\$ 3,181	\$ 15,183	\$ 16,978
Rents (666)	\$ 48,178	\$ 47,363	\$ 47,633	\$ 47,363	\$ 47,633	\$ 45,279
Maintenance - Standpipes (672)	\$ 5,142	\$ 14,177	\$ 15,750	\$ 8,578	\$ 18,771	\$ 21,750
Maintenance - Mains (673)	\$ 54,798	\$ 84,729	\$ 47,656	\$ 43,661	\$ 59,350	\$ 79,854
Maintenance - Services (675)	\$ 62,919	\$ 17,573	\$ 31,395	\$ 20,962	\$ 31,750	\$ 46,782
Maintenance - Meters (676)	\$ 3,647	\$ 6,494	\$ 21,626	\$ 20,130	\$ 26,500	\$ 21,652
Maintenance - Hydrants (677)	\$ 3,829	\$ 12,321	\$ 20,227	\$ 11,077	\$ 20,307	\$ 52,256
Subtotal	\$ 266,264	\$ 258,208	\$ 286,128	\$ 213,315	\$ 304,358	\$ 369,135

DEPARTMENT: WATER

REQUIRED RESOURCES – continued:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>CUSTOMER ACCOUNTS</u>						
Meter Reading	\$ 4,080	\$ 4,754	\$ 3,377	\$ 4,634	\$ 4,800	\$ 3,456
Customer Account/Collection	\$ 25,186	\$ 27,261	\$ 25,343	\$ 16,747	\$ 25,501	\$ 25,924
Other Supplies/Expenses	\$ 8,246	\$ 11,564	\$ 11,130	\$ 8,433	\$ 11,130	\$ 11,150
Uncollectible Accounts	\$ 589	\$ 1,159	\$ 500	\$ 202	\$ 500	\$ 600
Subtotal	\$ 38,100	\$ 44,738	\$ 40,350	\$ 30,016	\$ 41,931	\$ 41,130
<u>ADMINISTRATIVE & GENERAL</u>						
Salaries (920/990)	\$ 80,660	\$ 84,593	\$ 91,785	\$ 52,359	\$ 91,785	\$ 91,958
Wages (920)	\$ 15,534	\$ 15,941	\$ 17,539	\$ 15,633	\$ 18,620	\$ 19,701
Employee Benefits (926)	\$ 88,923	\$ 91,341	\$ 97,421	\$ 61,335	\$ 97,421	\$ 101,250
Outside Services (923)	\$ 24,911	\$ 61,624	\$ 33,304	\$ 37,273	\$ 39,929	\$ 39,013
Insurance (924)	\$ 14,303	\$ 16,275	\$ 17,019	\$ 14,296	\$ 18,316	\$ 18,309
Regulatory Controls (928)	\$ 3,772	\$ 3,216	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
Miscellaneous (930)	\$ 2,141	\$ 4,188	\$ 7,535	\$ 3,871	\$ 7,443	\$ 5,085
Rents (931)	\$ 89,159	\$ 92,117	\$ 101,307	\$ 98,414	\$ 96,829	\$ 107,562
Subtotal	\$ 319,403	\$ 369,293	\$ 369,910	\$ 283,180	\$ 374,343	\$ 386,878
<u>OTHER OPERATING EXPENSES</u>						
Depreciation	\$ 368,623	\$ 369,003	\$ 380,000	\$ 243,409	\$ 380,000	\$ 382,000
Taxes	\$ (8,586)	\$ (9,411)	\$ (8,600)	\$ -	\$ (9,500)	\$ (9,500)
Tax Equivalent Pmn't	\$ 238,945	\$ 236,203	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Amortization Debt Expense	\$ (971)	\$ 21,350	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 598,010	\$ 617,145	\$ 611,400	\$ 483,409	\$ 610,500	\$ 612,500
<u>INTEREST ON LONG-TERM DEBT</u>						
Interest on Debt	\$ 101,009	\$ 104,537	\$ 88,722	\$ 89,596	\$ 116,854	\$ 100,136
Subtotal	\$ 101,009	\$ 104,537	\$ 88,722	\$ 89,596	\$ 116,854	\$ 100,136
TOTAL EXPENSES	\$ 3,225,638	\$ 3,281,590	\$ 3,508,746	\$ 2,001,223	\$ 3,402,460	\$ 3,484,059
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 314,135	\$ 205,654	\$ 61,995	\$ 314,226	\$ 200,689	\$ 144,336

