

VILLAGE OF BELLEVUE

FISCAL YEAR 2016 OPERATING BUDGET

Adopted: November 11, 2015



2016

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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 2016 Operating Budget for the Village of Bellevue. This budget was prepared with the goals of preserving critical services, maintaining existing assets and fiscal responsibility while focusing on our strategic goals for the future.

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

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

As a Village organization and as a community, we are continuing to work towards achieving the objectives and actions within these strategic areas and the 2016 Budget supports that implementation.

Assessed Value

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

Our Mission

...

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

www.villageofbellevue.org

Budget Year	Assessed Value (Not including TID)	% Change (from previous year)	# Change (from previous year)
2007	\$829,771,465	4.1%	\$32,684,465
2008	\$850,164,100	2.5%	\$20,392,635
2009*	\$1,093,320,700	28.6%	\$243,156,600
2010	\$1,124,737,900	2.9%	\$31,417,200
2011	\$1,139,533,400	1.3%	\$14,795,500
2012	\$1,156,238,700	1.5%	\$16,705,300
2013	\$1,162,002,200	0.5%	\$5,763,500
2014	\$1,172,781,100	0.9%	\$10,778,900
2015	\$1,186,229,576	1.1%	\$13,448,476
2016	\$1,191,632,900	0.5%	\$5,403,324

*Revaluation year.

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

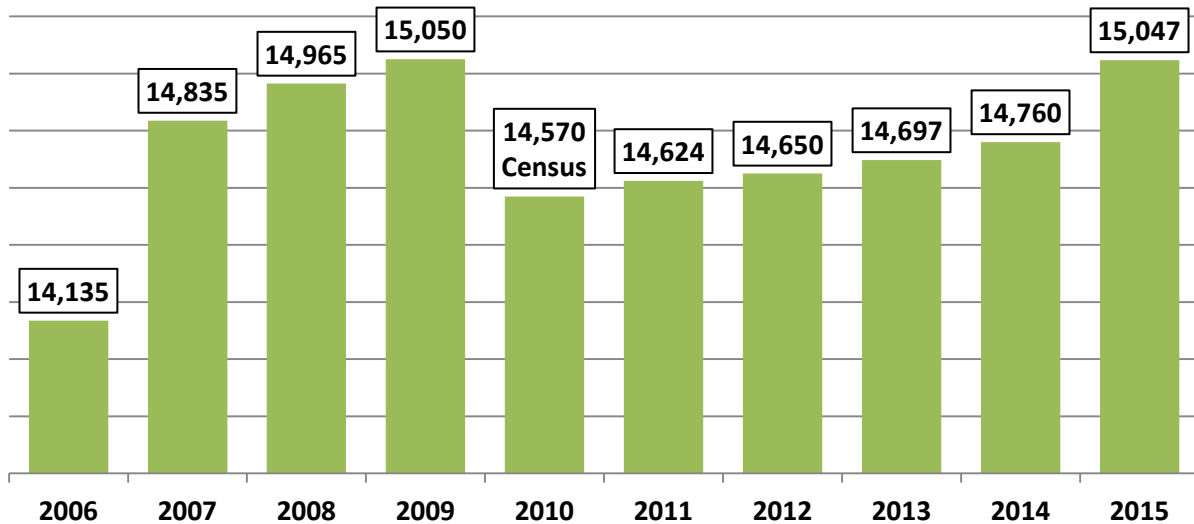
Ranking	Property/Type (Street)	Total Assessed Value (1/1/15)
1	Costco/Retail (Costco Way)*	\$16,256,500
2	Bellevue Retirement/Retirement Home (Hoffman Rd.)	\$14,690,900
3	Bel Meadows Partners/Apartments (Bellevue St.)	\$12,228,000
4	Orthopedic & Sports Medicine Specialists/Medical (Lime Kiln Rd.)	\$12,156,500
5	Wal-Mart/Retail (Main St.)	\$12,106,600
6	Menards/Retail (Steffens Ct.)	\$11,141,200
7	Moski Corp.-Bellin Health/Medical (Eaton Rd.)	\$9,688,400
8	Target/Retail (Lime Kiln Rd.)	\$9,662,800
9	Mills Fleet Farm/Retail (Main St.)	\$8,699,500
10	Green Bay Country Club/Recreational (Klondike Rd.)	\$8,609,000

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



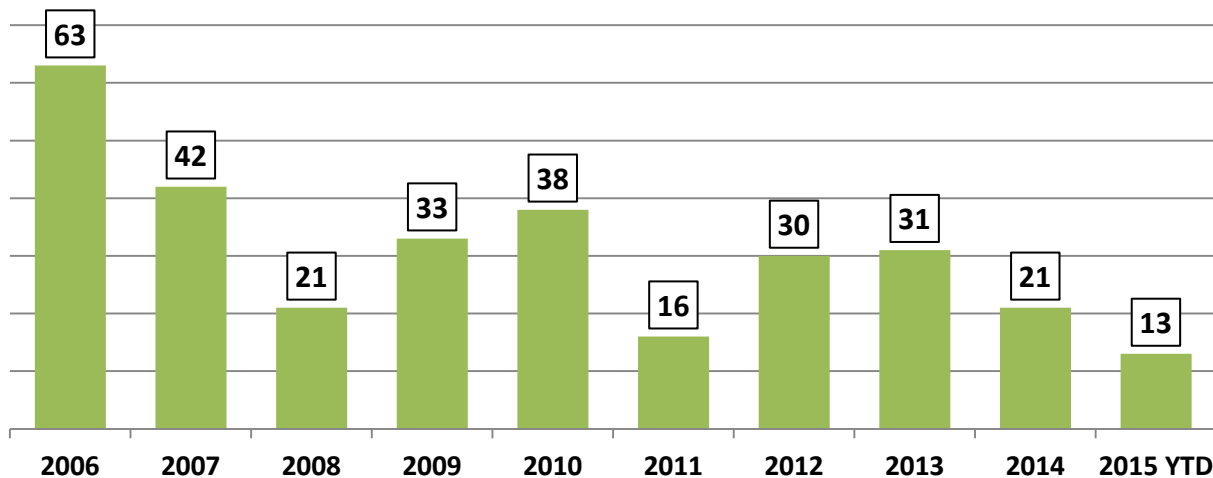
Village Population

Population estimates provided by the Wisconsin Department of Administration, Demographic Services Center indicate that the Village has experienced moderate population growth since the 2000 Census, 3.3%. The Village's estimate for 2015 has shown the greatest one year increase since the 2000 Census with a one year increase of 1.9%. In comparison, Brown County has had 2.97% population growth since 2000. Population projections estimate the Village will have a population of 19,140 by 2030.



Residential Permits

In addition to population estimates, monitoring the amount of new residential permitting occurring in the Village is a key indicator of our growth and the planning that will be necessary to meet new demands on the Village for services. As shown in the chart below, the number of new single family home permits issued in the Village have decreased and then rebounded very consistently with downturns in the national economy.

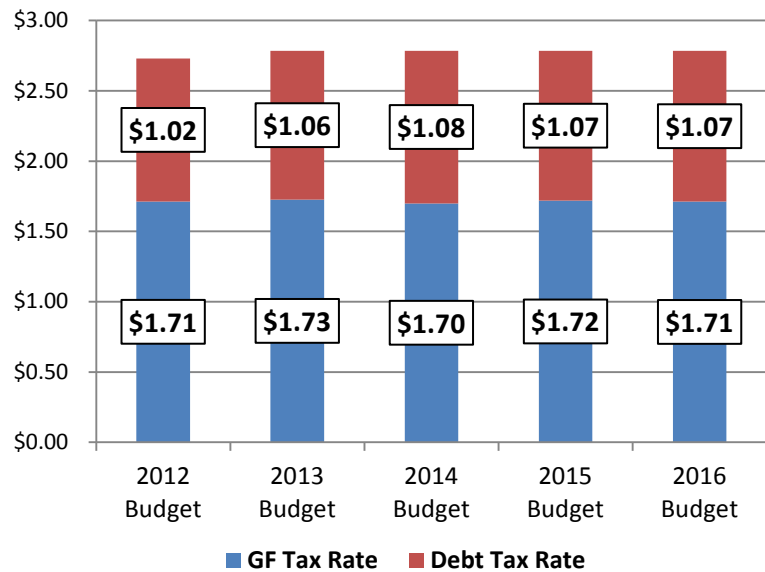


The current single family residential lot inventory in the Village is limited and the Village is actively assessing more proactive measures to increase single family residential uses. An area where the Village has been very successful in recent years has been in the development of high quality multi-family options, primarily apartments. To date for 2015, the Village has permitted 43 multi-family units¹. For the previous three years (2012-2014) the Village permitted a total of 212 total multi-family units.

General Budget Summary

Tax Rate

The 2016 Budget reflects no change in the tax mill rate from 2015 of \$2.78. Maintaining this tax rate involved two components, the tax rate allocated to debt and the tax rate allocated to operations. The levy required to meet required debt obligations has increased by \$14,833 from 2015. The General Fund levy for 2016, required for operations, is increasing by \$254 from 2015. These two components of the levy therefore equate to a total levy increase from 2015 to the 2016 Budget of \$15,087. The Village experienced limited tax base value growth, therefore maintaining this tax rate is primarily attributed to a focus on maintaining current Village service levels and assets, limiting the creation of new or expanded services and making strategic and significant reductions as were deemed necessary.

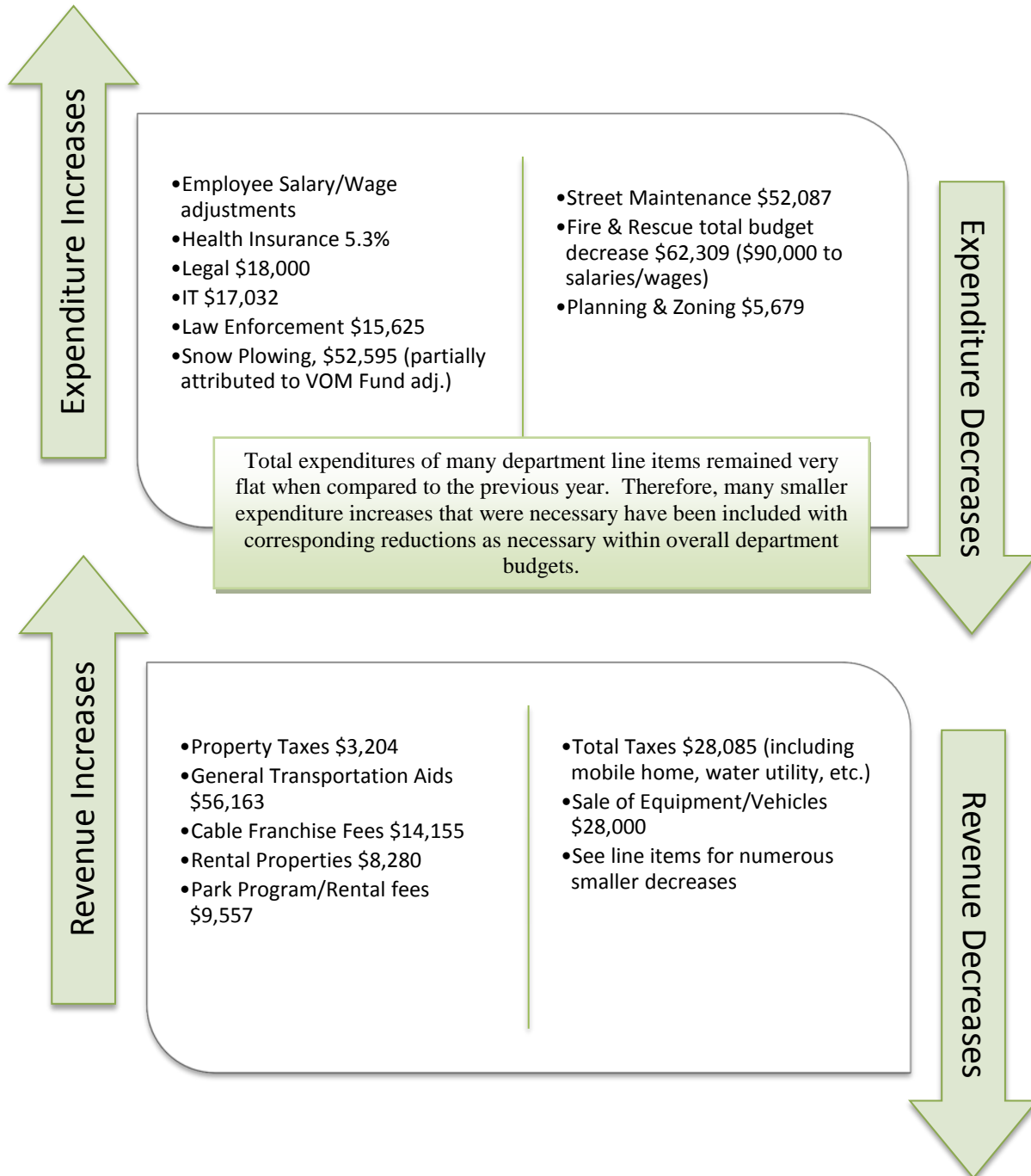


General Fund Major Changes Summary (from 2015 Budget)

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

	<u>2015 FY</u>	<u>2016 FY</u>	<u># CHANGE</u> <u>2015-2016</u>	<u>% CHANGE</u> <u>2015-2016</u>
General Fund Levy	\$2,038,247	\$2,038,501	\$254	0.0%
Debt Service Levy	\$1,265,227	\$1,280,060	\$14,833	1.2%
Total Tax Levy	\$3,303,474	\$3,318,561	\$15,087	0.5%
Tax Rate	\$2.78	\$2.78	\$0.0	0.0%

¹ Unit means a family living unit within an apartment building. For example, one building may include eight units.



Personnel & Compensation/Benefit Changes

Details on total staffing and changes for 2016 by department are provided later in this report.

Most notably, the Village continues to negotiate on its first collective bargaining agreement with represented employees of the Village Fire Department. In August, 2014 members of the Fire Department (full-time and paid-on-call) elected to be represented by the IAFF bargaining unit. On-going bargaining continues to be a primary reason for significant legal expense in 2015 and an increase in 2016.



The Village continues to utilize a classification and compensation study completed in 2014 for all full-time and regular part-time employees, except the Fire Department, when making salary and wage decisions for employees. A Village-wide employee performance review program was initiated in 2014 with the second year of implementation completed in 2015. Implementing and continuing to improve our employee performance review system has been an on-going goal.

Overall, there are notable changes to Village staffing for 2016. The following adjustments are included:

- Reduction to Fire Department salaries/wages/benefits. The Village is undergoing a review of all aspects of Fire Department service including the staffing model, hours, days of service, etc. A final recommendation to achieve the reduction necessary has not been completed to date and will continue to be reviewed as necessary for implementation as soon as feasible.
- \$1,000 donation from the Bellevue Business and Professional Association (BBPA) for an economic development intern.
- Establishment of a DEO II position for law enforcement to be implemented in the last 1/3 of 2016.
- Creation of a Recreation Events Assistant position (only 200 hours) to provide necessary support for recreation programming and events.
- Creation of a part-time administrative assistant position within the Fire Department to provide necessary administrative, HR and other support to management.
- Other interns may be used throughout the year with grant support or through unpaid internships.
- Several positions that were requested were not funded, primarily including additional paid interns and seasonal staffing.

Employee benefits, particularly health insurance options, are reviewed in depth annually. Changes were made to employee health benefits in the previous year to achieve cost savings. For the current year (11/1/15 renewal) no changes were made to employee health benefits resulting in an overall increase in premiums of 5.3% (compared to 2.6% for the previous

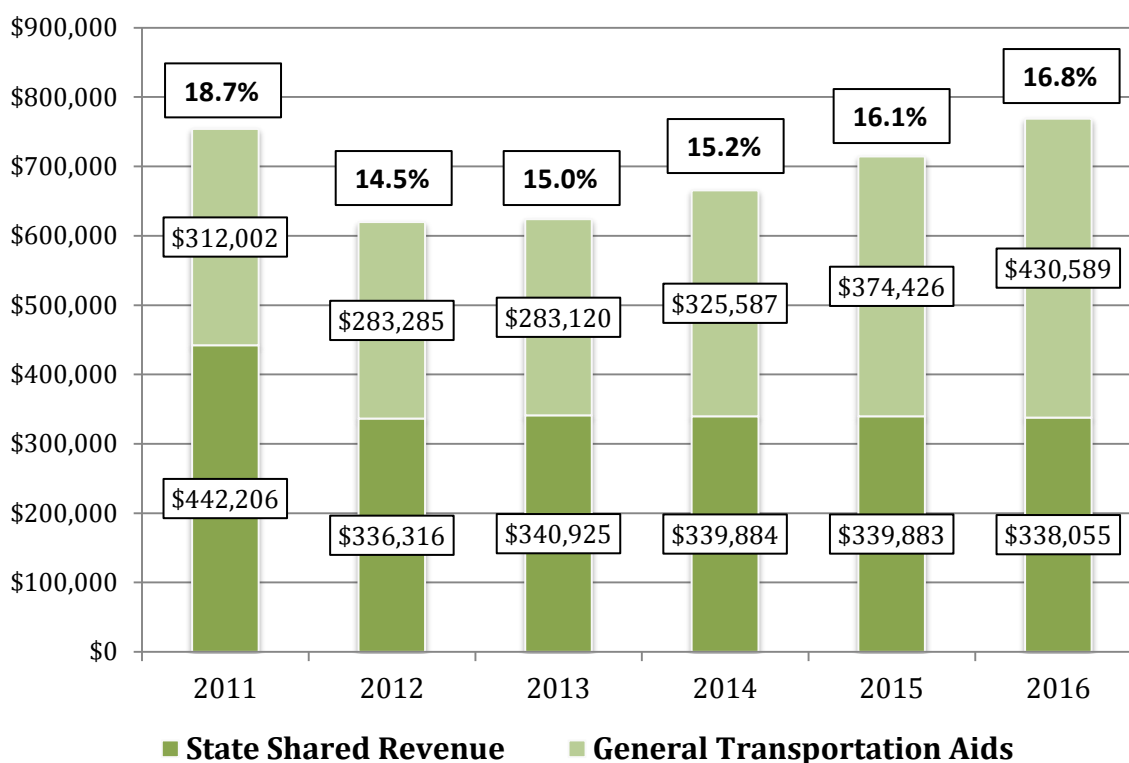
year). The Village continues to pay 85% of premiums and supports a Health Savings Account (HSA) contribution to eligible employees. One change the Village did institute to be effective on 1/1/16 is the elimination of a payment to employees for opting out of Village health coverage. This program elimination is being implemented after a thorough review of potential penalty impacts to the Village under the Affordable Care Act.

The Village continues to contract with the Brown County Sheriff for law enforcement services. In 2015 the Village approved a new agreement for services for years 2016 through 2018. Per the agreement, costs for services increased by \$26,828 from 2015. In 2015, the Village also completed a Contracted Law Enforcement Staffing Analysis which evaluated and reviewed current patrol staffing and needs of the Village for the future.



Major State Aids

The Village receives two major State aids as part of its General Fund Revenues including State Shared Revenues and General Transportation Aids. The following table details the amount of aids received since 2011. The percentages shown indicate the percentage of these two aids together in relation to the Village's total General Fund Revenues. While State Shared Revenues have remained flat for the past five years, the Village has seen strong increases in General Transportation Aids. For 2016, the Village is projected to actually receive more in aids than it did back in 2011. However, this 2016 amount is now only 16.8% of total revenues.



General Fund Balance

The December 31, 2014 unassigned fund balance for the general fund was \$1,494,201, or 33.4% of the 2015 general fund budgeted expenditures per audited financial statements. This was an increase of \$66,209 over the previous year's unassigned fund balance. Per the Village's General Fund Reserve Policy, the Village will maintain a minimum general fund balance of 25%. Refer to page 36 for further detail on projected fund balances.

Village Utilities (Enterprise Funds)

Water Utility

The Village continues to make progress in replacing existing lines to reduce operational costs due to breaks in the system and finding and repairing leaks. The Budget includes continued funding for leak detection and repairs which is a major operational focus for the utility. Capital projects include continued hydrant and water meter replacements as well as initial engineering and design for water main replacement on a portion of Verlin Road. Water rates charged to the Village by the Central Brown County Water Authority have increased 3% from 2015. A simplified rate study will be performed by the PSC to determine if rates will require an increase to meet operational expenses. Revenues for the utility have been increased 3% for 2016.

Sanitary Sewer Utility

Utility rates will continue to be increased in part to on-going increases being charged to the Village by the NEW Water (Green Bay Metropolitan Sewage District). The Village will be specifically reviewing the need to increase rates before year end to meet on-going expenses and billed charges. Revenues for the utility have been increased 7% for 2016. There are no capital projects planned within the utility for 2016.

Stormwater Management Utility

The Stormwater Utility charge has not been increased since the fund was created in 2002, nor is a rate increase proposed as part of the 2016 Budget. An audit of the utility performed in 2015 indicated that assets were being over depreciated and that the expenses related to equipment VOM charges were not equivalent to the work being performed. This budget includes implementing the results and recommendations of that audit. Operational expenses for the utility continue to increase in part due to improved review and maintenance of storm sewer within County Highway right-of-way. Funds being attributed to the utility for Urban Forestry and EAB management have also increased and will require further review in 2016. The continuation of TMDL study in 2016 is the only major operational project for the utility. There are no capital projects planned within the utility for 2016.

Capital Projects Fund – 2016 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 2016 that are not attributed to Village utilities (please refer to the CIP for full project details). Note that some capital projects being completed in 2016 may be on-going from previous budget years and are not listed below.

Information Technology

- Document management system software
- Village website upgrade/replacement

Parks & Leisure Services

- Aluminum plank picnic tables (year two of three in replacement plan)
- East River Trail boardwalk repair (grant dependent)
- Playground bridge at Josten Park

Public Safety

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

Public Works

- Engineering and design of sidewalks for Town Hall Road and segment on Allouez Ave.
- Engineering and design of 2017 road resurfacing project
- Engineering and design of CTH EA (Willow Road to STH 29)

Vehicle Operations & Maintenance (VOM) Fund

- Toolcat tiller attachment
- Fleet management software
- Loader
- Pick-up truck

The Village is also providing staff support and other resources as necessary to the development of the Mossakowski Family Dog Park currently being funded through private donations and in final phases of master plan design.

