

Operating Budget

Fiscal Year 2023

*Adopted:
November 9, 2022*

2828 Allouez Avenue
Bellevue, WI 54311

www.villageofbellevuewi.gov



1.0 TABLE OF CONTENTS

2.0	INTRODUCTION & VILLAGE INFORMATION	4
	General Budget Summary	6
	Elected & Appointed Village Officials	22
	Budget Fund Structure	23
	Basis of Budgeting	25
	Budget Adoption & Calendar	26
	Functional Organizational Chart	28
	Village Positions by Department	29
	Village Personnel	30
	Village Strategic Planning Implementation	32
	Budget Policies	34
3.0	BUDGET SUMMARY	36
	Operating Revenues (All Funds)	38
	Operating Expenditures (All Funds)	42
	Summary of Changes in Fund Balance (General Fund)	44
	Summary of Changes in Fund Balance (All Funds)	46
4.0	GENERAL FUND REVENUES	48
	General Fund Revenues: General Revenues (Taxes)	50
	General Fund Revenues: Intergovernmental Revenues	51
	General Fund Revenues: Intergovernmental Revenues	52
	General Fund Revenues: Licenses & Permits	53
	General Fund Revenues: Fines, Forfeitures & Penalties	54
	General Fund Revenues: Public Charges	55
	General Fund Revenues: Miscellaneous Revenues	56
	General Fund Revenues: Other Financial Resources	57
5.0	GENERAL FUND EXPENDITURES	58
	GENERAL GOVERNMENT	60
	VILLAGE BOARD	61
	MUNICIPAL COURT	62
	LEGAL/PROFESSIONAL SERVICES	63
	VILLAGE ADMINISTRATOR'S OFFICE	64
	FINANCE – CLERK-TREASURER	66
	VILLAGE ASSESSOR	69
	INFORMATION TECHNOLOGY	70
	OTHER GOVERNMENTAL	72
	PUBLIC SAFETY	73
	LAW ENFORCEMENT	74
	FIRE & RESCUE	76
	PUBLIC WORKS	78
	DIVISION: PUBLIC WORKS – ADMINISTRATION	79
	DIVISION: PUBLIC WORKS – STREET & HIGHWAY MAINTENANCE	81
	DIVISION: PUBLIC WORKS – SNOW PLOWING	82
	DIVISION: PUBLIC WORKS – ENGINEERING & CONSTRUCTION	84
	DIVISION: PUBLIC WORKS – STREET LIGHTING & TRANSIT	86

	DIVISION: PUBLIC WORKS – BUILDINGS & GROUNDS	87
	PARKS, RECREATION & FORESTRY	90
	DIVISION: PARKS, RECREATION & FORESTRY – ADMINISTRATION	91
	DIVISION: PARKS, RECREATION & FORESTRY – PARKS	92
	DIVISION: PARKS, RECREATION & FORESTRY – FORESTRY	94
	DIVISION: PARKS, RECREATION & FORESTRY – RECREATION & SENIOR SERVICES	95
	DIVISION: COMMUNITY DEVELOPMENT - ADMINISTRATION	99
	DIVISION: COMMUNITY DEVELOPMENT - BUILDING INSPECTION	101
	DIVISION: COMMUNITY DEVELOPMENT - PLANNING & ZONING	103
	DIVISION: COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT	105
	DIVISION: COMMUNITY DEVELOPMENT - GIS	106
	OTHER FINANCIAL USES	107
	OTHER FINANCIAL USES	108
6.0	SANITATION FUND	110
	DEPARTMENT: SANITATION	112
7.0	DEBT SERVICE	114
	DEPARTMENT: DEBT SERVICE	115
8.0	CAPITAL PROJECTS	122
	CAPITAL PROJECT FUND – GENERAL	124
	CAPITAL PROJECT FUND - GENERAL	125
	CAPITAL PROJECT FUND – IT	129
	CAPITAL PROJECT FUND – IT	130
	CAPITAL PROJECT FUND – TID #1	132
	CAPITAL PROJECT FUND – TID #1	133
	CAPITAL PROJECT FUND – TID #2	136
	CAPITAL PROJECT FUND – TID #2	137
9.0	SPECIAL REVENUE FUNDS	140
	SPECIAL REVENUE FUND - TREES	142
	SPECIAL REVENUE FUND – PARK IMPACT FEES	144
	SPECIAL REVENUE FUND – FIRE IMPACT FEES	146
	SPECIAL REVENUE FUND – POLICE IMPACT FEES	148
	SPECIAL REVENUE FUND – ARPA FUNDS	150
10.0	ENTERPRISE FUNDS	152
	WATER UTILITY	154
	SANITARY SEWER UTILITY	161
	STORMWATER MANAGEMENT UTILITY	167
11.0	INTERNAL SERVICE FUNDS	174
	VEHICLE OPERATIONS & MAINTENANCE	176
12.0	APPENDIX	180
	APPENDIX A – BUDGET GLOSSARY OF TERMS	182

2.0 INTRODUCTION & VILLAGE INFORMATION

This Page Intentionally Left Blank.



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

Presented is the Fiscal Year 2023 Operating Budget for the Village of Bellevue. This budget was prepared with the goals of maintaining critical assets and services; meeting previously committed obligations; meeting or exceeding the expectations, needs, and priorities of our citizens; supporting employees which are critical to our success; and working towards continued achievement of our strategic plan and other village plans.

The Village of Bellevue Strategic 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 continue to work towards achieving the objectives and actions within these strategic areas and the 2023 Budget supports that implementation.

Local Economy

The Village is ideally located in Northeastern Wisconsin, in an area called the Great Lakes Economic Region. This is an industrial area of highly skilled labor, centers of business and commerce and very profitable consumer markets. Bellevue is bordered on the north by the City of Green Bay, to the west is the Village of Allouez, to the south is the Town of Ledgeview, and to the east is the Town of Eaton. The Village is approximately 109 miles north of Milwaukee, 146 miles northeast of Madison, 199 miles north of Chicago, 285 miles east of Minneapolis/St. Paul, and 382 miles northwest of Indianapolis.

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.villageofbellevuewi.gov

The economic condition of the Northeastern Wisconsin area remains strong as noted by the residential and commercial development within the Village over the last decade.

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. Assessed values for the Village (not including tax incremental districts) are shown in the following table.

Budget Year	Assessed Value (Not including TIDs)	% Change (from previous year)	# Change (from previous year)
2014	\$1,172,781,100	0.9%	\$10,778,900
2015	\$1,186,229,576	1.1%	\$13,448,476
2016	\$1,191,632,900	0.5%	\$5,403,324
2017	\$1,204,071,700	1.0%	\$12,438,800
2018	\$1,217,697,600	1.1%	\$13,625,900
2019	\$1,228,458,000	0.9%	\$10,760,400
2020	\$1,245,322,100	1.4%	\$16,864,100
2021*	\$1,500,306,700	20.4%	\$254,984,600
2022**	\$1,498,466,600	-0.0001%	(\$1,840,100)
2023	\$1,529,633,159	2.1%	\$31,166,559

*Revaluation year.

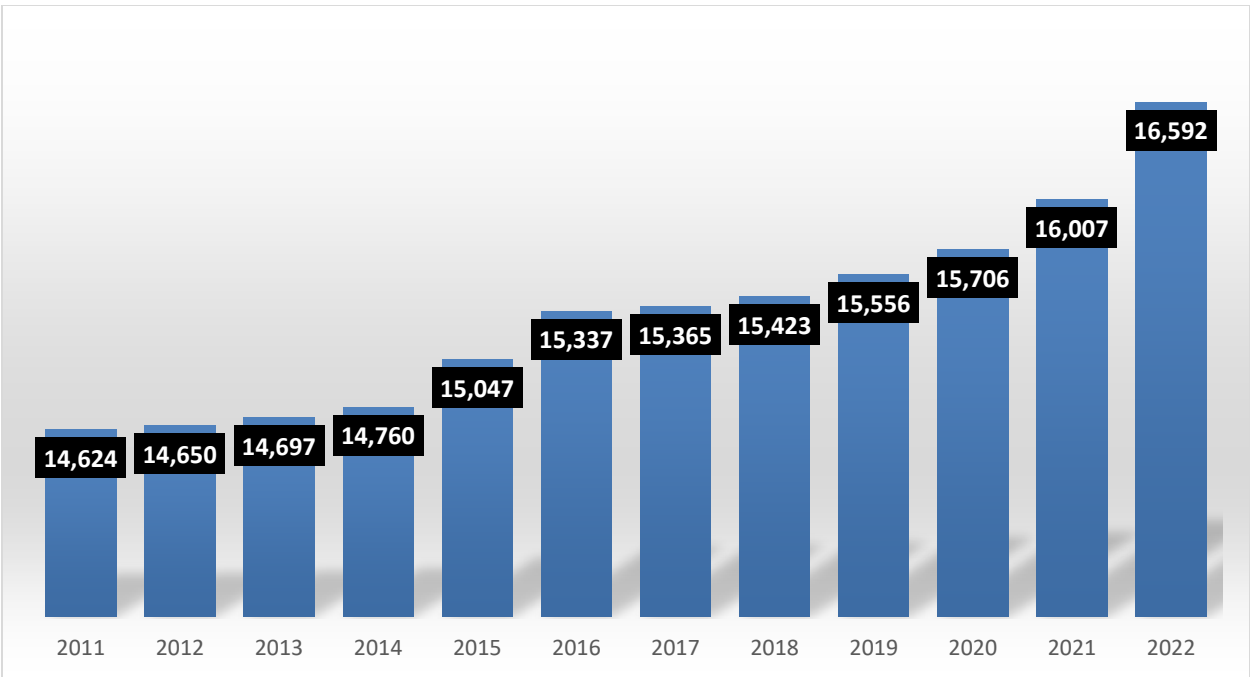
** Prior Year Corrections in TID #2 (-\$10,605,200)

The top 15 taxpayers, highest assessed valued parcels.

Rank	Property Name (Owner)	Type	Total Assessed Value 2022
1	Crystal Lake Apts. (Bel Meadows Partners, LLP)	Multi-Family	16,627,000
2	Bellevue Senior Living (WISL Investments, Inc.)	Multi-Family	16,157,900
3	OSMS (OSMS Real Estate LLC)	Medical	15,851,300
4	Huron Grove Apartments (Moski Corp)	Multi-Family	15,048,000
5	Costco (Costco Wholesale Corporation)	Retail	13,415,900
6	Menards (Menards Inc)	Retail	12,217,100
7	Bellin Health (Moski Corp)	Medical	12,088,900
8	Fleet Farm (Store Spe Mills Fleet 2016-1 LLC)	Retail	11,862,300
9	Wal-Mart (Wal-Mart Real Estate Business Trust)	Retail	9,700,000
10	Target (Target Corporation)	Retail	9,547,000
11	Pick & Save (MO Bellevue, LLC)	Retail	9,545,400
12	KI (Krueger International, Inc.)	Manufacturing	9,417,200
13	Emerald Park Villas (Emerald Park Partners, LLP)	Multi-Family	8,570,000
14	Riverbend Terrace (Riverbend Terrace Family LTD P'ship)	Multi-Family	8,366,000
15	Festival Foods (Terry Blumenfield)	Retail	7,800,300

Village Population

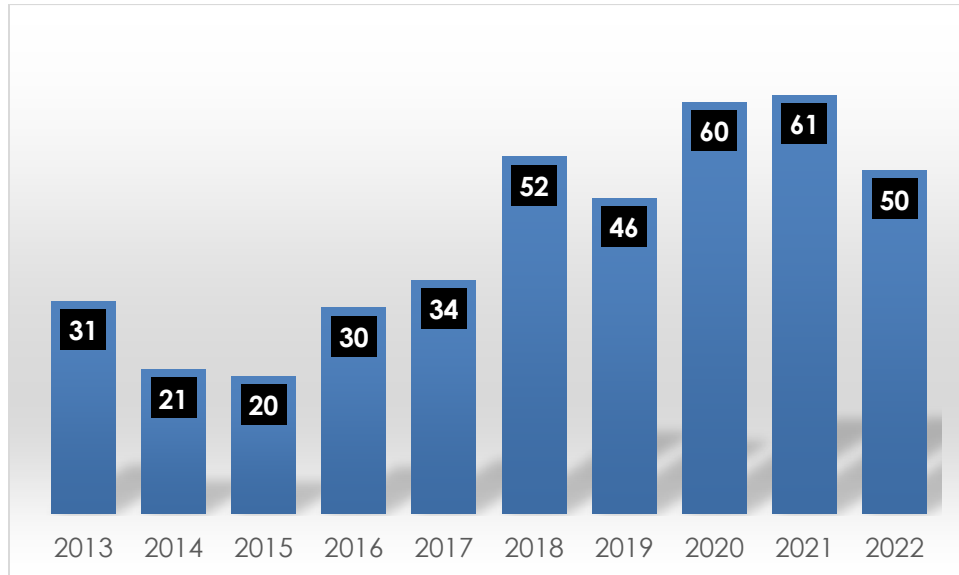
The Village has experienced moderate population growth of 8.91% over the past decade (2013-22). Brown County's population growth was 6.41% for the same period. The Village's estimated population for 2022 was an increase of 585 (3.65%) from 2021, once again the highest single year population growth in the past decade. Population projections estimate the Village will have a population of 19,140 by 2030 and a population of 20,780 by 2040.



Source: Wisconsin Department of Administration, Demographic Services Center

Residential Permits (single family homes) & Overall Permit Value

Monitoring the amount of new residential permitting occurring in the Village is a key indicator of growth and the planning necessary to meet new demands on the Village for services.



As shown in the chart, the number of new single-family home permits issued in the Village saw the bubble burst in 2014 and 2015. Since then, Bellevue has experienced steady growth for the late teen years followed by stable numbers in since 2020. Year-end projections for 2022 sit at 55 homes. This would represent a 9.8% decrease over 2021 and yet 16.5 more units than the previous nine-years' average.

The Village has had a very low inventory of single-family residential lots prior to 2018, which has impacted population growth created in the Village via single-family home construction. Under direction of the Village Board, the community has taken proactive steps to utilize tools such as Tax Incremental Financing as well as the Village Residential Infrastructure Policy to address the shortage. These initiatives have paid off with several new subdivision phases setting the stages for continued single-family unit growth.

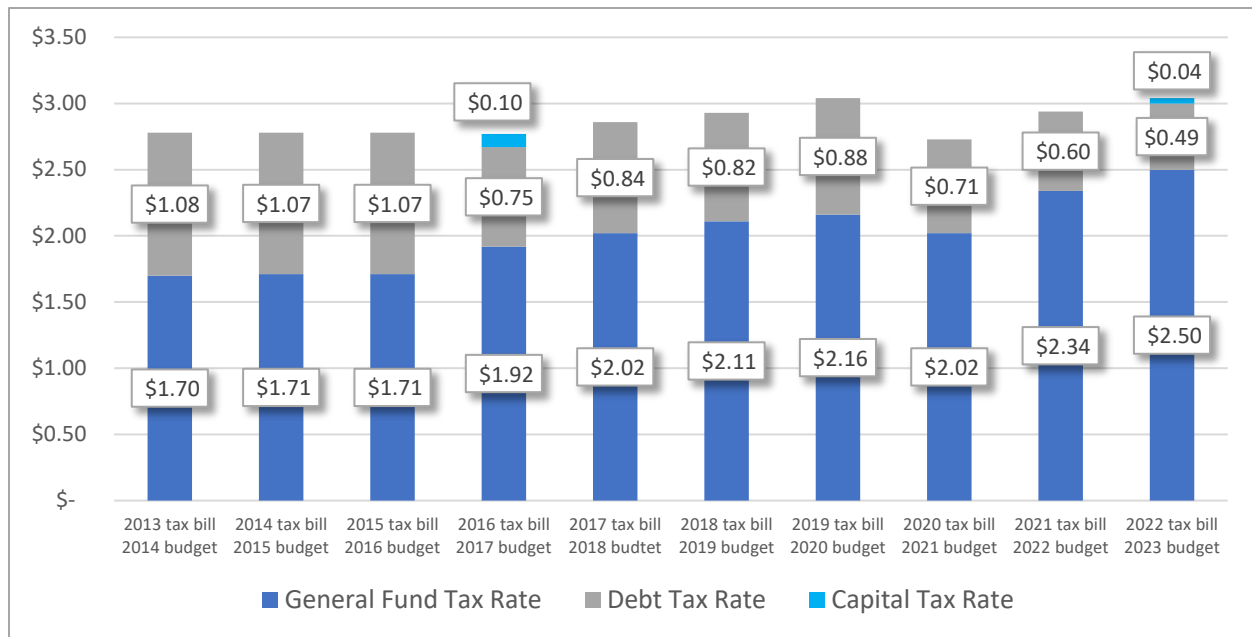


General Budget Summary

Tax Rate

The 2023 budget reflects an increase of 9 cents in the tax mill rate from \$2.94 in 2022 to an estimated \$3.03 in 2023.

The following chart outlines the individual property tax buckets. The mill rate including proposed has a ten-year average of \$2.86 per thousand in value with a proposed 2022 rate of \$3.03. We use \$3.03 for the 2023 budget.