DEPARTMENT: WATER

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of water utility debt payments for the 2019 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2018					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2018	2019 PRINCIPAL PAYMENTS	2019 INTEREST PAYMENTS	2019 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2019
Water Utility					
2010 GO NOTES REFUNDING	\$ 460,000	\$ 225,000	\$ 9,300	\$ 234,300	\$ 235,000
2011 GO NOTES	\$ 300,000	\$ 95,000	\$ 16,885	\$ 111,885	\$ 205,000
2012B GO BONDS	\$ 1,135,000	\$ 70,000	\$ 29,435	\$ 99,435	\$ 1,065,000
2015A GO BONDS	\$ 1,000,000	\$ 55,000	\$ 22,126	\$ 77,126	\$ 945,000
2017 A GO BONDS	\$ 745,000	\$ 30,000	\$ 22,390	\$ 52,390	\$ 715,000
Water Utility Total	\$ 3,640,000	\$ 475,000	\$ 100,136	\$ 575,136	\$ 3,165,000

Effects of existing debt on future operations:

Year Ended December 31	Water Utility		
	Principal	Interest	Total
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
Totals	\$ 3,640,000	\$ 712,692	\$ 4,352,692

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 2019 reflected above does not agree with the total interest reported in the water budget.

SANITARY SEWER UTILITY

DEPARTMENT: SANITARY SEWER

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

The Sanitary Sewer Utility is responsible for the maintenance, repair, replacement and operating services for the 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 works aggressively to correct this problem. In 2017, the department cleaned 20% of the sanitary sewer system.

Televising revealed potential clear water violations that will be investigated in 2019.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Village increased sewer utility rates effective July 1, 2018. The Village projects a decrease in NEW Water (Green Bay Metropolitan Sewage District) charges. Administrative and other general expenses continue to increase. The 2019 operations budget includes updates to supervisory control and data acquisition (SCADA), lift stations repairs, collection system repairs, inflow and infiltration study, and implementation of an asset management system. Staffing and program service levels are unchanged for 2019.

ACQUISITIONS:

SEWER UTILITY FUND CAPITAL EQUIPMENT ACQUISITIONS

2019 BUDGET	Department Proposed	Debt Proceeds Available	Future Debt Proceeds
Allouez Avenue Sanitary Replacement (SS10)	\$ 103,200	\$ 103,200	\$ -
Huron Road/Willow Sanitary Relocation (SS3)	\$ 72,500	\$ 72,500	\$ -
Hazen Road Sanitary Sewer Sealing (SS6)	\$ 319,000	\$ 210,000	\$ 109,000
Huron/STH 29 Sanitary Reconstruction (SS9)	\$ 229,300	\$ 229,300	\$ -
	\$ 724,000	\$ 615,000	\$ 109,000

DEPARTMENT: SANITARY SEWER

RECEIPTS:

SEWER UTILITY	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>OPERATING REVENUE</u>						
Unmetered Sewer	\$ 3,720	\$ 3,504	\$ 3,504	\$ 2,336	\$ 3,504	\$ 3,504
Unmetered Sewer-Ledgeview	\$ 3,154	\$ 3,154	\$ 3,200	\$ 2,102	\$ 3,200	\$ 3,200
Multifamily Residential Revenue	\$ 522,732	\$ 540,596	\$ 557,268	\$ 372,265	\$ 563,000	\$ 576,000
Residential Revenue	\$ 1,318,330	\$ 1,298,342	\$ 1,326,495	\$ 924,348	\$ 1,390,000	\$ 1,450,000
Commercial Revenue	\$ 437,558	\$ 445,488	\$ 454,800	\$ 317,077	\$ 500,000	\$ 525,000
Metered Industrial	\$ 97,352	\$ 92,867	\$ 105,329	\$ 44,097	\$ 75,000	\$ 80,000
Public Authority	\$ 14,106	\$ 13,983	\$ 14,181	\$ 9,838	\$ 14,500	\$ 15,000
Metered Sewer - Ledgeview	\$ 4,249	\$ 4,837	\$ 4,385	\$ 2,232	\$ 4,385	\$ 4,500
Metered Sewer - Green Bay	\$ 10,068	\$ 10,701	\$ 11,073	\$ 7,743	\$ 11,073	\$ 11,500
Metered Restaurant	\$ 35,977	\$ 38,157	\$ 38,400	\$ 28,212	\$ 42,142	\$ 44,150
Subtotal	\$ 2,447,246	\$ 2,451,629	\$ 2,518,635	\$ 1,710,252	\$ 2,606,804	\$ 2,712,854
<u>OTHER OPERATING REVENUE</u>						
Forfeited Discounts	\$ 14,090	\$ 13,272	\$ 13,800	\$ 5,609	\$ 13,800	\$ 14,000
Miscellaneous	\$ 24,772	\$ 36,497	\$ 30,500	\$ 31,015	\$ 32,000	\$ 32,000
Subtotal	\$ 38,862	\$ 49,769	\$ 44,300	\$ 36,624	\$ 45,800	\$ 46,000
<u>NONOPERATING INCOME</u>						
Interest & Dividend	\$ 9,202	\$ 15,607	\$ 3,000	\$ 11,330	\$ 17,000	\$ 25,000
Contributed Revenues	\$ 47,230	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 56,432	\$ 15,607	\$ 3,000	\$ 11,330	\$ 17,000	\$ 25,000
TOTAL REVENUE	\$ 2,542,539	\$ 2,517,005	\$ 2,565,935	\$ 1,758,205	\$ 2,669,604	\$ 2,783,854

DEPARTMENT: SANITARY SEWER

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>OPERATIONS</u>						
Power for Pumping	\$ 4,102	\$ 4,529	\$ 4,700	\$ 2,691	\$ 4,700	\$ 4,700
Contracted Services	\$ 1,593,290	\$ 1,740,876	\$ 1,716,005	\$ 914,422	\$ 1,716,005	\$ 1,589,396
Subtotal	\$ 1,597,391	\$ 1,745,405	\$ 1,720,705	\$ 917,114	\$ 1,720,705	\$ 1,594,096
<u>MAINTENANCE</u>						
Collection System	\$ 109,847	\$ 109,113	\$ 133,326	\$ 61,866	\$ 133,674	\$ 174,113
Liftstations	\$ 2,802	\$ 16,283	\$ 20,450	\$ 22,321	\$ 29,876	\$ 30,670
Plant	\$ 96	\$ 666	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 112,745	\$ 126,062	\$ 153,776	\$ 84,188	\$ 163,550	\$ 204,783
<u>CUSTOMER ACCOUNTS</u>						
Wages	\$ 22,655	\$ 20,713	\$ 24,835	\$ 16,232	\$ 23,296	\$ 23,887
Other Supplies & Expenses	\$ 4,945	\$ 5,111	\$ 6,000	\$ 3,655	\$ 6,000	\$ 6,000
Uncollectibles	\$ 462	\$ 1,009	\$ 500	\$ 151	\$ 500	\$ 500
Subtotal	\$ 28,062	\$ 26,833	\$ 31,335	\$ 20,038	\$ 29,796	\$ 30,387
<u>ADMINISTRATIVE & GENERAL</u>						
Salaries	\$ 83,886	\$ 84,559	\$ 91,721	\$ 54,310	\$ 91,721	\$ 99,148
Wages	\$ 14,460	\$ 11,572	\$ 15,680	\$ 11,258	\$ 15,680	\$ 17,494
Payroll Taxes	\$ 22,247	\$ 22,634	\$ 14,060	\$ 8,466	\$ 14,060	\$ 14,953
Employee Benefits	\$ 23,361	\$ 24,629	\$ 30,669	\$ 19,957	\$ 30,669	\$ 33,861
Retirement Contributions	\$ 9,743	\$ 9,939	\$ 11,967	\$ 7,131	\$ 11,967	\$ 11,967
Contracted Services	\$ 36,802	\$ 10,431	\$ 24,587	\$ 24,082	\$ 28,857	\$ 57,558
Telephone/Cell	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Operating Supplies	\$ -	\$ -	\$ 1,150	\$ 1,056	\$ 1,150	\$ 1,600
Training & Seminars	\$ 362	\$ 749	\$ 1,750	\$ 362	\$ 1,750	\$ 1,825
Insurance	\$ 14,303	\$ 16,275	\$ 17,018	\$ 14,296	\$ 18,316	\$ 18,309
VOM Charges	\$ 39,650	\$ 39,257	\$ 39,257	\$ 39,257	\$ 39,257	\$ 36,787
Taxes	\$ 12,174	\$ 10,777	\$ 15,000	\$ -	\$ 12,000	\$ 12,000
Subtotal	\$ 256,988	\$ 230,823	\$ 262,859	\$ 180,174	\$ 265,427	\$ 306,102