Elected & Appointed Village Officials

ELECTED OFFICIALS

Steve Soukup, Village President
Dave Kaster, Village Trustee
Tom Katers, Village Trustee
Adam Gauthier, Village Trustee
Julie Hamby, Village Trustee

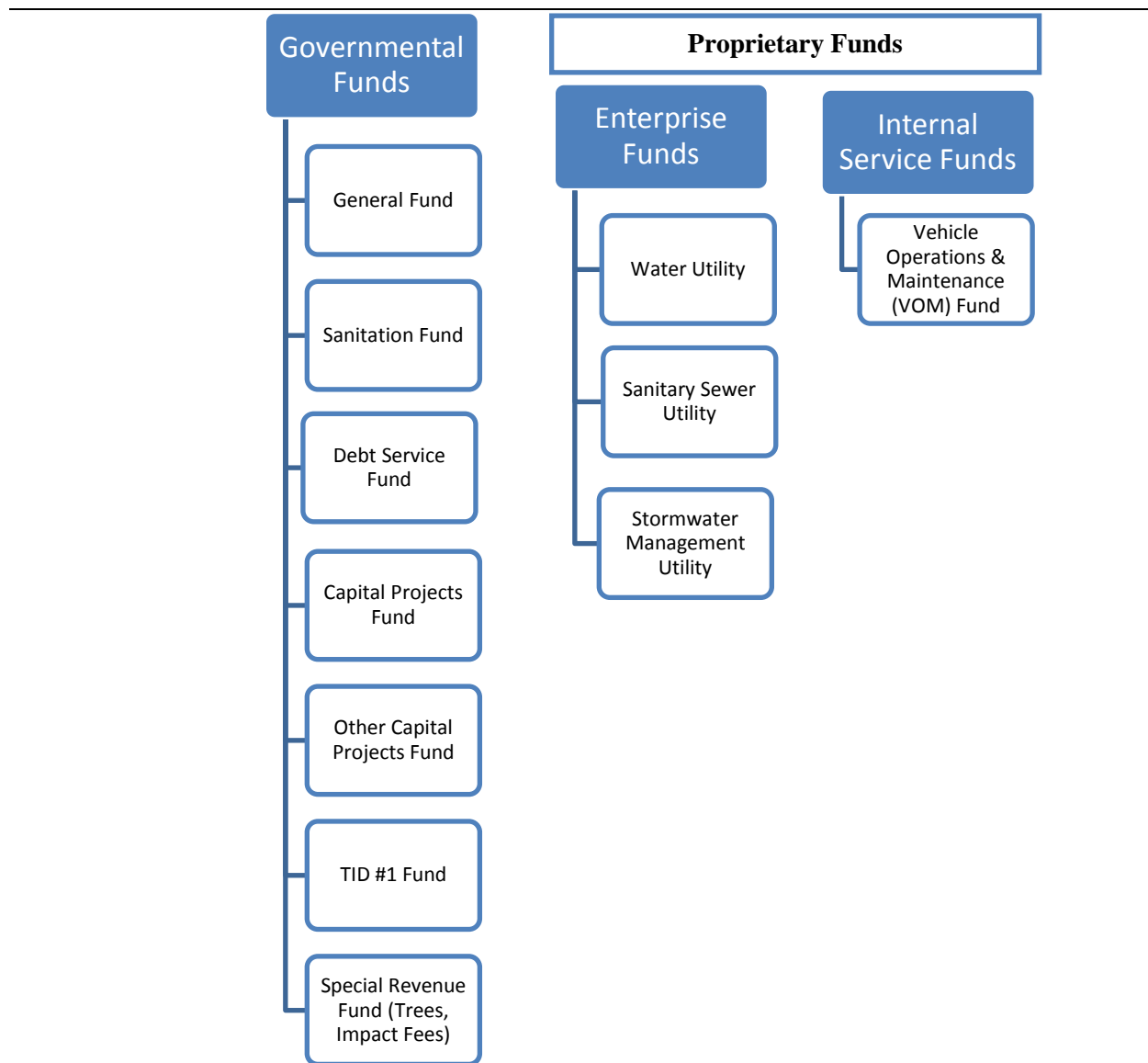
Ronald Metzler, Municipal Court
Judge



APPOINTED OFFICIALS/EXECUTIVE STAFF

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

Budget Fund Structure



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

Major Governmental Funds

The Village reports the following major governmental funds:

General Fund

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

Sanitation Fund

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

Debt Service Fund

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

Capital Projects Fund

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

TID No. 1 Fund

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

Major Enterprise Funds

The Village reports the following major enterprise funds:

Enterprise Funds (Water, Sewer, Stormwater Management)

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

Other Funds Types

Additionally, the Village reports the following fund types:

Other Capital Projects Fund

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

Internal Service Fund – Vehicle Operations & Maintenance (VOM)

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

Special Revenue Fund

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

Budget Adoption & Calendar

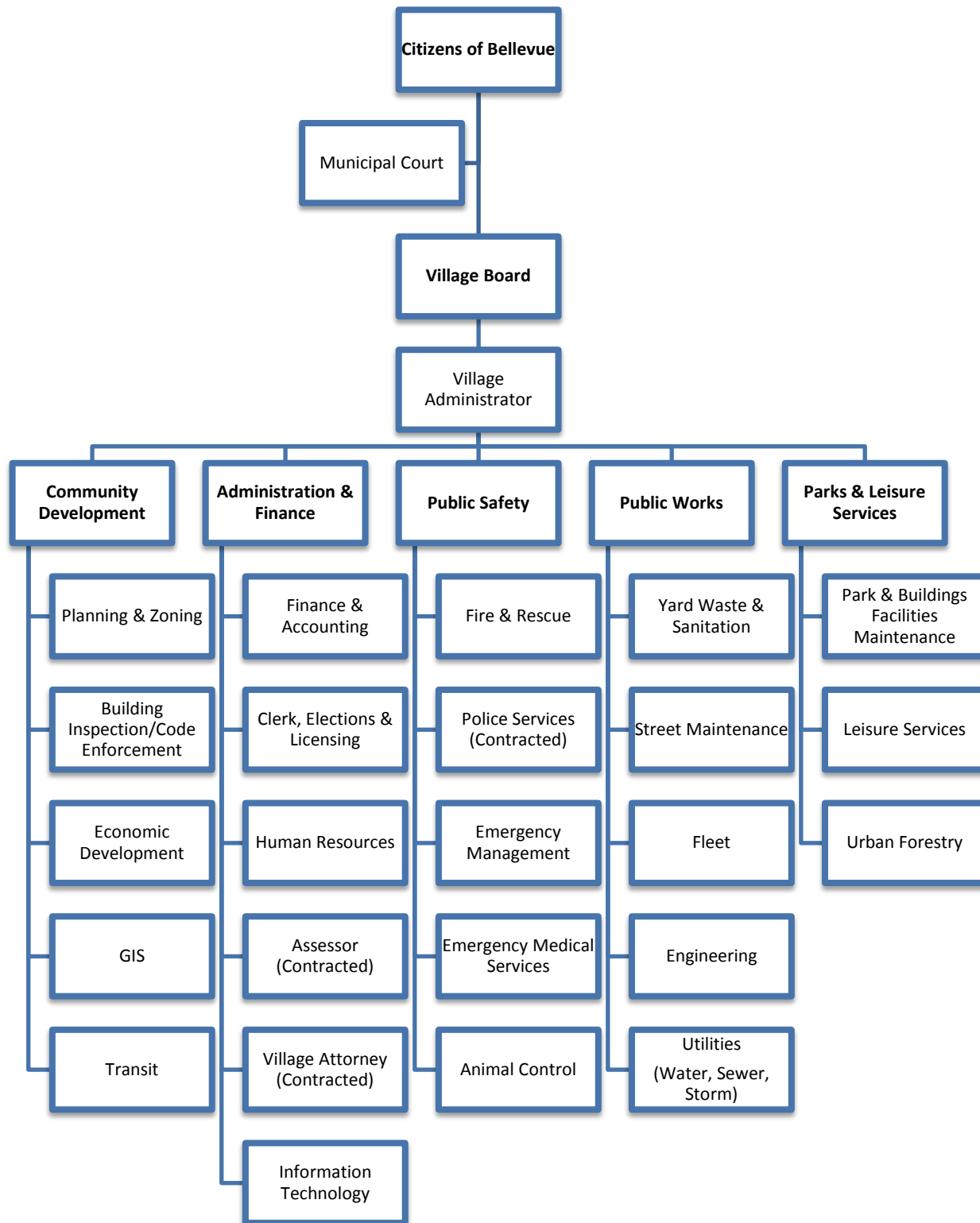
The Village Budget is provided as a Proposed Budget to the Village Board in late September or early October annually. The Village Board then finalizes the Budget and works with Village staff throughout the month of October. The Proposed Budget is then forwarded to a Public Hearing typically held on the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

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

Date, 2015*	Responsibility	Action
March - May	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none">▪ Review of previous year's process.▪ Establishment of calendar for current year.▪ Updates to budget documents, spreadsheets and software tools.
April - May	Village Administrator, Finance Director	<ul style="list-style-type: none">▪ Distribution of operation budget worksheets to Directors.
May – June 30	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none">▪ Submittal of CIP requests via software (Plan-It) and review with Administrator.▪ Team review of CIP by end of June.
July 1 - 30	Village Administrator, Finance Director, Directors, Village Board	<ul style="list-style-type: none">▪ Distribution of CIP to Village Board and completion of special review meeting.
September 18	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none">▪ Final budget/CIP requests due from departments.▪ Proposed Budget submitted to Village Board.
Mid - October	Village Administrator, Directors, Village Board	<ul style="list-style-type: none">▪ Village Board work session(s) with Village staff reviewing Proposed Budget.
October 23	Village Board	<ul style="list-style-type: none">▪ Final review of Proposed Budget, authorization to proceed to Public Hearing.▪ Creation of formal 2016 Proposed Budget report.
November 11	Village Administrator, Village Board	<ul style="list-style-type: none">▪ Public Hearing and adoption of FY 2016 Budget.

*As necessary, budget related items requiring more review and discussion are placed on the agenda for regular Village Board meetings. The following were reviews completed in 2015: VOM Fund allocation review, employee wages/salaries, health insurance renewal, Utility and other special fund reviews, and TIF #1.

Functional Organizational Chart



Our Values Are

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

Village Positions by Department

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

For budgeting purposes, each position may also be allocated to several different budget sections. For example, the Director of Community Development's salary is allocated within all Community Development program budgets, the TIF #1 budget and Village utility budgets.

Administration & Finance
Village Administrator
Director of Finance/Clerk Treasurer
Assistant to the Administrator
Deputy Clerk Treasurer
Accountant I (0.75)
Receptionist

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

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

Parks & Leisure Services
Director of Parks & Leisure Services
Recreation Supervisor
Park Foreman/Urban Forester
Building Maintenance (0.5)

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

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

POC = Paid-on-Call

A total of approximately 53 positions are assigned within the Fire Department. Department is authorized to 55. Further adjustments to Fire Department staffing are under review as part of the 2016 Budget.

Village Personnel

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

FUND/DEPARTMENT	2013		2014		2015		2016	
	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND:								
Village Board	0.000	5.000	0.00	5.000	0.000	5.000	0.000	5.000
Municipal Court	1.250	1.000	1.500	1.000	1.625	1.000	1.625	1.000
Administration & Finance								
Administrator's Office	1.250	0.000	1.400	0.000	1.150	0.000	1.150	0.000
Clerk	0.420	0.000	0.420	0.000	0.420	0.000	0.420	0.000
Elections	0.000	14.000	0.000	14.000	0.000	14.000	0.000	14.000
Finance & Accounting	0.750	0.000	0.810	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:	2.670	14.000	2.880	14.000	2.542	14.000	2.542	14.000
Public Safety								
Law Enforcement (Crossing Guards)	6.000	2.000	7.000	2.000	7.000	2.000	7.000	2.000
Animal Control	0.000	1.000	0.000	1.000	0.000	1.000	0.000	1.000
*Fire & Rescue	7.000	0.000	7.000	0.000	7.000	0.000	7.500	0.000
*Officers (POC)	0.000	9.000	0.000	9.000	0.000	9.000	0.000	9.000
*Firefighters (POC)	0.000	37.000	0.000	37.000	0.000	37.000	0.000	37.000
Total Public Safety:	13.000	49.000	14.000	49.000	14.000	49.000	14.500	49.000
Public Works								
Administration	0.100	0.000	0.100	0.000	0.100	0.000	0.100	0.000
Street & Highway Administration	0.250	0.000	0.250	0.000	0.500	0.000	0.600	0.000
Street & Highway Maintenance	0.650	0.000	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	0.750	0.000	0.600	0.000	0.600	0.000	0.550	0.000
Buildings & Grounds	0.550	0.000	0.550	0.000	0.650	0.000	0.650	0.000
Total Public Works:	3.000	0.000	2.850	2.000	3.200	2.000	3.250	2.000
Parks & Leisure Services								
Administration	0.660	0.000	0.750	0.000	0.650	0.000	0.650	0.000
Parks	1.300	2.000	1.350	3.000	1.200	3.000	1.200	3.000
Urban Forestry	0.190	0.000	0.150	0.000	0.300	0.000	0.300	0.000
Recreation	0.980	21.000	1.000	22.000	1.000	22.000	1.000	23.000
Total Parks & Leisure Services:	3.130	23.000	3.250	25.000	3.150	25.000	3.150	26.000

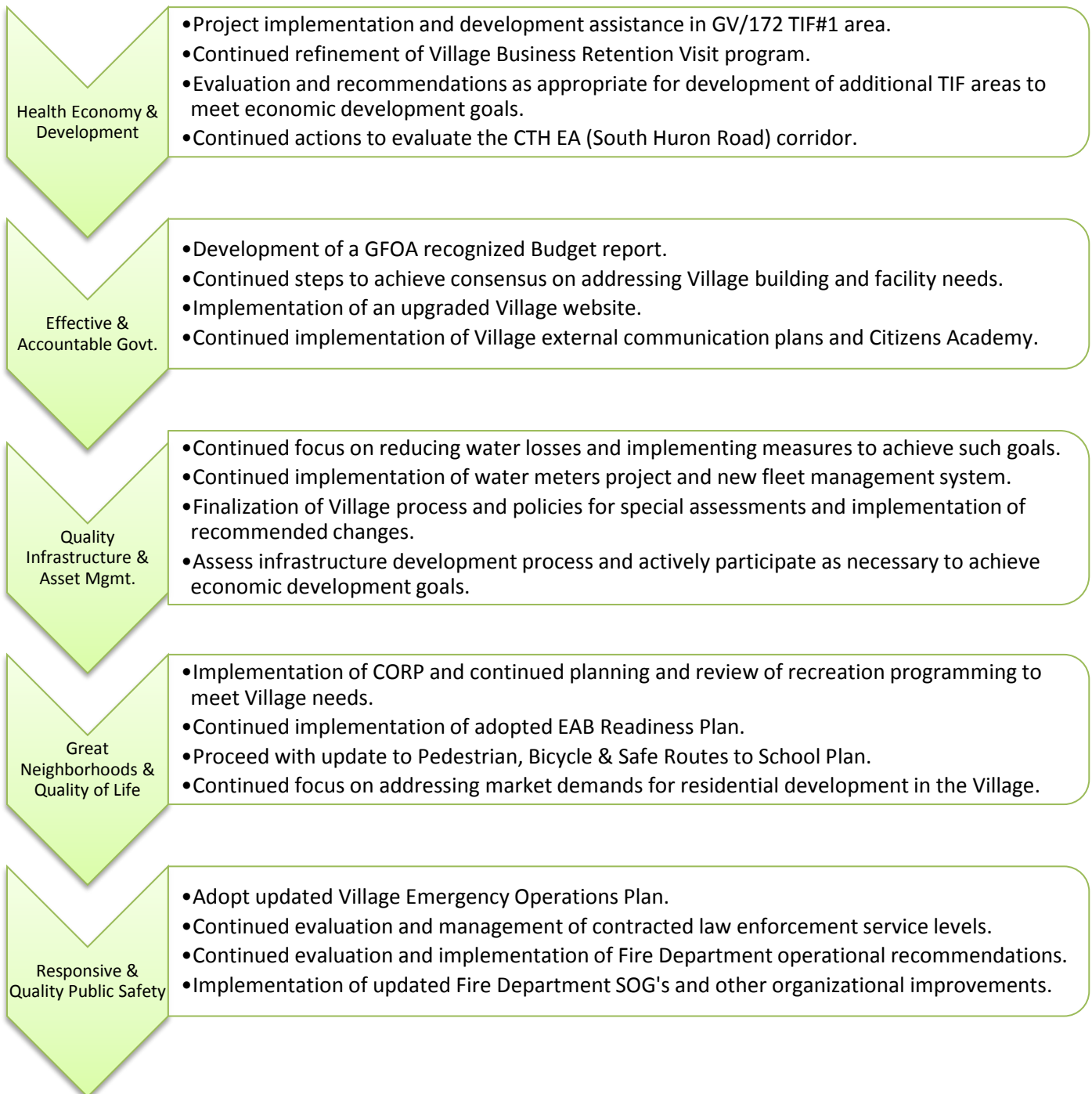
Village Personnel

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

FUND/DEPARTMENT	2013		2014		2015		2016	
	FT	PT	FT	PT	FT	PT	FT	PT
Community Development								
Administration	0.165	0.000	0.135	0.000	0.135	0.000	0.135	0.000
Planning & Zoning	0.274	0.000	0.285	0.000	0.285	0.000	0.285	0.000
Economic Development	0.165	0.000	0.135	0.000	0.085	0.000	0.085	0.000
Building Inspection/Code Enforcement	1.468	0.000	1.582	0.000	1.582	0.000	1.582	0.000
GIS	0.000	0.000	0.150	0.000	0.150	0.000	0.150	0.000
Total Community Development:	2.072	0.000	2.287	0.000	2.237	0.000	2.237	0.000
TID #1:								
Administration	0.000	0.000	0.270	0.000	0.320	0.000	0.420	0.000
SANITATION FUND:								
Administration	0.675	0.000	0.615	0.000	0.689	0.000	0.739	0.000
Operations and Maintenance	0.300	0.000	0.300	0.000	0.350	0.000	0.350	0.000
WATER UTILITY:								
Administration	2.396	0.000	2.313	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	2.264	0.000	2.126	0.000	2.145	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	1.496	0.000	2.586	0.000	2.645	0.000	2.395	0.000
Operations and Maintenance	2.400	0.000	1.300	0.000	1.250	0.000	1.250	0.000
VEHICLE OPERATIONS & MAINTENANCE:								
Administration	0.000	0.000	0.000	0.000	0.000	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	38.653	92.000	40.277	96.000	40.456	96.000	40.956	97.000
Note: All of the permanent positions are stated as full-time equivalents (FTE). Part-time Positions (PT) represent the number of positions to be employed in each department; this number is not expressed in FTE. When reviewing the departmental budget sheets, PT positions are noted in number of positions and FTE.								
*2016 positions are estimates based on 2015 Budget.								

Village Strategic Planning Implementation

The Village Board adopted the Village of Bellevue Strategic Plan, FY 2015 - FY 2019 on June 25, 2014. The plan includes goals, objectives and actions for five strategic areas. **Provided are priorities from the plan for 2016, this is not a complete list of action items.**



Budget Policies

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

The Village currently operates under the following Budget and fiscal policies. A summary of each is provided below. For full copies of any policy please contact the Village Finance Director/Clerk-Treasurer.

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

Policy Summaries

Capital Improvement Policy

The Village has a substantial investment in buildings, equipment, parks and public infrastructure, including its utilities. Prudent management of these investments is the responsibility of Village government. In order to fulfill this responsibility, but remain within fiscally prudent parameters, the Village has enacted this policy for development of the capital improvement budget. This policy applies to all capital budgets of the Village, including general Village functions (tax-funded debt) and utility funds. A five-year plan shall be developed. A capital expenditure is defined as any amounts expended for equipment or other assets with a useful life of ten years or more and/or which involve amounts more than \$3,500.

Debt Management Policy

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

Fund Balance Reserve Policy

The fund balance is the difference between assets and liabilities in governmental funds (i.e. general fund, special revenue fund, capital project funds, debt service funds, etc.). There are five fund balance classifications; they are 1) non-spendable, 2) restricted, 3) committed, 4) assigned and 5) unassigned fund balance. An order of fund balance spend-down is assigned

detailed within the policy. This order will be used for purpose of reporting fund balance. The Village also is ordered to maintain sufficient cash reserves for working capital and emergency expenditures; the Village maintains a minimum general fund balance of 25% of actual current year general fund expenditures (combination of committed, assigned, and unassigned fund balance).

Investment Policy

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

Purchasing Policy

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

Year-End Closeout Policy

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

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3.0 BUDGET SUMMARY

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Operating Revenues (All Funds)

OPERATING REVENUES (ALL FUNDS)						
	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
GENERAL FUND REVENUES (TAXES)						
General Property Taxes	\$ 2,005,124	\$ 1,993,395	\$ 2,038,237	\$ 2,038,237	\$ 2,038,237	\$ 2,038,501
Mobile Home Taxes	\$ 166,413	\$ 163,589	\$ 171,042	\$ 116,008	\$ 151,823	\$ 151,960
Management Forestland Taxes	\$ 12	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14
Hotel Room Tax	\$ 10,124	\$ 11,479	\$ 10,725	\$ 7,450	\$ 12,770	\$ 12,770
Water Utility Taxes	\$ 235,937	\$ 229,193	\$ 240,000	\$ 229,000	\$ 229,000	\$ 229,918
Interest - Delinquent PP Tax	\$ 197	\$ 751	\$ 700	\$ 412	\$ 450	\$ 450
Ag Use Penalty	\$ 5,036	\$ 7,586	\$ 5,000	\$ -	\$ -	\$ 1,080
Subtotal	\$ 2,422,844	\$ 2,406,007	\$ 2,465,718	\$ 2,391,121	\$ 2,432,294	\$ 2,434,693
INTERGOVERNMENTAL REVENUES						
Public Safety Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Revenues	\$ 340,925	\$ 339,884	\$ 339,883	\$ 50,818	\$ 339,883	\$ 338,055
State Fire Insurance Tax	\$ 40,547	\$ 46,577	\$ 46,577	\$ 43,991	\$ 43,991	\$ 43,991
State Exempt Computer Aid	\$ 16,597	\$ 14,130	\$ 14,130	\$ 12,982	\$ 12,982	\$ 12,982
State Transportation Aids	\$ 283,120	\$ 325,587	\$ 374,426	\$ 280,819	\$ 374,426	\$ 430,589
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Transit Revenue	\$ 85,592	\$ 112,964	\$ 128,159	\$ 80,196	\$ 134,550	\$ 133,200
Subtotal	\$ 766,785	\$ 839,146	\$ 903,179	\$ 468,809	\$ 905,836	\$ 958,821

Operating Revenues (All Funds) – continued

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>LICENSES & PERMITS</u>						
Liquor & Malt Beverages	\$ 27,000	\$ 28,320	\$ 26,500	\$ 26,564	\$ 26,564	\$ 25,800
Bartender's Licenses	\$ 2,760	\$ 11,282	\$ 3,000	\$ 2,198	\$ 2,760	\$ 11,300
Cable Television Fees	\$ 149,137	\$ 127,647	\$ 110,000	\$ 61,523	\$ 124,155	\$ 124,155
Cigarette Licenses	\$ 1,700	\$ 1,800	\$ 1,600	\$ 1,400	\$ 1,400	\$ 1,400
Mobile Home Licenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 600	\$ 400	\$ 200	\$ 400	\$ 400	\$ 400
Special Events/Picnic Licenses	\$ 122	\$ 157	\$ 150	\$ 124	\$ 150	\$ 150
Dog & Cat Licenses	\$ 4,225	\$ 4,047	\$ 3,650	\$ 2,883	\$ 3,650	\$ 3,650
Bike Licenses	\$ 110	\$ 40	\$ 40	\$ 70	\$ 70	\$ 70
Building Permits	\$ 64,834	\$ 52,279	\$ 50,000	\$ 48,647	\$ 57,000	\$ 55,000
Fire Dept Inspection Fees	\$ 102,975	\$ 105,684	\$ 107,000	\$ -	\$ 107,000	\$ 107,000
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Permits	\$ 835	\$ 2,195	\$ 1,000	\$ 770	\$ 1,000	\$ 1,000
Right of Way Permits	\$ 9,125	\$ 7,150	\$ 7,400	\$ 2,300	\$ 5,500	\$ 5,500
Fireworks Permits	\$ 8,800	\$ 9,350	\$ 9,350	\$ 10,350	\$ 10,350	\$ 10,350
False Alarm Permits	\$ -	\$ 12,366	\$ 6,000	\$ 6,745	\$ 7,000	\$ 7,000
Fire Sprinkler Permits	\$ 3,150	\$ 2,625	\$ 775	\$ -	\$ -	\$ -
Burning Permits	\$ 170	\$ 180	\$ 150	\$ 90	\$ 90	\$ 90
Hunting Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 377,043	\$ 367,022	\$ 328,315	\$ 164,064	\$ 348,589	\$ 354,365
	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>FINES, FORFEITURES & PENALTIES</u>						
Law & Ordinance Citations	\$ 161,931	\$ 231,073	\$ 245,000	\$ 162,553	\$ 245,000	\$ 245,000
Parking Citations	\$ 11,546	\$ 14,690	\$ 12,000	\$ 6,828	\$ 12,000	\$ 12,000
Subtotal	\$ 173,477	\$ 245,763	\$ 257,000	\$ 169,381	\$ 257,000	\$ 257,000

Operating Revenues (All Funds) – continued

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>PUBLIC CHARGES</u>						
Special Assessment Letters	\$ 11,622	\$ 9,778	\$ 9,345	\$ 7,290	\$ 10,150	\$ 11,600
Copies	\$ 166	\$ 58	\$ 35	\$ 92	\$ 100	\$ 100
License Publication Fees	\$ 430	\$ 440	\$ 420	\$ 430	\$ 430	\$ 430
NSF Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Weights & Measures	\$ 4,342	\$ 4,314	\$ 4,313	\$ -	\$ 4,313	\$ 4,313
Fire Emergency Calls	\$ 3,010	\$ (400)	\$ -	\$ -	\$ -	\$ -
Fire Reports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Charges	\$ 4,142	\$ 6,503	\$ 3,000	\$ 3,450	\$ 3,450	\$ 3,450
Animal Control Fees	\$ -	\$ 420	\$ 175	\$ 70	\$ 70	\$ 70
Park Rental Fees	\$ 17,925	\$ 19,051	\$ 24,046	\$ 20,293	\$ 22,756	\$ 26,115
Park Prog - Fees/Other Income	\$ 11,703	\$ 10,453	\$ 9,432	\$ 4,835	\$ 6,897	\$ 8,304
Park Program - Non Taxable	\$ 58,084	\$ 56,010	\$ 71,995	\$ 56,230	\$ 72,739	\$ 79,439
Park Prog - B/A School	\$ 56,856	\$ 56,781	\$ 57,680	\$ 31,230	\$ 55,717	\$ 58,852
Senior General Taxable	\$ 312	\$ 998	\$ -	\$ 199	\$ 199	\$ -
Senior Program Non Taxable	\$ 1,242	\$ 410	\$ 1,400	\$ -	\$ 480	\$ 1,800
Senior Holiday Gala	\$ 3,037	\$ 3,073	\$ 3,540	\$ -	\$ 2,947	\$ 3,540
Senior Summer Picnic	\$ 1,302	\$ 1,978	\$ 1,920	\$ 1,361	\$ 1,600	\$ 2,120
Park Prog - Sponsors/Donations	\$ 8,496	\$ 8,486	\$ 9,550	\$ 11,168	\$ 11,168	\$ 10,700
Tree Charges	\$ -	\$ -	\$ 875	\$ -	\$ 875	\$ 1,125
Planning & Development Fees	\$ 9,960	\$ 3,760	\$ 5,000	\$ 7,025	\$ 7,150	\$ 5,000
Eng - Construction Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 192,630	\$ 182,112	\$ 202,726	\$ 143,674	\$ 201,041	\$ 216,958
	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>MISCELLANEOUS REVENUE</u>						
Interest - Bank Accounts	\$ 13,097	\$ 11,146	\$ 11,000	\$ 3,789	\$ 10,458	\$ 11,000
Interest - Delq Special Assmts CTY	\$ 13,740	\$ 3,440	\$ 2,000	\$ 2,070	\$ 2,070	\$ 2,100
Miscellaneous Interest	\$ 292	\$ 42	\$ 250	\$ 0	\$ -	\$ -
Rental Properties	\$ 55,668	\$ 56,460	\$ 58,552	\$ 49,758	\$ 66,845	\$ 66,832
Lease Agreement - Water	\$ 37,755	\$ 53,887	\$ 56,819	\$ -	\$ 52,745	\$ 58,441
Lease Agreement - Sewer	\$ 37,755	\$ 53,887	\$ 56,819	\$ -	\$ 52,745	\$ 58,441
Lease Agreement - Stormwater	\$ 37,755	\$ 53,887	\$ 56,819	\$ -	\$ 52,745	\$ 58,441
Sale of Fire Equip & Property	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -
Sale of Other Equip & Property	\$ 1,971	\$ 58,591	\$ 31,000	\$ 31,000	\$ 31,000	\$ 3,000
Donations	\$ 2,981	\$ 14,280	\$ 2,280	\$ -	\$ -	\$ -
Donations-FF Memorial	\$ -	\$ -	\$ -	\$ 349	\$ 549	\$ -
Miscellaneous Revenues	\$ 2,998	\$ 3,113	\$ -	\$ 1,737	\$ 1,737	\$ -
Subtotal	\$ 204,013	\$ 308,778	\$ 275,539	\$ 88,703	\$ 270,894	\$ 258,255