Over the last 9 years the Village has maintained a very stable taxation rate with only minor variations. The mill rate is used to calculate each property tax statement by multiplying the rate by each \$1,000 in value. In December, all properties receive the annual tax statement. This invoice, though received in the current year, is used to help fund village priorities the following year.

The proposed 2022 rate (realized in the 2023 budget) includes three funding buckets:

Category	2022 tax bill 2023 budget	% of Proposed
General Fund Tax Rate	\$ 2.49	82.18%
Debt Tax Rate	\$ 0.50	16.50%
Capital Tax Rate	\$ 0.04	1.32%
TOTAL	\$ 3.03	100.00%

The General Fund Levy for 2023 for operations is increasing by approximately \$299,598 from 2021. Major increases in this category are related to increased public safety expenses, employee wages and benefits and cost of maintaining the Village's aging fleet.

The Debt Service Levy needed to meet required debt obligations has decreased by \$142,169 from 2022. The proposed debt service levy (debt tax rate) comprises 16.50% of the overall levy or 0.50 mills.

The third component of the tax rate is Capital Projects Levy. This category is used from time to time and directly relates to Board authorized capital projects. 2023 revenues include a 0.04 mill increase a matching capital project with Brown County. Additional consideration should be given in the future to adopt a capital projects levy for village facilities and/or to partially fund the special assessment subsidy for road projects in future budgets to limit increased debt obligations.

Category	2022 FY	2023 FY	\$ CHANGE 2022-2023	% CHANGE 2021-2022
General Fund Levy	\$ 3,513,675	\$3,813,273	\$ 299,598	8.53%
Debt Service Levy	\$ 899,202	\$ 757,033	\$ -142,169	-15.81%
Capital Tax Rate	\$ 0	\$ 62,500	\$ 62,500	100.00%
Total Tax Levy	\$ 4,412,877	\$ 4,632,806	\$219,929	4.98%
Tax Rate*	\$ 2.94	\$ 3.03	\$ 0.09	3.06%

**Tax Rate (mill rate) is derived from a calculation based off of the assessed value and overall tax levy. It is subject to change based off of the overall assessed value of the community and the amount levied.*

The following Reports and attachments provide a more detailed analysis of the proposed 2023 budget including categorical revenues and expenses. This proposal allows for the Village to maintain basic core services. Additional considerations may be needed in future years to address long term funding needs in core services, illustrative projects and future service requirements. Note that all these calculations are impacted by rounding and how many digits are used by the County to calculate tax bills and percentages may vary slightly.

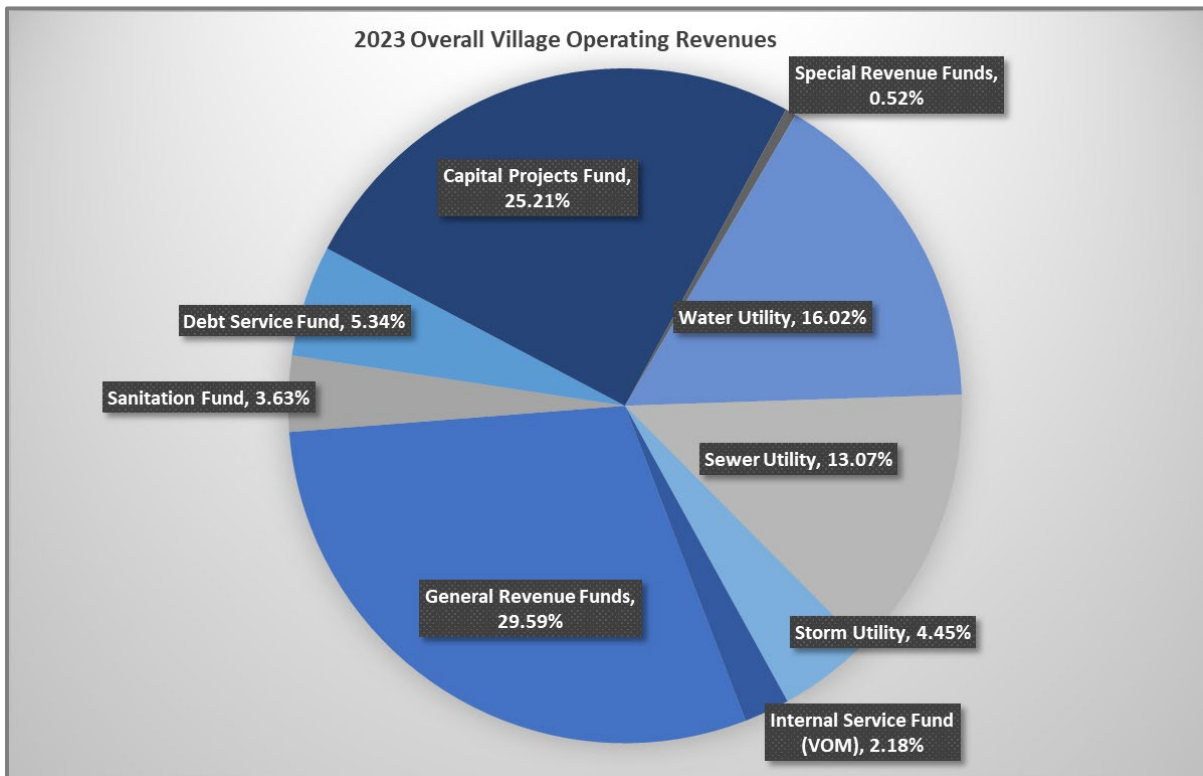
All Fund Revenues & Expenditures Summary

Overall Proposed 2023 Revenues

The following table indicates the overall breakdown of overall Village Operating Revenues. An overall increase of 0.47% is anticipated for 2023. An overall increase in funds of \$110,730 is realized over the current year.

Overall Operating Revenues	2022 Approved	2023 Proposed	\$ Change	% Change
General Revenue Funds	6,748,151	6,932,161	184,010	2.73%
Sanitation Fund	890,186	850,180	(40,006)	-4.49%
Debt Service Fund	1,749,857	1,250,294	(499,563)	-28.55%
Capital Projects Fund	4,846,135	5,904,806	1,058,671	21.85%
Special Revenue Funds	926,503	121,010	(805,493)	-86.94%
Enterprise Funds				
Water Utility	3,699,277	3,753,219	53,942	1.46%
Sewer Utility	3,049,812	3,061,495	11,683	0.38%
Storm Utility	996,400	1,041,350	44,950	4.51%
Internal Service Fund (VOM)	407,962	510,498	102,536	25.13%
GRAND TOTAL	23,314,283	23,425,013	110,730	0.47%

The below chart provides a visual breakdown in revenue categories by overall percentage of budget.

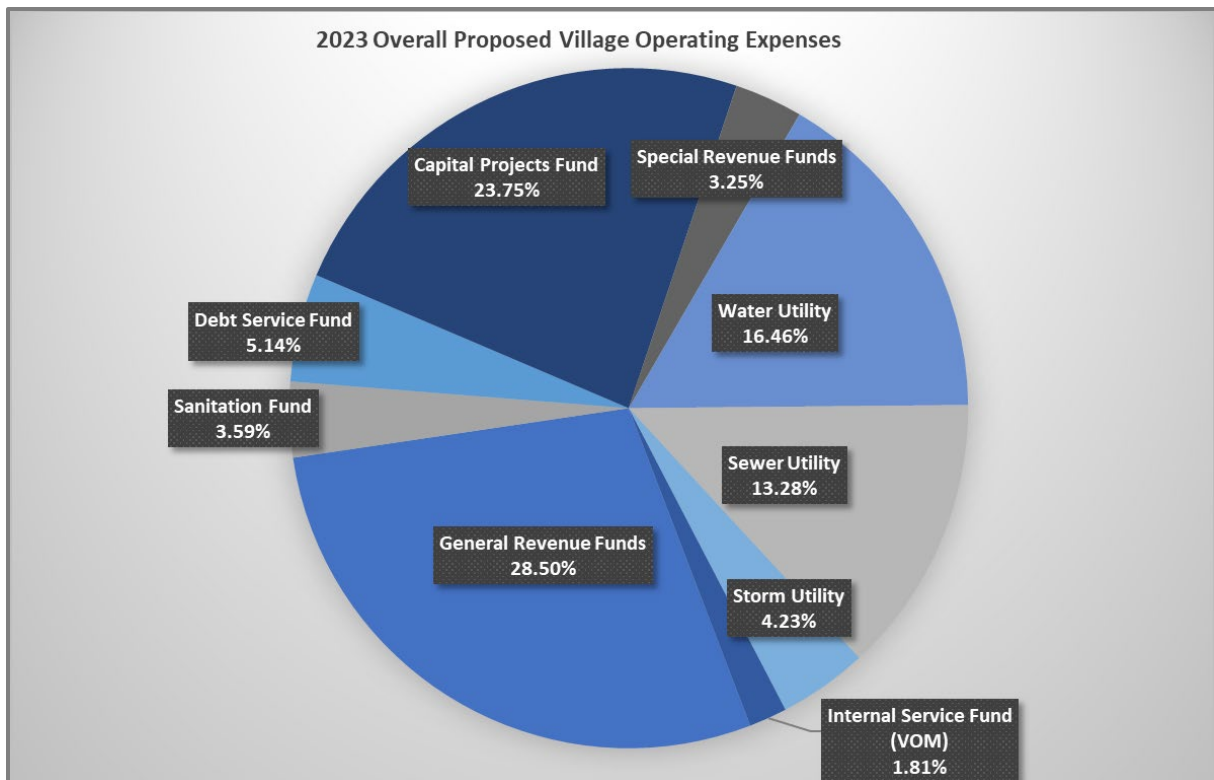


Overall Proposed 2023 Expenses

The following table indicates the change in Proposed Village Operating Expenses for each category. An overall increase in Expenses of \$1,254,841 (5.44%) is realized for 2023. A large portion of these expenses are tied to Capital Projects and Special Revenue Funds. It should be noted that ARPA funding is within the Special Revenue Funds category.

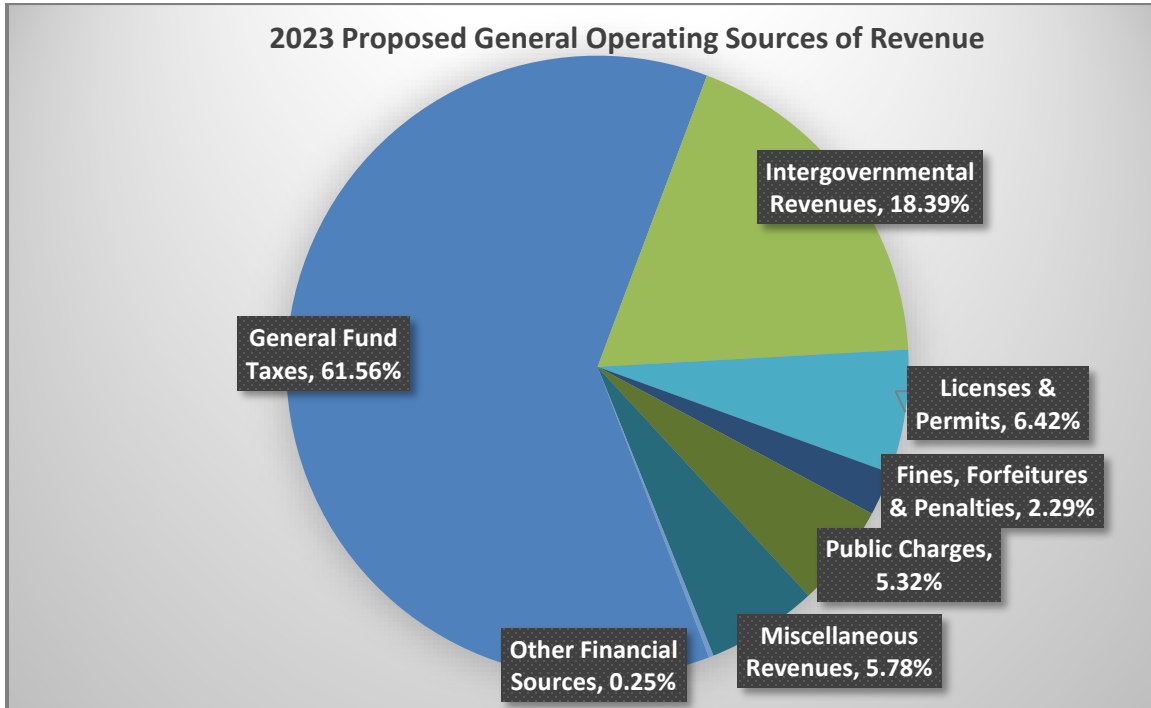
Overall Operating Expenses	2022 Approved	2023 Proposed	\$ Change	% Change
General Revenue Funds	6,789,449	6,932,161	142,712	2.10%
Sanitation Fund	856,599	872,332	15,733	1.84%
Debt Service Fund	1,777,946	1,250,294	(527,652)	-29.68%
Capital Projects Fund	4,869,636	5,777,010	907,374	18.63%
Special Revenue Funds	108,000	789,834	681,834	631.33%
Enterprise Funds				
Water Utility	4,003,109	4,002,130	(979)	-0.02%
Sewer Utility	3,146,225	3,229,247	83,022	2.64%
Storm Utility	1,094,298	1,029,072	(65,226)	-5.96%
Internal Service Fund (VOM)	421,264	439,287	18,023	4.28%
GRAND TOTAL	23,066,526	24,321,367	1,254,841	5.44%

The Below Chart further defines the overall percentage of each category in relation to overall expenses.



All Fund Revenues & Expenditures Summary

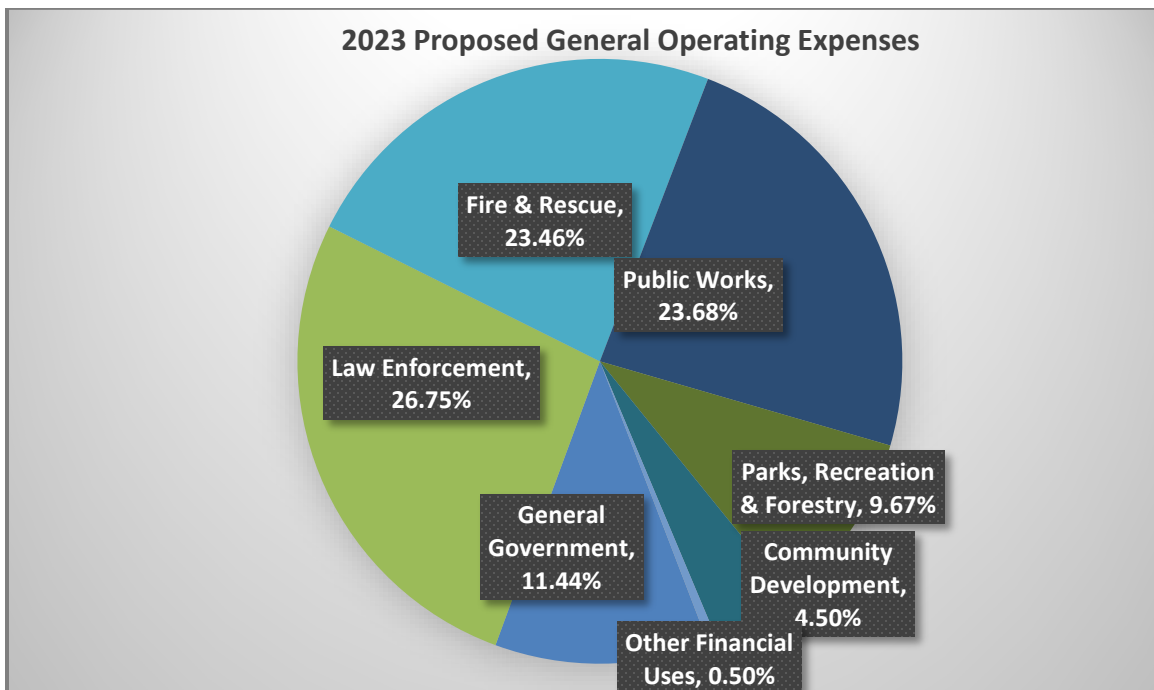
The following chart details the Village's total General Fund revenues by source. The General Fund, or taxes, is approximately 61.56% of total revenues for the Village's general operations. Intergovernmental revenues are the second greatest revenue source (18.39%).



The Village's property tax levy for the General Fund is only a portion of the Village's total revenue sources for 2023. Total general fund revenues are proposed at \$6,932,161. Revenue categories of general fund taxes, licenses & permits, fines, forfeitures & penalties, public charges and misc. revenues are projected or planned to increase for 2023. Revenue categories including intergovernmental revenues and other financial sources are projected to decrease for 2022. All total General Fund Revenues is increasing by 2.73%

General Fund Revenues	2022 Approved	2023 Proposed	\$ Change	% Change
General Fund Taxes	3,961,827	4,267,230	305,403	7.71%
Intergovernmental Revenues	1,307,233	1,274,796	(32,437)	-2.48%
Licenses & Permits	412,340	445,010	32,670	7.92%
Fines, Forfeitures & Penalties	158,500	158,500	-	0.00%
Public Charges	298,674	369,021	70,347	23.55%
Miscellaneous Revenues	335,277	400,604	65,327	19.48%
Other Financial Sources	274,300	17,000	(257,300)	-93.80%
TOTAL GENERAL REVENUES	6,748,151	6,932,161	184,010	2.73%

The following chart details the Village's total General Fund expenditures by source or department. Law enforcement (26.75%) is the Village's largest expenditure, followed closely by public works (23.68%) and fire and rescue (23.46%).