DEPARTMENT: SANITARY SEWER

REQUIRED RESOURCES – continued:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>OTHER OPERATING EXPENSES</u>						
Depreciation	\$ 259,335	\$ 265,402	\$ 270,000	\$ 176,273	\$ 270,000	\$ 270,000
Retirement Contribution Adj.	\$ 9,564	\$ 10,590	\$ -	\$ -	\$ -	\$ -
Amort Debt Disc & Exp.	\$ -	\$ 30,653	\$ -	\$ -	\$ -	\$ -
Transfer to VOM	\$ -	\$ 30,653	\$ -	\$ -	\$ -	\$ -
Village Rent	\$ 89,159	\$ 91,847	\$ 101,307	\$ 98,144	\$ 96,829	\$ 107,562
Subtotal	\$ 358,058	\$ 429,145	\$ 371,307	\$ 274,417	\$ 366,829	\$ 377,562
<u>INTEREST ON LONG-TERM DEBT</u>						
Interest on Debt	\$ 10,945	\$ 31,592	\$ 36,927	\$ 8,124	\$ 50,010	\$ 48,215
Subtotal	\$ 10,945	\$ 31,592	\$ 36,927	\$ 8,124	\$ 50,010	\$ 48,215
TOTAL EXPENSES	\$ 2,364,189	\$ 2,589,860	\$ 2,576,909	\$ 1,484,055	\$ 2,596,317	\$ 2,561,145
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 178,351	\$ (72,855)	\$ (10,974)	\$ 274,150	\$ 73,287	\$ 222,709

DEPARTMENT: SANITARY SEWER

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of sewer utility debt payments for the 2019 budget year:

DING INDEBTEDNESS AS OF DECEMBER 31, 2018					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2018	2019 PRINCIPAL PAYMENTS	2019 INTEREST PAYMENTS	2019 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2019
Sewer Utility					
2010 GO NOTES REFUNDING	\$ 85,000	\$ 45,000	\$ 16,650	\$ 61,650	\$ 40,000
2017A GO BONDS	\$ 1,050,000	\$ 45,000	\$ 31,565	\$ 76,565	\$ 1,005,000
Sewer Utility Total	\$ 1,135,000	\$ 90,000	\$ 48,215	\$ 138,215	\$ 1,045,000

Effects of existing debt on future operations:

Year Ended December 31	Sewer Utility		
	Principal	Interest	Total
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
Totals	\$ 1,135,000	\$ 357,935	\$ 1,492,935

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 2019 reflected above does not agree with the total interest reported in the sewer budget.

STORMWATER MANAGEMENT UTILITY

DEPARTMENT: STORMWATER MANAGEMENT

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

OBJECTIVES: The objectives of the utility strive to achieve and maintain compliance with federal and state water quality regulations, protect wildlife, and protect private property through erosion control and flood management.

- Maintain storm water infrastructure including pipes, ponds, and streams.
- Integrate storm water environmental mandates into new developments as they occur.
- Follow a 5-year capital program to address storm water quality/quantity issues.
- Improve storm water runoff quality to surface waters.
- Reduce flooding.
- Provide prompt and efficient service response.
- 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 is an enterprise fund for planning, construction, operation, and maintenance of the storm water system that includes storm sewers, creeks, streams, drainage ditches, and ponds. The system includes 58 miles of storm sewer mains, 720 manholes, 95 outfalls, and 13 municipal ponds. Objectives are achieved through planning, ordinance enforcement, and construction and maintenance of the storm water management system

The Urban Forestry Division plants and maintains all trees within the street right-of-way and in all village-owned properties. The management of the urban forest is guided by Village's Urban Forestry Management Plan 2017-2021 and Urban Forestry Strategic Plan 2017-2021. The Village currently maintains over 4,000 public trees.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Village is updating the urban storm water management plan. Significant future capital project investments will be necessary to achieve compliance with Wisconsin DNR total maximum daily load (TMDL) standards for the Fox River watershed.