Operating Revenues (All Funds) – continued

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
OTHER FINANCIAL SOURCES						
Transfer from Sanitation	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Park Special Rev	\$ -	\$ 16,140	\$ -	\$ -	\$ -	\$ -
Fund Balance Applied	\$ -	\$ -	\$ 13,300	\$ -	\$ -	\$ 2,950
Subtotal	\$ 25,000	\$ 16,140	\$ 13,300	\$ -	\$ -	\$ 2,950
TOTAL GENERAL FUND REVENUES	\$ 4,161,790	\$ 4,364,968	\$ 4,445,777	\$ 3,425,752	\$ 4,415,654	\$ 4,483,042
	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
SANITATION FUND						
Sanitation Fund	\$ 794,477	\$ 819,895	\$ 707,780	\$ 472,734	\$ 690,470	\$ 766,624
TOTAL	\$ 794,477	\$ 819,895	\$ 707,780	\$ 472,734	\$ 690,470	\$ 766,624
OTHER						
Debt Service Fund	\$ 6,187,905	\$ 3,806,565	\$ 1,998,798	\$ 2,439,018	\$ 2,439,948	\$ 2,008,005
TOTAL	\$ 6,187,905	\$ 3,806,565	\$ 1,998,798	\$ 2,439,018	\$ 2,439,948	\$ 2,008,005
CAPITAL PROJECTS FUND						
Village Capital Projects Fund	\$ 3,721,626	\$ 213,754	\$ 773,224	\$ 26,209	\$ 33,528	\$ 210,100
Park Capital Projects Fund	\$ 78,560	\$ 2,240	\$ 15	\$ 769	\$ 801	\$ 800
IT Capital Projects Fund	\$ 174,000	\$ 52,594	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
TID #1 Fund	\$ 4,035,186	\$ 624	\$ 2,175,500	\$ 2,851,187	\$ 3,117,076	\$ 450,951
TOTAL	\$ 8,009,372	\$ 269,211	\$ 2,973,739	\$ 2,903,165	\$ 3,176,405	\$ 686,851
SPECIAL REVENUE FUNDS						
Trees Special Revenue Fund	\$ 3,479	\$ 6,625	\$ 7,500	\$ -	\$ 7,500	\$ 9,000
Park Special Revenue Fund	\$ 80,178	\$ 55,238	\$ 54,090	\$ 59,467	\$ 61,624	\$ 14,160
Fire Special Revenue Fund	\$ 34,128	\$ 18,978	\$ 18,000	\$ 20,481	\$ 21,000	\$ 6,200
Police Special Revenue Fund	\$ 19,703	\$ 11,018	\$ 10,800	\$ 11,761	\$ 12,200	\$ 3,800
TOTAL	\$ 137,489	\$ 91,860	\$ 90,390	\$ 91,709	\$ 102,324	\$ 33,160
ENTERPRISE FUNDS						
Water Utility	\$ 3,716,239	\$ 3,324,017	\$ 3,449,669	\$ 2,235,463	\$ 3,587,211	\$ 3,671,566
Sewer Utility	\$ 2,145,824	\$ 2,148,030	\$ 2,377,401	\$ 1,679,215	\$ 2,557,305	\$ 2,730,716
Storm Water Utility	\$ 2,013,181	\$ 623,968	\$ 622,445	\$ 423,539	\$ 641,203	\$ 639,200
TOTAL	\$ 7,875,244	\$ 6,096,015	\$ 6,449,515	\$ 4,338,217	\$ 6,785,719	\$ 7,041,482
INTERNAL SERVICE FUNDS						
Vehicle Operations & Maintenance	\$ 396,142	\$ 419,509	\$ 418,483	\$ 440,346	\$ 440,585	\$ 361,750
TOTAL	\$ 396,142	\$ 419,509	\$ 418,483	\$ 440,346	\$ 440,585	\$ 361,750
GRAND TOTAL	\$ 27,562,418	\$15,868,023	\$17,084,482	\$14,110,941	\$18,051,105	\$ 15,380,914

Operating Expenditures (All Funds)

OPERATING EXPENDITURES (ALL FUNDS)						
	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
GENERAL FUND						
General Government						
Village Board	\$ 24,228	\$ 23,792	\$ 24,111	\$ 16,795	\$ 23,829	\$ 26,051
Municipal Court	\$ 101,042	\$ 117,103	\$ 122,350	\$ 76,826	\$ 127,742	\$ 129,358
Legal/Professional	\$ 46,769	\$ 80,297	\$ 83,000	\$ 74,552	\$ 132,960	\$ 101,000
Administrator's Office	\$ 143,360	\$ 142,282	\$ 129,891	\$ 81,634	\$ 131,470	\$ 128,251
Clerk-Treasurer's Office	\$ 123,333	\$ 133,601	\$ 137,569	\$ 89,148	\$ 126,182	\$ 140,811
Village Assessor	\$ 37,370	\$ 38,598	\$ 39,400	\$ 26,658	\$ 39,309	\$ 39,825
Information Technology	\$ 33,251	\$ 58,961	\$ 63,315	\$ 32,764	\$ 63,225	\$ 80,347
Other Governmental	\$ 24,725	\$ 22,812	\$ 30,228	\$ 17,756	\$ 23,981	\$ 26,922
Total General Government:	\$ 534,078	\$ 617,445	\$ 629,864	\$ 416,134	\$ 668,698	\$ 672,565
Public Safety						
Law Enforcement	\$ 998,904	\$ 1,133,092	\$ 1,131,502	\$ 575,565	\$ 1,117,272	\$ 1,147,125
Fire & Rescue	\$ 843,716	\$ 880,387	\$ 924,706	\$ 590,701	\$ 930,640	\$ 862,397
Total Public Safety:	\$ 1,842,620	\$ 2,013,479	\$ 2,056,208	\$ 1,166,266	\$ 2,047,912	\$ 2,009,522
Public Works						
Administration	\$ 10,726	\$ 10,856	\$ 11,063	\$ 7,366	\$ 11,063	\$ 11,323
Street Maintenance	\$ 363,981	\$ 314,767	\$ 347,543	\$ 243,835	\$ 346,351	\$ 295,456
Snow Plowing	\$ 149,190	\$ 146,838	\$ 157,942	\$ 107,407	\$ 146,370	\$ 210,537
Construction/Engineering	\$ 59,906	\$ 60,083	\$ 62,709	\$ 48,121	\$ 63,097	\$ 59,141
Street Lighting/Transit	\$ 260,548	\$ 270,892	\$ 313,339	\$ 182,621	\$ 316,000	\$ 328,052
Buildings & Grounds	\$ 177,800	\$ 195,063	\$ 181,773	\$ 107,259	\$ 181,802	\$ 181,921
Total Public Works:	\$ 1,022,151	\$ 998,500	\$ 1,074,369	\$ 696,609	\$ 1,064,683	\$ 1,086,430
Parks & Leisure Services						
Administration	\$ 45,967	\$ 59,843	\$ 60,846	\$ 28,936	\$ 56,165	\$ 53,257
Parks	\$ 216,278	\$ 196,148	\$ 242,207	\$ 148,069	\$ 240,923	\$ 242,001
Forestry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Recreation	\$ 157,189	\$ 169,445	\$ 196,047	\$ 118,343	\$ 195,231	\$ 202,380
Total Parks & Leisure Services:	\$ 419,435	\$ 425,436	\$ 499,100	\$ 295,348	\$ 492,319	\$ 500,138
Community Development						
Administration	\$ 14,736	\$ 15,137	\$ 13,037	\$ 8,593	\$ 13,037	\$ 13,345
Planning & Zoning	\$ 29,906	\$ 25,254	\$ 30,568	\$ 21,810	\$ 30,579	\$ 24,889
Economic Development	\$ 19,315	\$ 16,891	\$ 13,122	\$ 10,168	\$ 13,002	\$ 14,558
Building Inspection	\$ 112,249	\$ 112,946	\$ 115,235	\$ 74,915	\$ 113,924	\$ 114,172
GIS	\$ 13,376	\$ 16,152	\$ 17,659	\$ 10,791	\$ 17,955	\$ 22,423
Total Community Development:	\$ 189,583	\$ 186,379	\$ 189,621	\$ 126,277	\$ 188,497	\$ 189,387

Operating Expenditures (All Funds) – continued

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
Other Financial Uses						
Transfer to Debt Service	\$ -	\$ 22,847	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ 150,000	\$ 52,594	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfer to Capital -Parks	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financial Uses:	\$ 160,000	\$ 75,441	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total General Fund Expenditures:	\$ 4,167,866	\$ 4,316,680	\$ 4,474,162	\$ 2,725,634	\$ 4,487,109	\$ 4,483,042
	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>SANITATION FUND</u>						
Sanitation Utility	\$ 812,546	\$ 778,907	\$ 727,249	\$ 445,851	\$ 721,413	\$ 765,957
TOTAL	\$ 812,546	\$ 778,907	\$ 727,249	\$ 445,851	\$ 721,413	\$ 765,957
<u>DEBT SERVICE FUND</u>						
Debt Service Fund	\$ 5,629,496	\$ 3,774,013	\$ 1,998,798	\$ 2,439,498	\$ 2,439,592	\$ 2,008,005
TOTAL	\$ 5,629,496	\$ 3,774,013	\$ 1,998,798	\$ 2,439,498	\$ 2,439,592	\$ 2,008,005
<u>CAPITAL PROJECTS FUND</u>						
Village Capital Projects Fund	\$ 2,952,889	\$ 2,718,890	\$ 642,666	\$ 103,586	\$ 218,720	\$ 587,071
Park Capital Projects Fund	\$ 35,180	\$ 52,447	\$ 1,139	\$ 1,015	\$ 1,500	\$ 1,500
IT Capital Projects Fund	\$ 20,004	\$ 163,417	\$ 45,000	\$ 33,933	\$ 33,933	\$ 60,000
TID #1 Fund	\$ 3,294,778	\$ 216,547	\$ 2,476,823	\$ 1,530,322	\$ 3,341,564	\$ 454,132
TOTAL	\$ 6,302,850	\$ 3,151,301	\$ 3,165,628	\$ 1,668,855	\$ 3,595,717	\$ 1,102,703
<u>SPECIAL REVENUE FUNDS</u>						
Trees Special Revenue Fund	\$ 3,592	\$ 8,699	\$ 7,500	\$ -	\$ 7,500	\$ 9,000
Park Special Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Special Revenue Fund	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
Police Special Revenue Fund	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
TOTAL	\$ 28,592	\$ 33,699	\$ 32,500	\$ 25,000	\$ 32,500	\$ 34,000
<u>ENTERPRISE FUNDS</u>						
Water Utility	\$ 3,123,795	\$ 3,199,703	\$ 3,402,779	\$ 2,021,164	\$ 3,314,315	\$ 3,383,189
Sewer Utility	\$ 2,195,252	\$ 2,303,809	\$ 2,451,854	\$ 1,286,812	\$ 2,470,105	\$ 2,545,008
Storm Water Utility	\$ 987,246	\$ 1,035,109	\$ 1,143,585	\$ 847,876	\$ 1,074,196	\$ 803,894
TOTAL	\$ 6,306,292	\$ 6,538,620	\$ 6,998,218	\$ 4,155,852	\$ 6,858,616	\$ 6,732,091
<u>INTERNAL SERVICE FUND</u>						
Vehicle Operations & Maintenance	\$ 381,127	\$ 380,938	\$ 704,017	\$ 226,548	\$ 627,328	\$ 575,340
TOTAL	\$ 381,127	\$ 380,938	\$ 704,017	\$ 226,548	\$ 627,328	\$ 575,340
GRAND TOTAL	\$ 23,628,769	\$ 18,974,158	\$ 18,100,572	\$ 11,687,237	\$ 18,762,275	\$ 15,701,138

Summary of Changes in Fund Balance (General Fund)

GENERAL FUND BALANCE SUMMARY:

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
REVENUES:					
Taxes					
General Property	\$ 2,005,124	\$ 1,993,395	\$ 2,038,247	\$ 2,038,237	\$ 2,038,501
Other Taxes	\$ 417,720	\$ 412,612	\$ 427,481	\$ 394,057	\$ 396,192
Total Taxes	\$ 2,422,844	\$ 2,406,007	\$ 2,465,728	\$ 2,432,294	\$ 2,434,693
Intergovernmental Revenues	\$ 766,785	\$ 839,146	\$ 903,179	\$ 905,836	\$ 958,821
Licenses and Permits	\$ 377,043	\$ 367,022	\$ 328,315	\$ 348,589	\$ 354,365
Fines, Forfeitures and Penalties	\$ 173,477	\$ 245,763	\$ 257,000	\$ 257,000	\$ 257,000
Public Charges	\$ 192,630	\$ 182,112	\$ 202,726	\$ 201,041	\$ 216,958
Miscellaneous Revenues	\$ 204,013	\$ 308,778	\$ 275,539	\$ 270,894	\$ 258,255
Other	\$ 25,000	\$ 16,140	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 4,161,792	\$ 4,364,968	\$ 4,432,487	\$ 4,415,654	\$ 4,480,092
EXPENDITURES:					
General Government	\$ 534,078	\$ 617,445	\$ 629,864	\$ 668,698	\$ 672,565
Public Safety	\$ 1,842,620	\$ 2,013,479	\$ 2,056,208	\$ 2,047,912	\$ 2,009,522
Public Works	\$ 1,022,151	\$ 998,500	\$ 1,074,369	\$ 1,064,683	\$ 1,086,430
Culture and Recreation	\$ 419,435	\$ 425,436	\$ 499,100	\$ 492,319	\$ 500,138
Economic Development	\$ 189,583	\$ 186,379	\$ 189,621	\$ 188,497	\$ 189,387
Other Financial Uses (Transfers)	\$ 160,000	\$ 75,441	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL EXPENDITURES	\$ 4,167,867	\$ 4,316,680	\$ 4,474,162	\$ 4,487,109	\$ 4,483,042
REVENUES LESS EXPENDITURES	\$ (6,075)	\$ 48,288	\$ (41,675)	\$ (71,455)	\$ (2,950)
FUND BALANCE, JANUARY 1	\$ 1,482,197	\$ 1,476,122	\$ 1,524,410	\$ 1,524,410	\$ 1,452,955
FUND BALANCE, DECEMBER 31	\$ 1,476,122	\$ 1,524,410	\$ 1,482,735	\$ 1,452,955	\$ 1,450,005

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

Summary of Changes in Fund Balance (All Funds)

COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
GOVERNMENTAL FUNDS					
GENERAL FUND					
FUND BALANCE (Jan. 1)	\$ 1,482,197	\$ 1,476,122	\$ 1,524,410	\$ 1,524,410	\$ 1,452,955
Revenues	\$ 4,136,792	\$ 4,348,828	\$ 4,432,487	\$ 4,415,654	\$ 4,480,092
Expenditures	\$ (4,007,867)	\$ (4,241,239)	\$ (4,449,162)	\$ (4,462,109)	\$ (4,458,042)
Other Sources/(Uses)	\$ (135,000)	\$ (59,301)	\$ (25,000)	\$ (25,000)	\$ (25,000)
FUND BALANCE (Dec. 31)	\$ 1,476,122	\$ 1,524,410	\$ 1,482,735	\$ 1,452,955	\$ 1,450,005
SANITATION FUND					
FUND BALANCE (Jan. 1)	\$ (4,777)	\$ (22,846)	\$ 18,143	\$ 18,143	\$ (12,800)
Revenues	\$ 794,477	\$ 797,049	\$ 707,780	\$ 690,470	\$ 766,624
Expenditures	\$ (787,546)	\$ (778,907)	\$ (727,249)	\$ (721,413)	\$ (765,957)
Other Sources/(Uses)	\$ (25,000)	\$ 22,847	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ (22,846)	\$ 18,143	\$ (1,326)	\$ (12,800)	\$ (12,133)
DEBT SERVICE FUND					
FUND BALANCE (Jan. 1)	\$ 625,327	\$ 1,183,736	\$ 1,216,288	\$ 1,216,288	\$ 1,216,644
Revenues	\$ 6,045,545	\$ 1,901,047	\$ 1,854,365	\$ 1,855,220	\$ 1,860,350
Expenditures	\$ (5,629,496)	\$ (3,774,013)	\$ (1,998,798)	\$ (2,439,592)	\$ (2,008,005)
Other Sources/(Uses)	\$ 142,360	\$ 1,905,518	\$ 144,433	\$ 584,728	\$ 147,655
FUND BALANCE (Dec. 31)	\$ 1,183,736	\$ 1,216,288	\$ 1,216,288	\$ 1,216,644	\$ 1,216,644
CAPITAL PROJECTS FUND					
FUND BALANCE (Jan. 1)	\$ 2,239,446	\$ 3,008,183	\$ 503,047	\$ 503,047	\$ 317,855
Revenues	\$ 3,721,626	\$ 213,754	\$ 773,224	\$ 33,528	\$ 210,100
Expenditures	\$ (2,928,889)	\$ (963,890)	\$ (642,666)	\$ (218,720)	\$ (587,071)
Other Sources/(Uses)	\$ (24,000)	\$ (1,755,000)	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ 3,008,183	\$ 503,047	\$ 633,605	\$ 317,855	\$ (59,116)
OTHER CAPITAL PROJECTS FUNDS					
FUND BALANCE (Jan. 1)	\$ 36,324	\$ 233,700	\$ 72,670	\$ 72,670	\$ 63,038
Revenues	\$ 68,560	\$ 2,240	\$ 15	\$ 801	\$ 800
Expenditures	\$ (55,184)	\$ (199,724)	\$ (46,139)	\$ (35,433)	\$ (61,500)
Other Sources/(Uses)	\$ 184,000	\$ 36,454	\$ 25,000	\$ 25,000	\$ 25,000
FUND BALANCE (Dec. 31)	\$ 233,700	\$ 72,670	\$ 51,546	\$ 63,038	\$ 27,338
TID NO. 1 FUND					
FUND BALANCE (Jan. 1)	\$ -	\$ 740,408	\$ 524,485	\$ 524,485	\$ 299,997
Revenues	\$ 4,035,186	\$ 624	\$ 2,175,500	\$ 2,817,076	\$ 450,951
Expenditures	\$ (3,290,683)	\$ (207,333)	\$ (2,476,823)	\$ (3,341,564)	\$ (454,132)
Other Sources/(Uses)	\$ (4,095)	\$ (9,214)	\$ -	\$ 300,000	\$ -
FUND BALANCE (Dec. 31)	\$ 740,408	\$ 524,485	\$ 223,162	\$ 299,997	\$ 296,816

Summary of Changes in Fund Balance (All Funds)

COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
SPECIAL REVENUE FUNDS					
FUND BALANCE (Jan. 1)	\$ 5,831	\$ 114,727	\$ 172,889	\$ 172,889	\$ 242,713
Revenues	\$ 137,488	\$ 91,861	\$ 90,390	\$ 102,324	\$ 33,160
Expenditures	\$ (3,592)	\$ (8,699)	\$ (7,500)	\$ (7,500)	\$ (9,000)
Other Sources/(Uses)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)
FUND BALANCE (Dec. 31)	\$ 114,727	\$ 172,889	\$ 230,779	\$ 242,713	\$ 241,873
ENTERPRISE FUNDS					
WATER UTILITY					
NET POSITION (Jan. 1)	\$ 11,476,120	\$ 12,010,697	\$ 12,077,144	\$ 12,077,144	\$ 12,292,173
Revenues	\$ 3,246,817	\$ 3,240,095	\$ 3,373,070	\$ 3,505,984	\$ 3,598,304
Expenditures	\$ (2,784,553)	\$ (2,873,202)	\$ (3,019,418)	\$ (2,984,242)	\$ (3,048,544)
Other Sources/(Uses)	\$ 72,313	\$ (300,446)	\$ (364,629)	\$ (306,713)	\$ (319,250)
NET POSITION (Dec. 31)	\$ 12,010,697	\$ 12,077,144	\$ 12,066,167	\$ 12,292,173	\$ 12,522,683
SANITARY SEWER UTILITY					
NET POSITION (Jan. 1)	\$ 10,936,176	\$ 10,886,748	\$ 10,730,971	\$ 10,730,971	\$ 10,818,170
Revenues	\$ 2,005,850	\$ 2,136,914	\$ 2,365,551	\$ 2,555,651	\$ 2,726,146
Expenditures	\$ (2,174,668)	\$ (2,286,251)	\$ (2,437,819)	\$ (2,455,809)	\$ (2,536,539)
Other Sources/(Uses)	\$ 119,390	\$ (6,440)	\$ (2,185)	\$ (12,643)	\$ (3,899)
NET POSITION (Dec. 31)	\$ 10,886,748	\$ 10,730,971	\$ 10,656,518	\$ 10,818,170	\$ 11,003,878
STORMWATER UTILITY					
NET POSITION (Jan. 1)	\$ 9,941,789	\$ 10,967,724	\$ 10,556,583	\$ 10,556,583	\$ 10,123,590
Revenues	\$ 601,158	\$ 608,873	\$ 606,900	\$ 621,603	\$ 623,100
Expenditures	\$ (942,400)	\$ (994,811)	\$ (1,105,221)	\$ (735,832)	\$ (767,107)
Other Sources/(Uses)	\$ 1,367,177	\$ (25,203)	\$ (22,819)	\$ (318,764)	\$ (20,687)
NET POSITION (Dec. 31)	\$ 10,967,724	\$ 10,556,583	\$ 10,035,443	\$ 10,123,590	\$ 9,958,896
INTERNAL SERVICE FUNDS					
VOM FUND					
NET POSITION (Jan. 1)	\$ 1,638,632	\$ 1,653,647	\$ 1,692,218	\$ 1,692,218	\$ 1,760,975
Revenues	\$ 395,630	\$ 409,852	\$ 411,183	\$ 411,285	\$ 361,050
Expenditures	\$ (381,127)	\$ (380,938)	\$ (383,017)	\$ (371,828)	\$ (392,540)
Other Sources/(Uses)	\$ 512	\$ 9,657	\$ 7,300	\$ 29,300	\$ 700
NET POSITION (Dec. 31)	\$ 1,653,647	\$ 1,692,218	\$ 1,727,684	\$ 1,760,975	\$ 1,730,185

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4.0 GENERAL FUND REVENUES

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General Fund Revenues: General Revenues (Taxes)

DESCRIPTION:

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

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

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

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

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

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

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

SIGNIFICANT CHANGES:

Total increase for General Property Tax of \$3,204 from 2015.

LINE-ITEM DETAIL:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
GENERAL FUND REVENUES (TAXES)						
General Property Taxes	\$ 2,005,124	\$ 1,993,395	\$ 2,038,237	\$ 2,038,237	\$ 2,038,237	\$ 2,038,501
Mobile Home Taxes	\$ 166,413	\$ 163,589	\$ 171,042	\$ 116,008	\$ 151,823	\$ 151,960
Management Forestland Taxes	\$ 12	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14
Hotel Room Tax	\$ 10,124	\$ 11,479	\$ 10,725	\$ 7,450	\$ 12,770	\$ 12,770
Water Utility Taxes	\$ 235,937	\$ 229,193	\$ 240,000	\$ 229,000	\$ 229,000	\$ 229,918
Interest - Delinquent PP Tax	\$ 197	\$ 751	\$ 700	\$ 412	\$ 450	\$ 450
Ag Use Penalty	\$ 5,036	\$ 7,586	\$ 5,000	\$ -	\$ -	\$ 1,080
Subtotal	\$ 2,422,844	\$ 2,406,007	\$ 2,465,718	\$ 2,391,121	\$ 2,432,294	\$ 2,434,693

General Fund Revenues: Intergovernmental Revenues

DESCRIPTION:

The Intergovernmental Revenues account group represents payments made by other governmental bodies to the Village. Historically, it has been one of the largest sources of revenue for the Village. State Shared Revenues and Transportation Aids make up the greatest proportion of such State aids.