The most notable changes for department expenditures is the anticipated increase in public safety categories due to an increases in contractual obligations and public works related to capital equipment needs. Other expenses reflecting an increase is the overall Vehicle, Operations & Maintenance (VOM) fund.

General Fund Expenditures	2022 Approved	2023 Proposed	\$ Change	% Change
General Government	751,244	793,335	42,091	5.60%
Law Enforcement	1,766,868	1,854,305	87,437	4.95%
Fire & Rescue	1,565,735	1,626,042	60,307	3.85%
Public Works	1,528,827	1,641,204	112,377	7.35%
Parks, Recreation & Forestry	617,975	670,147	52,172	8.44%
Community Development	284,500	312,128	27,628	9.71%
Other Financial Uses	274,300	35,000	(239,300)	-87.24%
TOTAL GENERAL EXPENSES	6,789,449	6,932,161	142,712	2.10%

Personnel & Compensation/Benefit Changes

The Village continues to utilize a classification and compensation study completed in 2014 (including annual adjustments based on consumer price index) for all non-represented full-time and regular part-time employees when making salary and wage decisions for employees. A Village-wide employee performance review program was initiated in 2014 with continued implementation in 2022. A 4% overall increase is proposed in this budget necessitating an approximate \$104,643 increase in annual labor expenses.

Other staffing items included in the 2023 budget:

- Employee benefits are reviewed annually. Health benefit plan for the current year (10/1/22 renewal) was renewed with no change in plan design or structure with a premium cost increase of 7.9% (\$22,555).
- Village supported dental insurance plan increased 8.99% (\$1,519).
- New to 2023, vision benefits will be offered at a 100% employee premium.
- The Village continues to pay 85% of premiums (for health and dental coverage) and supports a Health Savings Account (HSA) contribution to eligible employees. The Village also offers a waiver payment for eligible employees who opt to forego the Village health insurance plan and HSA.

The Village continues to contract with Brown County Sheriff (BCSD) for law enforcement services and Green Bay Metro Fire (GBFC) for fire services. Contractual increases in rates collectively increase expenses by \$91,328 (Police: \$37,723. Fire: \$53,605). Future expense in public safety will need to be addressed including the eventual need for EMS services and additional equipment/facility upgrades. Presently, no additional labor/upgrades are necessary.

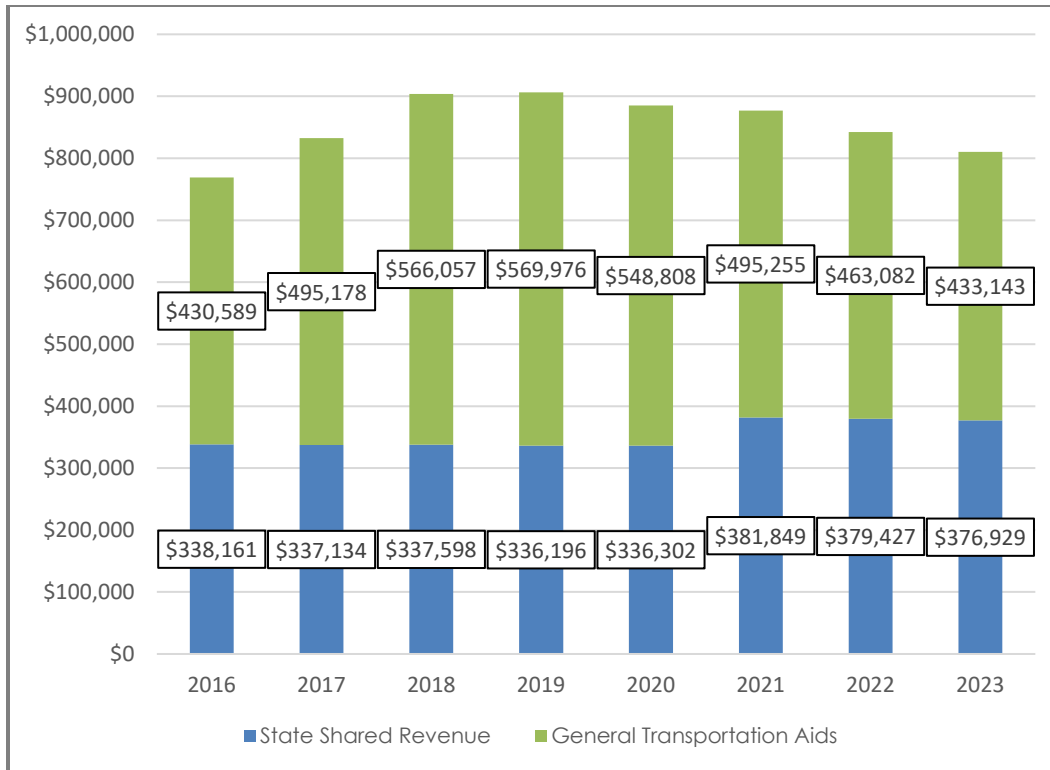


Major State Aids

The Village receives state aids including shared revenues and general transportation aids (GTA).

Yet again, state shared revenues decreased slightly in 2023. This revenue source increased mid-2020 due to a substantial equipment upgrade at the Lime Kiln power station. Besides that boost, the State continues to decrease (\$ -2,498) state shared revenues on an annual basis.

General transportation aids are also decreasing. GTA is decreasing by \$29,939 from fiscal year 2022. The 2023 general transportation aids are at the lowest level they have been in the last 5 years. This is partially because GTA is distributed based upon a formula that includes a share of the previous 6 years of the municipality's transportation spending. GTA for year 2022 is based upon Bellevue's transportation spending in years 2017-2022. These two major state aids for 2023 amount to 11.69% (\$810,072) of the Village's total general revenues (\$6,932,161).



General Fund Balance

All Village funds continue to remain in a strong position. The December 31, 2021 unassigned fund balance for the general fund was \$2,545,047 which is approximately 32% of the 2021 general fund budgeted expenditures per audited financial statements. Per the Village's General Fund Policy, the Village will maintain a minimum general fund balance of 30%. The Village's Fund Balance Policy also establishes that fund balance in excess of 30% is prohibited from being used for ongoing recurring expenditures and directs fund balance in excess of 30% to 1) village revaluation (target balance of \$70,000); 2) buildings and grounds capital projects (75% of remainder after #1), and information technology capital reserves (24% of remainder after #1). Upon CY 2022 completion, staff will provide recommendations on reallocating any appropriate unrestricted fund balance.

Fund	Estimated Balance (12-31-2023)
General Fund	\$ 2,491,194
Debt Service Fund	\$ 1,072,899
Special Revenue Funds	\$ 969,519
Capital Projects Funds	\$ 1,025,672
TID #1 Fund	\$ 630,226
TID #2 Fund	\$ 410,114
Sanitation Fund	\$ 137,814
Total	\$ 6,737,438

Balanced Budget

The 2023 budget as presented for the general fund is a balanced budget, which means that total expenditures do not exceed total revenues for the fiscal year.

Village Utilities (Enterprise Funds) Summary

Water Utility: The Village continues replacing waterlines and repairing leaks to reduce operational costs. The budget includes continued funding for leak and tower inspections, cleaning, and repairs. In 2022, preliminary planning for watermain replacement at Keehan Lane and Vandenberg Place areas.



The Village has been a community partner with the Central Brown County Water Authority (CBCWA) since October 2007. Water sales are projected to increase due to added growth. Due to more accurate figures the Village's annual CBCWA member charge is projected to decrease by \$102,608. The Village will monitor water utility revenues and expenditures and review rate increases as needed. No changes are proposed at this time.

Sanitary Sewer Utility: Village sewer utility rates were increased on December 20, 2020. The sewer utility rates will continue to be monitored closely along with charges to the Village by NEW Water (Green Bay Metropolitan Sewerage District). The Village has projected an increase in NEW Water charges (\$60,484) both due to increased rates and new development. The budget includes a shared part-time administrative assistant, shared engineering intern position, and reallocation of costs related to the transfer of utility billing activities to Green Bay Water. The Village is working towards removal of lift stations through sanitary infrastructure planning in new development. Capital projects include Sal Street and Industrial Drive sanitary sewer rehabilitation. Revenues are projected to exceed expenditures in year 2021, resulting in a small projected operating. The financial position of the sanitary utility may warrant a rate review in the short term.



Stormwater Management Utility: The stormwater utility rate was increased in 2020 (from \$4 to \$6 monthly ERU) for the first time since the fund was created in 2002. The Village also passed a 6-month moratorium on issuing new stormwater credits until further analysis is completed. Storm reserves and projects continue to remain in a good financial position. 2023 storm revenues are projected to increase by \$44,950 over the 2022 approved budget.

While fiscal year 2023 is expected to end with an operational gain, the Village anticipates significant future capital and operating expenditures to achieve compliance with the Lower Fox River Basin Total Maximum Daily Load (TMDL) and the Wisconsin Pollutant Discharge Elimination System (WPDES) Municipal Separate Storm Sewer System (MS4) permit requirements. The Village has applied for and provisionally awarded a matching grant to complete an urban storm water management plan during the next grant cycle (2022). This 2023/24 project will help support village wide runoff treatment.

Capital Projects Fund – 2023 Projects

A five-year Capital Improvement Plan (CIP) is included as part of this budget report. Capital projects are defined as equipment or other assets with a useful life of ten years or more and/or which involve amounts more than \$10,000. The following are capital projects included in the budget for 2023 that are not attributed to Village utilities.

Buildings and Grounds (\$135,000)

- (3100 Eaton) Village Offices Relocation/Expansion

Information Technology (\$65,000)

- Document Digitizing (\$15,000)
- Replace Surveillance System and Upgrade Cameras II

Parks, Recreation & Forestry (\$403,510)

- DeBroux Tennis Court Replacement (\$205,000)
- East River Trail Asphalt Improvements (\$198,510)

Public Works (\$4,034,004)

- Sidewalk construction
 - Allouez Ave – Bellevue Street to East River (\$55,000)
 - Willow Rd – West of Huron Rd (\$220,120)
- Road reconstruction
 - Allouez Avenue (Hazen-Main) (268,000)
 - Skyview Street (\$30,144 engineering)
 - Verlin Road (\$104,000)
- Village resurfacing program (\$3,356,740)
 - Manitowoc Rd – (Greenbrier-Manitowoc Ct)
 - Bluebill Street, Oriole Street, Mallard Street, Lucerne Court, Vail Court, Blue Spruce Court, Blue Spruce Drive, Blue Moon, Garden Heights Court, and Keehan Lane

Vehicle Operations & Maintenance (VOM) Fund (\$587,410)

- Bobcat Toolcat (\$83,000)
- Pickup Truck (\$75,000)
- Backhoe (\$154,410)
- Snowplow Truck (\$275,000)



GFOA Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Bellevue, Wisconsin for its 2022 budget document. The Village has received the GFOA Budget Award since 2016.



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

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

Respectfully Submitted,

Benjamin Krumenauer

Benjamin Krumenauer
Village Administrator

Karen M. Simons

Karen M. Simons
Finance Director/Clerk-Treasurer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Bellevue
Wisconsin**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

Elected & Appointed Village Official

ELECTED OFFICIALS

Steve Soukup, Village President

Dave Kaster, Village Trustee

Jackie Krull, Village Trustee

Adam Gauthier, Village Trustee

John Sinkler, Village Trustee

Ronald Metzler, Municipal Court Judge



APPOINTED OFFICIALS/EXECUTIVE STAFF

Benjamin Krumenauer, Village Administrator

Karen Simons, Director of Finance/Clerk-Treasurer

Andrew Vissers, Director of Community Development

Teal Spellman, Director of Public Works

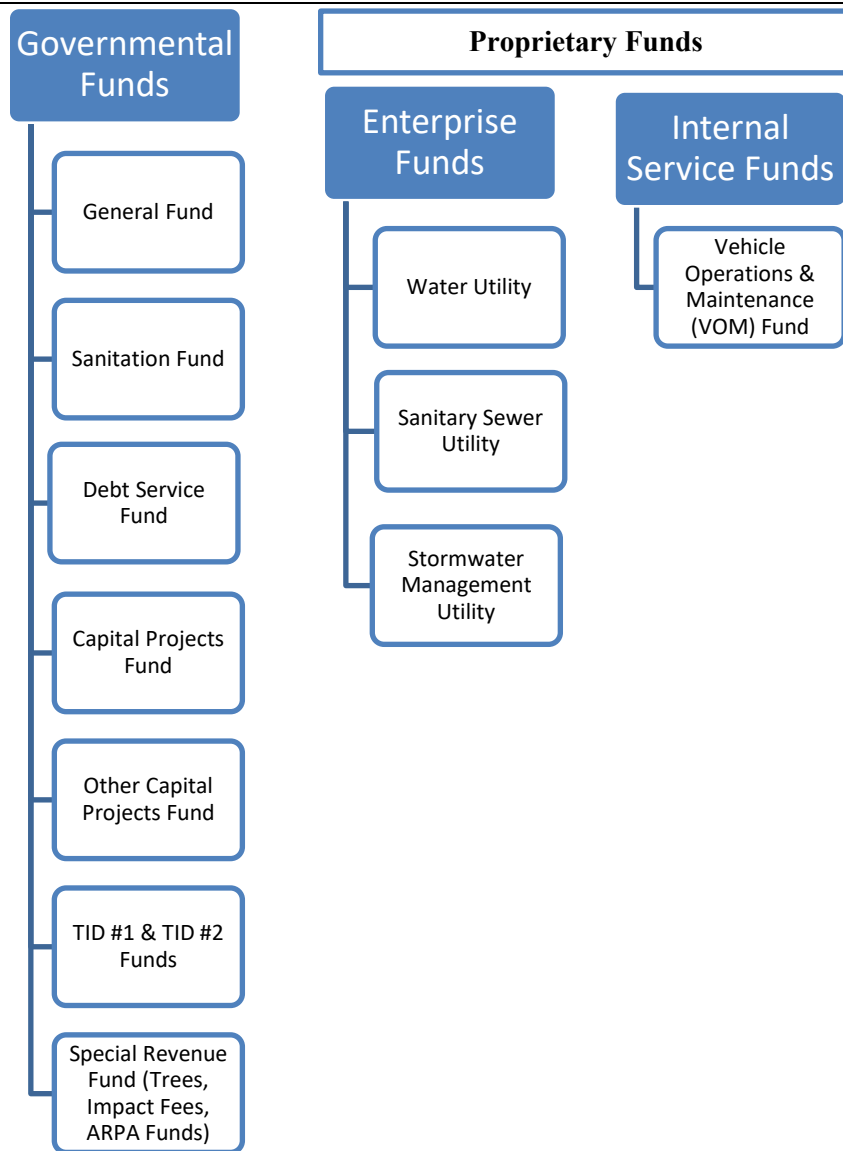
Kyle Casper, Director of Parks, Recreation, & Forestry

Dustan Peterson, Directed Enforcement Officer II, Brown County Sheriff Department

David Litton, Fire Chief, GBMFD



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

General Fund

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

Sanitation Fund

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

Debt Service Fund

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

Capital Projects Fund

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

TID No. 1 Fund

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

TID No. 2 Fund

The Tax Incremental District (TID) No. 2 Fund is used to account for financing and construction of tax incremental district projects.

Major Enterprise Funds

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

Other Capital Projects Fund

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

Internal Service Fund – Vehicle Operations & Maintenance (VOM)

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

Special Revenue Fund

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

Basis of Budgeting

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

Modified Accrual Basis

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

Accrual Basis

Enterprise Funds and Internal Service Fund

.

Budget Adoption & Calendar

The proposed draft budget is provided to village board annually in September. In October budget work sessions are held, which are open to the public. The Village Board finalizes the budget and works with 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 the 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, 2022*	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	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 mid-June.
June – August	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	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none">▪ Final budget/CIP requests due from departments.▪ Proposed Budget submitted to Village Board.
Early - October	Village Administrator, Directors, Village Board	<ul style="list-style-type: none">▪ Village Board work session(s) with Village staff reviewing Proposed Budget.
Mid - October	Village Board	<ul style="list-style-type: none">▪ Final review of Proposed Budget, authorization to proceed to Public Hearing.▪ Creation of formal 2021 Proposed Budget report.
November 9	Village Administrator, Village Board	<ul style="list-style-type: none">▪ Public Hearing and adoption of FY 2023 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 2021: capital improvement plan, employee wages/salaries; health insurance renewal; and fire department operating budget in conjunction with fire department consolidation discussions.

Balanced Budget

When preparing the annual budget, a balance budget refers to the total of all revenues and other financing sources within a fund, shall be equal to all expenditures and other financing sources.

During the year, formal budgetary integration is employed as a management control device for the general fund, special revenue funds and debt service funds. Management control for the capital projects funds is achieved through product authorizations included in debt issue resolutions.