Stormwater management costs continue to rise due to the addition of facilities and higher maintenance costs. However, the 2019 maintenance budget decreased due to cyclical maintenance. The budget includes monitoring, illicit discharge, and education and outreach. Significant changes to the budget include greater allocation of existing staff resources to stormwater activities, 20 additional catch basin repairs, and engineering for permitting and implementation of an asset management system. Capital projects includes Bower Creek streambank stabilization.

Urban forestry projects are reimbursed 50% through the WI DNR Urban Forestry Grant program.

DEPARTMENT: STORMWATER MANAGEMENT

ACQUISITIONS:

STORMWATER CAPITAL EQUIPMENT ACQUISITIONS

2019 BUDGET	Department Proposed	Retained Earnings
Bower Creek Streambank Stabilization (ST8)	\$ 275,200	\$ 27,500
	\$ 275,200	\$ 27,500

RECEIPTS:

STORMWATER UTILITY

LICENSES & PERMITS

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
Connection Charges	\$ 7,500	\$ 13,000	\$ 11,000	\$ 8,250	\$ 11,000	\$ 11,000
Credit Application Fees	\$ 1,200	\$ 950	\$ 1,000	\$ 800	\$ 1,000	\$ 1,000
Subtotal	\$ 8,700	\$ 13,950	\$ 12,000	\$ 9,050	\$ 12,000	\$ 12,000

SERVICE CHARGES

Residential Revenue	\$ 280,537	\$ 283,689	\$ 283,200	\$ 190,676	\$ 286,000	\$ 286,000
Non-Residential Revenue	\$ 336,581	\$ 339,460	\$ 339,100	\$ 229,064	\$ 343,596	\$ 343,596
Forfeited Discounts	\$ 4,026	\$ 3,006	\$ 4,100	\$ 1,395	\$ 4,100	\$ 4,100
Trees Charges	\$ 99	\$ 3,320	\$ 975	\$ 315	\$ 1,420	\$ 1,420
Subtotal	\$ 621,243	\$ 629,475	\$ 627,375	\$ 421,450	\$ 635,116	\$ 635,116

NONOPERATING REVENUES

Interest	\$ 8,024	\$ 8,945	\$ 7,500	\$ 9,507	\$ 14,250	\$ 15,000
Interest - Other	\$ 6,635	\$ 4,715	\$ 10,500	\$ 75	\$ 10,500	\$ 10,500
Grants	\$ 116,021	\$ -	\$ -	\$ -	\$ -	\$ -
Contributed Revenue	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Village	\$ 43,250	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenues	\$ 174,430	\$ 13,660	\$ 18,000	\$ 9,581	\$ 24,750	\$ 25,500

TOTAL REVENUES

\$ 804,373	\$ 657,085	\$ 657,375	\$ 440,081	\$ 671,866	\$ 672,616
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DEPARTMENT: STORMWATER MANAGEMENT