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

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

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

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

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

SIGNIFICANT CHANGES:

The Village has continued to receive significant increases in total State Transportation Aids. For 2016, the Village will receive an additional \$56,163. Other intergovernmental aids have remaining primarily flat from the previous year.

General Fund Revenues: Intergovernmental Revenues

LINE-ITEM DETAIL:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>INTERGOVERNMENTAL REVENUES</u>						
Public Safety Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Revenues	\$ 340,925	\$ 339,884	\$ 339,883	\$ 50,818	\$ 339,883	\$ 338,055
State Fire Insurance Tax	\$ 40,547	\$ 46,577	\$ 46,577	\$ 43,991	\$ 43,991	\$ 43,991
State Exempt Computer Aid	\$ 16,597	\$ 14,130	\$ 14,130	\$ 12,982	\$ 12,982	\$ 12,982
State Transportation Aids	\$ 283,120	\$ 325,587	\$ 374,426	\$ 280,819	\$ 374,426	\$ 430,589
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Transit Revenue	\$ 85,592	\$ 112,964	\$ 128,159	\$ 80,196	\$ 134,550	\$ 133,200
Subtotal	\$ 766,785	\$ 839,146	\$ 903,179	\$ 468,809	\$ 905,836	\$ 958,821

General Fund Revenues: Licenses & Permits

DESCRIPTION:

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

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

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

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

SIGNIFICANT CHANGES:

The most notable change is in the Village's cable franchise fees. While the Village has had declines in this revenue source overall, for 2016 a slight increase is projected when compared to the 2015 Budget.

General Fund Revenues: Licenses & Permits

LINE-ITEM DETAIL:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>LICENSES & PERMITS</u>						
Liquor & Malt Beverages	\$ 27,000	\$ 28,320	\$ 26,500	\$ 26,564	\$ 26,564	\$ 25,800
Bartender's Licenses	\$ 2,760	\$ 11,282	\$ 3,000	\$ 2,198	\$ 2,760	\$ 11,300
Cable Television Fees	\$ 149,137	\$ 127,647	\$ 110,000	\$ 61,523	\$ 124,155	\$ 124,155
Cigarette Licenses	\$ 1,700	\$ 1,800	\$ 1,600	\$ 1,400	\$ 1,400	\$ 1,400
Mobile Home Licenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 600	\$ 400	\$ 200	\$ 400	\$ 400	\$ 400
Special Events/Picnic Licenses	\$ 122	\$ 157	\$ 150	\$ 124	\$ 150	\$ 150
Dog & Cat Licenses	\$ 4,225	\$ 4,047	\$ 3,650	\$ 2,883	\$ 3,650	\$ 3,650
Bike Licenses	\$ 110	\$ 40	\$ 40	\$ 70	\$ 70	\$ 70
Building Permits	\$ 64,834	\$ 52,279	\$ 50,000	\$ 48,647	\$ 57,000	\$ 55,000
Fire Dept Inspection Fees	\$ 102,975	\$ 105,684	\$ 107,000	\$ -	\$ 107,000	\$ 107,000
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Permits	\$ 835	\$ 2,195	\$ 1,000	\$ 770	\$ 1,000	\$ 1,000
Right of Way Permits	\$ 9,125	\$ 7,150	\$ 7,400	\$ 2,300	\$ 5,500	\$ 5,500
Fireworks Permits	\$ 8,800	\$ 9,350	\$ 9,350	\$ 10,350	\$ 10,350	\$ 10,350
False Alarm Permits	\$ -	\$ 12,366	\$ 6,000	\$ 6,745	\$ 7,000	\$ 7,000
Fire Sprinkler Permits	\$ 3,150	\$ 2,625	\$ 775	\$ -	\$ -	\$ -
Burning Permits	\$ 170	\$ 180	\$ 150	\$ 90	\$ 90	\$ 90
Hunting Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 377,043	\$ 367,022	\$ 328,315	\$ 164,064	\$ 348,589	\$ 354,365

General Fund Revenues: Fines, Forfeitures & Penalties

DESCRIPTION:

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

SIGNIFICANT CHANGES:

The Village had experienced significant increases in Law & Ordinance Citation revenues since the addition of a new full-time Sheriff's Department Deputy in mid-2013. However, these increases have now leveled off; therefore revenues estimated for 2016 are based on estimated year-end figures for 2015. No additional officers are currently planned to be added in 2016.

LINE-ITEM DETAIL:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>FINES, FORFEITURES & PENALTIES</u>						
Law & Ordinance Citations	\$ 161,931	\$ 231,073	\$ 245,000	\$ 162,553	\$ 245,000	\$ 245,000
Parking Citations	\$ 11,546	\$ 14,690	\$ 12,000	\$ 6,828	\$ 12,000	\$ 12,000
Subtotal	\$ 173,477	\$ 245,763	\$ 257,000	\$ 169,381	\$ 257,000	\$ 257,000

General Fund Revenues: Public Charges

DESCRIPTION:

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

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

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

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

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

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

SIGNIFICANT CHANGES:

Increases are planned to Summer Day Camp and Before and After School revenue due to fee schedule updates. No other significant changes.

General Fund Revenues: Public Charges

LINE-ITEM DETAIL:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
PUBLIC CHARGES						
Special Assessment Letters	\$ 11,622	\$ 9,778	\$ 9,345	\$ 7,290	\$ 10,150	\$ 11,600
Copies	\$ 166	\$ 58	\$ 35	\$ 92	\$ 100	\$ 100
License Publication Fees	\$ 430	\$ 440	\$ 420	\$ 430	\$ 430	\$ 430
NSF Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Weights & Measures	\$ 4,342	\$ 4,314	\$ 4,313	\$ -	\$ 4,313	\$ 4,313
Fire Emergency Calls	\$ 3,010	\$ (400)	\$ -	\$ -	\$ -	\$ -
Fire Reports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Charges	\$ 4,142	\$ 6,503	\$ 3,000	\$ 3,450	\$ 3,450	\$ 3,450
Animal Control Fees	\$ -	\$ 420	\$ 175	\$ 70	\$ 70	\$ 70
Park Rental Fees	\$ 17,925	\$ 19,051	\$ 24,046	\$ 20,293	\$ 22,756	\$ 26,115
Park Prog - Fees/Other Income	\$ 11,703	\$ 10,453	\$ 9,432	\$ 4,835	\$ 6,897	\$ 8,304
Park Program - Non Taxable	\$ 58,084	\$ 56,010	\$ 71,995	\$ 56,230	\$ 72,739	\$ 79,439
Park Prog - B/A School	\$ 56,856	\$ 56,781	\$ 57,680	\$ 31,230	\$ 55,717	\$ 58,852
Senior General Taxable	\$ 312	\$ 998	\$ -	\$ 199	\$ 199	\$ -
Senior Program Non Taxable	\$ 1,242	\$ 410	\$ 1,400	\$ -	\$ 480	\$ 1,800
Senior Holiday Gala	\$ 3,037	\$ 3,073	\$ 3,540	\$ -	\$ 2,947	\$ 3,540
Senior Summer Picnic	\$ 1,302	\$ 1,978	\$ 1,920	\$ 1,361	\$ 1,600	\$ 2,120
Park Prog - Sponsors/Donations	\$ 8,496	\$ 8,486	\$ 9,550	\$ 11,168	\$ 11,168	\$ 10,700
Tree Charges	\$ -	\$ -	\$ 875	\$ -	\$ 875	\$ 1,125
Planning & Development Fees	\$ 9,960	\$ 3,760	\$ 5,000	\$ 7,025	\$ 7,150	\$ 5,000
Eng - Construction Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 192,630	\$ 182,112	\$ 202,726	\$ 143,674	\$ 201,041	\$ 216,958

General Fund Revenues: Miscellaneous Revenues

DESCRIPTION:

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

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

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

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

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

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

SIGNIFICANT CHANGES:

A notable decrease is planned within the Sale of Other Equipment revenue. The only equipment sale the Village currently has planned is for the sale of a law enforcement squad vehicle.

LINE-ITEM DETAIL:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
MISCELLANEOUS REVENUE						
Interest - Bank Accounts	\$ 13,097	\$ 11,146	\$ 11,000	\$ 3,789	\$ 10,458	\$ 11,000
Interest - Delq Special Assmts CTY	\$ 13,740	\$ 3,440	\$ 2,000	\$ 2,070	\$ 2,070	\$ 2,100
Miscellaneous Interest	\$ 292	\$ 42	\$ 250	\$ 0	\$ -	\$ -
Rental Properties	\$ 55,668	\$ 56,460	\$ 58,552	\$ 49,758	\$ 66,845	\$ 66,832
Lease Agreement - Water	\$ 37,755	\$ 53,887	\$ 56,819	\$ -	\$ 52,745	\$ 58,441
Lease Agreement - Sewer	\$ 37,755	\$ 53,887	\$ 56,819	\$ -	\$ 52,745	\$ 58,441
Lease Agreement - Stormwater	\$ 37,755	\$ 53,887	\$ 56,819	\$ -	\$ 52,745	\$ 58,441
Sale of Fire Equip & Property	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -
Sale of Other Equip & Property	\$ 1,971	\$ 58,591	\$ 31,000	\$ 31,000	\$ 31,000	\$ 3,000
Donations	\$ 2,981	\$ 14,280	\$ 2,280	\$ -	\$ -	\$ -
Donations-FF Memorial	\$ -	\$ -	\$ -	\$ 349	\$ 549	\$ -
Miscellaneous Revenues	\$ 2,998	\$ 3,113	\$ -	\$ 1,737	\$ 1,737	\$ -
Subtotal	\$ 204,013	\$ 308,778	\$ 275,539	\$ 88,703	\$ 270,894	\$ 258,255

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:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>OTHER FINANCIAL SOURCES</u>						
Transfer from Sanitation	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Park Special Rev	\$ -	\$ 16,140	\$ -	\$ -	\$ -	\$ -
Fund Balance Applied	\$ -	\$ -	\$ 13,300	\$ -	\$ -	\$ 2,950
Subtotal	\$ 25,000	\$ 16,140	\$ 13,300	\$ -	\$ -	\$ 2,950

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:

Capital Equipment includes the replacement of an existing PC.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>VILLAGE BOARD</u>						
Salaries	\$ 17,367	\$ 17,273	\$ 17,273	\$ 11,590	\$ 17,273	\$ 17,273
FICA - Payroll Taxes	\$ 1,329	\$ 1,322	\$ 1,321	\$ 887	\$ 1,321	\$ 1,321
Office Supplies	\$ 355	\$ 213	\$ 250	\$ 18	\$ 225	\$ 225
Publications/Subscriptions/Dues	\$ 4,024	\$ 4,104	\$ 4,227	\$ 4,145	\$ 4,145	\$ 4,137
Travel & Mileage	\$ 167	\$ -	\$ 125	\$ -	\$ -	\$ 50
Training & Seminars	\$ 100	\$ 126	\$ 125	\$ 75	\$ 75	\$ 125
Other Supplies & Expenses	\$ 408	\$ 754	\$ 790	\$ 81	\$ 790	\$ 720
Capital Equipment	\$ 477	\$ -	\$ -	\$ -	\$ -	\$ 2,200
Total	\$ 24,228	\$ 23,792	\$ 24,111	\$ 16,795	\$ 23,829	\$ 26,051

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:

The only notable increase is within Contracted Services which includes an increase for costs related to jail services.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
MUNICIPAL COURT						
Salaries & Wages	\$ 60,136	\$ 67,640	\$ 71,069	\$ 39,084	\$ 70,069	\$ 72,052
Employee Benefits	\$ 12,596	\$ 13,444	\$ 13,217	\$ 8,796	\$ 13,217	\$ 13,402
Contracted Services	\$ 23,121	\$ 26,979	\$ 28,886	\$ 24,664	\$ 35,111	\$ 35,283
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 2,552	\$ 5,099	\$ 5,832	\$ 2,280	\$ 5,895	\$ 5,832
Memberships/Travel/Training	\$ 2,637	\$ 2,113	\$ 2,685	\$ 1,342	\$ 2,789	\$ 2,789
Capital Equipment	\$ -	\$ 1,828	\$ 661	\$ 661	\$ 661	\$ -
Total	\$ 101,042	\$ 117,103	\$ 122,350	\$ 76,826	\$ 127,742	\$ 129,358

LEGAL/PROFESSIONAL SERVICES

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The majority of the continued significant increase in legal service costs is for the Village labor attorney to assist in bargaining the Village's first labor agreement with the IAFF representing non-supervisory Fire Department employees. Legal expenses in 2015 were also significantly over budget due to labor attorney expenses and unplanned expenses related to matters which came before the Village Fire Commission. Other aspects of Village legal expenses have remained relatively flat for 2016.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>LEGAL/PROFESSIONAL</u>						
Professional Services	\$ 23,037	\$ 42,692	\$ 49,000	\$ 54,974	\$ 100,960	\$ 67,000
Prof Svcs - Municipal Court	\$ 23,733	\$ 33,656	\$ 34,000	\$ 19,578	\$ 32,000	\$ 34,000
Contracted Services	\$ -	\$ 3,949	\$ -	\$ -	\$ -	\$ -
Total	\$ 46,769	\$ 80,297	\$ 83,000	\$ 74,552	\$ 132,960	\$ 101,000

VILLAGE ADMINISTRATOR'S OFFICE

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

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

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

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

VILLAGE ADMINISTRATOR'S OFFICE

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>ADMINISTRATOR'S OFFICE</u>						
Salaries & Wages	\$ 75,392	\$ 80,367	\$ 71,773	\$ 46,555	\$ 71,773	\$ 73,177
Employee Benefits	\$ 13,970	\$ 23,684	\$ 21,491	\$ 14,712	\$ 21,491	\$ 22,017
Telephone/Cell	\$ 1,357	\$ 917	\$ 960	\$ 439	\$ 730	\$ 684
Contracted Services	\$ 24,412	\$ 11,883	\$ 9,530	\$ 7,134	\$ 11,930	\$ 12,218
Operating Supplies	\$ 19,011	\$ 20,600	\$ 19,127	\$ 7,467	\$ 18,615	\$ 14,000
Memberships/Travel/Training	\$ 8,773	\$ 4,831	\$ 5,510	\$ 3,864	\$ 5,468	\$ 5,055
Capital Equipment	\$ 446	\$ -	\$ 1,500	\$ 1,463	\$ 1,463	\$ 1,100
Total	\$ 143,360	\$ 142,282	\$ 129,891	\$ 81,634	\$ 131,470	\$ 128,251

FINANCE – CLERK-TREASURER

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

In 2015, there were two (2) budgeted elections; whereas, in 2016 there will be four (4). Results in overall increase in the amount of \$9,748 in several areas of the budget directly related to election operations (election wages, notices, supplies, etc.). The Village continued streamlining workflow by encouraging electronic processing. The benefits provided by encouraging electronic billing, on-line viewing of bills, the direct payment plan for utility accounts, and vendor ACH payments reduced staff time on the routine tasks of opening envelopes, preparing deposits, entering receipts into the accounting software, and processing accounts payable checks.

FINANCE – CLERK-TREASURER

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>CLERK</u>						
Salaries & Wages	\$ 20,924	\$ 20,264	\$ 23,838	\$ 15,550	\$ 23,838	\$ 24,683
Employee Benefits	\$ 6,793	\$ 7,129	\$ 8,228	\$ 5,825	\$ 8,228	\$ 8,504
Contracted Services	\$ 9,297	\$ 8,597	\$ 8,585	\$ 7,003	\$ 8,753	\$ 8,865
Operating Supplies	\$ 4,870	\$ 2,823	\$ 5,010	\$ 1,824	\$ 4,707	\$ 4,730
Memberships/Travel/Training	\$ 412	\$ 1,040	\$ 1,273	\$ 661	\$ 1,328	\$ 838
VOM Charges	\$ 367	\$ 282	\$ 282	\$ 282	\$ 282	\$ 157
Capital Equipment	\$ 2,567	\$ 4,263	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 45,230	\$ 44,398	\$ 47,216	\$ 31,146	\$ 47,136	\$ 47,777
	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>ELECTIONS</u>						
Salaries & Wages	\$ 5,054	\$ 12,251	\$ 4,195	\$ 3,697	\$ 3,697	\$ 10,548
Employee Benefits	\$ 769	\$ 1,907	\$ 819	\$ 582	\$ 583	\$ 837
Contracted Services	\$ 403	\$ 478	\$ 480	\$ 219	\$ 331	\$ 350
Operating Supplies	\$ 3,711	\$ 4,315	\$ 5,050	\$ 1,016	\$ 1,725	\$ 8,055
Memberships/Travel/Training	\$ 517	\$ 203	\$ 783	\$ 150	\$ 725	\$ 1,285
Subtotal	\$ 10,453	\$ 19,153	\$ 11,327	\$ 5,665	\$ 7,061	\$ 21,075
	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>FINANCE & ACCOUNTING</u>						
Salaries & Wages	\$ 40,464	\$ 38,879	\$ 40,233	\$ 26,095	\$ 40,233	\$ 41,391
Employee Benefits	\$ 9,455	\$ 11,506	\$ 15,038	\$ 10,243	\$ 15,038	\$ 15,515
Contracted Services	\$ 16,175	\$ 16,590	\$ 18,495	\$ 13,339	\$ 13,471	\$ 13,718
Operating Supplies	\$ 484	\$ 435	\$ 585	\$ 455	\$ 455	\$ 435
Memberships/Travel/Training	\$ 705	\$ 670	\$ 1,193	\$ 460	\$ 1,043	\$ 743
VOM Charges	\$ 368	\$ 282	\$ 282	\$ 282	\$ 282	\$ 157
Capital Equipment	\$ -	\$ 1,688	\$ 3,200	\$ 1,463	\$ 1,463	\$ -
Subtotal	\$ 67,650	\$ 70,050	\$ 79,026	\$ 52,338	\$ 71,985	\$ 71,959
GRAND TOTAL	\$ 123,333	\$ 133,601	\$ 137,569	\$ 89,148	\$ 126,182	\$ 140,811

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:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>VILLAGE ASSESSOR</u>						
Software Support	\$ 1,773	\$ 1,754	\$ 1,800	\$ 1,766	\$ 1,766	\$ 1,780
Contracted Services	\$ 34,961	\$ 35,837	\$ 36,900	\$ 24,853	\$ 36,853	\$ 37,355
Postage	\$ 464	\$ 819	\$ 500	\$ -	\$ 500	\$ 500
Other Supplies/Expenses	\$ 172	\$ 188	\$ 200	\$ 40	\$ 190	\$ 190
Total	\$ 37,370	\$ 38,598	\$ 39,400	\$ 26,658	\$ 39,309	\$ 39,825

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:

Continued changes in expenditures, particularly in Capital Equipment, are the direct result of continued development of a more formal IT infrastructure to serve the Village's internal and external customers. The Village continues to focus on replacement and upgrading of critical IT infrastructure to meet the growing IT demands on the Village to focus on doing more with less. Department level computer replacements or hardware upgrades continue to be funded through department budgets.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
INFORMATION TECHNOLOGY						
Salaries & Wages	\$ 14,163	\$ 14,026	\$ 14,391	\$ 9,781	\$ 14,391	\$ 14,720
Employee Benefits	\$ 1,987	\$ 2,534	\$ 2,582	\$ 1,741	\$ 2,582	\$ 2,225
Contracted Services	\$ 15,537	\$ 19,147	\$ 43,042	\$ 19,285	\$ 43,152	\$ 44,510
Memberships/Travel/Training	\$ 395	\$ 1,050	\$ 2,000	\$ 1,131	\$ 1,800	\$ 2,000
Capital Equipment	\$ 1,170	\$ 22,204	\$ 1,300	\$ 825	\$ 1,300	\$ 16,892
Total	\$ 33,251	\$ 58,961	\$ 63,315	\$ 32,764	\$ 63,225	\$ 80,347

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:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>OTHER GOVERNMENTAL</u>						
Bad Debt Expense	\$ 470	\$ 751	\$ 1,000	\$ 713	\$ 1,000	\$ 1,000
Property Insurance	\$ 5,001	\$ 4,992	\$ 5,242	\$ 5,393	\$ 5,393	\$ 5,608
General Liability Insurance	\$ 8,635	\$ 8,764	\$ 9,202	\$ 5,794	\$ 7,725	\$ 8,111
Public Official	\$ 301	\$ -	\$ 315	\$ -	\$ 315	\$ -
Workers Compensation	\$ 10,222	\$ 7,460	\$ 13,503	\$ 5,857	\$ 8,582	\$ 11,189
Employee Bonds	\$ -	\$ 845	\$ 966	\$ -	\$ 966	\$ 1,014
Employee Coverage	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 24,725	\$ 22,812	\$ 30,228	\$ 17,756	\$ 23,981	\$ 26,922

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

PROGRAM ACTIVITY STATEMENT:

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

CONTRACTED & PART-TIME POSITIONS:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Village approved a new three year contract with the Brown County Sheriff's department in 2015. The 2016 Budget includes funding required to meet new contract obligations and also includes the funding of a DEO II assignment (not a new position) for the last 1/3 of 2016.

LAW ENFORCEMENT

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>LAW ENFORCEMENT</u>						
Salaries & Wages	\$ 5,749	\$ 4,485	\$ 5,405	\$ 2,154	\$ 3,500	\$ 4,500
Employee Benefits	\$ 440	\$ 343	\$ 413	\$ 165	\$ 268	\$ 344
Contracted Services	\$ 928,817	\$1,005,616	\$1,025,811	\$ 511,823	\$ 1,026,111	\$ 1,058,634
Utilities	\$ 1,101	\$ 1,087	\$ 1,200	\$ 890	\$ 1,600	\$ 1,600
Insurance	\$ 1,348	\$ 1,373	\$ 1,442	\$ 1,056	\$ 1,408	\$ 1,478
Operating Supplies	\$ 39,997	\$ 35,227	\$ 35,800	\$ 14,822	\$ 27,020	\$ 27,200
Memberships/Travel/Training	\$ 1,509	\$ 1,982	\$ 1,700	\$ 843	\$ 1,600	\$ 1,700
Capital Equipment	\$ 9,669	\$ 72,581	\$ 48,000	\$ 38,177	\$ 45,000	\$ 40,000
Subtotal	\$ 988,630	\$1,122,695	\$1,119,771	\$ 569,929	\$ 1,106,507	\$ 1,135,456
	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>CROSSING GUARDS</u>						
Salaries & Wages	\$ 9,544	\$ 9,668	\$ 10,712	\$ 5,423	\$ 10,000	\$ 10,700
Employee Benefits	\$ 730	\$ 729	\$ 819	\$ 213	\$ 765	\$ 819
Operating Supplies	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 150
Subtotal	\$ 10,274	\$ 10,397	\$ 11,731	\$ 5,636	\$ 10,765	\$ 11,669
GRAND TOTAL	\$ 998,904	\$1,133,092	\$1,131,502	\$ 575,565	\$ 1,117,272	\$ 1,147,125

FIRE & RESCUE

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

OBJECTIVES:

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

PERMANENT POSITIONS:

Positions within the Department are detailed within the introductory budget message. All positions for the Fire Department are paid-on-call except for 1 full-time Chief, 2 full-time Captains, and 4 full-time Firefighters. As of the writing of this Budget report, review is ongoing by the Village Board regarding the staffing, wages, salaries and benefits of the department which may result in changes to existing staffing and department operations in 2016.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Village approved an updated contract with County Rescue Services to serve the Village for 2016 through 2021 at a flat rate of \$70,000 per year. The 2016 Budget includes funding of a new Administrative Assistant position. As noted previously in this report, bargaining a labor agreement for non-supervisory department employees continues to be on-going. In addition, review is ongoing regarding changes to department staffing, wages, salaries and benefits to be implemented in 2016 per a total approved funding reduction of \$90,000.

FIRE & RESCUE

REQUIRED RESOURCES:

FIRE DEPARTMENT

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
Salaries & Wages	\$ 482,879	\$ 519,457	\$ 547,472	\$ 349,811	\$ 540,792	\$ 526,197
Employee Benefits	\$ 160,805	\$ 163,607	\$ 163,968	\$ 103,012	\$ 162,829	\$ 140,771
Contracted Services	\$ 13,308	\$ 11,541	\$ 14,000	\$ 8,318	\$ 20,011	\$ 13,975
Utilities	\$ 1,901	\$ 2,676	\$ 3,527	\$ 1,613	\$ 2,936	\$ 3,527
Insurance	\$ 28,006	\$ 25,952	\$ 30,902	\$ 16,509	\$ 27,640	\$ 28,657
Operating Supplies	\$ 47,539	\$ 45,849	\$ 46,034	\$ 37,685	\$ 53,326	\$ 51,610
Memberships/Travel/Training	\$ 14,353	\$ 19,898	\$ 18,310	\$ 11,168	\$ 20,798	\$ 22,915
Capital Equipment	\$ 2,425	\$ 5,562	\$ 22,300	\$ 10,225	\$ 24,115	\$ 4,300
VOM Charges	\$ -	\$ 846	\$ 693	\$ 693	\$ 693	\$ 445
Subtotal	\$ 751,217	\$ 795,388	\$ 847,206	\$ 539,035	\$ 853,140	\$ 792,397

AMBULANCE

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
Contracted Services	\$ 92,500	\$ 85,000	\$ 77,500	\$ 51,667	\$ 77,500	\$ 70,000
Subtotal	\$ 92,500	\$ 85,000	\$ 77,500	\$ 51,667	\$ 77,500	\$ 70,000

GRAND TOTAL

\$ 843,716	\$ 880,387	\$ 924,706	\$ 590,701	\$ 930,640	\$ 862,397
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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 and moral, interagency coordination, and engineering management. Public Works Administration provides staff with the interface between the Executive Leadership Team and political government.