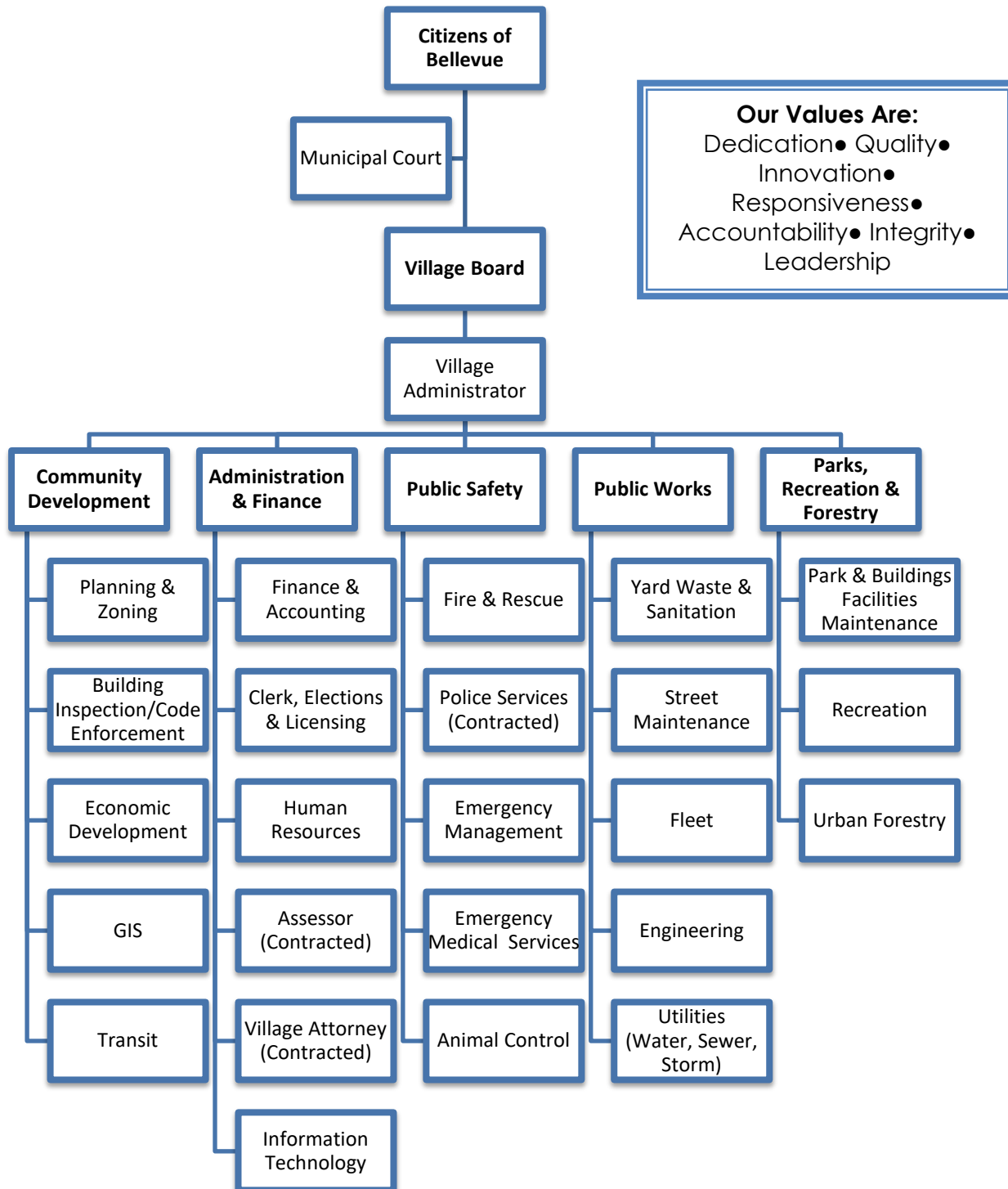
Budget Amendments

Expenditures may not exceed appropriations provided in detailed budget accounts maintained by each activity or department of the Village. Amendments may occur during the year to modify the adopted budget. The following are some examples of changes to the budget:

- Receipt of grant money;
- Funding of expenditures are projected to exceed budget amounts;
- Transfer of appropriations from one fund to another

Amendments to the budget during the year require initial approval by management and are subsequently approved by the Village Board with a two-thirds vote. The amendments must be published as a class one notice within 15 days of approval.

Functional Organizational Chart



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

Village Positions by Department

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

Administration & Finance
Village Administrator
Director of Finance/Clerk Treasurer
Assistant to the Administrator
Deputy Clerk Treasurer
Accountant (0.8)
Administrative Assistants (1.26)

Community Development
Director of Community Development
Assistant Planner/Zoning Administrator
Superintendent of Inspection
Building Inspector
GIS/IT Manager

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

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

Public Works
Director of Public Works
Utility Superintendent
Street Superintendent
Engineering Technician
Public Works Laborers (6)
Administrative Assistant (0.5)

Village Personnel

VILLAGE OF BELLEVUE								
SUMMARY OF FULL-TIME AND PART-TIME POSITIONS								
Last Four Budget Years								
	<u>2020</u>		<u>2021</u>		<u>2022</u>		<u>2023</u>	
FUND/DEPARTMENT	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND:								
Village Board	0.000	5.000	0.000	5.000	0.000	5.000	0.000	5.000
Municipal Court	0.800	0.250	0.800	0.250	0.800	0.250	0.800	0.250
Administration & Finance								
Administrator's Office	1.400	0.000	1.400	0.000	1.400	0.000	1.400	0.000
Clerk	0.420	0.000	0.420	0.000	0.420	0.000	0.420	0.000
Elections	0.000	17.000	0.000	17.000	0.000	17.000	0.000	17.000
Finance & Accounting	0.722	0.000	0.722	0.000	0.722	0.000	0.722	0.000
Information Technology	0.250	0.000	0.250	0.000	0.250	0.000	0.250	0.000
Total Administration & Finance:	2.792	17.000	2.792	17.000	2.792	17.000	2.792	17.000
Public Safety								
Law Enforcement (Crossing Guards)	8.000	2.000	8.000	2.000	8.000	2.000	8.000	2.000
Animal Control	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fire & Rescue	10.500	40.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Public Safety:	18.500	42.000	8.000	2.000	8.000	2.000	8.000	2.000
Public Works								
Administration	0.100	0.000	0.100	0.000	0.100	0.000	0.100	0.000
Street & Highway Administration	0.600	0.000	0.600	0.000	0.600	0.000	0.600	0.000
Street & Highway Maintenance	0.650	2.000	0.650	2.000	0.650	2.000	0.650	2.000
Snow Plowing	0.700	0.000	0.700	0.000	0.700	0.000	0.700	0.000
Construction/Engineering	0.550	0.000	0.550	0.000	0.550	0.000	0.550	0.000
Buildings & Grounds	0.650	0.000	0.650	0.000	0.650	0.000	0.650	0.000
Total Public Works:	3.250	2.000	3.250	2.000	3.250	2.000	3.250	2.000
Parks & Leisure Services								
Administration	0.650	0.000	0.650	0.000	0.650	0.000	0.650	0.000
Parks	1.200	3.000	1.200	3.000	1.200	3.000	1.200	3.000
Urban Forestry	0.300	0.000	0.300	0.000	0.300	0.000	0.300	0.000
Recreation	1.000	23.000	1.000	23.000	1.000	23.000	1.000	23.000
Total Parks & Leisure Services:	3.150	26.000	3.150	26.000	3.150	26.000	3.150	26.000
Community Development								
Administration	0.135	0.000	0.135	0.000	0.135	0.000	0.135	0.000
Planning & Zoning	0.285	0.000	0.285	0.000	0.285	0.000	0.285	0.000
Economic Development	0.085	0.000	0.085	0.000	0.085	0.000	0.085	0.000
Building Inspection/Code Enforcement	1.582	0.000	1.582	0.000	1.582	0.000	1.582	0.000
GIS	0.150	0.000	0.150	0.000	0.150	0.000	0.150	0.000
Total Community Development:	2.237	0.000	2.237	0.000	2.237	0.000	2.237	0.000

Village Personnel – continued

FUND/DEPARTMENT	2020		2021		2022		2023	
	FT	PT	FT	PT	FT	PT	FT	PT
TID #1:								
Administration	0.420	0.000	0.420	0.000	0.420	0.000	0.420	0.000
SANITATION FUND:								
Administration	0.739	0.000	0.739	0.000	0.739	0.000	0.739	0.000
Operations and Maintenance	0.350	0.000	0.350	0.000	0.350	0.000	0.350	0.000
WATER UTILITY:								
Administration	2.303	0.000	2.303	0.000	2.303	0.000	2.303	0.000
Operations and Maintenance	2.600	0.000	2.600	0.000	2.600	0.000	2.600	0.000
SEWER UTILITY:								
Administration	2.095	0.000	2.095	0.000	2.095	0.000	2.095	0.000
Operations and Maintenance	0.750	0.000	0.750	0.000	0.750	0.000	0.750	0.000
STORMWATER UTILITY:								
Administration	2.395	0.000	2.395	0.000	2.395	0.000	2.395	0.000
Operations and Maintenance	1.250	0.000	1.250	0.000	1.250	0.000	1.250	0.000
VEHICLE OPERATIONS & MAINTENANCE:								
Administration	0.100	0.000	0.100	0.000	0.100	0.000	0.100	0.000
Operations and Maintenance	0.650	0.000	0.650	0.000	0.650	0.000	0.650	0.000
TOTAL POSITIONS	44.381	92.250	33.881	52.250	33.881	52.250	33.881	52.250
Note: All of the permanent positions are stated as full-time equivalents (FTE). Part-time Positions (PT)								
represent the number of positions to be employed in each department; this number is not expressed in FTE.								

Village Strategic Planning Implementation

The Village Board adopted the Village of Bellevue Strategic Plan, FY 2015 - FY 2019 on June 25, 2014. The plan includes goals, objectives and actions for five strategic areas. The Village had been in the process of updating the strategic plan but was forced to pause due to local and global COVID-19. Bellevue will be finalizing a five year update upon completion of the Comprehensive Plan update. Current initiatives are listed below within the five focus areas.

Strategic Area 1: Healthy Economy & Development

The following goals, objectives and actions were developed with guidance from the Village Board and the Economic Development Advisory Board in 2014. The Village of Bellevue Comprehensive Plan, 2012-2032 and documents from the Village's first Tax Incremental Finance (TIF) District #1 provided the basis for this Strategic Area. Goals, objectives and actions provided were intended to provide a one to two year strategy; therefore review by year three should be planned.

Goals

- Broaden the tax base and strengthen the Village's economy and employment base through expansion of the current balance of commercial and industrial activity.
- Promote an attractive mixed commercial/industrial/residential area at the interchange of STH 172 & CTH GV.
- Evaluate and promote the economic development opportunities of the CTH EA corridor (South Huron Road).

Strategic Area 2: Effective & Accountable Government

The following goals, objectives and actions were primarily developed from guidance in the Village of Bellevue Comprehensive Plan, 2012-2032; Financial Management Plan, 2011; Village Administrative & Financial Policies; Village External Communication Plan, 2014; Village operational budgets and the guidance of the Village Board.

Goals

- Provide the highest quality fiscal management and accountability with a focus on tax rate stability and maintenance of a high bond rating.
- Quality and effective customer service shall be of the highest standards with an emphasis on communication and transparency.
- Expand and improve our performance reporting that focuses on results, performance measures, goal achievement and annual reporting.



The Village's Five Strategic Focus Areas

Strategic Area 3: Quality Infrastructure & Asset Management

The following goals, objectives and actions were primarily developed from guidance in the Village of Bellevue Comprehensive Plan, 2012-2032; Village Administrative & Financial Policies; Village operational budgets and the guidance of the Village Board.

Goals

- Provide the highest quality water, dependable sanitary service, effective sanitation services and quality stormwater management at reasonable rates for our customers that directly pay for such services.
- Provide a system of asset management for all Village infrastructure and facilities that provides for improved decision making and efficient maintenance and replacement.
- Provide new infrastructure that allows developable land to meet market demands while being constructed to standards that will serve the community with a safe, healthy and functional systems for the long-term in a cost-efficient manner.

Strategic Area 4: Great Neighborhoods & Quality of Life

The following goals, objectives and actions were developed from guidance in the Village of Bellevue Comprehensive Plan, 2012-2032; Pedestrian, Bicycle and Safe Routes to School Plan, 2011; Comprehensive Outdoor Recreation Plan, 2011-2015 and the guidance of the Village Board and Park Commission.

Goals

- Maintain the Village's existing parks and recreation facilities to high quality standards and plan for improvements and new facility needs of the community in a collaborative and sustainable manner.
- Provide a pedestrian and bicycle transportation system that effectively connects points of destination; such as schools, parks, businesses, public facilities and places of worship and recognize the value such facilities provide to the community.
- Through Village regulations, policies and good planning; provide neighborhoods that maintain property values, meet housing demands, enhance the character of the Village and maintain a competitive cost of living.

Strategic Area 5: Responsive & Quality Public Safety

The following goals, objectives and actions were developed from guidance in the Village of Bellevue Comprehensive Plan, 2012-2032; Fire Department Organizational & Salary Study, 2012; Department Annual Reports and the guidance of the Village Board and Fire Commission.

Goals

- Provide quality and responsive services in the areas of law enforcement, fire prevention, fire suppression, emergency medical services and emergency management and ensure services are provided in a sustainable, efficient and well-planned manner to meet the demands of a growing community

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 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 remain 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. Full copies of any policy is available at Village administration office.

- 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 \$10,000.

Debt Management Policy

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

Fund Balance Reserve Policy

The fund balance is the resources remaining from prior years and which are available to be budgeted in the current year. There are five fund balance classifications; they are 1) non-spendable, 2) restricted, 3) committed, 4) assigned and 5) unassigned fund balance. An order of fund balance spend-down is detailed within the policy. This order will be used for purpose of reporting fund balance. The Village also is ordered to maintain sufficient cash reserves for working capital and emergency expenditures; the Village maintains a minimum general fund

balance of 30% of actual current year general fund expenditures (combination of committed, assigned, and unassigned fund balance). Funds in excess of 30% cannot be used for ongoing recurring expenditures and are directed for village revaluation (target balance of \$70K), buildings and grounds capital projects fund (75%), and information technology capital expenditure reserve fund (25%).

Investment Policy

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

Purchasing Policy

This policy provides guidance and procedures to be followed for the procurement of goods and services for all departments, and to provide safeguards for maintaining a procurement system of quality and integrity. The objective 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 to achieve the best value. To provide adequate controls over Village expenditures and financial commitments with proper documentation. To obtain quality goods required by Village departments and to provide a standardized system of purchasing for use by all Village departments. The Village Board has approved the Village Administrator and Village Finance Director/Clerk-Treasurer to pay bills in the interim prior to the regular Village Board meetings. However; a report will be submitted at the next regularly scheduled Village Board meeting for Board review.

Year-End Closeout Policy

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

1. Year-End Carryover Requests

- a. Department Heads year-end carryover request will need to be submitted by February 5th on the Village's Year-End Encumbrances Request Form.
- b. If approved, by the Village Administrator, the Year-End Encumbrances will be submitted to the Village Board for approval at the 1st meeting in April.

3.0 BUDGET SUMMARY

This Page Intentionally Left Blank.