REQUIRED RESOURCES:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>ADMINISTRATION</u>						
Salaries	\$ 93,064	\$ 90,577	\$ 97,295	\$ 58,731	\$ 97,295	\$ 105,600
Wages	\$ 34,833	\$ 48,285	\$ 38,331	\$ 25,964	\$ 38,367	\$ 40,700
Payroll Taxes	\$ 17,139	\$ 17,227	\$ 16,721	\$ 11,845	\$ 16,721	\$ 17,560
Employee Benefits	\$ 36,473	\$ 36,941	\$ 36,525	\$ 26,286	\$ 36,525	\$ 40,131
Retirement Contributions	\$ 13,071	\$ 13,942	\$ 14,529	\$ 9,251	\$ 14,529	\$ 14,922
Software Support	\$ 7,713	\$ 5,531	\$ 9,890	\$ 6,720	\$ 9,890	\$ 6,630
Bank Fees	\$ 1,391	\$ 1,248	\$ 1,350	\$ 736	\$ 1,350	\$ 1,350
Permits	\$ 2,000	\$ 2,102	\$ 2,300	\$ 2,000	\$ 2,300	\$ 2,300
Engineering Fees	\$ 6,821	\$ 72,649	\$ 4,000	\$ 20,953	\$ 20,953	\$ 27,000
Contracted Services	\$ 11,034	\$ 14,925	\$ 12,000	\$ 7,729	\$ 12,000	\$ -
Office Supplies	\$ 482	\$ 1,204	\$ 2,000	\$ 1,104	\$ 2,000	\$ 2,000
Postage	\$ 5,462	\$ 3,977	\$ 5,000	\$ 2,551	\$ 5,000	\$ 5,000
Publications/Subscriptions/Dues	\$ 2,889	\$ 1,650	\$ 1,800	\$ 1,650	\$ 1,800	\$ 1,850
Training & Seminars	\$ 572	\$ 1,767	\$ 1,425	\$ 852	\$ 1,425	\$ 2,175
Insurance	\$ 3,576	\$ 4,069	\$ 4,255	\$ 3,574	\$ 4,545	\$ 4,578
Uncollectibles	\$ 79	\$ 113	\$ 100	\$ 12	\$ 100	\$ 100
Capital Equipment	\$ 500	\$ -	\$ 1,550	\$ 1,031	\$ 1,550	\$ 2,600
Audit & Accounting Services	\$ 2,746	\$ 2,579	\$ 2,579	\$ 2,192	\$ 2,579	\$ 2,794
Subtotal	\$ 239,846	\$ 318,785	\$ 251,650	\$ 183,179	\$ 268,929	\$ 277,890

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>FACILITY MAINTENANCE</u>						
Salaries	\$ 12,908	\$ 23,203	\$ 10,050	\$ 4,301	\$ 10,050	\$ 9,186
Wages	\$ 61,530	\$ 70,189	\$ 62,506	\$ 64,334	\$ 63,064	\$ 62,943
Contracted Services	\$ 37,430	\$ 39,784	\$ 61,725	\$ 20,920	\$ 61,725	\$ 80,500
Utilities	\$ 443	\$ 73	\$ 250	\$ -	\$ 250	\$ 250
Supplies & Other Expenses	\$ 1,738	\$ 2,306	\$ 2,030	\$ 1,853	\$ 2,030	\$ 10,083
Construction Materials	\$ 8,468	\$ 2,079	\$ 10,000	\$ 5,518	\$ 10,000	\$ 37,500
VOM Charges	\$ 67,798	\$ 66,510	\$ 66,510	\$ 66,510	\$ 66,510	\$ 61,301
Subtotal	\$ 190,315	\$ 204,144	\$ 213,071	\$ 163,436	\$ 213,629	\$ 261,763

DEPARTMENT: STORMWATER MANAGEMENT

REQUIRED RESOURCES – continued:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>URBAN FORESTRY</u>						
Wages	\$ 11,028	\$ 15,228	\$ 10,895	\$ 2,923	\$ 10,895	\$ 11,118
Contracted Services	\$ 2,551	\$ 11,755	\$ 15,390	\$ 89	\$ 9,230	\$ 17,050
EAB Project	\$ 16,691	\$ -	\$ 12,670	\$ 6,058	\$ 9,170	\$ 21,400
Publications, Subscriptions & Dues	\$ 175	\$ 195	\$ 265	\$ 250	\$ 265	\$ 265
Training & Seminars	\$ 738	\$ 461	\$ 635	\$ 425	\$ 635	\$ 595
Small Tools & Equipment	\$ 1,598	\$ 1,641	\$ 1,900	\$ 397	\$ 1,900	\$ 1,900
Street Trees	\$ -	\$ 2,720	\$ 2,375	\$ -	\$ 1,290	\$ 2,375
Subtotal	\$ 32,782	\$ 32,000	\$ 44,130	\$ 10,143	\$ 33,385	\$ 54,703
	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
<u>OTHER OPERATING EXPENSES</u>						
Depreciation	\$ 156,361	\$ 159,895	\$ 157,000	\$ -	\$ 157,000	\$ 157,000
Retirement Contribution Adj.	\$ 12,405	\$ 18,860	\$ -	\$ -	\$ -	\$ -
Interest on Debt	\$ 36,787	\$ 34,970	\$ 33,060	\$ 23,078	\$ 33,060	\$ 31,107
Village Rent	\$ 89,159	\$ 91,847	\$ 101,307	\$ 98,144	\$ 96,829	\$ 107,562
Subtotal	\$ 294,712	\$ 305,572	\$ 291,367	\$ 121,222	\$ 286,889	\$ 295,669
TOTAL EXPENDITURES	\$ 757,655	\$ 860,501	\$ 800,218	\$ 477,980	\$ 802,832	\$ 890,025
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 46,718	\$ (203,416)	\$ (142,843)	\$ (37,899)	\$ (130,966)	\$ (217,409)