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

Administration ensures that each division within the department moved forward with achieving the goals and objectives of that program. Administration is responsible for a continuous improvement program that plans, implements and evaluates each program for efficiency and effectiveness as it relates to the strategic plan.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>PUBLIC WORKS ADMINISTRATION</u>						
Salaries & Wages	\$ 8,172	\$ 8,172	\$ 8,304	\$ 5,494	\$ 8,304	\$ 8,485
Employee Benefits	\$ 2,554	\$ 2,684	\$ 2,759	\$ 1,871	\$ 2,759	\$ 2,838
Subtotal	\$ 10,726	\$ 10,856	\$ 11,063	\$ 7,366	\$ 11,063	\$ 11,323

PUBLIC WORKS

DIVISION: PUBLIC WORKS – STREET & HIGHWAY MAINTENANCE

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Reduction in Contracted Services will possibly impact areas of road maintenance, roadside mowing, road line painting, or roadside shouldering.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>STREET & HWY MAINTENANCE</u>						
Salaries & Wages	\$ 65,459	\$ 61,664	\$ 68,058	\$ 52,703	\$ 70,704	\$ 78,304
Employee Benefits	\$ 21,208	\$ 22,550	\$ 24,420	\$ 18,912	\$ 24,145	\$ 24,934
Contracted Services	\$ 138,287	\$ 98,939	\$ 123,500	\$ 64,313	\$ 119,300	\$ 105,740
Utilities	\$ 4,627	\$ 5,008	\$ 5,000	\$ 3,715	\$ 5,573	\$ 5,500
Operating Supplies	\$ 35,338	\$ 46,775	\$ 47,845	\$ 29,260	\$ 48,264	\$ 45,245
Memberships/Travel/Training	\$ 2,676	\$ 3,668	\$ 3,735	\$ 946	\$ 3,380	\$ 3,755
VOM Charges	\$ 78,250	\$ 73,925	\$ 73,985	\$ 73,985	\$ 73,985	\$ 31,978
Capital Equipment	\$ 18,136	\$ 2,239	\$ 1,000	\$ -	\$ 1,000	\$ -
Subtotal	\$ 363,981	\$ 314,767	\$ 347,543	\$ 243,835	\$ 346,351	\$ 295,456

PUBLIC WORKS

DIVISION: PUBLIC WORKS – SNOW PLOWING

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

OBJECTIVES:

- Clear Priority 1 Streets of ice and snow during the snow event and to bare pavement within 3 hours after snow has stopped falling.
- Clear Priority 2 Streets to the curb within 8 hours after the snow has stopped falling.
- Clear Priority 3 facilities within 24 hours after the snow has stopped falling.
- Evaluate routes, snow and ice removal techniques annually for efficiency, safety and active communication.

PROGRAM ACTIVITY STATEMENT:

Public Works is responsible for ensuring that the transportation system and municipal facilities within the Village are clear of snow and ice. There are seven zones comprised of three priority routes for each zone. Our operators are responsible for the efficient use of abrasives and salts, plowing techniques, vehicle maintenance, and emergency response during snow and ice events. This program is staffed by 7 operators, the Public Works Director, Assistant Public Works Director, Public Works Inspector, and support staff during snow events.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

All plow vehicles have been converted to apply brine to salt which will reduce overall amounts needed during a snow event. The significant increase to the budget is the proper allocation of VOM rent for the use of the dump trucks. It is anticipated that it will take longer to complete the plowing of the roads due to a reduction in time available from the Parks/Forestry Foreman, and increases in earned PTO. It will be possible to have vehicles without operators, which will increase overtime to complete plowing the events.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
SNOW PLOWING						
Salaries & Wages	\$ 59,368	\$ 43,556	\$ 49,573	\$ 15,207	\$ 39,305	\$ 43,093
Employee Benefits	\$ 19,117	\$ 18,281	\$ 17,444	\$ 6,108	\$ 18,426	\$ 16,894
Operating Supplies	\$ 18,835	\$ 29,877	\$ 34,040	\$ 29,707	\$ 31,754	\$ 37,300
Memberships/Travel/Training	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500
VOM Charges	\$ 51,870	\$ 55,125	\$ 56,385	\$ 56,385	\$ 56,385	\$ 112,750
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 149,190	\$ 146,838	\$ 157,942	\$ 107,407	\$ 146,370	\$ 210,537

PUBLIC WORKS

DIVISION: PUBLIC WORKS – ENGINEERING & CONSTRUCTION

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
CONSTRUCTION/ENGINEERING						
Salaries & Wages	\$ 41,041	\$ 41,938	\$ 42,310	\$ 35,477	\$ 42,426	\$ 39,820
Employee Benefits	\$ 11,658	\$ 12,173	\$ 12,186	\$ 8,965	\$ 12,768	\$ 11,756
Contracted Services	\$ 3,316	\$ 2,871	\$ 4,599	\$ 1,365	\$ 4,289	\$ 3,599
Memberships/Travel/Training	\$ 1,205	\$ 662	\$ 1,500	\$ 199	\$ 1,500	\$ 1,000
VOM Charges	\$ 2,685	\$ 2,439	\$ 2,114	\$ 2,114	\$ 2,114	\$ 2,966
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 59,906	\$ 60,083	\$ 62,709	\$ 48,121	\$ 63,097	\$ 59,141

PUBLIC WORKS

DIVISION: PUBLIC WORKS – STREET LIGHTING & TRANSIT

PROGRAM ACTIVITY STATEMENT:

Street lighting expenditures for the Village are shown within this budget section. Increases are typically attributed to energy cost increases or if any new lighting projects that have been installed within street right-of-way. Transit services are contracted through Green Bay Metro and total expenditures are shown. A portion of expenses are off-set through revenues received from Metro and State/Federal funding.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>STREET LIGHTING & TRANSIT SERVICES</u>						
Street Lighting	\$ 130,461	\$ 132,534	\$ 136,161	\$ 75,517	\$ 135,000	\$ 139,200
Contracted Services - Transit	\$ 130,087	\$ 138,358	\$ 177,178	\$ 107,105	\$ 181,000	\$ 188,852
Subtotal	\$ 260,548	\$ 270,892	\$ 313,339	\$ 182,621	\$ 316,000	\$ 328,052

PUBLIC WORKS

DIVISION: PUBLIC WORKS – BUILDINGS & GROUNDS

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

OBJECTIVES:

- Evaluate and promote energy conservation in Village Facilities.
- Establish preventative maintenance policies for facilities to extend the life of facilities.

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Director of Parks & Leisure Services is responsible for the management of Buildings & Grounds. There are limited requests for Capital Equipment purchases for 2016. Utilities have increased to reflect the anticipated increase in electric, water, and sewer utilities. Decreases in operating supplies are attributed to a reduction in allocated repair projects.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>BUILDINGS & GROUNDS</u>						
Salaries & Wages	\$ 9,851	\$ 19,075	\$ 24,855	\$ 19,298	\$ 24,855	\$ 25,043
Employee Benefits	\$ 1,178	\$ 2,944	\$ 5,929	\$ 4,053	\$ 5,929	\$ 5,570
Contracted Services	\$ 4,607	\$ 3,803	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 93,721	\$ 101,779	\$ 80,716	\$ 41,504	\$ 80,716	\$ 83,844
Operating Supplies	\$ 53,658	\$ 47,242	\$ 58,438	\$ 30,568	\$ 58,467	\$ 53,712
VOM Charges	\$ 10,640	\$ 11,488	\$ 11,835	\$ 11,835	\$ 11,835	\$ 8,802
Capital Equipment	\$ 4,145	\$ 8,731	\$ -	\$ -	\$ -	\$ 4,950
Subtotal	\$ 177,800	\$ 195,063	\$ 181,773	\$ 107,259	\$ 181,802	\$ 181,921

PUBLIC WORKS DIVISION GRAND TOTAL:

GRAND TOTAL	\$1,022,151	\$ 998,500	\$1,074,369	\$ 696,609	\$ 1,064,683	\$ 1,086,430
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PARKS & LEISURE SERVICES

PARKS & LEISURE SERVICES

DIVISION: PARKS & LEISURE SERVICES – ADMINISTRATION

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Decrease in contracted services reflects a decrease in the number State mandated finger printing of summer camp staff. No capital purchases are planned for 2016.

PARKS & LEISURE SERVICES

DIVISION: PARKS & LEISURE SERVICES - ADMINISTRATION

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
ADMINISTRATION						
Salaries & Wages	\$ 30,809	\$ 41,044	\$ 35,511	\$ 18,198	\$ 35,511	\$ 34,735
Employee Benefits	\$ 10,005	\$ 14,145	\$ 12,801	\$ 5,062	\$ 12,801	\$ 11,192
Utilities	\$ 1,026	\$ 1,267	\$ 1,800	\$ 1,392	\$ 2,000	\$ 1,980
Contracted Services	\$ 1,643	\$ 407	\$ 4,434	\$ 811	\$ 620	\$ 640
Operating Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Memberships/Travel/Training	\$ 1,484	\$ 1,981	\$ 3,800	\$ 1,134	\$ 2,895	\$ 3,710
Capital Equipment	\$ -	\$ -	\$ 1,500	\$ 1,338	\$ 1,338	\$ -
Subtotal	\$ 45,967	\$ 59,843	\$ 60,846	\$ 28,936	\$ 56,165	\$ 53,257

PARKS & LEISURE SERVICES

DIVISION: PARKS & LEISURE SERVICES – PARKS & FORESTRY

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

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

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Contracted Services has been reallocated (\$2,500) to a new, separate Forestry budget to reflect actual costs of forestry projects. Utilities have increased to reflect the anticipated increase in electric, water, and sewer utilities. Decreases in operating supplies are attributed to a reduction in allocated repair projects. Capital Equipment includes parking lot maintenance at DeBroux Park.

DEPARTMENT: PARKS & LEISURE SERVICES

DIVISION: PARKS & LEISURE SERVICES – PARKS & FORESTRY

REQUIRED RESOURCES:

PARKS

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
Salaries & Wages	\$ 77,522	\$ 69,988	\$ 84,649	\$ 51,836	\$ 84,260	\$ 84,622
Employee Benefits	\$ 30,036	\$ 27,696	\$ 29,095	\$ 17,939	\$ 29,055	\$ 28,518
Contracted Services	\$ 56,201	\$ 47,066	\$ 51,191	\$ 26,938	\$ 51,191	\$ 48,868
Utilities	\$ 15,542	\$ 17,056	\$ 16,536	\$ 8,444	\$ 16,536	\$ 17,347
Operating Supplies	\$ 22,833	\$ 19,135	\$ 44,182	\$ 27,071	\$ 43,950	\$ 33,992
Memberships/Travel/Training	\$ -	\$ 102	\$ 125	\$ 35	\$ 125	\$ 500
VOM Charges	\$ 14,145	\$ 15,104	\$ 13,629	\$ 13,629	\$ 13,629	\$ 22,354
Capital Equipment	\$ -	\$ -	\$ 2,800	\$ 2,177	\$ 2,177	\$ 5,800
Subtotal	\$ 216,278	\$ 196,148	\$ 242,207	\$ 148,069	\$ 240,923	\$ 242,001

FORESTRY

	2013 Actual	2013 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500

PARKS & LEISURE SERVICES

DIVISION: PARKS & LEISURE SERVICES – RECREATION & SENIOR SERVICES

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Budget includes one part-time events assistant to assist with recreation and senior events throughout the year. Increases in operating costs are associated with an increase in printing costs for the LIFE guide and increases for licensing fees for movie in the park and increased band fees for Rockin' in Josten. All expenditures will be offset by program revenue.

PARKS & LEISURE SERVICES

DIVISION: PARKS & LEISURE SERVICES – RECREATION & SENIOR SERVICES

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
RECREATION						
Salaries & Wages	\$ 93,056	\$ 96,591	\$ 110,292	\$ 76,191	\$ 110,292	\$ 114,997
Employee Benefits	\$ 15,246	\$ 17,528	\$ 18,784	\$ 12,061	\$ 17,933	\$ 18,927
Contracted Services	\$ 9,636	\$ 15,605	\$ 18,970	\$ 8,256	\$ 19,070	\$ 19,470
Operating Supplies	\$ 31,592	\$ 33,153	\$ 40,011	\$ 19,141	\$ 39,946	\$ 41,021
Senior Programming	\$ 6,190	\$ 5,299	\$ 6,860	\$ 1,565	\$ 6,860	\$ 7,260
VOM Charges	\$ 1,470	\$ 1,269	\$ 1,130	\$ 1,130	\$ 1,130	\$ 705
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 157,189	\$ 169,445	\$ 196,047	\$ 118,343	\$ 195,231	\$ 202,380

PARKS & LEISURE SERVICES GRAND TOTAL:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
GRAND TOTAL	\$ 419,435	\$ 425,436	\$ 499,100	\$ 295,348	\$ 492,319	\$ 500,138

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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 daily.

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
COMMUNITY DEVELOPMENT ADMIN						
Salaries & Wages	\$ 12,172	\$ 10,435	\$ 10,655	\$ 7,050	\$ 10,655	\$ 10,975
Employee Benefits	\$ 2,564	\$ 2,294	\$ 2,382	\$ 1,543	\$ 2,382	\$ 2,370
Capital Equipment	\$ -	\$ 2,408	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 14,736	\$ 15,137	\$ 13,037	\$ 8,593	\$ 13,037	\$ 13,345

COMMUNITY DEVELOPMENT

DIVISION: COMMUNITY DEVELOPMENT - BUILDING INSPECTION

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>BUILDING INSPECTION</u>						
Salaries & Wages	\$ 84,038	\$ 84,906	\$ 87,933	\$ 60,004	\$ 87,933	\$ 88,926
Employee Benefits	\$ 19,025	\$ 15,283	\$ 14,910	\$ 8,699	\$ 15,109	\$ 13,342
Contracted Services	\$ 1,998	\$ 3,448	\$ 3,600	\$ 1,414	\$ 3,100	\$ 3,600
Utilities	\$ 539	\$ 526	\$ 550	\$ 350	\$ 540	\$ 550
Memberships/Travel/Training	\$ 860	\$ 2,272	\$ 2,500	\$ 940	\$ 1,600	\$ 2,000
Operating Supplies	\$ 2,304	\$ 3,156	\$ 2,425	\$ 192	\$ 2,325	\$ 2,325
VOM Charges	\$ 3,485	\$ 3,355	\$ 3,317	\$ 3,317	\$ 3,317	\$ 3,429
Subtotal	\$ 112,249	\$ 112,946	\$ 115,235	\$ 74,915	\$ 113,924	\$ 114,172

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:

Reductions as shown due to completion of a contracted service in 2015 and changes to planned conference and training attendance in 2016.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>PLANNING & ZONING</u>						
Salaries & Wages	\$ 18,495	\$ 16,918	\$ 17,325	\$ 11,611	\$ 17,325	\$ 17,812
Employee Benefits	\$ 5,325	\$ 3,534	\$ 3,646	\$ 2,225	\$ 3,646	\$ 3,421
Contracted Services	\$ 1,205	\$ 210	\$ 3,775	\$ 3,806	\$ 3,806	\$ -
Utilities	\$ 779	\$ 862	\$ 900	\$ 439	\$ 700	\$ 750
Operating Supplies	\$ 628	\$ 352	\$ 850	\$ 93	\$ 850	\$ 700
Memberships/Travel/Training	\$ 2,249	\$ 2,343	\$ 3,245	\$ 2,810	\$ 3,425	\$ 1,625
VOM Charges	\$ 1,225	\$ 1,034	\$ 827	\$ 827	\$ 827	\$ 581
Subtotal	\$ 29,906	\$ 25,254	\$ 30,568	\$ 21,810	\$ 30,579	\$ 24,889

COMMUNITY DEVELOPMENT

DIVISION: COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT

PROGRAM ACTIVITY STATEMENT:

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

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: An increase due to changes to planned conference and training attendance in 2016 coinciding with a reduction in the Planning & Zoning Division training line item.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>ECONOMIC DEVELOPMENT</u>						
Salaries & Wages	\$ 12,172	\$ 10,435	\$ 6,709	\$ 4,469	\$ 6,709	\$ 6,910
Employee Benefits	\$ 2,558	\$ 2,294	\$ 1,499	\$ 988	\$ 1,499	\$ 1,493
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Travel/Training	\$ 3,850	\$ 3,598	\$ 4,452	\$ 4,250	\$ 4,332	\$ 5,842
VOM Charges	\$ 735	\$ 564	\$ 462	\$ 462	\$ 462	\$ 313
Subtotal	\$ 19,315	\$ 16,891	\$ 13,122	\$ 10,168	\$ 13,002	\$ 14,558

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:

A capital equipment purchase is planned (tablet device) to assist with necessary department inspection/GIS operations.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
GIS						
Salaries & Wages	\$ 8,653	\$ 8,416	\$ 8,635	\$ 5,869	\$ 8,635	\$ 8,832
Employee Benefits	\$ 1,222	\$ 1,521	\$ 1,549	\$ 871	\$ 1,549	\$ 1,335
Software Support	\$ 2,671	\$ 2,770	\$ 2,908	\$ 2,845	\$ 2,792	\$ 6,115
Telephone/Cellphone	\$ -	\$ -	\$ 300	\$ -	\$ 648	\$ 648
Contracted Services	\$ -	\$ -	\$ 727	\$ 1,000	\$ 675	\$ 1,453
Operating Supplies	\$ -	\$ -	\$ 1,000	\$ 66	\$ 1,000	\$ 300
Memberships/Travel/Training	\$ 120	\$ 1,802	\$ 2,540	\$ 140	\$ 2,656	\$ 2,540
Capital Equipment	\$ 710	\$ 1,643	\$ -	\$ -	\$ -	\$ 1,200
Subtotal	\$ 13,376	\$ 16,152	\$ 17,659	\$ 10,791	\$ 17,955	\$ 22,423

COMMUNITY DEVELOPMENT DEPARTMENT GRAND TOTAL:

GRAND TOTAL	\$ 189,583	\$ 186,379	\$ 189,621	\$ 126,277	\$ 188,497	\$ 189,387
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OTHER FINANCIAL USES

OTHER FINANCIAL USES

DESCRIPTION:

There is currently one Fund transfer planned within the 2016 Budget. After completion of the annual financial audit, the Village Board will review funds available that exceed current Village policies for fund balance levels. At that time, additional fund transfers may be considered.

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
OTHER FINANCIAL USES						
Transfer to Sanitation	\$ -	\$ 22,847	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ 150,000	\$ 52,594	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfer to Park Capital	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 160,000	\$ 75,441	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000

6.0 SANITATION FUND

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DEPARTMENT: SANITATION

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Contract refuse and recycling increased according to contract. State recycling grant revenue decreased approximately 21%. Revenue from the sale of recycling materials has been eliminated and Village is estimated to pay \$9,000 to dispose of material. Expenses at the compost site have been nearly offset by an increase in revenue from contractor permits. Resident charges will be adjusted during 2016 to ensure a positive fund balance.

RECEIPTS:

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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OPERATING REVENUE

Garbage Revenue	\$ 483,310	\$ 480,863	\$ 412,722	\$ 266,986	\$ 404,374	\$ 423,980
Recycling Revenue	\$ 133,896	\$ 138,637	\$ 119,165	\$ 79,190	\$ 121,089	\$ 149,116
Forfeited Discounts	\$ 5,367	\$ 5,338	\$ 6,000	\$ 1,953	\$ 5,500	\$ 5,500
Subtotal	\$ 622,573	\$ 624,838	\$ 537,887	\$ 348,128	\$ 530,963	\$ 578,596

OTHER REVENUES

Recycling Grant	\$ 45,939	\$ 45,893	\$ 45,893	\$ 45,911	\$ 45,911	\$ 36,269
Yard Waste Disposal Permits	\$ -	\$ 900	\$ -	\$ 6,300	\$ 6,300	\$ 6,300
Sale of Recyclables	\$ 22,737	\$ 21,555	\$ 20,000	\$ 2,917	\$ 3,012	\$ -
Admin Fee - Recovery	\$ 103,228	\$ 103,862	\$ 104,000	\$ 69,478	\$ 104,284	\$ 145,459
Transfer from General Fund	\$ -	\$ 22,847	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 171,904	\$ 195,057	\$ 169,893	\$ 124,605	\$ 159,507	\$ 188,028

TOTAL REVENUES

\$ 794,477	\$ 819,895	\$ 707,780	\$ 472,734	\$ 690,470	\$ 766,624
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SANITATION

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>GARBAGE</u>						
Contracted Services	\$ 494,948	\$ 473,112	\$ 412,722	\$ 233,602	\$ 404,374	\$ 423,980
Subtotal	\$ 494,948	\$ 473,112	\$ 412,722	\$ 233,602	\$ 404,374	\$ 423,980
<u>RECYCLING</u>						
Salaries	\$ 21,658	\$ 17,393	\$ 22,318	\$ 14,256	\$ 22,318	\$ 25,058
Wages	\$ 26,823	\$ 32,230	\$ 30,655	\$ 26,509	\$ 32,117	\$ 31,265
Payroll Taxes	\$ 3,434	\$ 3,685	\$ 4,049	\$ 3,005	\$ 4,049	\$ 4,305
Retirement Contributions	\$ 2,931	\$ 3,359	\$ 3,599	\$ 2,748	\$ 3,599	\$ 3,714
Employee Benefits	\$ 7,000	\$ 9,426	\$ 11,529	\$ 9,171	\$ 12,598	\$ 12,177
Contracted Services	\$ 184,552	\$ 181,327	\$ 165,058	\$ 96,074	\$ 166,803	\$ 185,385
Bank Fees	\$ 1,151	\$ 1,103	\$ 1,200	\$ 706	\$ 1,200	\$ 1,200
Operating Supplies	\$ 4,171	\$ 4,799	\$ 5,930	\$ 3,660	\$ 5,750	\$ 5,650
Bad Debt Expense	\$ 696	\$ 681	\$ 500	\$ 11	\$ 500	\$ 500
Insurance	\$ 4,120	\$ 3,608	\$ 4,887	\$ 2,897	\$ 4,171	\$ 4,330
VOM Charges	\$ 13,755	\$ 14,028	\$ 18,607	\$ 18,607	\$ 18,607	\$ 21,060
Subtotal	\$ 270,290	\$ 271,640	\$ 268,332	\$ 177,644	\$ 271,712	\$ 294,644
<u>COMPOST SITE</u>						
Utilities	\$ 171	\$ 186	\$ 195	\$ 191	\$ 327	\$ 333
Operating Supplies	\$ 10,136	\$ 21,968	\$ 34,000	\$ 22,414	\$ 33,000	\$ 35,000
Rents & Leases	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Subtotal	\$ 22,307	\$ 34,154	\$ 46,195	\$ 34,605	\$ 45,327	\$ 47,333
<u>MISCELLANEOUS</u>						
Transfer to General Fund	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 812,546	\$ 778,907	\$ 727,249	\$ 445,851	\$ 721,413	\$ 765,957
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (18,069)	\$ 40,988	\$ (19,469)	\$ 26,882	\$ (30,943)	\$ 667
FUND BALANCE, JANUARY 1	\$ (4,777)	\$ (22,846)	\$ 18,143	\$ 18,143	\$ 18,143	\$ (12,800)
FUND BALANCE, DECEMBER 31	\$ (22,846)	\$ 18,143	\$ (1,326)	\$ 45,025	\$ (12,800)	\$ (12,133)

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:

In 2015, pursuant to Wisconsin Statutes, Section 67.04, the Village issued \$4,235,000 General Obligation Bonds, Series 2015A for the public purpose of paying the costs of water system improvements, paying costs of the Village’s Tax Incremental District No. 1 and refunding certain obligations of the Village.

• Water System Improvements	\$1,175,000
• Community Development (TID No. 1)	\$2,285,000
• Refunding of 2008A Bonds	<u>\$ 775,000</u>
• Total GO Bonds Series 2015A	<u>\$4,235,000</u>

The total refinancing savings on the 2008A Bonds was \$41,658.

No new debt is planned for 2016.