Operating Revenues (All Funds)

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
GENERAL FUND REVENUES (TAXES)						
General Property Taxes	\$ 2,686,078	\$ 3,028,119	\$ 3,513,675	\$ 3,513,674	\$ 3,513,675	\$ 3,813,273
Mobile Home Taxes	\$ 170,931	\$ 176,655	\$ 178,183	\$ 138,078	\$ 176,608	\$ 177,994
Management Forestland Taxes	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29
Hotel Room Tax	\$ 7,765	\$ 12,813	\$ 13,000	\$ 8,233	\$ 14,100	\$ 14,500
Water Utility Taxes	\$ 251,740	\$ 251,853	\$ 251,740	\$ 251,740	\$ 251,853	\$ 251,853
Interest - Delinquent PP Tax	\$ 119	\$ 1,802	\$ 200	\$ 448	\$ 450	\$ 450
Ag Use Penalty	\$ 9,340	\$ 4,565	\$ 5,000	\$ -	\$ 13,184	\$ 9,131
Subtotal	\$ 3,126,003	\$ 3,475,836	\$ 3,961,827	\$ 3,912,202	\$ 3,969,899	\$ 4,267,230
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
INTERGOVERNMENTAL REVENUES						
State Shared Revenues	\$ 384,755	\$ 382,209	\$ 379,427	\$ 56,914	\$ 379,615	\$ 376,929
State Fire Insurance Tax	\$ 59,559	\$ 63,626	\$ 65,706	\$ 65,706	\$ 65,706	\$ 65,706
State Exempt Computer Aid	\$ 12,602	\$ 12,602	\$ 12,602	\$ 12,602	\$ 12,602	\$ 12,602
State Exempt Personal Property	\$ 23,942	\$ 15,853	\$ 23,942	\$ 23,942	\$ 23,942	\$ 23,942
State Video Service Provider	\$ 14,059	\$ 29,778	\$ 29,778	\$ 29,778	\$ 29,778	\$ 29,778
State Transportation Aids	\$ 548,064	\$ 494,606	\$ 463,082	\$ 346,349	\$ 463,082	\$ 433,143
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Other State Payments	\$ 220,935	\$ 13,835	\$ -	\$ 600	\$ 600	\$ -
Transit Revenue	\$ 328,286	\$ 455,002	\$ 332,692	\$ 285,384	\$ 412,739	\$ 332,692
Arson Task Force Payments	\$ 429	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 1,592,206	\$ 1,467,515	\$ 1,307,233	\$ 821,279	\$ 1,388,068	\$ 1,274,796

Operating Revenues (All Funds) – continued

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>LICENSES & PERMITS</u>						
Liquor & Malt Beverages	\$ 46,718	\$ 69,017	\$ 27,800	\$ 27,958	\$ 27,958	\$ 28,000
Bartender's Licenses	\$ 9,070	\$ 2,620	\$ 9,070	\$ 7,650	\$ 9,070	\$ 3,000
Cable Television Fees	\$ 139,972	\$ 120,725	\$ 113,600	\$ 61,943	\$ 123,885	\$ 123,885
Cigarette Licenses	\$ 1,300	\$ 1,500	\$ 1,300	\$ 1,100	\$ 1,100	\$ 1,100
Mobile Home Licenses	\$ -	\$ 1,600	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 800	\$ 100	\$ 100	\$ -	\$ -	\$ 100
Special Events/Picnic Licenses	\$ 30	\$ 250	\$ 165	\$ 160	\$ 160	\$ 160
Dog Licenses	\$ 2,840	\$ 3,585	\$ 3,000	\$ 2,194	\$ 3,000	\$ 3,000
Bike Licenses	\$ 40	\$ 40	\$ 25	\$ 30	\$ 30	\$ 30
Building Permits	\$ 112,174	\$ 198,963	\$ 100,000	\$ 109,791	\$ 130,000	\$ 130,000
Fire Dept Inspection Fees	\$ 116,058	\$ 118,112	\$ 117,000	\$ -	\$ 117,000	\$ 117,000
Temporary Permits	\$ 680	\$ 570	\$ 600	\$ 360	\$ 600	\$ 600
Right of Way Permits	\$ 18,025	\$ 19,325	\$ 16,000	\$ 13,725	\$ 16,000	\$ 16,000
Fireworks Permits	\$ 9,150	\$ 8,000	\$ 5,000	\$ 8,400	\$ 8,400	\$ 8,400
False Alarm Permits	\$ 11,325	\$ 12,700	\$ 15,000	\$ 3,575	\$ 10,000	\$ 10,000
Fire Sprinkler Permits	\$ 2,100	\$ 6,475	\$ 2,100	\$ 2,025	\$ 2,100	\$ 2,100
Burning Permits	\$ 70	\$ 40	\$ 30	\$ 10	\$ 10	\$ 10
Chicken Permits	\$ 50	\$ 200	\$ 50	\$ 125	\$ 125	\$ 125
Subtotal	\$ 470,402	\$ 563,822	\$ 412,340	\$ 239,046	\$ 450,938	\$ 445,010
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>FINES, FORFEITURES & PENALTIES</u>						
Law & Ordinance Citations	\$ 94,816	\$ 122,479	\$ 150,000	\$ 98,484	\$ 150,000	\$ 150,000
Parking Citations	\$ 7,941	\$ 5,650	\$ 8,500	\$ 5,283	\$ 8,500	\$ 8,500
Subtotal	\$ 102,757	\$ 128,129	\$ 158,500	\$ 103,767	\$ 158,500	\$ 158,500

Operating Revenues (All Funds) – continued

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>PUBLIC CHARGES</u>						
Special Assessment Letters	\$ 15,854	\$ 13,697	\$ 14,500	\$ 9,697	\$ 14,000	\$ 14,000
Copies	\$ 322	\$ 125	\$ 100	\$ 35	\$ 50	\$ 50
License Publication Fees	\$ 1,085	\$ 1,150	\$ 1,050	\$ 1,100	\$ 1,100	\$ 1,100
Weights & Measures	\$ 10,925	\$ 21,850	\$ 21,850	\$ -	\$ 21,850	\$ 25,128
Fire Emergency Calls	\$ 13,164	\$ -	\$ -	\$ -	\$ -	\$ -
Ambulance Calls	\$ -	\$ -	\$ 30,000	\$ 19,684	\$ 47,684	\$ 56,000
Street Charges	\$ 5,591	\$ 14,801	\$ 13,000	\$ 4,837	\$ 5,500	\$ 13,000
Dog Park Fees	\$ -	\$ 11,422	\$ -	\$ -	\$ 7,697	\$ 7,220
Animal Control Fees	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -
Park Rental Fees	\$ 9,234	\$ 21,435	\$ 24,092	\$ 16,046	\$ 21,406	\$ 30,170
Park Prog - Fees/Other Income	\$ 3,185	\$ 6,719	\$ 6,550	\$ 5,933	\$ 7,100	\$ 8,000
Park Program - Non Taxable	\$ 47,963	\$ 75,398	\$ 86,000	\$ 86,968	\$ 94,700	\$ 110,734
Park Prog - B/A School	\$ 14,312	\$ 32,787	\$ 63,682	\$ 36,951	\$ 62,692	\$ 72,469
Senior General Taxable	\$ 250	\$ 38	\$ -	\$ -	\$ -	\$ -
Senior Program Non Taxable	\$ -	\$ 112	\$ 2,000	\$ 605	\$ 1,225	\$ 2,000
Senior Holiday Gala	\$ -	\$ 2,938	\$ 4,200	\$ 180	\$ 4,200	\$ 4,200
Senior Summer Picnic	\$ 500	\$ 779	\$ 1,800	\$ 1,307	\$ 1,307	\$ 1,800
Park Prog - Sponsors/Donations	\$ 12,686	\$ 16,590	\$ 14,350	\$ 9,250	\$ 11,800	\$ 10,150
Friends of Bellevue Parks	\$ 1,031	\$ 1,139	\$ -	\$ 425	\$ 425	\$ -
Tree Charges	\$ 690	\$ 250	\$ 1,500	\$ -	\$ 500	\$ 1,000
Planning & Development Fees	\$ 14,380	\$ 19,680	\$ 14,000	\$ 10,555	\$ 12,000	\$ 12,000
Eng - Construction Charges	\$ 23,592	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 174,857	\$ 240,910	\$ 298,674	\$ 203,572	\$ 315,236	\$ 369,021
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>MISCELLANEOUS REVENUE</u>						
Interest - Bank Accounts	\$ 47,935	\$ 21,695	\$ 25,000	\$ 13,583	\$ 30,313	\$ 66,578
Interest - Delq Special Assmts CTY	\$ 2,099	\$ 12,111	\$ 12,000	\$ 1,052	\$ 2,000	\$ 2,000
Miscellaneous Interest	\$ 1,187	\$ 404	\$ 500	\$ 331	\$ 500	\$ 500
Rental Properties	\$ 64,826	\$ 61,926	\$ 63,801	\$ 50,205	\$ 63,801	\$ 65,255
Lease Agreement - Water	\$ 59,980	\$ 66,815	\$ 77,992	\$ 77,992	\$ 77,992	\$ 88,757
Lease Agreement - Sewer	\$ 59,980	\$ 66,815	\$ 77,992	\$ 77,992	\$ 77,992	\$ 88,757
Lease Agreement - Stormwater	\$ 59,980	\$ 66,815	\$ 77,992	\$ 77,992	\$ 77,992	\$ 88,757
Sale of Fire Equip & Property	\$ -	\$ 126,994	\$ -	\$ -	\$ -	\$ -
Sale of Other Equip & Property	\$ 17,551	\$ 8,800	\$ -	\$ 33,526	\$ 33,526	\$ -
Insurance Recoveries	\$ 6,601	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ 1,710	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Donations-FF Memorial	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 300	\$ 1,719	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 322,450	\$ 434,094	\$ 335,277	\$ 333,674	\$ 365,116	\$ 400,604

Operating Revenues (All Funds) – continued

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>OTHER FINANCIAL SOURCES</u>						
Fund Balance Applied	\$ -	\$ -	\$ 274,300	\$ 69,750	\$ 69,750	\$ 17,000
Subtotal	\$ -	\$ -	\$ 274,300	\$ 69,750	\$ 69,750	\$ 17,000
TOTAL GENERAL FUND REVENUES	\$ 5,788,675	\$ 6,310,307	\$ 6,748,151	\$ 5,683,289	\$ 6,717,507	\$ 6,932,161
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>SANITATION FUND</u>						
Sanitation Fund	\$ 911,741	\$ 941,305	\$ 890,186	\$ 623,282	\$ 884,009	\$ 850,180
TOTAL	\$ 911,741	\$ 941,305	\$ 890,186	\$ 623,282	\$ 884,009	\$ 850,180
<u>OTHER</u>						
Debt Service Fund	\$ 1,705,597	\$ 4,697,011	\$ 1,749,857	\$ 1,425,120	\$ 1,540,092	\$ 1,250,294
TOTAL	\$ 1,705,597	\$ 4,697,011	\$ 1,749,857	\$ 1,425,120	\$ 1,540,092	\$ 1,250,294
<u>CAPITAL PROJECTS FUND</u>						
Village Capital Projects Fund	\$ 450,102	\$ 2,844,797	\$ 635,550	\$ 180,109	\$ 552,047	\$ 4,486,860
IT Capital Projects Fund	\$ 59,040	\$ 55,000	\$ 69,750	\$ 69,750	\$ 69,750	\$ 35,000
TID #1 Fund	\$ 638,769	\$ 703,392	\$ 3,700,835	\$ 5,459,280	\$ 5,475,512	\$ 626,946
TID #2 Fund	\$ 119,187	\$ 1,156,965	\$ 440,000	\$ 641,770	\$ 642,411	\$ 756,000
TOTAL	\$ 1,267,098	\$ 4,760,154	\$ 4,846,135	\$ 6,350,910	\$ 6,739,720	\$ 5,904,806
<u>SPECIAL REVENUE FUNDS</u>						
Trees Special Revenue Fund	\$ 15,931	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ 13,000
Park Special Revenue Fund	\$ 33,211	\$ 114,885	\$ 50,075	\$ 57,180	\$ 63,200	\$ 53,500
Fire Special Revenue Fund	\$ 17,546	\$ 64,778	\$ 18,005	\$ 16,393	\$ 22,005	\$ 22,005
Police Special Revenue Fund	\$ 10,155	\$ 37,651	\$ 11,005	\$ 9,441	\$ 12,505	\$ 12,505
ARPA Special Revenue Fund	\$ -	\$ 834,637	\$ 834,418	\$ 5,659	\$ 852,077	\$ 20,000
TOTAL	\$ 76,844	\$ 1,051,952	\$ 926,503	\$ 88,672	\$ 962,787	\$ 121,010
<u>ENTERPRISE FUNDS</u>						
Water Utility	\$ 3,579,872	\$ 3,832,392	\$ 3,699,277	\$ 2,356,805	\$ 3,710,483	\$ 3,753,219
Sewer Utility	\$ 2,724,342	\$ 3,274,859	\$ 3,049,812	\$ 2,025,459	\$ 3,056,593	\$ 3,061,495
Storm Water Utility	\$ 935,913	\$ 1,185,777	\$ 996,400	\$ 703,275	\$ 1,046,294	\$ 1,041,350
TOTAL	\$ 7,240,126	\$ 8,293,028	\$ 7,745,489	\$ 5,085,538	\$ 7,813,370	\$ 7,856,064
<u>INTERNAL SERVICE FUNDS</u>						
Vehicle Operations & Maintenance	\$ 322,153	\$ 353,076	\$ 407,962	\$ 657,246	\$ 403,614	\$ 510,498
TOTAL	\$ 322,153	\$ 353,076	\$ 407,962	\$ 657,246	\$ 403,614	\$ 510,498
GRAND TOTAL	\$ 17,312,234	\$ 26,406,834	\$ 23,314,283	\$ 19,914,057	\$ 25,061,099	\$ 23,425,013

Operating Expenditures (All Funds)

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
GENERAL FUND						
General Government						
Village Board	\$ 23,911	\$ 25,348	\$ 25,285	\$ 18,809	\$ 26,055	\$ 26,990
Municipal Court	\$ 67,689	\$ 77,345	\$ 85,027	\$ 53,166	\$ 83,889	\$ 87,801
Legal/Professional	\$ 29,371	\$ 35,404	\$ 31,000	\$ 16,181	\$ 34,000	\$ 36,000
Administrator's Office	\$ 124,907	\$ 125,127	\$ 137,521	\$ 87,642	\$ 134,765	\$ 166,668
Clerk-Treasurer's Office	\$ 195,927	\$ 171,467	\$ 214,939	\$ 127,050	\$ 205,116	\$ 184,592
Village Assessor	\$ 114,456	\$ 43,679	\$ 44,350	\$ 31,793	\$ 44,837	\$ 47,100
Information Technology	\$ 288,112	\$ 125,982	\$ 170,593	\$ 119,038	\$ 162,905	\$ 205,899
Other Governmental	\$ 35,797	\$ 36,155	\$ 42,529	\$ 25,879	\$ 35,011	\$ 38,285
Total General Government:	\$ 880,170	\$ 640,508	\$ 751,244	\$ 479,559	\$ 726,578	\$ 793,335
Public Safety						
Law Enforcement	\$ 1,371,596	\$ 1,545,637	\$ 1,766,868	\$ 897,413	\$ 1,770,125	\$ 1,854,305
Fire & Rescue	\$ 1,187,194	\$ 1,542,442	\$ 1,565,735	\$ 1,192,474	\$ 1,566,757	\$ 1,626,042
Total Public Safety:	\$ 2,558,790	\$ 3,088,079	\$ 3,332,603	\$ 2,089,887	\$ 3,336,882	\$ 3,480,347
Public Works						
Administration	\$ 12,917	\$ 11,315	\$ 12,308	\$ 6,431	\$ 18,758	\$ 13,616
Street Maintenance	\$ 312,754	\$ 385,998	\$ 393,405	\$ 289,800	\$ 338,437	\$ 417,380
Snow Plowing	\$ 186,578	\$ 202,170	\$ 243,446	\$ 172,066	\$ 236,446	\$ 270,280
Construction/Engineering	\$ 76,914	\$ 67,393	\$ 82,848	\$ 67,699	\$ 93,505	\$ 80,409
Street Lighting/Transit	\$ 570,190	\$ 616,731	\$ 561,059	\$ 363,654	\$ 565,959	\$ 577,959
Buildings & Grounds	\$ 205,751	\$ 224,176	\$ 235,761	\$ 158,469	\$ 252,588	\$ 281,560
Total Public Works:	\$ 1,365,104	\$ 1,507,782	\$ 1,528,827	\$ 1,058,119	\$ 1,505,693	\$ 1,641,204
Parks, Recreation & Forestry						
Administration	\$ 49,741	\$ 53,191	\$ 62,237	\$ 38,383	\$ 61,796	\$ 65,063
Parks	\$ 247,535	\$ 271,521	\$ 280,568	\$ 202,118	\$ 278,493	\$ 299,556
Forestry	\$ 57,414	\$ 29,769	\$ 39,321	\$ 22,917	\$ 28,792	\$ 28,335
Recreation	\$ 160,643	\$ 205,005	\$ 235,849	\$ 171,910	\$ 234,481	\$ 277,193
Total Parks & Leisure Services:	\$ 515,334	\$ 559,487	\$ 617,975	\$ 435,328	\$ 603,562	\$ 670,147
Community Development						
Administration	\$ 16,661	\$ 12,324	\$ 15,686	\$ 10,045	\$ 14,828	\$ 19,749
Planning & Zoning	\$ 34,308	\$ 36,559	\$ 68,018	\$ 39,067	\$ 67,124	\$ 46,325
Economic Development	\$ 14,125	\$ 12,895	\$ 13,982	\$ 9,778	\$ 13,631	\$ 17,636
Building Inspection	\$ 155,506	\$ 154,436	\$ 159,660	\$ 107,465	\$ 158,494	\$ 194,098
GIS	\$ 24,369	\$ 18,842	\$ 27,154	\$ 16,760	\$ 26,129	\$ 34,320
Total Community Development:	\$ 244,970	\$ 235,057	\$ 284,500	\$ 183,115	\$ 280,206	\$ 312,128