DEPARTMENT: STORMWATER MANAGEMENT

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of stormwater utility debt payments for the 2019 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2018					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2018	2019 PRINCIPAL PAYMENTS	2019 INTEREST PAYMENTS	2019 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2019
Stormwater Utility					
2011 GO NOTES	\$ 65,000	\$ 20,000	\$ 1,655	\$ 21,655	\$ 45,000
2012B GO BONDS	\$ 1,160,000	\$ 70,000	\$ 30,105	\$ 100,105	\$ 1,090,000
Stormwater Utility Total	\$ 1,225,000	\$ 90,000	\$ 31,760	\$ 121,760	\$ 1,135,000

Effects of existing debt on future operations:

Year Ended December 31	Stormwater Utility		
	Principal	Interest	Total
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	\$ -	\$ -	\$ -
Totals	\$ 1,225,000	\$ 250,178	\$ 1,475,178

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 2019 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)

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. These services are provided for all departments except for Public Safety. The fleet includes 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:

The village will review the VOM program, schedules, and allocations to guide recommendations for 2020. Wages and salaries allocated to the VOM fund are reviewed annually. Capital purchases for 2019 include a ball field conditioner, a building inspection vehicle, a new brine system & truck, a wood chipper, and a wood chipper containment box for single-axle dump trucks.

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REPLACEMENT SCHEDULE:

VOM FUND CAPITAL EQUIPMENT ACQUISITIONS

2019 BUDGET	Department Proposed	Retained Earnings
Smithco Ball Field Conditioner (LS16)	\$ 20,500	\$ 20,500
Building Inspection Vehicle (VOM-18-001)	\$ 32,000	\$ 32,000
Brine Truck (VOM-19-001)	\$ 96,000	\$ 96,000
Wood Chipper (VOM-19-004)	\$ 35,000	\$ 35,000
Wood Chip Truck Box (VOM-19-005)	\$ 13,000	\$ 13,000
	\$ 196,500	\$ 196,500

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REVENUES:

VOM FUND	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
OPERATIONS & MAINTENANCE & REPLACEMENT						
Village Administrator's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180
Clerk/Treasurer Department	\$ 313	\$ 340	\$ 190	\$ 190	\$ 190	\$ 180
Buildings & Grounds Department	\$ 8,802	\$ 10,847	\$ 6,115	\$ 6,115	\$ 6,115	\$ 9,352
Building Inspection	\$ 3,429	\$ 4,165	\$ 2,348	\$ 2,348	\$ 2,348	\$ 3,445
Street & Highway Maintenance	\$ 31,978	\$ 40,107	\$ 22,612	\$ 22,612	\$ 22,612	\$ 34,411
Engineering & Construction	\$ 2,966	\$ 3,465	\$ 1,954	\$ 1,954	\$ 1,954	\$ 3,056
Snow Removal	\$ 112,749	\$ 141,045	\$ 79,517	\$ 79,517	\$ 79,517	\$ 116,948
Recycling	\$ 21,060	\$ 20,284	\$ 20,284	\$ 20,284	\$ 20,284	\$ 19,520
Parks	\$ 22,354	\$ 27,051	\$ 15,251	\$ 15,251	\$ 15,251	\$ 25,158
Recreation	\$ 705	\$ 765	\$ 432	\$ 432	\$ 432	\$ 807
Community Development Depart.	\$ 581	\$ 631	\$ 355	\$ 355	\$ 355	\$ 667
Economic Development	\$ 313	\$ 340	\$ 192	\$ 192	\$ 192	\$ 359
Water Utility	\$ 47,908	\$ 47,363	\$ 47,363	\$ 47,363	\$ 47,363	\$ 45,008
Sewer Utility	\$ 39,650	\$ 39,257	\$ 39,257	\$ 39,257	\$ 39,257	\$ 36,786
Stormwater Utility	\$ 67,798	\$ 66,510	\$ 66,510	\$ 66,510	\$ 66,510	\$ 61,301
Fire Administration	\$ 445	\$ 483	\$ 273	\$ 273	\$ 273	\$ 510
Subtotal	\$ 361,051	\$ 402,653	\$ 302,653	\$ 302,653	\$ 302,653	\$ 357,688