DEBT SERVICE

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>DEBT SERVICE REVENUES</u>						
Property Tax Levy-Village Debt	\$ 1,229,259	\$ 1,272,334	\$ 1,265,227	\$ 1,265,227	\$ 1,265,227	\$ 1,280,060
Special Assessment Principal	\$ 1,022,464	\$ 562,581	\$ 530,138	\$ 516,769	\$ 516,769	\$ 510,390
Special Assessment Interest	\$ 58,822	\$ 66,132	\$ 59,000	\$ 72,295	\$ 73,224	\$ 69,900
Transfer - Village	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Capital Projects	\$ -	\$ 1,755,000	\$ -	\$ -	\$ -	\$ -
Transfer - TID	\$ 4,095	\$ 9,214	\$ -	\$ -	\$ -	\$ -
Transfer - Fire Impact Fees	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
Transfer - Police Impact Fees	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
Transfer - Water Utility	\$ 33,755	\$ 34,768	\$ 35,811	\$ 35,811	\$ 35,811	\$ 36,885
Transfer - Sewer Utility	\$ 33,755	\$ 34,768	\$ 35,811	\$ 35,811	\$ 35,811	\$ 36,885
Transfer - Storm Utility	\$ 33,755	\$ 34,768	\$ 35,811	\$ 35,811	\$ 35,811	\$ 36,885
Transfer - VOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rent - Compost Site	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Debt Proceeds	\$ 3,735,000	\$ -	\$ -	\$ 440,295	\$ 440,295	\$ -
Total	\$ 6,187,905	\$ 3,806,565	\$ 1,998,798	\$ 2,439,018	\$ 2,439,948	\$ 2,008,005
<u>DEBT SERVICE EXPENDITURES</u>						
Principal Payments	\$ 5,122,396	\$ 3,419,204	\$ 1,712,344	\$ 2,157,086	\$ 2,157,086	\$ 1,761,900
Interest & Fiscal Charges	\$ 507,100	\$ 354,809	\$ 286,454	\$ 282,412	\$ 282,506	\$ 246,105
Total	\$ 5,629,496	\$ 3,774,013	\$ 1,998,798	\$ 2,439,498	\$ 2,439,592	\$ 2,008,005
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 558,409	\$ 32,552	\$ -	\$ (479)	\$ 356	\$ -
FUND BALANCE, JANUARY 1	\$ 625,327	\$ 1,183,736	\$ 1,216,288	\$ 1,216,288	\$ 1,216,288	\$ 1,216,644
FUND BALANCE, DECEMBER 31	\$ 1,183,736	\$ 1,216,288	\$ 1,216,288	\$ 1,215,809	\$ 1,216,644	\$ 1,216,644

DEBT SERVICE

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2016 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2015					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2015	2016 PRINCIPAL PAYMENTS	2016 INTEREST PAYMENTS	2016 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2016
Village					
2007 GO NOTE	\$ 153,800	\$ 76,900	\$ 4,907	\$ 81,807	\$ 76,900
2007 GO BOND REFUNDING	\$ 175,000	\$ 175,000	\$ 3,631	\$ 178,631	\$ -
2008A GO BOND REFUNDING	\$ 435,000	\$ 140,000	\$ 10,563	\$ 150,563	\$ 295,000
2009 GO NOTE	\$ 850,000	\$ 205,000	\$ 25,565	\$ 230,565	\$ 645,000
2010 GO NOTE	\$ 1,123,033	\$ 210,000	\$ 28,028	\$ 238,028	\$ 913,033
2011 GO NOTE	\$ 1,900,000	\$ 295,000	\$ 47,465	\$ 342,465	\$ 1,605,000
2012A GO NOTES	\$ 3,580,000	\$ 495,000	\$ 56,800	\$ 551,800	\$ 3,085,000
2013A GO BOND	\$ 4,555,000	\$ 165,000	\$ 68,566	\$ 233,566	\$ 4,390,000
Village Total	\$ 12,771,833	\$ 1,761,900	\$ 245,524	\$ 2,007,424	\$ 11,009,933
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2015					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2015	2016 PRINCIPAL PAYMENTS	2016 INTEREST PAYMENTS	2016 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2016
TID #1					
2013C GO BOND	\$ 4,035,000	\$ 100,000	\$ 116,318	\$ 216,318	\$ 3,935,000
2015A GO BOND	\$ 2,255,000	\$ 65,000	\$ 69,448	\$ 134,448	\$ 2,190,000
TID #1 Total	\$ 6,290,000	\$ 165,000	\$ 185,765	\$ 350,765	\$ 6,125,000
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2015					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2015	2016 PRINCIPAL PAYMENTS	2016 INTEREST PAYMENTS	2016 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2016
Water Utility					
2007 GO NOTE	\$ 17,556	\$ 8,778	\$ 548	\$ 9,326	\$ 8,778
2008A GO BOND REFUNDING	\$ 145,000	\$ 45,000	\$ 3,538	\$ 48,538	\$ 100,000
2010 GO NOTE	\$ 1,132,820	\$ 215,000	\$ 28,219	\$ 243,219	\$ 917,820
2011 GO NOTE	\$ 585,000	\$ 95,000	\$ 14,520	\$ 109,520	\$ 490,000
2012B GO NOTE	\$ 1,335,000	\$ 65,000	\$ 33,485	\$ 98,485	\$ 1,270,000
2015A GO BOND	\$ 1,155,000	\$ 45,000	\$ 34,992	\$ 79,992	\$ 1,110,000
Water Utility Total	\$ 4,370,376	\$ 473,778	\$ 115,302	\$ 589,080	\$ 3,896,598

DEBT SERVICE

REQUIRED RESOURCES – continued:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2015					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2015	2016 PRINCIPAL PAYMENTS	2016 INTEREST PAYMENTS	2016 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2016
Sewer Utility					
2007 GO NOTE	\$ 28,644	\$ 14,322	\$ 895	\$ 15,217	\$ 14,322
2008A GO BOND REFUNDING	\$ 160,000	\$ 50,000	\$ 3,900	\$ 53,900	\$ 110,000
2010 GO NOTE	\$ 214,147	\$ 40,000	\$ 5,351	\$ 45,351	\$ 174,147
2011 GO NOTE	\$ 5,000	\$ 5,000	\$ 50	\$ 5,050	\$ -
Sewer Utility Total	\$ 407,791	\$ 109,322	\$ 10,196	\$ 119,518	\$ 298,469
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2015					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2015	2016 PRINCIPAL PAYMENTS	2016 INTEREST PAYMENTS	2016 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2016
Stormwater Utility					
2011 GO NOTE	\$ 115,000	\$ 10,000	\$ 3,015	\$ 13,015	\$ 105,000
2012B GO BOND	\$ 1,370,000	\$ 70,000	\$ 34,305	\$ 104,305	\$ 1,300,000
Stormwater Utility Total	\$ 1,485,000	\$ 80,000	\$ 37,320	\$ 117,320	\$ 1,405,000
TOTAL LONG-TERM DEBT	\$ 25,325,000	\$ 2,590,000	\$ 594,107	\$ 3,184,107	\$ 22,735,000

DEBT SERVICE

REQUIRED RESOURCES – continued:

PRINCIPAL & INTEREST PAYMENTS BY YEAR

Annual principal and interest maturities of the outstanding general obligation debt of \$25,325,000 on December 31, 2015 are detailed below:

Year Ended December 31	Village			Year Ended December 31	TID		
	Principal	Interest	Total		Principal	Interest	Total
2016	\$ 1,761,900	\$ 245,604	\$ 2,007,504	2016	\$ 165,000	\$ 185,765	\$ 350,765
2017	\$ 1,751,900	\$ 207,839	\$ 1,959,739	2017	\$ 175,000	\$ 163,248	\$ 338,248
2018	\$ 1,765,000	\$ 173,399	\$ 1,938,399	2018	\$ 200,000	\$ 159,498	\$ 359,498
2019	\$ 1,695,000	\$ 136,875	\$ 1,831,875	2019	\$ 200,000	\$ 155,498	\$ 355,498
2020	\$ 1,503,033	\$ 102,034	\$ 1,605,067	2020	\$ 250,000	\$ 150,998	\$ 400,998
2021	\$ 1,305,000	\$ 72,213	\$ 1,377,213	2021	\$ 250,000	\$ 145,998	\$ 395,998
2022	\$ 975,000	\$ 49,349	\$ 1,024,349	2022	\$ 315,000	\$ 140,104	\$ 455,104
2023	\$ 460,000	\$ 36,263	\$ 496,263	2023	\$ 325,000	\$ 133,160	\$ 458,160
2024	\$ 365,000	\$ 28,885	\$ 393,885	2024	\$ 350,000	\$ 125,560	\$ 475,560
2025	\$ 385,000	\$ 21,568	\$ 406,568	2025	\$ 360,000	\$ 117,179	\$ 477,179
2026	\$ 395,000	\$ 13,471	\$ 408,471	2026	\$ 405,000	\$ 107,650	\$ 512,650
2027	\$ 410,000	\$ 4,613	\$ 414,613	2027	\$ 420,000	\$ 96,801	\$ 516,801
2028	\$ -	\$ -	\$ -	2028	\$ 440,000	\$ 84,930	\$ 524,930
2029	\$ -	\$ -	\$ -	2029	\$ 455,000	\$ 71,975	\$ 526,975
2030	\$ -	\$ -	\$ -	2030	\$ 470,000	\$ 57,970	\$ 527,970
2031	\$ -	\$ -	\$ -	2031	\$ 485,000	\$ 42,875	\$ 527,875
2032	\$ -	\$ -	\$ -	2032	\$ 500,000	\$ 26,625	\$ 526,625
2033	\$ -	\$ -	\$ -	2033	\$ 525,000	\$ 9,100	\$ 534,100
Totals	\$ 12,771,833	\$ 1,092,111	\$ 13,863,944	Totals	\$ 6,290,000	\$ 1,974,931	\$ 8,264,931

Year Ended December 31	Water Utility			Year Ended December 31	Stormwater Utility		
	Principal	Interest	Total		Principal	Interest	Total
2016	\$ 473,778	\$ 115,302	\$ 589,080	2016	\$ 80,000	\$ 37,320	\$ 117,320
2017	\$ 498,778	\$ 93,706	\$ 592,484	2017	\$ 90,000	\$ 35,590	\$ 125,590
2018	\$ 495,000	\$ 81,902	\$ 576,902	2018	\$ 90,000	\$ 33,700	\$ 123,700
2019	\$ 450,000	\$ 69,850	\$ 519,850	2019	\$ 90,000	\$ 31,760	\$ 121,760
2020	\$ 467,820	\$ 57,393	\$ 525,213	2020	\$ 90,000	\$ 29,780	\$ 119,780
2021	\$ 235,000	\$ 48,039	\$ 283,039	2021	\$ 100,000	\$ 27,643	\$ 127,643
2022	\$ 135,000	\$ 43,724	\$ 178,724	2022	\$ 75,000	\$ 25,718	\$ 100,718
2023	\$ 135,000	\$ 40,780	\$ 175,780	2023	\$ 80,000	\$ 23,910	\$ 103,910
2024	\$ 145,000	\$ 37,554	\$ 182,554	2024	\$ 80,000	\$ 21,870	\$ 101,870
2025	\$ 145,000	\$ 34,214	\$ 179,214	2025	\$ 80,000	\$ 19,830	\$ 99,830
2026	\$ 145,000	\$ 30,833	\$ 175,833	2026	\$ 85,000	\$ 17,726	\$ 102,726
2027	\$ 155,000	\$ 27,078	\$ 182,078	2027	\$ 85,000	\$ 15,368	\$ 100,368
2028	\$ 155,000	\$ 22,953	\$ 177,953	2028	\$ 90,000	\$ 12,743	\$ 102,743
2029	\$ 160,000	\$ 18,683	\$ 178,683	2029	\$ 85,000	\$ 10,118	\$ 95,118
2030	\$ 160,000	\$ 14,268	\$ 174,268	2030	\$ 90,000	\$ 7,493	\$ 97,493
2031	\$ 165,000	\$ 9,650	\$ 174,650	2031	\$ 95,000	\$ 4,646	\$ 99,646
2032	\$ 170,000	\$ 4,749	\$ 174,749	2032	\$ 100,000	\$ 1,575	\$ 101,575
2033	\$ 80,000	\$ 1,120	\$ 81,120	2033	\$ -	\$ -	\$ -
Totals	\$ 4,370,376	\$ 751,795	\$ 5,122,171	Totals	\$ 1,485,000	\$ 356,788	\$ 1,841,788

DEBT SERVICE

REQUIRED RESOURCES – continued:

Year Ended December 31	Sewer Utility			Year Ended December 31	Totals All GO Debt		
	Principal	Interest	Total		Principal	Interest	Total
2016	\$ 109,322	\$ 10,196	\$ 119,518	2016	\$ 2,590,000	\$ 594,187	\$ 3,184,187
2017	\$ 109,322	\$ 6,349	\$ 115,671	2017	\$ 2,625,000	\$ 506,731	\$ 3,131,731
2018	\$ 100,000	\$ 3,854	\$ 103,854	2018	\$ 2,650,000	\$ 452,352	\$ 3,102,352
2019	\$ 45,000	\$ 2,021	\$ 47,021	2019	\$ 2,480,000	\$ 396,004	\$ 2,876,004
2020	\$ 44,147	\$ 673	\$ 44,820	2020	\$ 2,355,000	\$ 340,878	\$ 2,695,878
2021	\$ -	\$ -	\$ -	2021	\$ 1,890,000	\$ 293,891	\$ 2,183,891
2022	\$ -	\$ -	\$ -	2022	\$ 1,500,000	\$ 258,894	\$ 1,758,894
2023	\$ -	\$ -	\$ -	2023	\$ 1,000,000	\$ 234,113	\$ 1,234,113
2024	\$ -	\$ -	\$ -	2024	\$ 940,000	\$ 213,869	\$ 1,153,869
2025	\$ -	\$ -	\$ -	2025	\$ 970,000	\$ 192,790	\$ 1,162,790
2026	\$ -	\$ -	\$ -	2026	\$ 1,030,000	\$ 169,681	\$ 1,199,681
2027	\$ -	\$ -	\$ -	2027	\$ 1,070,000	\$ 143,859	\$ 1,213,859
2028	\$ -	\$ -	\$ -	2028	\$ 685,000	\$ 120,625	\$ 805,625
2029	\$ -	\$ -	\$ -	2029	\$ 700,000	\$ 100,775	\$ 800,775
2030	\$ -	\$ -	\$ -	2030	\$ 720,000	\$ 79,730	\$ 799,730
2031	\$ -	\$ -	\$ -	2031	\$ 745,000	\$ 57,171	\$ 802,171
2032	\$ -	\$ -	\$ -	2032	\$ 770,000	\$ 32,949	\$ 802,949
2033	\$ -	\$ -	\$ -	2033	\$ 605,000	\$ 10,220	\$ 615,220
Totals	\$ 407,791	\$ 23,094	\$ 430,885	Totals	\$ 25,325,000	\$ 4,198,718	\$ 29,523,718

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:

	2014	2015
Equalized Value	\$ 1,125,977,400	\$ 1,181,183,000
Debt Limit (5% of Equalized Value)	\$ 56,298,870	\$ 59,059,150
General Obligation Debt	\$ 24,260,000	\$ 25,325,000
Less: Amount in Debt Service Sinking Fund *	(1,216,289)	(1,230,338)
Net General Obligation Debt	23,043,711	24,094,662
Legal Debt Margin	\$ 33,255,159	\$ 34,964,488
Ratio of net general obligation debt to debt limit	40.9%	40.8%

*Note: Estimated amounts used for the amount in Debt Service Sinking Fund at December 31, 2015.

8.0 CAPITAL PROJECTS

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CAPITAL PROJECT FUND – GENERAL

CAPITAL PROJECT FUND - GENERAL

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

The Capital Projects Fund collects and disburses funds for capital projects and purchases. A capital project or purchase is defined as the installation of infrastructure, or purchase of equipment, buildings or property, that has a useful life of more than ten years that is not consumed in its operation. Examples include purchases of land, construction of a park shelter, or reconstruction of a road.

REQUIRED RESOURCES:

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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REVENUES

Debt Proceeds	\$ 2,730,000	\$ -	\$ 570,224	\$ -	\$ -	\$ -
Bridge Aids	\$ -	\$ 60,039	\$ -	\$ -	\$ 6,890	\$ -
Federal Grants	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 170,000
State Grant - DOT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grant - DNR	\$ -	\$ -	\$ -	\$ 10,788	\$ 10,788	\$ -
Local Road Improvement Grants	\$ -	\$ 46,773	\$ -	\$ -	\$ -	\$ -
Sale of Village Equipment	\$ 38,082	\$ 25,919	\$ -	\$ -	\$ -	\$ -
Interest	\$ 6,316	\$ 2,851	\$ 3,000	\$ 422	\$ 850	\$ 100
Donations	\$ 5,500	\$ 5,069	\$ -	\$ 15,000	\$ 15,000	\$ 40,000
Due From Other Municipality	\$ 941,729	\$ 73,103	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,721,626	\$ 213,754	\$ 773,224	\$ 26,209	\$ 33,528	\$ 210,100

CAPITAL PROJECT FUND - GENERAL

REQUIRED RESOURCES – continued:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>EXPENDITURES - CAPITAL OUTLAY</u>						
<u>GENERAL GOVERNMENT</u>						
Building Maintenance	\$ 45,756	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 45,756	\$ -	\$ -	\$ -	\$ -	\$ -
<u>PUBLIC SAFETY</u>						
Fire Equipment	\$ 3,260	\$ -	\$ 61,125	\$ 13,142	\$ 61,125	\$ 64,058
Brown County Radio Project	\$ 22,146	\$ 3,341	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 25,406	\$ 3,341	\$ 61,125	\$ 13,142	\$ 61,125	\$ 64,058
<u>PUBLIC WORKS</u>						
Street and Hwy Exp	\$ 13,247	\$ -	\$ -	\$ -	\$ -	\$ -
Brown County Radio Project	\$ -	\$ 34,057	\$ -	\$ 13,498	\$ 13,498	\$ -
Road Reconstructions:						
Manitowoc Road	\$ -	\$ (28,829)	\$ -	\$ -	\$ -	\$ -
GV Monroe Road	\$ 32,061	\$ 7,354	\$ -	\$ 6,075	\$ 6,075	\$ -
JJ	\$ -	\$ -	\$ -	\$ 863	\$ 863	\$ -
Bower Creek Bridge	\$ -	\$ -	\$ -	\$ 6,890	\$ 6,890	\$ -
Huron Road	\$ 99,440	\$ -	\$ -	\$ -	\$ -	\$ -
Dorset Culvert	\$ -	\$ 60,175	\$ -	\$ -	\$ -	\$ -
GV North	\$ 1,788,079	\$ 225,076	\$ 95,000	\$ 38,636	\$ 95,000	\$ -
Tordeur Lane	\$ 14,893	\$ 108,715	\$ -	\$ -	\$ -	\$ -
Target Trail	\$ -	\$ 23,391	\$ -	\$ -	\$ -	\$ -
CTH EA	\$ -	\$ -	\$ 40,500	\$ -	\$ -	\$ 40,500
Village Street Resurfacing	\$ 527,289	\$ 527,015	\$ -	\$ 487	\$ 487	\$ 19,513
Annual Sidewalk Program	\$ 184,681	\$ -	\$ -	\$ -	\$ -	\$ 37,500
Subtotal	\$ 2,659,691	\$ 956,954	\$ 135,500	\$ 66,448	\$ 122,813	\$ 97,513
<u>PARKS</u>						
Park Improvements	\$ -	\$ -	\$ 416,000	\$ 16,067	\$ 26,853	\$ 381,000
DeBroux Park	\$ 161,069	\$ -	\$ -	\$ -	\$ -	\$ -
Josten Park	\$ -	\$ 3,595	\$ -	\$ -	\$ -	\$ 4,500
Willow Creek	\$ -	\$ -	\$ 8,850	\$ 7,929	\$ 7,929	\$ -
Mossakowski Dog Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Subtotal	\$ 161,069	\$ 3,595	\$ 424,850	\$ 23,995	\$ 34,782	\$ 425,500

CAPITAL PROJECT FUND - GENERAL

REQUIRED RESOURCES – continued:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
MISCELLANEOUS						
Note Issuance Costs	\$ 36,967	\$ -	\$ 21,191	\$ -	\$ -	\$ -
Transfer to Debt Service Fund	\$ -	\$ 1,755,000	\$ -	\$ -	\$ -	\$ -
Transfer to IT Fund	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 60,967	\$ 1,755,000	\$ 21,191	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 2,952,889	\$ 2,718,890	\$ 642,666	\$ 103,586	\$ 218,720	\$ 587,071
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 768,738	\$ (2,505,136)	\$ 130,558	\$ (77,377)	\$ (185,192)	\$ (376,971)
FUND BALANCE, JANUARY 1	\$ 2,239,445	\$ 3,008,183	\$ 503,047	\$ 503,047	\$ 503,047	\$ 317,855
FUND BALANCE, DECEMBER 31	\$ 3,008,183	\$ 503,047	\$ 633,605	\$ 425,670	\$ 317,855	\$ (59,116)

CAPITAL PROJECT FUND – PARKS

CAPITAL PROJECT FUND – PARKS

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

REQUIRED RESOURCES:

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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CAPITAL - PARKS REVENUES

Energy Grant Reimbursements	\$ 39,172	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 10	\$ 13	\$ 15	\$ 1	\$ 1	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dog Park Contributions	\$ 28,608	\$ 1,295	\$ -	\$ -	\$ -	\$ -
Friends of Bellevue	\$ 769	\$ 932	\$ -	\$ 768	\$ 800	\$ 800
Transfer from General Fund	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 78,560	\$ 2,240	\$ 15	\$ 769	\$ 801	\$ 800

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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CAPITAL - PARKS EXPENDITURES

Energy Grant Expenses	\$ 35,180	\$ 3,992	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Friends of Bellevue Parks	\$ -	\$ 1,411	\$ 1,139	\$ 1,015	\$ 1,500	\$ 1,500
Dog Park	\$ -	\$ 30,904	\$ -	\$ -	\$ -	\$ -
Transfer to General Fund	\$ -	\$ 16,140	\$ -	\$ -	\$ -	\$ -
Annual Park Tree Planting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Maintenance Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 35,180	\$ 52,447	\$ 1,139	\$ 1,015	\$ 1,500	\$ 1,500

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 43,380	\$ (50,207)	\$ (1,124)	\$ (246)	\$ (699)	\$ (700)
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FUND BALANCE, JANUARY 1	\$ 8,308	\$ 51,688	\$ 1,481	\$ 1,481	\$ 1,481	\$ 782
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FUND BALANCE, DECEMBER 31	\$ 51,688	\$ 1,481	\$ 357	\$ 1,235	\$ 782	\$ 82
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CAPITAL PROJECT FUND – IT

CAPITAL PROJECT FUND – IT

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Includes projects as identified in the current Capital Improvement Plan.

CAPITAL PROJECT FUND – IT

REQUIRED RESOURCES:

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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CAPITAL - IT REVENUES

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

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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CAPITAL - IT EXPENDITURES

Capital Equipment	\$ 20,004	\$ 163,417	\$ 45,000	\$ 33,933	\$ 60,000
Total	\$ 20,004	\$ 163,417	\$ 45,000	\$ 33,933	\$ 60,000

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 153,996	\$ (110,823)	\$ (20,000)	\$ (8,933)	\$ (8,933)	\$ (35,000)
FUND BALANCE, JANUARY 1	\$ 28,016	\$ 182,012	\$ 71,189	\$ 71,189	\$ 71,189	\$ 62,256
FUND BALANCE, DECEMBER 31	\$ 182,012	\$ 71,189	\$ 51,189	\$ 62,257	\$ 62,256	\$ 27,256

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CAPITAL PROJECT FUND – TID #1

CAPITAL PROJECT FUND – TID #1

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

OBJECTIVES:

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

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

No major new capital expenses are shown at this time, however several ongoing projects are under review and further negotiation and this may be subject to change during 2016 with authorization from the Village Board.

Also included is \$50,000 for a Retail Market Analysis to be conducted by a consultant to market the area to prospective developments. Authorization from the Village Board would be required for this project to proceed.