Operating Expenditures (All Funds) – continued

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
Other Financial Uses						
Transfer to IT Fund	\$ 59,040	\$ 55,000	\$ 69,750	\$ 69,750	\$ 69,750	\$ 35,000
Transfer to Capital	\$ -	\$ 60,000	\$ 204,550	\$ 4,524	\$ 92,706	\$ -
Total Other Financial Uses:	\$ 59,040	\$ 115,000	\$ 274,300	\$ 74,274	\$ 162,456	\$ 35,000
Total General Fund Expenditures:	\$ 5,623,407	\$ 6,145,913	\$ 6,789,449	\$ 4,320,282	\$ 6,615,377	\$ 6,932,161
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>SANITATION FUND</u>						
Sanitation Utility	\$ 884,962	\$ 867,781	\$ 856,599	\$ 485,142	\$ 823,467	\$ 872,332
TOTAL	\$ 884,962	\$ 867,781	\$ 856,599	\$ 485,142	\$ 823,467	\$ 872,332
<u>DEBT SERVICE FUND</u>						
Debt Service Fund	\$ 2,189,355	\$ 4,464,101	\$ 1,777,946	\$ 1,729,552	\$ 1,777,947	\$ 1,250,294
TOTAL	\$ 2,189,355	\$ 4,464,101	\$ 1,777,946	\$ 1,729,552	\$ 1,777,947	\$ 1,250,294
<u>CAPITAL PROJECTS FUND</u>						
Village Capital Projects Fund	\$ 361,583	\$ 2,582,077	\$ 831,550	\$ 235,216	\$ 383,347	\$ 4,894,764
IT Capital Projects Fund	\$ 44,173	\$ 80,258	\$ 82,000	\$ 19,268	\$ 61,377	\$ 65,000
TID #1 Fund	\$ 441,801	\$ 571,089	\$ 3,716,511	\$ 1,215,918	\$ 5,544,477	\$ 680,821
TID #2 Fund	\$ 127,791	\$ 1,457,749	\$ 239,575	\$ 234,491	\$ 314,680	\$ 341,425
TOTAL	\$ 975,348	\$ 4,691,173	\$ 4,869,636	\$ 1,704,892	\$ 6,303,881	\$ 5,982,010
<u>SPECIAL REVENUE FUNDS</u>						
Trees Special Revenue Fund	\$ 19,712	\$ -	\$ 13,000	\$ 18,415	\$ 18,415	\$ 13,000
Park Special Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Special Revenue Fund	\$ 43,803	\$ 43,803	\$ -	\$ -	\$ -	\$ -
Police Special Revenue Fund	\$ 26,950	\$ 26,950	\$ -	\$ -	\$ -	\$ -
ARPA Special Revenue Fund	\$ -	\$ 10,000	\$ 95,000	\$ 309,105	\$ 327,065	\$ 776,834
TOTAL	\$ 90,465	\$ 80,753	\$ 108,000	\$ 327,520	\$ 345,480	\$ 789,834
<u>ENTERPRISE FUNDS</u>						
Water Utility	\$ 3,877,020	\$ 3,811,833	\$ 4,003,109	\$ 2,456,900	\$ 3,910,362	\$ 4,002,130
Sewer Utility	\$ 2,828,421	\$ 2,872,061	\$ 3,146,225	\$ 1,798,362	\$ 3,115,051	\$ 3,229,247
Storm Water Utility	\$ 923,062	\$ 889,540	\$ 1,094,298	\$ 561,273	\$ 990,740	\$ 1,029,072
TOTAL	\$ 7,628,504	\$ 7,573,434	\$ 8,243,632	\$ 4,816,534	\$ 8,016,153	\$ 8,260,449
<u>INTERNAL SERVICE FUND</u>						
Vehicle Operations & Maintenance	\$ 330,128	\$ 391,119	\$ 421,264	\$ 370,036	\$ 441,203	\$ 439,287
TOTAL	\$ 330,128	\$ 391,119	\$ 421,264	\$ 370,036	\$ 441,203	\$ 439,287
GRAND TOTAL	\$17,722,169	\$24,214,274	\$23,066,526	\$13,753,958	\$24,323,508	\$ 24,526,367

Summary of Changes in Fund Balance (General Fund)

GENERAL FUND BALANCE SUMMARY:

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
REVENUES:					
Taxes					
General Property	\$ 2,686,078	\$3,028,119	\$ 3,513,675	\$ 3,513,675	\$ 3,813,273
Other Taxes	\$ 439,925	\$ 447,717	\$ 448,152	\$ 456,224	\$ 453,957
Total Taxes	\$ 3,126,003	\$3,475,836	\$ 3,961,827	\$ 3,969,899	\$ 4,267,230
Intergovernmental Revenues	\$ 1,592,206	\$1,467,515	\$ 1,307,233	\$ 1,388,068	\$ 1,274,796
Licenses and Permits	\$ 470,402	\$ 563,822	\$ 412,340	\$ 450,938	\$ 445,010
Fines, Forfeitures and Penalties	\$ 102,757	\$ 128,129	\$ 158,500	\$ 158,500	\$ 158,500
Public Charges	\$ 174,857	\$ 240,910	\$ 298,674	\$ 315,236	\$ 369,021
Miscellaneous Revenues	\$ 322,450	\$ 434,094	\$ 335,277	\$ 365,116	\$ 400,604
Other	\$ -	\$ -	\$ 274,300	\$ 69,750	\$ 17,000
TOTAL REVENUES	\$ 5,788,675	\$6,310,306	\$ 6,748,151	\$ 6,717,507	\$ 6,932,161
EXPENDITURES:					
General Government	\$ 880,170	\$ 640,508	\$ 751,244	\$ 726,578	\$ 793,335
Public Safety	\$ 2,558,790	\$3,088,079	\$ 3,332,603	\$ 3,336,882	\$ 3,480,347
Public Works	\$ 1,365,104	\$1,507,782	\$ 1,528,827	\$ 1,505,693	\$ 1,641,204
Culture and Recreation	\$ 515,334	\$ 559,487	\$ 617,975	\$ 603,562	\$ 670,147
Economic Development	\$ 244,970	\$ 235,057	\$ 284,500	\$ 280,206	\$ 312,128
Other Financial Uses (Transfers)	\$ 59,040	\$ 115,000	\$ 274,300	\$ 162,456	\$ 35,000
TOTAL EXPENDITURES	\$ 5,623,408	\$6,145,913	\$ 6,789,449	\$ 6,615,377	\$ 6,932,161
REVENUES LESS EXPENDITURES	\$ 165,267	\$ 164,393	\$ (41,298)	\$ 102,130	\$ -
FUND BALANCE, JANUARY 1	\$ 2,059,404	\$2,224,671	\$ 2,389,064	\$ 2,389,064	\$ 2,491,194
FUND BALANCE, DECEMBER 31	\$ 2,224,671	\$2,389,064	\$ 2,347,766	\$ 2,491,194	\$ 2,491,194
% OF FUND BALANCE TO EXPENDITURES	39.6%	38.9%	34.6%	37.7%	35.9%

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

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

The Village of Bellevue adopted policy titled, "Fund Balance Reserve Policy," requires minimum reserves to be 30% of current year general fund expenditures with amounts committed to (a) long-term receivables, and (b) monies committed for sick leave. After considering the two categories of fund balance listed above, any monies needed to reach the 30% minimum reserve level shall be placed into an undesignated reserve. The Village's Fund Balance Policy also establishes that fund balance in excess of 30% is prohibited from being used for ongoing recurring expenditures and directs fund balance in excess of 30% to village revaluation, buildings and grounds capital projects, and information technology capital reserves. The Village is anticipating compliance with the minimum General Fund reserve requirement for the year that will end December 31, 2022 as shown in the chart above.

Summary of Changes in Fund Balance (All Funds)

COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
GOVERNMENTAL FUNDS					
GENERAL FUND					
FUND BALANCE (Jan. 1)	\$ 2,084,027	\$ 2,224,671	\$ 2,389,065	\$ 2,389,065	\$ 2,491,195
Revenues	\$ 5,494,761	\$ 5,922,660	\$ 6,496,411	\$ 6,432,127	\$ 6,680,308
Expenditures	\$ (5,623,408)	\$ (6,145,913)	\$ (6,789,449)	\$ (6,615,377)	\$ (6,932,161)
Other Sources/(Uses)	\$ 269,291	\$ 387,647	\$ 251,740	\$ 285,380	\$ 251,853
FUND BALANCE (Dec. 31)	\$ 2,224,671	\$ 2,389,065	\$ 2,347,767	\$ 2,491,195	\$ 2,491,195
SANITATION FUND					
FUND BALANCE (Jan. 1)	\$ (880)	\$ 25,899	\$ 99,424	\$ 99,424	\$ 159,966
Revenues	\$ 911,741	\$ 941,305	\$ 890,186	\$ 884,009	\$ 850,180
Expenditures	\$ (884,962)	\$ (867,780)	\$ (856,599)	\$ (823,467)	\$ (872,332)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ 25,899	\$ 99,424	\$ 133,011	\$ 159,966	\$ 137,814
DEBT SERVICE FUND					
FUND BALANCE (Jan. 1)	\$ 1,561,601	\$ 1,077,843	\$ 1,310,754	\$ 1,310,754	\$ 1,072,899
Revenues	\$ 1,634,844	\$ 4,626,259	\$ 1,749,857	\$ 1,540,092	\$ 1,250,294
Expenditures	\$ (2,189,355)	\$ (4,464,101)	\$ (1,777,946)	\$ (1,777,947)	\$ (1,250,294)
Other Sources/(Uses)	\$ 70,753	\$ 70,753	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ 1,077,843	\$ 1,310,754	\$ 1,282,665	\$ 1,072,899	\$ 1,072,899
CAPITAL PROJECTS FUND					
FUND BALANCE (Jan. 1)	\$ 699,633	\$ 788,153	\$ 1,050,872	\$ 1,050,872	\$ 1,219,572
Revenues	\$ 450,103	\$ 860,781	\$ 635,550	\$ 552,047	\$ 400,000
Expenditures	\$ (361,583)	\$ (2,582,077)	\$ (831,550)	\$ (383,347)	\$ (4,689,764)
Other Sources/(Uses)	\$ -	\$ 1,984,015	\$ -	\$ -	\$ 4,086,860
FUND BALANCE (Dec. 31)	\$ 788,153	\$ 1,050,872	\$ 854,872	\$ 1,219,572	\$ 1,016,668
OTHER CAPITAL PROJECTS FUNDS					
FUND BALANCE (Jan. 1)	\$ 41,023	\$ 55,890	\$ 30,631	\$ 30,631	\$ 39,004
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ (44,173)	\$ (80,259)	\$ (82,000)	\$ (61,377)	\$ (65,000)
Other Sources/(Uses)	\$ 59,040	\$ 55,000	\$ 69,750	\$ 69,750	\$ 35,000
FUND BALANCE (Dec. 31)	\$ 55,890	\$ 30,631	\$ 18,381	\$ 39,004	\$ 9,004
TID NO. 1 FUND					
FUND BALANCE (Jan. 1)	\$ 423,795	\$ 620,763	\$ 753,066	\$ 753,066	\$ 684,101
Revenues	\$ 638,769	\$ 703,392	\$ 720,714	\$ 644,554	\$ 626,946
Expenditures	\$ (441,801)	\$ (571,089)	\$ (3,566,511)	\$ (5,394,477)	\$ (680,821)
Other Sources/(Uses)	\$ -	\$ -	\$ 2,830,121	\$ 4,680,958	\$ -
FUND BALANCE (Dec. 31)	\$ 620,763	\$ 753,066	\$ 737,390	\$ 684,101	\$ 630,226

Summary of Changes in Fund Balance (All Funds)

COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
TID NO. 2 FUND					
FUND BALANCE (Jan. 1)	\$ (22,804)	\$ (31,408)	\$ (332,192)	\$ (332,192)	\$ (4,461)
Revenues	\$ 119,187	\$ 141,965	\$ 440,000	\$ 642,411	\$ 756,000
Expenditures	\$ (127,791)	\$ (1,457,749)	\$ (239,575)	\$ (314,680)	\$ (341,425)
Other Sources/(Uses)	\$ -	\$ 1,015,000	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ (31,408)	\$ (332,192)	\$ (131,767)	\$ (4,461)	\$ 410,114
SPECIAL REVENUE FUNDS					
FUND BALANCE (Jan. 1)	\$ 63,457	\$ 49,836	\$ 1,021,036	\$ 1,021,036	\$ 1,638,343
Revenues	\$ 76,844	\$ 1,051,953	\$ 926,503	\$ 962,787	\$ 121,010
Expenditures	\$ (19,712)	\$ (10,000)	\$ (108,000)	\$ (345,480)	\$ (789,834)
Other Sources/(Uses)	\$ (70,753)	\$ (70,753)	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ 49,836	\$ 1,021,036	\$ 1,839,539	\$ 1,638,343	\$ 969,519
ENTERPRISE FUNDS					
WATER UTILITY					
NET POSITION (Jan. 1)	\$ 13,441,913	\$ 13,144,765	\$ 13,165,324	\$ 13,165,324	\$ 12,965,445
Revenues	\$ 3,579,872	\$ 3,832,392	\$ 3,699,277	\$ 3,710,483	\$ 3,753,219
Expenditures	\$ (3,625,280)	\$ (3,559,980)	\$ (3,751,369)	\$ (3,658,622)	\$ (3,750,390)
Other Sources/(Uses)	\$ (251,740)	\$ (251,853)	\$ (251,740)	\$ (251,740)	\$ (251,740)
NET POSITION (Dec. 31)	\$ 13,144,765	\$ 13,165,324	\$ 12,861,492	\$ 12,965,445	\$ 12,716,534
SANITARY SEWER UTILITY					
NET POSITION (Jan. 1)	\$ 11,514,197	\$ 11,410,118	\$ 11,812,916	\$ 11,812,916	\$ 11,754,458
Revenues	\$ 2,680,873	\$ 3,131,693	\$ 3,049,812	\$ 3,056,593	\$ 3,061,495
Expenditures	\$ (2,828,421)	\$ (2,872,061)	\$ (3,146,225)	\$ (3,115,051)	\$ (3,229,247)
Other Sources/(Uses)	\$ 43,469	\$ 143,166	\$ -	\$ -	\$ -
NET POSITION (Dec. 31)	\$ 11,410,118	\$ 11,812,916	\$ 11,716,503	\$ 11,754,458	\$ 11,586,706
STORMWATER UTILITY					
NET POSITION (Jan. 1)	\$ 11,091,285	\$ 11,104,136	\$ 11,400,373	\$ 11,400,373	\$ 11,455,927
Revenues	\$ 963,983	\$ 1,022,044	\$ 996,400	\$ 1,046,294	\$ 1,041,350
Expenditures	\$ (923,062)	\$ (889,540)	\$ (1,094,298)	\$ (990,740)	\$ (1,029,072)
Other Sources/(Uses)	\$ (28,070)	\$ 163,733	\$ -	\$ -	\$ -
NET POSITION (Dec. 31)	\$ 11,104,136	\$ 11,400,373	\$ 11,302,475	\$ 11,455,927	\$ 11,468,205
INTERNAL SERVICE FUNDS					
VOM FUND					
NET POSITION (Jan. 1)	\$ 1,890,428	\$ 1,882,453	\$ 1,844,410	\$ 1,844,410	\$ 1,806,821
Revenues	\$ 316,108	\$ 311,844	\$ 395,462	\$ 403,614	\$ 464,498
Expenditures	\$ (330,128)	\$ (391,119)	\$ (421,264)	\$ (441,203)	\$ (439,287)
Other Sources/(Uses)	\$ 6,045	\$ 41,232	\$ 12,500	\$ -	\$ 46,000
NET POSITION (Dec. 31)	\$ 1,882,453	\$ 1,844,410	\$ 1,831,108	\$ 1,806,821	\$ 1,878,032

4.0 GENERAL FUND REVENUES

This Page Intentionally Left Blank.

General Fund Revenues: General Revenues (Taxes)

DESCRIPTION:

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

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

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

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

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

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

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

SIGNIFICANT CHANGES:

Total increase for General Property Taxes of \$299,598 from 2022.

LINE-ITEM DETAIL:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
GENERAL FUND REVENUES (TAXES)						
General Property Taxes	\$ 2,686,078	\$ 3,028,119	\$ 3,513,675	\$ 3,513,674	\$ 3,513,675	\$ 3,813,273
Mobile Home Taxes	\$ 170,931	\$ 176,655	\$ 178,183	\$ 138,078	\$ 176,608	\$ 177,994
Management Forestland Taxes	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29
Hotel Room Tax	\$ 7,765	\$ 12,813	\$ 13,000	\$ 8,233	\$ 14,100	\$ 14,500
Water Utility Taxes	\$ 251,740	\$ 251,853	\$ 251,740	\$ 251,740	\$ 251,853	\$ 251,853
Interest - Delinquent PP Tax	\$ 119	\$ 1,802	\$ 200	\$ 448	\$ 450	\$ 450
Ag Use Penalty	\$ 9,340	\$ 4,565	\$ 5,000	\$ -	\$ 13,184	\$ 9,131
Subtotal	\$ 3,126,003	\$ 3,475,836	\$ 3,961,827	\$ 3,912,202	\$ 3,969,899	\$ 4,267,230

General Fund Revenues: Intergovernmental Revenues

DESCRIPTION:

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

Fire insurance tax payments were eliminated due to the Fire Department consolidation agreement between the Village of Bellevue and the City of Green Bay.

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

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

State transportation aids are payments by the State to fund highway maintenance operations. Aids are calculated based on a formula that includes historical Village transportation spending.

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

Other state payments are funds that were received from the COVID Routes to Recovery Grant Program including ARPA

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:

State transportation aids decreased by \$29,939 due to low Village transportation spending in 2018 and 2020, reducing the 6-year spending history.