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
NONOPERATING REVENUES						
Interest	\$ 2,400	\$ 6,088	\$ 4,000	\$ 9,698	\$ 14,500	\$ 25,000
Subtotal	\$ 2,400	\$ 6,088	\$ 4,000	\$ 9,698	\$ 14,500	\$ 25,000

TOTAL REVENUE	\$ 363,451	\$ 408,741	\$ 306,653	\$ 312,351	\$ 317,153	\$ 382,688
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DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REQUIRED RESOURCES – continued:

	2016 Actual	2017 Actual	2018 Budget	Actual - August 31	2018 Estimate	2019 Budget
VOM FUND						
DEPARTMENT UTILIZATION						
General Government:						
- Audit/Accounting	\$ 662	\$ 260	\$ 680	\$ 579	\$ 680	\$ 700
- Depreciation	\$ 155,233	\$ 165,927	\$ 155,233	\$ 162,319	\$ 162,319	\$ 162,319
Subtotal	\$ 155,895	\$ 166,187	\$ 155,913	\$ 162,898	\$ 162,999	\$ 163,019
Public Works:						
- Wages & Salaries	\$ 51,854	\$ 42,743	\$ 42,788	\$ 24,252	\$ 47,272	\$ 42,925
- FICA Payroll Benefits	\$ 3,688	\$ 3,083	\$ 3,274	\$ 1,789	\$ 3,593	\$ 3,282
- Retirement Benefits	\$ 3,858	\$ 5,406	\$ 2,870	\$ 1,487	\$ 2,650	\$ 2,811
- Employee Benefits	\$ 11,156	\$ 8,521	\$ 10,164	\$ 4,969	\$ 11,534	\$ 10,640
- Contracted Services	\$ -	\$ -	\$ -	\$ 2,502	\$ 2,502	\$ -
- Operating Supplies	\$ 17,467	\$ 11,551	\$ 10,000	\$ 6,516	\$ 10,000	\$ 10,000
- Vehicle Repairs and Maint.	\$ 57,450	\$ 44,602	\$ 53,250	\$ 18,016	\$ 49,750	\$ 54,000
- Fuel	\$ 37,676	\$ 38,793	\$ 38,000	\$ 31,219	\$ 38,000	\$ 42,000
- Insurance	\$ 15,101	\$ 15,857	\$ 16,266	\$ 11,741	\$ 15,173	\$ 15,490
- Machinery & Equipment	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ -
Subtotal	\$ 198,250	\$ 170,554	\$ 190,612	\$ 102,490	\$ 180,474	\$ 181,148
Parks:						
- Wages & Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Vehicle Repairs and Maintenance	\$ 487	\$ -	\$ 500	\$ 196	\$ 500	\$ 500
- Equipment Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Machinery & Equipment	\$ -	\$ -	\$ 14,000	\$ 26	\$ -	\$ -
Subtotal	\$ 487	\$ -	\$ 14,500	\$ 222	\$ 500	\$ 500
TOTAL EXPENSES	\$ 354,632	\$ 336,741	\$ 361,025	\$ 265,609	\$ 343,973	\$ 344,667
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 8,819	\$ 72,000	\$ (54,372)	\$ 46,742	\$ (26,820)	\$ 38,021

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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.