CAPITAL PROJECT FUND – TID #1

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>TID REVENUES</u>						
Property Taxes	\$ -	\$ -	\$ 285,000	\$ 285,995	\$ 285,995	\$ 318,485
Sp Assessment Revenues	\$ -	\$ -	\$ 66,000	\$ -	\$ 265,425	\$ 60,000
State Exempt Computer Aid	\$ -	\$ -	\$ -	\$ 8,656	\$ 8,656	\$ 8,700
Interest Income	\$ 186	\$ 624	\$ 500	\$ 1,537	\$ 2,000	\$ 500
Sp. Assessment Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,266
Due from Other Municipalities	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ 60,000
Debt Proceeds	\$ 4,035,000	\$ -	\$ 1,800,000	\$ 2,255,000	\$ 2,255,000	\$ -
Transfer from Stormwater	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -
Total	\$ 4,035,186	\$ 624	\$ 2,175,500	\$ 2,851,187	\$ 3,117,076	\$ 450,951

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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<u>TID EXPENDITURES</u>						
Street Outlay	\$ 1,679,119	\$ 74,021	\$ 2,200,000	\$ 1,308,590	\$ 3,071,661	\$ -
Admin Salaries	\$ 3,351	\$ 21,876	\$ 26,258	\$ 17,339	\$ 26,258	\$ 37,453
Payroll Taxes	\$ -	\$ 1,642	\$ 2,009	\$ 1,301	\$ 2,009	\$ 2,865
Retirement Contributions	\$ -	\$ 1,530	\$ 1,786	\$ 1,179	\$ 1,786	\$ 2,472
Employee Benefits	\$ -	\$ 2,734	\$ 3,217	\$ 2,223	\$ 3,515	\$ 4,247
Legal Fees	\$ 28,575	\$ 4,104	\$ -	\$ 5,049	\$ 5,500	\$ 5,500
Audit & Accounting	\$ -	\$ 530	\$ 530	\$ 680	\$ 680	\$ 680
Engineering Fees	\$ 358,314	\$ 1,500	\$ 30,000	\$ 20,000	\$ 20,000	\$ -
Finance Consultants	\$ 2,000	\$ -	\$ 2,500	\$ -	\$ -	\$ -
Legal Notices	\$ 418	\$ -	\$ -	\$ -	\$ -	\$ -
Marketing/Travel/Mileage	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Application/Amend Fees	\$ 1,000	\$ 150	\$ -	\$ 150	\$ 150	\$ 150
Water	\$ 203,737	\$ (5,088)	\$ -	\$ 14,182	\$ 50,376	\$ -
Stormwater	\$ 816,250	\$ 7,576	\$ -	\$ 19,626	\$ 19,626	\$ -
Sewer	\$ 126,710	\$ (1,332)	\$ -	\$ 16,812	\$ 16,812	\$ -
Principal on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Interest on Debt	\$ 7,259	\$ 98,090	\$ 117,318	\$ 101,552	\$ 101,552	\$ 185,765
Debt Issuance Costs	\$ 63,949	\$ -	\$ 43,205	\$ 21,639	\$ 21,639	\$ -
Transfer to Debt Service	\$ 4,095	\$ 9,214	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,294,778	\$ 216,547	\$ 2,476,823	\$ 1,530,322	\$ 3,341,564	\$ 454,132
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 740,408	\$ (215,924)	\$ (301,323)	\$ 1,320,865	\$ (224,488)	\$ (3,181)
FUND BALANCE, JANUARY 1	\$ -	\$ 740,408	\$ 524,484	\$ 524,484	\$ 524,484	\$ 299,996
FUND BALANCE, DECEMBER 31	\$ 740,408	\$ 524,484	\$ 223,161	\$ 1,845,350	\$ 299,996	\$ 296,815

CAPITAL PROJECT FUND – TID #1

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2016 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2015					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2015	2016 PRINCIPAL PAYMENTS	2016 INTEREST PAYMENTS	2016 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2016
TID #1					
2013C GO BOND	\$ 4,035,000	\$ 100,000	\$ 116,318	\$ 216,318	\$ 3,935,000
2015A GO BOND	\$ 2,255,000	\$ 65,000	\$ 69,448	\$ 134,448	\$ 2,190,000
TID #1 Total	\$ 6,290,000	\$ 165,000	\$ 185,765	\$ 350,765	\$ 6,125,000

PRINCIPAL & INTEREST PAYMENTS BY YEAR

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

Year Ended December 31	TID		
	Principal	Interest	Total
2016	\$ 165,000	\$ 185,765	\$ 350,765
2017	\$ 175,000	\$ 163,248	\$ 338,248
2018	\$ 200,000	\$ 159,498	\$ 359,498
2019	\$ 200,000	\$ 155,498	\$ 355,498
2020	\$ 250,000	\$ 150,998	\$ 400,998
2021	\$ 250,000	\$ 145,998	\$ 395,998
2022	\$ 315,000	\$ 140,104	\$ 455,104
2023	\$ 325,000	\$ 133,160	\$ 458,160
2024	\$ 350,000	\$ 125,560	\$ 475,560
2025	\$ 360,000	\$ 117,179	\$ 477,179
2026	\$ 405,000	\$ 107,650	\$ 512,650
2027	\$ 420,000	\$ 96,801	\$ 516,801
2028	\$ 440,000	\$ 84,930	\$ 524,930
2029	\$ 455,000	\$ 71,975	\$ 526,975
2030	\$ 470,000	\$ 57,970	\$ 527,970
2031	\$ 485,000	\$ 42,875	\$ 527,875
2032	\$ 500,000	\$ 26,625	\$ 526,625
2033	\$ 525,000	\$ 9,100	\$ 534,100
Totals	\$ 6,290,000	\$ 1,974,931	\$ 8,264,931

9.0 SPECIAL REVENUE FUNDS

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SPECIAL REVENUE FUND - TREES

SPECIAL REVENUE FUND – TREES

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

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

SPECIAL REVENUE FUND – TREES

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
TREE REVENUES						
Tree Charges	\$ 3,479	\$ 6,625	\$ 7,500	\$ -	\$ 7,500	\$ 9,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,479	\$ 6,625	\$ 7,500	\$ -	\$ 7,500	\$ 9,000
TREE EXPENDITURES						
Annual Tree Planting	\$ 3,592	\$ 8,699	\$ 7,500	\$ -	\$ 7,500	\$ 9,000
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,592	\$ 8,699	\$ 7,500	\$ -	\$ 7,500	\$ 9,000
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (113)	\$ (2,074)	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, JANUARY 1	\$ 55,587	\$ 55,474	\$ 53,400	\$ 53,400	\$ 53,400	\$ 53,400
FUND BALANCE, DECEMBER 31	\$ 55,474	\$ 53,400	\$ 53,400	\$ 53,400	\$ 53,400	\$ 53,400

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SPECIAL REVENUE FUND – PARK IMPACT FEES

SPECIAL REVENUE FUND – PARK IMPACT FEES

PARK IMPACT FEES

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

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

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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PARK IMPACT REVENUES

Residential Impact Fees	\$ 80,145	\$ 55,142	\$ 54,000	\$ 59,330	\$ 61,424	\$ 13,960
Interest	\$ 33	\$ 96	\$ 90	\$ 137	\$ 200	\$ 200
Total	\$ 80,178	\$ 55,238	\$ 54,090	\$ 59,467	\$ 61,624	\$ 14,160

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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PARK IMPACT EXPENDITURES

Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 80,178	\$ 55,238	\$ 54,090	\$ 59,467	\$ 61,624	\$ 14,160
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FUND BALANCE, JANUARY 1	\$ 20,837	\$ 101,015	\$ 156,254	\$ 156,254	\$ 156,254	\$ 217,878
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FUND BALANCE, DECEMBER 31	\$ 101,015	\$ 156,254	\$ 210,344	\$ 215,721	\$ 217,878	\$ 232,038
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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 new police and fire facility was constructed as a part of the new municipal complex located at Ontario Road and CTH JJ.

OBJECTIVES: An East Side Fire Station (Ontario Road & CTH JJ) 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:

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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FIRE IMPACT REVENUES

Residential Impact Fees	\$ 24,696	\$ 16,542	\$ 15,800	\$ 17,393	\$ 17,500	\$ 4,000
Commercial Impact Fees	\$ 9,432	\$ 2,436	\$ 2,200	\$ 3,088	\$ 3,500	\$ 2,200
Total	\$ 34,128	\$ 18,978	\$ 18,000	\$ 20,481	\$ 21,000	\$ 6,200

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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FIRE IMPACT EXPENDITURES

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

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 18,628	\$ 3,478	\$ 2,500	\$ 4,981	\$ 5,500	\$ (9,300)
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FUND BALANCE, JANUARY 1	\$ (40,233)	\$ (21,605)	\$ (18,126)	\$ (18,126)	\$ (18,126)	\$ (12,626)
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FUND BALANCE, DECEMBER 31	\$ (21,605)	\$ (18,126)	\$ (15,626)	\$ (13,145)	\$ (12,626)	\$ (21,926)
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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, as the new police and fire facilities constructed as a part of the new municipal complex located at Ontario Road and CTH JJ.

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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POLICE IMPACT REVENUES

Residential Impact Fees	\$ 14,364	\$ 9,607	\$ 9,500	\$ 10,117	\$ 10,500	\$ 2,500
Commercial Impact Fees	\$ 5,339	\$ 1,411	\$ 1,300	\$ 1,643	\$ 1,700	\$ 1,300
Total	\$ 19,703	\$ 11,018	\$ 10,800	\$ 11,761	\$ 12,200	\$ 3,800

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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POLICE IMPACT EXPENDITURES

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

**EXCESS REVENUES OVER(UNDER)
EXPENDITURES** **\$ 10,203 \$ 1,518 \$ 1,300 \$ 2,261 \$ 2,700 \$ (5,700)**

FUND BALANCE, JANUARY 1 **\$ (30,360) \$ (20,157) \$ (18,639) \$(18,639) \$ (18,639) \$ (15,939)**

FUND BALANCE, DECEMBER 31 **\$ (20,157) \$ (18,639) \$ (17,339) \$(16,378) \$ (15,939) \$ (21,639)**

10.0 ENTERPRISE FUNDS

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WATER UTILITY

DEPARTMENT: WATER

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

The Water Department is responsible for the maintenance, repair, replacement and operating services for the Village's Water system. Water is purchased from the Manitowoc Water Authority through the Central Brown County Water Authority. The Village ensures that the 76 miles of transmission mains, 2310 valves, 3 water towers, and 808 fire hydrants are all functioning properly. The Utility services 3,850 residential, 417 commercial, 178 Multifamily, 1 industrial, and 12 public authority customers with an annual consumption of 422 million gallons of water.

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

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

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

The Department will maintain and repair existing infrastructure in 2016. The Department will continue to enter data into our DBMS to reflect the inventory and assist in the management of the utility.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Staff will continue focusing on increasing meter accuracy by continuing an annual replacement program. It is anticipated there will be more breaks and repairs necessary for our existing system. No watermain is scheduled to be replaced in 2016. A contract to perform leak detection will be continued in 2016 as an ongoing operating expense.

DEPARTMENT: WATER

RECEIPTS:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>WATER UTILITY</u>						
<u>OPERATING REVENUE</u>						
Bulk Water	\$ 5,683	\$ 8,406	\$ 8,200	\$ 3,822	\$ 5,822	\$ 5,997
Residential Revenue	\$ 1,458,590	\$ 1,423,691	\$ 1,500,000	\$ 980,349	\$ 1,540,348	\$ 1,586,558
Commercial Revenue	\$ 945,332	\$ 459,661	\$ 480,000	\$ 331,172	\$ 531,171	\$ 547,106
Industrial Revenue	\$ 92,052	\$ 90,168	\$ 92,000	\$ 56,423	\$ 96,422	\$ 99,315
Public Authority Revenue	\$ 13,386	\$ 13,476	\$ 13,800	\$ 10,205	\$ 16,204	\$ 16,690
Multifamily Residential Revenue	\$ 409	\$ 503,114	\$ 530,000	\$ 364,194	\$ 564,194	\$ 581,120
Private Fire Protection	\$ 39,823	\$ 41,385	\$ 41,300	\$ 23,553	\$ 36,933	\$ 36,933
Public Fire Protection	\$ 570,480	\$ 575,652	\$ 582,000	\$ 394,738	\$ 594,738	\$ 612,580
Subtotal	\$ 3,125,756	\$ 3,115,553	\$ 3,247,300	\$ 2,164,456	\$ 3,385,832	\$ 3,486,299
<u>OTHER OPERATING REVENUES</u>						
Forfeited Discounts	\$ 21,957	\$ 19,333	\$ 20,000	\$ 8,567	\$ 21,000	\$ 21,000
Miscellaneous Service Revenue	\$ -	\$ (812)	\$ -	\$ 697	\$ 697	\$ 700
Other Revenues	\$ 22,117	\$ 27,255	\$ 24,000	\$ 14,106	\$ 34,305	\$ 24,305
Subtotal	\$ 44,074	\$ 45,777	\$ 44,000	\$ 23,370	\$ 56,002	\$ 46,005
<u>OTHER INCOME</u>						
Water Impact Fees - Residential	\$ 21,774	\$ 14,707	\$ 14,500	\$ 15,853	\$ 15,853	\$ 10,000
Water Impact Fees - Commercial	\$ 5,826	\$ 382	\$ 382	\$ 1,051	\$ 1,050	\$ 750
Contributed Revenue	\$ 171,874	\$ -	\$ -	\$ -	\$ -	\$ -
Merchandise Income	\$ 450	\$ 475	\$ 500	\$ 675	\$ 675	\$ 675
Interest & Dividend	\$ 11,392	\$ 10,491	\$ 3,350	\$ 912	\$ 5,782	\$ 3,970
Amortization - PSC	\$ 57,867	\$ 57,867	\$ 57,867	\$ -	\$ 57,867	\$ 57,867
Rent Revenues	\$ 75,884	\$ 78,766	\$ 81,770	\$ 29,147	\$ 64,150	\$ 66,000
Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interdepartmental Sales	\$ 1,104	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ 200,239	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 546,409	\$ 162,688	\$ 158,369	\$ 47,637	\$ 145,377	\$ 139,262
TOTAL REVENUE	\$ 3,716,239	\$ 3,324,017	\$ 3,449,669	\$ 2,235,463	\$ 3,587,211	\$ 3,671,566

DEPARTMENT: WATER

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>SOURCE OF SUPPLY EXPENSES</u>						
Operation Labor-Wages	\$ 763	\$ 832	\$ 1,049	\$ 867	\$ 1,252	\$ 1,019
Contracted Services	\$ 23,892	\$ 18,702	\$ 17,000	\$ 8,694	\$ 13,500	\$ 35,400
Purchased Water	\$ 1,827,840	\$ 1,786,487	\$ 1,881,000	\$ 940,500	\$ 1,881,000	\$ 1,958,055
Miscellaneous	\$ 30	\$ 125	\$ 500	\$ -	\$ -	\$ 500
Maintenance of Wells & Springs	\$ 3,001	\$ -	\$ 600	\$ 4,025	\$ 4,025	\$ 650
Maintenance - Miscellaneous	\$ 877	\$ -	\$ 6,000	\$ 2,889	\$ 6,000	\$ 3,000
Subtotal	\$ 1,856,403	\$ 1,806,147	\$ 1,906,149	\$ 956,975	\$ 1,905,777	\$ 1,998,624
<u>PUMPING EXPENSES</u>						
Fuel or Purchased Power	\$ 5,657	\$ 6,747	\$ 6,607	\$ 4,952	\$ 6,986	\$ 8,195
Operation Labor - Wages	\$ 5,350	\$ 5,221	\$ 10,036	\$ 5,980	\$ 9,986	\$ 7,644
Other Supplies & Expenses	\$ 42	\$ -	\$ 500	\$ 47	\$ 100	\$ 100
Contracted Services	\$ 1,086	\$ 1,118	\$ 1,150	\$ 565	\$ 1,150	\$ 1,150
Operating Supplies	\$ 616	\$ 461	\$ 3,000	\$ -	\$ -	\$ -
Subtotal	\$ 12,751	\$ 13,547	\$ 21,293	\$ 11,544	\$ 18,222	\$ 17,089
<u>WATER TREATMENT EXPENSES</u>						
Chemicals	\$ 530	\$ 120	\$ 525	\$ 330	\$ 525	\$ 525
Operation Labor - Wages	\$ 309	\$ 695	\$ 1,598	\$ 36	\$ 36	\$ -
Contracted Services	\$ 4,530	\$ 33,474	\$ 6,670	\$ 5,355	\$ 6,670	\$ 6,670
Operating Supplies	\$ 703	\$ 1,930	\$ 2,100	\$ 413	\$ 613	\$ 600
Maintenance of Equipment	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -
Subtotal	\$ 6,072	\$ 36,219	\$ 11,143	\$ 6,135	\$ 7,844	\$ 7,795
<u>TRANSMISSION & DISTRIBUTION EXPENSES</u>						
Operation - Salaries (660)	\$ 12,649	\$ 12,649	\$ 12,758	\$ 8,440	\$ 12,758	\$ 12,950
Storage Facilities (661)	\$ 1,683	\$ 1,431	\$ 1,300	\$ 834	\$ 1,429	\$ 3,263
Transmission & Distribution (662)	\$ 22,845	\$ 20,748	\$ 26,219	\$ 25,526	\$ 33,251	\$ 33,616
Meters (663)	\$ 1,283	\$ 1,728	\$ 10,136	\$ 30,279	\$ 40,656	\$ 36,841
Customer Installation (664)	\$ 3,001	\$ 8,083	\$ 5,996	\$ 556	\$ 730	\$ 660
Miscellaneous (665)	\$ 4,133	\$ 8,951	\$ 31,664	\$ 13,304	\$ 18,500	\$ 22,007
Rents (666)	\$ 53,030	\$ 54,708	\$ 54,894	\$ 54,894	\$ 54,894	\$ 47,908
Maintenance - Standpipes (672)	\$ 46,123	\$ 46,680	\$ 46,966	\$ 45,765	\$ 45,765	\$ 750
Maintenance - Mains (673)	\$ 58,027	\$ 60,111	\$ 79,382	\$ 26,434	\$ 67,610	\$ 79,128
Maintenance - Services (675)	\$ 28,480	\$ 66,507	\$ 42,486	\$ 34,125	\$ 44,550	\$ 43,959
Maintenance - Meters (676)	\$ 9,224	\$ 32,065	\$ 18,479	\$ 3,206	\$ 4,618	\$ 4,529
Maintenance - Hydrants (677)	\$ 17,286	\$ 4,765	\$ 23,079	\$ 12,099	\$ 15,171	\$ 17,825
Subtotal	\$ 257,765	\$ 318,425	\$ 353,359	\$ 255,460	\$ 339,932	\$ 303,436

DEPARTMENT: WATER

REQUIRED RESOURCES – continued:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>CUSTOMER ACCOUNTS</u>						
Meter Reading	\$ 4,001	\$ 4,274	\$ 5,093	\$ 2,750	\$ 3,679	\$ 3,058
Customer Account/Collection	\$ 19,080	\$ 20,879	\$ 24,542	\$ 16,101	\$ 21,843	\$ 24,711
Other Supplies/Expenses	\$ 6,590	\$ 8,733	\$ 9,920	\$ 4,978	\$ 8,638	\$ 9,304
Uncollectible Accounts	\$ 2,413	\$ 2,886	\$ 3,000	\$ 59	\$ 3,000	\$ 3,000
Subtotal	\$ 32,083	\$ 36,772	\$ 42,555	\$ 23,889	\$ 37,160	\$ 40,073
<u>ADMINISTRATIVE & GENERAL</u>						
Salaries (920/990)	\$ 97,603	\$ 87,735	\$ 87,828	\$ 55,570	\$ 87,828	\$ 87,131
Wages (920)	\$ 10,479	\$ 12,372	\$ 16,830	\$ 10,333	\$ 14,114	\$ 16,438
Employee Benefits (926)	\$ 70,135	\$ 87,325	\$ 95,816	\$ 68,584	\$ 100,977	\$ 96,848
Outside Services (923)	\$ 10,868	\$ 13,909	\$ 18,997	\$ 16,166	\$ 20,823	\$ 22,447
Insurance (924)	\$ 13,734	\$ 12,028	\$ 16,288	\$ 9,657	\$ 13,904	\$ 14,432
Regulatory Controls (928)	\$ 3,732	\$ 3,046	\$ 3,000	\$ 17	\$ 3,000	\$ 3,000
Miscellaneous (930)	\$ 5,883	\$ 3,122	\$ 3,530	\$ 1,000	\$ 3,905	\$ 3,705
Rents (931)	\$ 71,510	\$ 88,655	\$ 92,630	\$ 35,811	\$ 88,556	\$ 95,326
Subtotal	\$ 283,944	\$ 308,193	\$ 334,919	\$ 197,139	\$ 333,107	\$ 339,327
<u>OTHER OPERATING EXPENSES</u>						
Depreciation	\$ 342,244	\$ 361,655	\$ 350,000	\$ 239,951	\$ 350,000	\$ 350,000
Taxes	\$ (6,711)	\$ (7,756)	\$ -	\$ -	\$ (7,800)	\$ (7,800)
Tax Equivalent Pmn't	\$ 235,937	\$ 229,193	\$ 245,000	\$ 229,000	\$ 229,000	\$ 229,919
Amortization Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 571,471	\$ 583,092	\$ 595,000	\$ 468,951	\$ 571,200	\$ 572,119
<u>INTEREST ON LONG-TERM DEBT</u>						
Interest on Debt	\$ 103,305	\$ 97,308	\$ 138,361	\$ 101,073	\$ 101,073	\$ 104,726
Subtotal	\$ 103,305	\$ 97,308	\$ 138,361	\$ 101,073	\$ 101,073	\$ 104,726
TOTAL EXPENSES	\$ 3,123,795	\$ 3,199,703	\$ 3,402,779	\$ 2,021,164	\$ 3,314,315	\$ 3,383,189
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 592,444	\$ 124,314	\$ 46,890	\$ 214,299	\$ 272,896	\$ 288,377

DEPARTMENT: WATER

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of water utility debt payments for the 2016 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2015					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2015	2016 PRINCIPAL PAYMENTS	2016 INTEREST PAYMENTS	2016 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2016
Water Utility					
2007 GO NOTE	\$ 17,556	\$ 8,778	\$ 548	\$ 9,326	\$ 8,778
2008A GO BOND REFUNDING	\$ 145,000	\$ 45,000	\$ 3,538	\$ 48,538	\$ 100,000
2010 GO NOTE	\$ 1,132,820	\$ 215,000	\$ 28,219	\$ 243,219	\$ 917,820
2011 GO NOTE	\$ 585,000	\$ 95,000	\$ 14,520	\$ 109,520	\$ 490,000
2012B GO NOTE	\$ 1,335,000	\$ 65,000	\$ 33,485	\$ 98,485	\$ 1,270,000
2015A GO BOND	\$ 1,155,000	\$ 45,000	\$ 34,992	\$ 79,992	\$ 1,110,000
Water Utility Total	\$ 4,370,376	\$ 473,778	\$ 115,302	\$ 589,080	\$ 3,896,598

Effects of existing debt on future operations:

Year Ended December 31	Water Utility		
	Principal	Interest	Total
2016	\$ 473,778	\$ 115,302	\$ 589,080
2017	\$ 498,778	\$ 93,706	\$ 592,484
2018	\$ 495,000	\$ 81,902	\$ 576,902
2019	\$ 450,000	\$ 69,850	\$ 519,850
2020	\$ 467,820	\$ 57,393	\$ 525,213
2021	\$ 235,000	\$ 48,039	\$ 283,039
2022	\$ 135,000	\$ 43,724	\$ 178,724
2023	\$ 135,000	\$ 40,780	\$ 175,780
2024	\$ 145,000	\$ 37,554	\$ 182,554
2025	\$ 145,000	\$ 34,214	\$ 179,214
2026	\$ 145,000	\$ 30,833	\$ 175,833
2027	\$ 155,000	\$ 27,078	\$ 182,078
2028	\$ 155,000	\$ 22,953	\$ 177,953
2029	\$ 160,000	\$ 18,683	\$ 178,683
2030	\$ 160,000	\$ 14,268	\$ 174,268
2031	\$ 165,000	\$ 9,650	\$ 174,650
2032	\$ 170,000	\$ 4,749	\$ 174,749
2033	\$ 80,000	\$ 1,120	\$ 81,120
Totals	\$ 4,370,376	\$ 751,795	\$ 5,122,171

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 2016 reflected above does not agree with the total interest reported in the water budget.

SANITARY SEWER UTILITY

DEPARTMENT: SANITARY SEWER

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

The Sanitary Sewer Utility is responsible for the maintenance, repair, replacement and operating services for the Village's sanitary sewer system. The Village ensures that the 75.42 miles of mains and 1,367 manholes remain clear of obstructions and pipe integrity is maintained. Infiltration from tree roots and other factors have negatively impacted the rates of the Sewer Utility. The Village will work aggressively to correct this problem.

In 2015, the department cleaned over 7 miles of sanitary sewer. The number of sewer back-ups as a result of main blockage, have decreased from 6-7 per year to 0 in 2015.

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The proposed budget anticipates an increase in the treatment costs to Green Bay Metropolitan Sewage District. Revenues for the utility include a 7% Village rate increase. The program will maintain current staff levels and program service levels.