General Fund Revenues: Intergovernmental Revenues

LINE-ITEM DETAIL:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>INTERGOVERNMENTAL REVENUES</u>						
State Shared Revenues	\$ 384,755	\$ 382,209	\$ 379,427	\$ 56,914	\$ 379,615	\$ 376,929
State Fire Insurance Tax	\$ 59,559	\$ 63,626	\$ 65,706	\$ 65,706	\$ 65,706	\$ 65,706
State Exempt Computer Aid	\$ 12,602	\$ 12,602	\$ 12,602	\$ 12,602	\$ 12,602	\$ 12,602
State Exempt Personal Property	\$ 23,942	\$ 15,853	\$ 23,942	\$ 23,942	\$ 23,942	\$ 23,942
State Video Service Provider	\$ 14,059	\$ 29,778	\$ 29,778	\$ 29,778	\$ 29,778	\$ 29,778
State Transportation Aids	\$ 548,064	\$ 494,606	\$ 463,082	\$ 346,349	\$ 463,082	\$ 433,143
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Other State Payments	\$ 220,935	\$ 13,835	\$ -	\$ 600	\$ 600	\$ -
Transit Revenue	\$ 328,286	\$ 455,002	\$ 332,692	\$ 285,384	\$ 412,739	\$ 332,692
Arson Task Force Payments	\$ 429	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 1,592,206	\$ 1,467,515	\$ 1,307,233	\$ 821,279	\$ 1,388,068	\$ 1,274,796

General Fund Revenues: Licenses & Permits

DESCRIPTION:

Licenses and permits include revenues from liquor licenses, dog licenses, building permits, bartenders licenses, cigarette sales, bike licensing, mobile homes, etc.

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

SIGNIFICANT CHANGES:

The Village's building permit fees are estimated to remain strong based on anticipated projects in the Village. The majority of other license and permit revenues are expected to remain approximately the same as 2022.

LINE-ITEM DETAIL:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>LICENSES & PERMITS</u>						
Liquor & Malt Beverages	\$ 46,718	\$ 69,017	\$ 27,800	\$ 27,958	\$ 27,958	\$ 28,000
Bartender's Licenses	\$ 9,070	\$ 2,620	\$ 9,070	\$ 7,650	\$ 9,070	\$ 3,000
Cable Television Fees	\$ 139,972	\$ 120,725	\$ 113,600	\$ 61,943	\$ 123,885	\$ 123,885
Cigarette Licenses	\$ 1,300	\$ 1,500	\$ 1,300	\$ 1,100	\$ 1,100	\$ 1,100
Mobile Home Licenses	\$ -	\$ 1,600	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 800	\$ 100	\$ 100	\$ -	\$ -	\$ 100
Special Events/Picnic Licenses	\$ 30	\$ 250	\$ 165	\$ 160	\$ 160	\$ 160
Dog Licenses	\$ 2,840	\$ 3,585	\$ 3,000	\$ 2,194	\$ 3,000	\$ 3,000
Bike Licenses	\$ 40	\$ 40	\$ 25	\$ 30	\$ 30	\$ 30
Building Permits	\$ 112,174	\$ 198,963	\$ 100,000	\$ 109,791	\$ 130,000	\$ 130,000
Fire Dept Inspection Fees	\$ 116,058	\$ 118,112	\$ 117,000	\$ -	\$ 117,000	\$ 117,000
Temporary Permits	\$ 680	\$ 570	\$ 600	\$ 360	\$ 600	\$ 600
Right of Way Permits	\$ 18,025	\$ 19,325	\$ 16,000	\$ 13,725	\$ 16,000	\$ 16,000
Fireworks Permits	\$ 9,150	\$ 8,000	\$ 5,000	\$ 8,400	\$ 8,400	\$ 8,400
False Alarm Permits	\$ 11,325	\$ 12,700	\$ 15,000	\$ 3,575	\$ 10,000	\$ 10,000
Fire Sprinkler Permits	\$ 2,100	\$ 6,475	\$ 2,100	\$ 2,025	\$ 2,100	\$ 2,100
Burning Permits	\$ 70	\$ 40	\$ 30	\$ 10	\$ 10	\$ 10
Chicken Permits	\$ 50	\$ 200	\$ 50	\$ 125	\$ 125	\$ 125
Subtotal	\$ 470,402	\$ 563,822	\$ 412,340	\$ 239,046	\$ 450,938	\$ 445,010

General Fund Revenues: Fines, Forfeitures & Penalties

DESCRIPTION:

Citation revenue is from tickets issued for local ordinance violations and citations issued by law enforcement. The Municipal Court utilizes multiple methods to collect from the issued citations.

SIGNIFICANT CHANGES: None.

LINE-ITEM DETAIL:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>FINES, FORFEITURES & PENALTIES</u>						
Law & Ordinance Citations	\$ 94,816	\$ 122,479	\$ 150,000	\$ 98,484	\$ 150,000	\$ 150,000
Parking Citations	\$ 7,941	\$ 5,650	\$ 8,500	\$ 5,283	\$ 8,500	\$ 8,500
Subtotal	\$ 102,757	\$ 128,129	\$ 158,500	\$ 103,767	\$ 158,500	\$ 158,500

General Fund Revenues: Public Charges

DESCRIPTION:

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

Special assessment letters are fees charged for issuing letters of special assessment.

Copies fees charged for copying public information and sales of maps and documents.

Planning and development fees includes charges for services such as subdivision plat maps, certified survey maps, rezoning requests, conditional use permits, and variance requests.

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

Fire emergency call charges will no longer be collected due to the merger of Bellevue Fire & Rescue with the City of Green Bay.

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 in Recreation revenues created additional expenses.

LINE-ITEM DETAIL:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
PUBLIC CHARGES						
Special Assessment Letters	\$ 15,854	\$ 13,697	\$ 14,500	\$ 9,697	\$ 14,000	\$ 14,000
Copies	\$ 322	\$ 125	\$ 100	\$ 35	\$ 50	\$ 50
License Publication Fees	\$ 1,085	\$ 1,150	\$ 1,050	\$ 1,100	\$ 1,100	\$ 1,100
Weights & Measures	\$ 10,925	\$ 21,850	\$ 21,850	\$ -	\$ 21,850	\$ 25,128
Fire Emergency Calls	\$ 13,164	\$ -	\$ -	\$ -	\$ -	\$ -
Ambulance Calls	\$ -	\$ -	\$ 30,000	\$ 19,684	\$ 47,684	\$ 56,000
Street Charges	\$ 5,591	\$ 14,801	\$ 13,000	\$ 4,837	\$ 5,500	\$ 13,000
Dog Park Fees	\$ -	\$ 11,422	\$ -	\$ -	\$ 7,697	\$ 7,220
Animal Control Fees	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -
Park Rental Fees	\$ 9,234	\$ 21,435	\$ 24,092	\$ 16,046	\$ 21,406	\$ 30,170
Park Prog - Fees/Other Income	\$ 3,185	\$ 6,719	\$ 6,550	\$ 5,933	\$ 7,100	\$ 8,000
Park Program - Non Taxable	\$ 47,963	\$ 75,398	\$ 86,000	\$ 86,968	\$ 94,700	\$ 110,734
Park Prog - B/A School	\$ 14,312	\$ 32,787	\$ 63,682	\$ 36,951	\$ 62,692	\$ 72,469
Senior General Taxable	\$ 250	\$ 38	\$ -	\$ -	\$ -	\$ -
Senior Program Non Taxable	\$ -	\$ 112	\$ 2,000	\$ 605	\$ 1,225	\$ 2,000
Senior Holiday Gala	\$ -	\$ 2,938	\$ 4,200	\$ 180	\$ 4,200	\$ 4,200
Senior Summer Picnic	\$ 500	\$ 779	\$ 1,800	\$ 1,307	\$ 1,307	\$ 1,800
Park Prog - Sponsors/Donations	\$ 12,686	\$ 16,590	\$ 14,350	\$ 9,250	\$ 11,800	\$ 10,150
Friends of Bellevue Parks	\$ 1,031	\$ 1,139	\$ -	\$ 425	\$ 425	\$ -
Tree Charges	\$ 690	\$ 250	\$ 1,500	\$ -	\$ 500	\$ 1,000
Planning & Development Fees	\$ 14,380	\$ 19,680	\$ 14,000	\$ 10,555	\$ 12,000	\$ 12,000
Eng - Construction Charges	\$ 23,592	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 174,857	\$ 240,910	\$ 298,674	\$ 203,572	\$ 315,236	\$ 369,021

General Fund Revenues: Miscellaneous Revenues

DESCRIPTION:

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

Interest - Bank Accounts: interest earned on investment of the general fund cash balance.

Interest - Delinquent Special Assessments: penalty interest due for late payment of special assessments. Interest - Miscellaneous: penalty interest for late payment of bills for materials or services.

Rental Property is rent due for leases of Village owned property, including cellular tower space.

Lease Agreement from Water, Sewer, and Stormwater Utilities are charges to utilities for operating expenses.

Sale of Other Equipment and Property can include sale of Village assets to a third party.

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

SIGNIFICANT CHANGES:

An increase in interest on bank accounts due to higher interest on investments.

LINE-ITEM DETAIL:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
MISCELLANEOUS REVENUE						
Interest - Bank Accounts	\$ 47,935	\$ 21,695	\$ 25,000	\$ 13,583	\$ 30,313	\$ 66,578
Interest - Delq Special Assmts CTY	\$ 2,099	\$ 12,111	\$ 12,000	\$ 1,052	\$ 2,000	\$ 2,000
Miscellaneous Interest	\$ 1,187	\$ 404	\$ 500	\$ 331	\$ 500	\$ 500
Rental Properties	\$ 64,826	\$ 61,926	\$ 63,801	\$ 50,205	\$ 63,801	\$ 65,255
Lease Agreement - Water	\$ 59,980	\$ 66,815	\$ 77,992	\$ 77,992	\$ 77,992	\$ 88,757
Lease Agreement - Sewer	\$ 59,980	\$ 66,815	\$ 77,992	\$ 77,992	\$ 77,992	\$ 88,757
Lease Agreement - Stormwater	\$ 59,980	\$ 66,815	\$ 77,992	\$ 77,992	\$ 77,992	\$ 88,757
Sale of Fire Equip & Property	\$ -	\$ 126,994	\$ -	\$ -	\$ -	\$ -
Sale of Other Equip & Property	\$ 17,551	\$ 8,800	\$ -	\$ 33,526	\$ 33,526	\$ -
Insurance Recoveries	\$ 6,601	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ 1,710	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Donations-FF Memorial	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 300	\$ 1,719	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 322,450	\$ 434,094	\$ 335,277	\$ 333,674	\$ 365,116	\$ 400,604

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:

In 2022, the Village committed fund balance for the following projects in accordance with our fund balance policy:

- IT Capital (managed wireless local area network, document digitizing, and firewall replacement): \$69,750
- Buildings and Grounds Capital (fire alarm panel upgrades, salt shed, crackfilling, Josten Park North parking lot, sidewalk handrails, barricades and cones, and signs and posts): \$204,550

In 2023, several projects are considered carry over with limited adjustments. A planned decrease in IT Capital reserve is realized to offset projects.

LINE-ITEM DETAIL:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>OTHER FINANCIAL SOURCES</u>						
Fund Balance Applied	\$ -	\$ -	\$ 274,300	\$ 69,750	\$ 69,750	\$ 17,000
Subtotal	\$ -	\$ -	\$ 274,300	\$ 69,750	\$ 69,750	\$ 17,000

5.0 GENERAL FUND EXPENDITURES

This Page Intentionally Left Blank.

GENERAL GOVERNMENT

VILLAGE BOARD

ROLE/COMPOSITION OF THE VILLAGE BOARD:

The Bellevue Village Board is composed of five trustees 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 to out the day-to-day functions of the Village.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall

SIGNIFICANT EXPENDITURE CHANGES:

None.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>VILLAGE BOARD</u>						
Salaries	\$ 17,271	\$ 17,272	\$ 17,273	\$ 11,514	\$ 17,273	\$ 17,493
FICA - Payroll Taxes	\$ 1,322	\$ 1,322	\$ 1,321	\$ 881	\$ 1,321	\$ 1,338
Office Supplies	\$ -	\$ 96	\$ 200	\$ -	\$ 200	\$ 200
Publications/Subscriptions/Dues	\$ 4,691	\$ 4,915	\$ 5,466	\$ 5,466	\$ 5,466	\$ 5,834
Training & Seminars	\$ -	\$ -	\$ 125	\$ 45	\$ 45	\$ 125
Other Supplies & Expenses	\$ 627	\$ 1,743	\$ 900	\$ 902	\$ 1,750	\$ 2,000
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 23,911	\$ 25,348	\$ 25,285	\$ 18,809	\$ 26,055	\$ 26,990

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.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Begin tracking long range performance measures for 2024 budget planning	Finalize detailed reports for analysis	Completion

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
MUNICIPAL COURT						
Salaries & Wages	\$ 43,340	\$ 50,431	\$ 54,818	\$ 33,278	\$ 54,818	\$ 56,482
Employee Benefits	\$ 13,590	\$ 14,259	\$ 14,611	\$ 9,169	\$ 14,611	\$ 15,102
Contracted Services	\$ 7,878	\$ 8,978	\$ 10,498	\$ 9,052	\$ 10,793	\$ 11,092
Operating Supplies	\$ 884	\$ 2,156	\$ 2,400	\$ 400	\$ 2,400	\$ 2,400
Memberships/Travel/Training	\$ 1,027	\$ 1,520	\$ 2,700	\$ 1,267	\$ 1,267	\$ 2,725
Capital Equipment	\$ 970	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 67,689	\$ 77,345	\$ 85,027	\$ 53,166	\$ 83,889	\$ 87,801

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 including general matters, labor matters, human resources, and court prosecution.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
LEGAL/PROFESSIONAL						
Professional Services	\$ 10,037	\$ 12,226	\$ 15,000	\$ 6,649	\$ 15,500	\$ 20,000
Prof Svcs - Municipal Court	\$ 19,335	\$ 9,935	\$ 16,000	\$ 7,032	\$ 16,000	\$ 16,000
Contracted Services	\$ -	\$ 13,244	\$ -	\$ 2,500	\$ 2,500	\$ -
Total	\$ 29,371	\$ 35,404	\$ 31,000	\$ 16,181	\$ 34,000	\$ 36,000

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 Village Administration and assist with Village operations.
- To propose policy and provide information that aids the Village Board in decision making.
- To develop and implement plans and programs to achieve strategic plan goals.
- To implement fiscal policies that ensure long-term fiscal integrity of the Village.
- To serve as the Human Resources manager of the Village.

PROGRAM ACTIVITY STATEMENT:

Village Administration is responsible for all administrative and human resource activities through setting goals, objectives and policies, and supervising department director activities.

Village Administration represents Village government in intergovernmental relationships and community organizations through participation in meetings and conferences and as a member of area and statewide organizations and committees, and through on-going communication with county, state, and federal elected officials.

Village Administration provides information to assist the Board in deliberations, establishing policy, and makes proposals concerning governmental activities and programs.

Village Administration oversees the provision of Village services to ensure cost effectiveness and citizen satisfaction.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Create process and track employee retention and key indicators for tenure review	Procedure and report for analysis	Completion

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

VILLAGE ADMINISTRATOR'S OFFICE

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>ADMINISTRATOR'S OFFICE</u>						
Salaries & Wages	\$ 73,844	\$ 74,158	\$ 78,962	\$ 50,356	\$ 79,030	\$ 96,381
Employee Benefits	\$ 20,631	\$ 25,198	\$ 30,739	\$ 21,155	\$ 31,739	\$ 44,861
Telephone/Cell	\$ 19	\$ 900	\$ 905	\$ 937	\$ 1,350	\$ 905
Contracted Services	\$ 7,338	\$ 6,747	\$ 7,300	\$ 6,167	\$ 7,300	\$ 7,300
Operating Supplies	\$ 11,975	\$ 13,017	\$ 15,120	\$ 8,193	\$ 12,351	\$ 12,620
Memberships/Travel/Training	\$ 3,777	\$ 2,162	\$ 4,300	\$ 640	\$ 2,800	\$ 4,377
VOM Charges	\$ 138	\$ 178	\$ 195	\$ 195	\$ 195	\$ 224
Capital Equipment	\$ 7,184	\$ 2,767	\$ -	\$ -	\$ -	\$ -
Total	\$ 124,907	\$ 125,127	\$ 137,521	\$ 87,642	\$ 134,765	\$ 166,668

FINANCE – CLERK-TREASURER

GOAL:

To serve as trustee of Village funds, custodian of official records, and administrator of elections.

OBJECTIVES:

- To receive and disperse Village funds in accordance with procedures established by State Statutes and generally accepted accounting principles.
- To maintain official records and publish notices in accordance with State Statutes.
- To prepare the property tax roll, collect taxes, and process tax settlements.
- To issue licenses and permits as authorized by the 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 including meeting minutes, legal notices, ordinances, resolutions, codes and policy statements. The Clerk-Treasurer attends Village Board meetings in accordance with State Statutes. All election activities are the responsibility of this office.

The Treasurer's activities include establishing procedure for processing statements for payments such as property tax roll, special assessment charges, delinquent personal property taxes and licenses. The Treasurer is responsible for collecting payment of statements, utility bills, and license fees; processing checks, special assessment tax rolls, payroll, notices, and debt payments; performing bank deposits; reconciling bank statements; reviewing investments; filing state reports; and overseeing general accounting of all Village funds.