DEPARTMENT: SANITARY SEWER

RECEIPTS:

SEWER UTILITY	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>OPERATING REVENUE</u>						
Unmetered Sewer	\$ 4,244	\$ 4,488	\$ 4,500	\$ 2,570	\$ 4,488	\$ 4,488
Unmetered Sewer-Ledgeview	\$ 3,608	\$ 3,808	\$ 3,913	\$ 2,108	\$ 3,159	\$ 3,159
Multifamily Residential Revenue	\$ -	\$ 426,044	\$ 455,200	\$ 354,116	\$ 534,116	\$ 571,504
Residential Revenue	\$ 1,132,996	\$ 1,184,129	\$ 1,311,475	\$ 909,404	\$ 1,389,404	\$ 1,486,662
Commercial Revenue	\$ 719,093	\$ 352,028	\$ 401,080	\$ 278,013	\$ 418,013	\$ 447,274
Metered Industrial	\$ 85,107	\$ 91,727	\$ 109,625	\$ 66,812	\$ 106,812	\$ 114,289
Public Authority	\$ 9,015	\$ 9,884	\$ 9,475	\$ 9,214	\$ 14,414	\$ 15,423
Metered Sewer - Ledgeview	\$ 3,024	\$ 4,672	\$ 4,385	\$ 3,575	\$ 6,775	\$ 7,249
Metered Sewer - Green Bay	\$ 8,198	\$ 8,362	\$ 9,568	\$ 6,290	\$ 9,490	\$ 10,153
Metered Restaurant	\$ -	\$ 23,113	\$ 28,130	\$ 22,207	\$ 33,407	\$ 35,745
Subtotal	\$ 1,965,284	\$ 2,108,256	\$ 2,337,351	\$ 1,654,308	\$ 2,520,078	\$ 2,695,946
<u>OTHER OPERATING REVENUE</u>						
Forfeited Discounts	\$ 13,414	\$ 12,655	\$ 13,200	\$ 6,253	\$ 13,200	\$ 13,200
Miscellaneous	\$ 27,000	\$ 16,000	\$ 15,000	\$ 17,000	\$ 17,000	\$ 17,000
Subtotal	\$ 40,414	\$ 28,655	\$ 28,200	\$ 23,253	\$ 30,200	\$ 30,200
<u>NONOPERATING INCOME</u>						
Interest & Dividend	\$ 13,974	\$ 11,119	\$ 11,850	\$ 1,654	\$ 7,027	\$ 4,570
Contributed Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Village	\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 140,126	\$ 11,119	\$ 11,850	\$ 1,654	\$ 7,027	\$ 4,570
TOTAL REVENUE	\$ 2,145,824	\$ 2,148,030	\$ 2,377,401	\$ 1,679,215	\$ 2,557,305	\$ 2,730,716

DEPARTMENT: SANITARY SEWER

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>OPERATIONS</u>						
Power for Pumping	\$ 3,109	\$ 3,473	\$ 3,498	\$ 2,496	\$ 4,278	\$ 4,407
Contracted Services	\$ 1,410,216	\$ 1,512,225	\$ 1,560,000	\$ 798,238	\$ 1,590,000	\$ 1,701,300
Subtotal	\$ 1,413,325	\$ 1,515,699	\$ 1,563,498	\$ 800,734	\$ 1,594,278	\$ 1,705,707
<u>MAINTENANCE</u>						
Collection System	\$ 66,519	\$ 118,765	\$ 178,595	\$ 48,415	\$ 171,223	\$ 172,008
Liftstations	\$ 49,959	\$ 5,054	\$ 7,200	\$ 950	\$ 5,070	\$ 6,000
Plant	\$ 1,816	\$ -	\$ -	\$ -	\$ -	\$ -
Meters	\$ 12,682	\$ 7,756	\$ 7,200	\$ 2,674	\$ 10,474	\$ 7,800
Subtotal	\$ 130,975	\$ 131,575	\$ 192,995	\$ 52,040	\$ 186,767	\$ 185,808
<u>CUSTOMER ACCOUNTS</u>						
Wages	\$ 17,850	\$ 17,890	\$ 22,037	\$ 14,706	\$ 22,077	\$ 22,659
Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Contributions	\$ 137	\$ 229	\$ -	\$ 58	\$ 58	\$ -
Other Supplies & Expenses	\$ 5,074	\$ 6,302	\$ 7,300	\$ 3,684	\$ 5,600	\$ 6,000
Uncollectibles	\$ 1,421	\$ 1,891	\$ 2,300	\$ 21	\$ 2,000	\$ 2,300
Subtotal	\$ 24,482	\$ 26,312	\$ 31,637	\$ 18,469	\$ 29,735	\$ 30,959
<u>ADMINISTRATIVE & GENERAL</u>						
Salaries	\$ 103,105	\$ 91,479	\$ 90,953	\$ 58,428	\$ 90,953	\$ 87,438
Wages	\$ 8,879	\$ 10,561	\$ 15,865	\$ 10,271	\$ 15,365	\$ 17,066
Payroll Taxes	\$ 12,864	\$ 13,179	\$ 13,077	\$ 8,244	\$ 13,077	\$ 12,935
Employee Benefits	\$ 21,067	\$ 25,045	\$ 27,156	\$ 18,469	\$ 29,584	\$ 27,013
Retirement Contributions	\$ 10,353	\$ 10,571	\$ 11,272	\$ 6,402	\$ 11,272	\$ 11,159
Contracted Services	\$ 22,648	\$ 18,746	\$ 24,349	\$ 17,164	\$ 24,219	\$ 24,045
Operating Supplies	\$ 4,351	\$ 1,670	\$ 3,000	\$ -	\$ 3,000	\$ -
Insurance	\$ 13,734	\$ 12,028	\$ 16,288	\$ 9,657	\$ 13,904	\$ 14,432
VOM Charges	\$ 73,630	\$ 75,708	\$ 70,099	\$ 70,099	\$ 70,099	\$ 39,651
Taxes	\$ 13,495	\$ 10,159	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
Subtotal	\$ 284,125	\$ 269,147	\$ 287,059	\$ 198,735	\$ 286,473	\$ 248,739

DEPARTMENT: SANITARY SEWER

REQUIRED RESOURCES – continued:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
<u>OTHER OPERATING EXPENSES</u>						
Depreciation	\$ 250,250	\$ 254,863	\$ 270,000	\$ 166,727	\$ 270,000	\$ 270,000
Amort Debt Disc & Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Village Rent	\$ 71,510	\$ 88,655	\$ 92,630	\$ 35,811	\$ 88,556	\$ 95,326
Subtotal	\$ 321,760	\$ 343,518	\$ 362,630	\$ 202,538	\$ 358,556	\$ 365,326
<u>INTEREST ON LONG-TERM DEBT</u>						
Interest on Debt	\$ 20,584	\$ 17,558	\$ 14,035	\$ 14,296	\$ 14,296	\$ 8,469
Subtotal	\$ 20,584	\$ 17,558	\$ 14,035	\$ 14,296	\$ 14,296	\$ 8,469
TOTAL EXPENSES	\$ 2,195,252	\$ 2,303,809	\$ 2,451,854	\$ 1,286,812	\$ 2,470,105	\$ 2,545,008
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (49,427)	\$ (155,779)	\$ (74,453)	\$ 392,403	\$ 87,200	\$ 185,708

DEPARTMENT: SANITARY SEWER

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of sewer utility debt payments for the 2016 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2015					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2015	2016 PRINCIPAL PAYMENTS	2016 INTEREST PAYMENTS	2016 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2016
Sewer Utility					
2007 GO NOTE	\$ 28,644	\$ 14,322	\$ 895	\$ 15,217	\$ 14,322
2008A GO BOND REFUNDING	\$ 160,000	\$ 50,000	\$ 3,900	\$ 53,900	\$ 110,000
2010 GO NOTE	\$ 214,147	\$ 40,000	\$ 5,351	\$ 45,351	\$ 174,147
2011 GO NOTE	\$ 5,000	\$ 5,000	\$ 50	\$ 5,050	\$ -
Sewer Utility Total	\$ 407,791	\$ 109,322	\$ 10,196	\$ 119,518	\$ 298,469

Effects of existing debt on future operations:

Year Ended December 31	Sewer Utility		
	Principal	Interest	Total
2016	\$ 109,322	\$ 10,196	\$ 119,518
2017	\$ 109,322	\$ 6,349	\$ 115,671
2018	\$ 100,000	\$ 3,854	\$ 103,854
2019	\$ 45,000	\$ 2,021	\$ 47,021
2020	\$ 44,147	\$ 673	\$ 44,820
2021	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -
Totals	\$ 407,791	\$ 23,094	\$ 430,885

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 2016 reflected above does not agree with the total interest reported in the sewer budget.

STORMWATER MANAGEMENT UTILITY

DEPARTMENT: STORMWATER MANAGEMENT

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

The Storm Water Utility operates as an enterprise fund to plan construct, operate and maintain the Village's storm water system including storm sewers, creeks, streams, and drainage ditches, and ponds. The objectives of the SMU are to achieve and maintain compliance with federal and state water quality regulations, to protect wildlife, and protect private property through erosion control efforts and floodplain management.

These objectives are achieved through various planning efforts, ordinance enforcement, construction of new storm water management systems, and maintenance of existing systems. The Village maintains 55.07 miles of storm sewer mains, 766 manholes, 136 outfalls, and 11 regional municipal ponds. The department is in the process of accurately inventorying the number of catch basins and leads. Each year the Village cleans the catch basins, inspects the outfalls, and makes repairs to the system. The Village also sweeps 114.5 curb miles of streets once per month between April and November each year.

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

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

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

DEPARTMENT: STORMWATER MANAGEMENT

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

In addition, the Division manages street trees for all new subdivisions in the Village. A linear curb fee is charged per a developer agreement, collected and placed in an escrow account for trees. After occupancy permits have been issued for approximately 70% of the houses in the development, trees are selected and planted in the terrace. The number and location of each tree, species and size of stock are to be determined by the acting Village Forester.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

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

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

Emerald Ash Borer grant related projects are allocated in a separate line labeled "EAB Project"; this includes monies from the "Street Trees" and "Contracted Services" lines. Decrease in Training and Seminars is due to an annual conference being held in the Green Bay area for 2016. The EAB Project may receive a 50% reimbursement if the Village of Bellevue receives a 2016 Urban Forestry Grant from the WI DNR. The full amount is budgeted due to the high priority of the project even if grant funds are not awarded.

DEPARTMENT: STORMWATER MANAGEMENT

RECEIPTS:

STORMWATER UTILITY

LICENSES & PERMITS

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
Connection Charges	\$ 10,000	\$ 5,000	\$ 4,000	\$ 5,750	\$ 5,750	\$ 5,750
Credit Application Fees	\$ 600	\$ 1,500	\$ 1,500	\$ 892	\$ 1,500	\$ 1,500
Subtotal	\$ 10,600	\$ 6,500	\$ 5,500	\$ 6,642	\$ 7,250	\$ 7,250

SERVICE CHARGES

Residential Revenue	\$ 190,826	\$ 272,988	\$ 273,000	\$ 188,906	\$ 282,148	\$ 282,500
Non-Residential Revenue	\$ 395,428	\$ 324,491	\$ 324,000	\$ 217,255	\$ 326,250	\$ 327,000
Forfeited Discounts	\$ 4,054	\$ 3,688	\$ 4,100	\$ 1,987	\$ 4,100	\$ 4,100
Trees Charges	\$ 250	\$ 1,206	\$ 300	\$ 1,855	\$ 1,855	\$ 2,250
Subtotal	\$ 590,558	\$ 602,373	\$ 601,400	\$ 410,003	\$ 614,353	\$ 615,850

NONOPERATING REVENUES

Interest	\$ 6,198	\$ 6,002	\$ 5,000	\$ 2,407	\$ 5,600	\$ 5,600
Interest - Other	\$ 11,472	\$ 10,545	\$ 10,500	\$ 987	\$ 10,500	\$ 10,500
Grants	\$ 185,246	\$ (0)	\$ -	\$ 3,500	\$ 3,500	\$ -
Contributed Revenue	\$ 389,773	\$ (1,585)	\$ -	\$ -	\$ -	\$ -
Special Assessment	\$ 84	\$ 134	\$ 45	\$ -	\$ -	\$ -
LRIP Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Other Equipment	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Village	\$ 816,250	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenues	\$ 1,412,023	\$ 15,095	\$ 15,545	\$ 6,894	\$ 19,600	\$ 16,100

TOTAL REVENUES

\$ 2,013,181	\$ 623,968	\$ 622,445	\$ 423,539	\$ 641,203	\$ 639,200
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DEPARTMENT: STORMWATER MANAGEMENT

REQUIRED RESOURCES:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
ADMINISTRATION						
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 106,493	\$ 98,549	\$ 92,988	\$ 61,334	\$ 93,548	\$ 102,724
Wages	\$ 25,525	\$ 30,308	\$ 35,251	\$ 25,330	\$ 35,291	\$ 27,071
Payroll Taxes	\$ 14,092	\$ 16,293	\$ 18,783	\$ 11,569	\$ 17,946	\$ 18,053
Employee Benefits	\$ 35,439	\$ 35,928	\$ 38,017	\$ 23,397	\$ 41,414	\$ 35,356
Retirement Contributions	\$ 11,430	\$ 13,153	\$ 15,956	\$ 8,388	\$ 15,956	\$ 15,110
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 58,344	\$ 44,862	\$ 47,831	\$ 24,446	\$ 42,357	\$ 46,117
Office Supplies	\$ 3,878	\$ 3,604	\$ 4,000	\$ 968	\$ 1,890	\$ 2,000
Postage	\$ 4,351	\$ 4,749	\$ 5,000	\$ 2,852	\$ 4,430	\$ 4,500
Publications/Subscriptions/Dues	\$ 1,702	\$ 1,822	\$ 2,150	\$ 1,830	\$ 1,830	\$ 1,700
Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training & Seminars	\$ 675	\$ 764	\$ 2,405	\$ 510	\$ 1,505	\$ 1,605
Insurance	\$ 3,434	\$ 3,007	\$ 4,071	\$ 2,414	\$ 3,476	\$ 3,608
Rent - Village	\$ 1,985	\$ -	\$ -	\$ -	\$ -	\$ -
Rent - VOM	\$ 810	\$ -	\$ -	\$ -	\$ -	\$ -
Uncollectibles	\$ 208	\$ 610	\$ 750	\$ 5	\$ 750	\$ 750
Capital Equipment	\$ 710	\$ -	\$ 1,000	\$ -	\$ 500	\$ 500
Subtotal	\$ 269,076	\$ 253,648	\$ 268,202	\$ 163,045	\$ 260,893	\$ 259,094

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
FACILITY MAINTENANCE						
Salaries	\$ 10,487	\$ 19,601	\$ 39,015	\$ 6,290	\$ 17,580	\$ 26,400
Wages	\$ 44,077	\$ 59,849	\$ 85,829	\$ 31,292	\$ 42,691	\$ 80,301
Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 275	\$ -	\$ 280	\$ -	\$ -	\$ -
Retirement Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 11,443	\$ 26,436	\$ 50,527	\$ 14,997	\$ 25,300	\$ 37,500
Utilities	\$ 448	\$ 380	\$ 250	\$ 194	\$ 250	\$ 250
Supplies & Other Expenses	\$ 3,728	\$ 2,956	\$ 4,000	\$ 639	\$ 1,319	\$ 1,500
Construction Materials	\$ 21,824	\$ 3,787	\$ 20,000	\$ 5,597	\$ 10,000	\$ 10,000
VOM Charges	\$ 87,180	\$ 99,695	\$ 102,744	\$ 102,744	\$ 103,104	\$ 67,797
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 179,462	\$ 212,703	\$ 302,645	\$ 161,755	\$ 200,244	\$ 223,748

DEPARTMENT: STORMWATER MANAGEMENT

REQUIRED RESOURCES – continued:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
URBAN FORESTRY						
Contracted Services	\$ 9,500	\$ 6,155	\$ 17,059	\$ 55	\$ 8,425	\$ 8,725
EAB Project	\$ -	\$ -	\$ -	\$ 3,360	\$ 18,601	\$ 20,584
Publications, Subscriptions & Dues	\$ 15	\$ -	\$ 40	\$ 25	\$ 200	\$ 255
Training & Seminars	\$ 315	\$ 200	\$ 1,345	\$ 774	\$ 944	\$ 525
Small Tools & Equipment	\$ 968	\$ 1,474	\$ 1,500	\$ 1,257	\$ 1,500	\$ 1,600
Street Trees	\$ -	\$ 916	\$ 10,250	\$ -	\$ 1,500	\$ 2,250
Subtotal	\$ 10,798	\$ 8,745	\$ 30,194	\$ 5,471	\$ 31,170	\$ 33,939
	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
OTHER OPERATING EXPENSES						
Depreciation	\$ 411,553	\$ 431,060	\$ 411,550	\$ 154,969	\$ 154,969	\$ 155,000
Interest on Debt	\$ 44,847	\$ 40,298	\$ 38,364	\$ 26,825	\$ 38,364	\$ 36,787
Amortization Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to TID	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -
Transfer to VOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Village Rent	\$ 71,510	\$ 88,655	\$ 92,630	\$ 35,811	\$ 88,556	\$ 95,326
Subtotal	\$ 527,909	\$ 560,012	\$ 542,544	\$ 517,605	\$ 581,889	\$ 287,113
TOTAL EXPENDITURES	\$ 987,246	\$ 1,035,109	\$ 1,143,585	\$ 847,876	\$ 1,074,196	\$ 803,894
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 1,025,935	\$ (411,141)	\$ (521,140)	\$ (424,337)	\$ (432,993)	\$ (164,694)

DEPARTMENT: STORMWATER MANAGEMENT

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of stormwater utility debt payments for the 2016 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2015					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2015	2016 PRINCIPAL PAYMENTS	2016 INTEREST PAYMENTS	2016 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2016
Stormwater Utility					
2011 GO NOTE	\$ 115,000	\$ 10,000	\$ 3,015	\$ 13,015	\$ 105,000
2012B GO BOND	\$ 1,370,000	\$ 70,000	\$ 34,305	\$ 104,305	\$ 1,300,000
Stormwater Utility Total	\$ 1,485,000	\$ 80,000	\$ 37,320	\$ 117,320	\$ 1,405,000

Effects of existing debt on future operations:

Year Ended December 31	Stormwater Utility		
	Principal	Interest	Total
2016	\$ 80,000	\$ 37,320	\$ 117,320
2017	\$ 90,000	\$ 35,590	\$ 125,590
2018	\$ 90,000	\$ 33,700	\$ 123,700
2019	\$ 90,000	\$ 31,760	\$ 121,760
2020	\$ 90,000	\$ 29,780	\$ 119,780
2021	\$ 100,000	\$ 27,643	\$ 127,643
2022	\$ 75,000	\$ 25,718	\$ 100,718
2023	\$ 80,000	\$ 23,910	\$ 103,910
2024	\$ 80,000	\$ 21,870	\$ 101,870
2025	\$ 80,000	\$ 19,830	\$ 99,830
2026	\$ 85,000	\$ 17,726	\$ 102,726
2027	\$ 85,000	\$ 15,368	\$ 100,368
2028	\$ 90,000	\$ 12,743	\$ 102,743
2029	\$ 85,000	\$ 10,118	\$ 95,118
2030	\$ 90,000	\$ 7,493	\$ 97,493
2031	\$ 95,000	\$ 4,646	\$ 99,646
2032	\$ 100,000	\$ 1,575	\$ 101,575
2033	\$ -	\$ -	\$ -
Totals	\$ 1,485,000	\$ 356,788	\$ 1,841,788

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 2016 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. The VOM program is the maintenance, repair, replacement and operating services for the Village's vehicles and equipment. These services are provided for all departments within the Village. The department spends approximately 0.65 FTE hours maintaining and repairing our fleet of vehicles.

Each public works technician is responsible for tracking and maintaining a portion of the fleet. The fleet consists of seven (7) dump truck/plows, ten (11) pick-up trucks, five (6) pieces of construction equipment, three (3) fleet cars, and other miscellaneous equipment (trailers, accessories, etc.).

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Rental rates to the General Fund have increased due to the recommended proper allocation of use. Utilities have seen a decrease in the use and rental rates. The addition of administration management salary time is new to the budget. Public Works Maintenance Labor was allocated directly into the operations rental rate. Additional contract maintenance is anticipated to account for routine maintenance of the fleet. A new fleet maintenance management system will be purchased and brought on line in 2016.

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REPLACEMENT SCHEDULE:

VOM FUND CAPITAL EQUIPMENT ACQUISITIONS

2016 BUDGET	Department Proposed	Retained Earnings
Loader	\$ 145,000	\$ 145,000
Toolcat Attachment - Tiller	\$ 1,800	\$ 1,800
VOM Management Software	\$ 5,000	\$ 5,000
Replace Pickup Truck #28	\$ 31,000	\$ 31,000
	\$ 182,800	\$ 182,800

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REVENUES:

VOM FUND

OPERATIONS & MAINTENANCE

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
Village Administrator's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clerk/Treasurer Department	\$ 735	\$ 564	\$ 462	\$ 564	\$ 564	\$ 313
Buildings & Grounds Department	\$ 10,640	\$ 11,488	\$ 11,835	\$ 11,835	\$ 11,835	\$ 8,802
Law Enforcement Department						
Building Inspection	\$ 3,485	\$ 3,355	\$ 3,317	\$ 3,317	\$ 3,317	\$ 3,429
Public Works Administration						
Street & Highway Maintenance	\$ 78,250	\$ 73,925	\$ 73,985	\$ 73,985	\$ 73,985	\$ 31,978
Engineering & Construction	\$ 2,685	\$ 2,439	\$ 2,114	\$ 2,114	\$ 2,114	\$ 2,966
Snow Removal	\$ 51,870	\$ 55,125	\$ 56,385	\$ 56,385	\$ 56,385	\$ 112,749
Recycling	\$ 13,755	\$ 14,028	\$ 18,607	\$ 18,607	\$ 18,607	\$ 21,060
Parks	\$ 14,145	\$ 15,104	\$ 13,629	\$ 13,629	\$ 13,629	\$ 22,354
Recreation	\$ 1,470	\$ 1,269	\$ 1,130	\$ 1,130	\$ 1,130	\$ 705
Community Development Depart.	\$ 1,225	\$ 1,034	\$ 827	\$ 827	\$ 827	\$ 581
Economic Development	\$ 735	\$ 564	\$ 462	\$ 462	\$ 462	\$ 313
Water Utility	\$ 53,030	\$ 54,708	\$ 54,894	\$ 54,894	\$ 54,894	\$ 47,908
Sewer Utility	\$ 73,630	\$ 75,708	\$ 70,099	\$ 70,099	\$ 70,099	\$ 39,650
Stormwater Utility	\$ 89,975	\$ 99,695	\$ 102,744	\$ 102,744	\$ 102,744	\$ 67,798
Fire Administration	\$ -	\$ 846	\$ 693	\$ 693	\$ 693	\$ 445
Subtotal	\$ 395,630	\$ 409,852	\$ 411,183	\$ 411,285	\$ 411,285	\$ 361,050

2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
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NONOPERATING REVENUES

Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 512	\$ 457	\$ 300	\$ 461	\$ 700	\$ 700
Sale of Equipment or Vehicles	\$ -	\$ 9,200	\$ 7,000	\$ 28,600	\$ 28,600	\$ -
Subtotal	\$ 512	\$ 9,657	\$ 7,300	\$ 29,061	\$ 29,300	\$ 700

TOTAL REVENUE

\$ 396,142	\$ 419,509	\$ 418,483	\$ 440,346	\$ 440,585	\$ 361,750
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DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REQUIRED RESOURCES – continued:

	2013 Actual	2014 Actual	2015 Budget	Actual - August 31	2015 Estimate	2016 Budget
VOM FUND						
DEPARTMENT UTILIZATION						
General Government:						
- Audit/Accounting	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 518
- Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Depreciation	\$ 197,150	\$ 190,618	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
Subtotal	\$ 197,650	\$ 191,118	\$ 200,500	\$ 500	\$ 200,500	\$ 200,518
Public Works:						
- Wages & Salaries	\$ 56,217	\$ 48,947	\$ 44,489	\$ 19,944	\$ 44,489	\$ 55,117
- Vehicle Repairs and Maint.	\$ 45,028	\$ 66,755	\$ 51,500	\$ 24,874	\$ 46,150	\$ 55,500
- Fuel	\$ 63,237	\$ 59,091	\$ 69,926	\$ 21,954	\$ 65,000	\$ 64,981
- Insurance	\$ 14,863	\$ 14,853	\$ 15,602	\$ 11,346	\$ 14,689	\$ 15,424
- Machinery & Equipment	\$ 3,730	\$ -	\$ 321,000	\$ 147,874	\$ 255,500	\$ 182,800
Subtotal	\$ 183,075	\$ 189,645	\$ 502,517	\$ 225,992	\$ 425,828	\$ 373,822
Parks:						
- Wages & Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Vehicle Repairs and Maintenance	\$ 402	\$ 175	\$ 500	\$ 56	\$ 500	\$ 500
- Equipment Repairs and Maintenance	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500
- Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 402	\$ 175	\$ 1,000	\$ 56	\$ 1,000	\$ 1,000
TOTAL EXPENSES	\$ 381,127	\$ 380,938	\$ 704,017	\$ 226,548	\$ 627,328	\$ 575,340
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 15,014	\$ 38,571	\$ (285,534)	\$ 213,798	\$ (186,743)	\$ (213,590)

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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.

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

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

- **General Obligation (G.O.) Bond.** This type of bond is backed by the full faith, credit and taxing power of the government.
- **Revenue Bond.** This type of bond is backed only by the revenues from a specific enterprise or project, such as a water or sewer special assessment project.

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

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

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

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

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

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

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

C

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

Capital Assets. Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

Disbursement. The expenditure of money from an account.

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

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

E

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

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

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

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

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

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

Expenditure Restraint Program. The State of Wisconsin offers an entitlement program to cities and villages who voluntarily limit expenditure growth in their General Fund to an amount not to exceed a percentage factor which is calculated by the state. The percentage factor is based on equalized valuation growth and cost of living data.

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

F

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

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

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

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

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

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

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

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

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

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

G

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

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

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

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

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

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

I

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

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

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

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

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

L

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

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

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

M

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

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

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

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

N

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

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

O

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

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

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

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

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

Output Indicator. A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

P

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

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

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

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

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

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

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

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

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

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

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

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

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

R

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

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

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

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

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

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

Revenue. Sources of income financing the operations of government.

S

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

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

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

State Aids. Primarily composed of the following:

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

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

T

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

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

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

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

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

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

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

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

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

U

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

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

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

V

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

W

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

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

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