The Village continued streamlining workflow by encouraging electronic processing. The benefits provided by encouraging electronic billing, 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.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall

Provide access to local government through accurate and timely access to agendas and minutes.

PERFORMANCE MEASURES	2018	2019	2020	2021	2022*
Village Board Meetings	30	28	26	28	31

FINANCE – CLERK-TREASURER

Conduct fair, open, and transparent elections. Ensure every eligible voter is able to cast a ballot and have that ballot counted.

PERFORMANCE MEASURES	2018	2019	2020	2021	2022*
Total Elections	4	1	4	2	4
Total Votes for all Elections	12,324	2,856	14,417	3,183	13,888
Total Number of Absentee Ballots Processed	2,749	321	10,270	1,349	5,013
Total Registered Voters	9,061	8,865	10,533	10,265	9,364

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Planning for two (2) elections in 2023 compared to four (4) elections in 2022.

The Village has contracted with Green Bay Water Utility (GBWU) for utility billing operations. The first full year of contracted services for utility billing is 2021.

In December 2021, the Village began collection of the first installment of real and personal property taxes. Brown County will continue to collect the second installment of taxes per Wisconsin State Statutes

FINANCE – CLERK-TREASURER

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>CLERK</u>						
Salaries & Wages	\$ 27,839	\$ 27,824	\$ 28,430	\$ 18,299	\$ 28,664	\$ 30,225
Employee Benefits	\$ 9,537	\$ 10,266	\$ 11,541	\$ 6,575	\$ 10,013	\$ 10,275
Contracted Services	\$ 16,486	\$ 28,291	\$ 29,895	\$ 23,580	\$ 27,520	\$ 30,823
Operating Supplies	\$ 5,702	\$ 4,283	\$ 3,880	\$ 2,749	\$ 3,250	\$ 3,275
Memberships/Travel/Training	\$ 160	\$ 535	\$ 1,050	\$ 395	\$ 655	\$ 930
VOM Charges	\$ 69	\$ 88	\$ 97	\$ 97	\$ 97	\$ 112
Capital Equipment	\$ 955	\$ 1,707	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 60,749	\$ 72,994	\$ 74,893	\$ 51,695	\$ 70,199	\$ 75,640
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>ELECTIONS</u>						
Salaries & Wages	\$ 24,826	\$ 6,365	\$ 27,104	\$ 7,894	\$ 25,500	\$ 8,045
Employee Benefits	\$ 2,215	\$ 453	\$ -	\$ 518	\$ 519	\$ 555
Contracted Services	\$ (12)	\$ 450	\$ 450	\$ 264	\$ 450	\$ 450
Operating Supplies	\$ 24,519	\$ 7,189	\$ 22,600	\$ 5,588	\$ 22,600	\$ 7,800
Memberships/Travel/Training	\$ -	\$ -	\$ 1,112	\$ 145	\$ 200	\$ 475
Capital Equipment	\$ 5,865	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 57,413	\$ 14,456	\$ 51,266	\$ 14,409	\$ 49,269	\$ 17,325
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>FINANCE & ACCOUNTING</u>						
Salaries & Wages	\$ 43,545	\$ 44,180	\$ 45,296	\$ 28,700	\$ 45,296	\$ 47,551
Employee Benefits	\$ 6,145	\$ 6,262	\$ 6,409	\$ 3,993	\$ 6,409	\$ 6,871
Contracted Services	\$ 24,896	\$ 28,646	\$ 30,517	\$ 23,362	\$ 28,412	\$ 30,542
Operating Supplies	\$ 2,020	\$ 2,199	\$ 4,475	\$ 3,834	\$ 3,834	\$ 4,700
Memberships/Travel/Training	\$ 1,091	\$ 933	\$ 1,985	\$ 960	\$ 1,599	\$ 1,850
VOM Charges	\$ 69	\$ 90	\$ 98	\$ 98	\$ 98	\$ 113
Capital Equipment	\$ -	\$ 1,707	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 77,765	\$ 84,017	\$ 88,780	\$ 60,946	\$ 85,648	\$ 91,627
GRAND TOTAL	\$ 195,927	\$ 171,467	\$ 214,939	\$ 127,050	\$ 205,116	\$ 184,592

VILLAGE ASSESSOR

GOAL:

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

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.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>VILLAGE ASSESSOR</u>						
Software Support	\$ 2,009	\$ 2,063	\$ 2,600	\$ 3,087	\$ 3,087	\$ 3,100
Contracted Services	\$ 109,814	\$ 41,617	\$ 41,250	\$ 28,706	\$ 41,250	\$ 43,500
Postage	\$ 2,609	\$ -	\$ 500	\$ -	\$ 500	\$ 500
Other Supplies/Expenses	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 114,456	\$ 43,679	\$ 44,350	\$ 31,793	\$ 44,837	\$ 47,100

INFORMATION TECHNOLOGY

GOAL:

To optimize the value of information technology in the provision of services to citizens and staff, to innovate through an approach that balances managed risks and controlled costs.

OBJECTIVES:

- To introduce innovative technologies that improve Village processes.
- To integrate targeted technologies through 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 the Village's computerized network technology including the Village wide network, website, links to external entities, servers, databases, personal computers, mobile devices and application software.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within the adopted budget	Keep within 5% of the budget	% of overall
02	Achieve 97% (or greater) internal server and network uptime	≥ 97% uptime	Running hours per year over total hours
03	GIS/IT Manager to maintain IT training	Attend 1-2 training sessions per year	Number of IT training sessions, conferences, etc.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

- + **\$25,502 Increase** in annual Software Support/Maintenance
- - **\$9,510 Decrease** in annual Contracted Services items
- + **\$18,786 Increase** in Capital Equipment expenses

INFORMATION TECHNOLOGY

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>INFORMATION TECHNOLOGY</u>						
Salaries & Wages	\$ 16,181	\$ 16,505	\$ 18,750	\$ 11,963	\$ 18,750	\$ 19,501
Employee Benefits	\$ 4,050	\$ 4,092	\$ 4,302	\$ 2,964	\$ 4,302	\$ 4,473
Contracted Services	\$ 126,146	\$ 97,048	\$ 144,587	\$ 97,507	\$ 132,095	\$ 160,589
Memberships/Travel/Training	\$ 2,439	\$ 214	\$ 2,954	\$ 500	\$ 1,654	\$ 2,550
Capital Equipment	\$ 139,296	\$ 8,122	\$ -	\$ 6,104	\$ 6,104	\$ 18,786
Total	\$ 288,112	\$ 125,982	\$ 170,593	\$ 119,038	\$ 162,905	\$ 205,899

OTHER GOVERNMENTAL

PROGRAM ACTIVITY STATEMENT:

Other Governmental expenditures include funding for Village property, liability, and worker's compensation insurance. The Village currently contracts for all lines of coverage through the League of Wisconsin Municipalities Mutual Insurance.

PERFORMANCE MEASURES:

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>OTHER GOVERNMENTAL</u>						
Bad Debt Expense	\$ 162	\$ 412	\$ 500	\$ 366	\$ 500	\$ 500
Illegal Taxes & Refunds	\$ -	\$ 964	\$ -	\$ -	\$ -	\$ -
Property Insurance	\$ 7,346	\$ 10,754	\$ 11,292	\$ 11,776	\$ 11,776	\$ 12,836
General Liability Insurance	\$ 8,079	\$ 8,972	\$ 9,306	\$ 3,419	\$ 9,306	\$ 9,654
Workers Compensation	\$ 18,173	\$ 15,014	\$ 20,420	\$ 7,907	\$ 11,018	\$ 12,884
Employee Bonds	\$ 2,038	\$ 40	\$ 1,011	\$ 2,411	\$ 2,411	\$ 2,411
Total	\$ 35,797	\$ 36,155	\$ 42,529	\$ 25,879	\$ 35,011	\$ 38,285

PUBLIC SAFETY

LAW ENFORCEMENT

GOAL:

To protect life and property within the Village. Provide interaction with the public for matters that require knowledge of state laws, and county and Village ordinances while enhancing 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.
- Be knowledgeable on legal issues and Constitutional Rights.
- Work closely with Village administration and support staff in the Village of Bellevue.
- Serve as a community resource to resolve and improve community issues.

PROGRAM ACTIVITY STATEMENT:

The Village contracts with Brown County Sheriff's Department to provide three shifts of 24-hour coverage, one swing shift including a total of 16hrs, two full-time Direct Enforcement Officers (DEOs) and 8 hours of traffic enforcement per month.

CONTRACTED & PART-TIME POSITIONS:

The Village's contract with the Brown County Sheriff's Department includes 24/7 patrol services dedicated to call response, traffic enforcement, and other Village needs. Two officers are assigned as Directed Enforcement Officers (DEOs) dedicated to community policing. The Village contract also includes services from other personnel including Patrol Sergeants, investigative personnel, specialty units, and administration. The Village also utilizes a part-time Animal Control Officer and part-time crossing guards to carry out public safety functions.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Continue with community relationships	Maintain/Increase Community Interaction	Community Events & Partnerships
03	Provide police services for business & residents	Respond to Calls for Service	Monthly/Yearly Reports
04	Continue proactive crime prevention opportunities	Provide citizens tools to minimize victims	Monthly/Yearly Reports

LAW ENFORCEMENT

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

- **+ \$37,723 Increase** in Professional Services due to annual contract adjustments with BC Sheriff's Department
- **+ \$35,877 Increase** in Capital for purchase of 2023 Dodge Charger
- **+ \$21,599 Increase** in Contracted Services due to body camera related expenses
- **+ \$6,500 Increase** in Fuel- Proposed increase due to fuel supply increase/inflation
- **+ \$3,000 Increase** in Capital for replacement of two outdated AED Units
- **- \$3,000 Decrease** in Telephone/Data services due to switch to FirstNet

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>LAW ENFORCEMENT</u>						
Contracted Services	\$ 1,270,851	\$ 1,427,026	\$ 1,700,920	\$ 851,476	\$ 1,694,920	\$ 1,738,643
Utilities	\$ 5,980	\$ 5,279	\$ 7,700	\$ 2,324	\$ 6,824	\$ 4,000
Insurance	\$ 1,639	\$ 2,040	\$ 2,142	\$ 1,495	\$ 1,993	\$ 2,060
Operating Supplies	\$ 28,769	\$ 40,660	\$ 37,989	\$ 33,716	\$ 48,736	\$ 43,573
Memberships/Travel/Training	\$ 1,878	\$ 2,058	\$ 2,050	\$ 663	\$ 2,050	\$ 2,050
Capital Equipment	\$ 58,497	\$ 58,871	\$ -	\$ -	\$ -	\$ 48,377
Subtotal	\$ 1,367,615	\$ 1,535,935	\$ 1,750,801	\$ 889,674	\$ 1,754,523	\$ 1,838,703
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>CROSSING GUARDS</u>						
Salaries & Wages	\$ 3,564	\$ 8,748	\$ 14,832	\$ 7,164	\$ 14,400	\$ 14,400
Employee Benefits	\$ 416	\$ 669	\$ 1,135	\$ 548	\$ 1,102	\$ 1,102
Operating Supplies	\$ -	\$ 285	\$ 100	\$ 27	\$ 100	\$ 100
Subtotal	\$ 3,980	\$ 9,702	\$ 16,067	\$ 7,739	\$ 15,602	\$ 15,602
GRAND TOTAL	\$ 1,371,596	\$ 1,545,637	\$ 1,766,868	\$ 897,413	\$ 1,770,125	\$ 1,854,305

FIRE & RESCUE

GOAL:

To protect lives and property by providing services including fire prevention, fire suppression, emergency medical services, emergency management and fire investigations. Note: Bellevue contracts for fire protection with Green Bay Metro Fire Department.

The mission of the Green Bay Metro Fire Department is to protect and educate our community, show compassion to all, and continue the time-honored tradition and dedication of the fire service.

OBJECTIVES:

- Efficiently respond to fire, medical and hazardous material emergencies and natural disasters.
- Provide programs in fire safety education and present programs at community functions.
- Expand fire safety training to the senior citizens of the community.
- Continue recruiting and training to provide effective part-time employees.
- Ensure department services are provided in a responsive and cost-effective manner and meet established goals and national standards.
- Staff fire engines and a ladder company that meet state rules, statutes and national standards.
- Maintain the number of structure fires in the Village at less than the national average.
- Complete all fire inspections required twice annually by Wisconsin Administrative Code.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Provide regular quarterly reports to community	Incorporation of reports into Village website and publications	Completion of four quarterly reports per year

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

- **+ \$53,605 Increase** in Contracted Services expenses related to agreement with Green Bay Metro Fire Department

FIRE & RESCUE

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>FIRE DEPARTMENT</u>						
Salaries & Wages	\$ 705,652	\$ 580	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 235,135	\$ 10,996	\$ -	\$ 1,022	\$ 1,022	\$ -
Contracted Services	\$ 33,370	\$ 1,332,570	\$ 1,563,937	\$ 1,191,452	\$ 1,563,937	\$ 1,626,042
Utilities	\$ 5,043	\$ 47	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 56,093	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 77,490	\$ -	\$ -	\$ -	\$ -	\$ -
Memberships/Travel/Training	\$ 4,020	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Equipment	\$ -	\$ 128,250	\$ 1,798	\$ -	\$ 1,798	\$ -
VOM Charges	\$ 391	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 1,117,194	\$ 1,472,442	\$ 1,565,735	\$ 1,192,474	\$ 1,566,757	\$ 1,626,042
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>AMBULANCE</u>						
Contracted Services	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 1,187,194	\$ 1,542,442	\$ 1,565,735	\$ 1,192,474	\$ 1,566,757	\$ 1,626,042

PUBLIC WORKS

PUBLIC WORKS

DIVISION: PUBLIC WORKS - ADMINISTRATION

GOAL: Provide leadership to the department by developing work plans, policies, and procedures, and to support staff resources and training.

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 procedures that support the strategic and other village plans.

PROGRAM ACTIVITY STATEMENT:

Public Works Administration provides policy administration, and direction and management of the operations of the Public Works Department. The director is responsible for the management of the department's divisions and the development of long-range plans, budgeting, policies and procedures, employee training, interagency coordination, and engineering management. Public Works Administration provides staff with the interface between executive leadership team and elected body.

Administration is staffed by a Director and receives program support from divisional staff. Administration ensures that each division within the department achieves the goals and objectives of the programs. 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.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Ensure annual training compliance in conformity with insurance requirements.	Complete annual and quarterly safety training with staff.	Document training within City Works-Review quarterly.
02	Communicating PW projects to residents and the traveling public.	Using social media and Village website to keep residents informed of current and upcoming projects.	Review communication plan as part of pre-construction meetings.
03	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
04	Maintain qualified and well-trained staff	Schedule time for cross training staff.	Quarterly review

PUBLIC WORKS

DIVISION: PUBLIC WORKS - ADMINISTRATION

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>PUBLIC WORKS ADMINISTRATION</u>						
Salaries & Wages	\$ 9,044	\$ 2,732	\$ 8,632	\$ 5,144	\$ 8,632	\$ 9,599
Employee Benefits	\$ 3,873	\$ 552	\$ 3,676	\$ 1,288	\$ 3,676	\$ 4,017
Operating Supplies	\$ -	\$ 8,030	\$ -	\$ -	\$ 6,450	\$ -
Subtotal	\$ 12,917	\$ 11,315	\$ 12,308	\$ 6,431	\$ 18,758	\$ 13,616

PUBLIC WORKS

DIVISION: PUBLIC WORKS – STREET & HIGHWAY MAINTENANCE

GOAL: To ensure that public infrastructure is maintained to standards that provide a safe, healthy, and functional transportation system.

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Develop a 2-year Street & Highway Maintenance Plan and Budget	Have a cohesive program with maintenance and construction	City Works and GIS mapping

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The significant expenditures includes a proposed budget of \$70,000 for crack filling operations and \$17,000 for the purchase of mastic material.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>STREET & HWY MAINTENANCE</u>						
Salaries & Wages	\$ 99,698	\$ 110,794	\$ 101,297	\$ 88,131	\$ 105,358	\$ 108,548
Employee Benefits	\$ 31,278	\$ 32,037	\$ 32,365	\$ 33,912	\$ 38,306	\$ 39,313
Contracted Services	\$ 90,248	\$ 170,596	\$ 160,750	\$ 105,926	\$ 118,250	\$ 166,000
Utilities	\$ 4,597	\$ 5,397	\$ 6,416	\$ 2,928	\$ 6,021	\$ 6,021
Operating Supplies	\$ 56,640	\$ 36,985	\$ 57,430	\$ 24,690	\$ 35,491	\$ 57,430
Memberships/Travel/Training	\$ 1,503	\$ 98	\$ 2,340	\$ 1,406	\$ 2,204	\$ 2,340
VOM Charges	\$ 26,382	\$ 29,824	\$ 32,807	\$ 32,807	\$ 32,807	\$ 37,728
Subtotal	\$ 312,754	\$ 385,998	\$ 393,405	\$ 289,800	\$ 338,437	\$ 417,380

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 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 snow and ice removal techniques and routes annually for efficiency and safety.

PROGRAM ACTIVITY STATEMENT:

Ensure that the transportation system and municipal facilities are clear of snow and ice. There are seven zones comprised of three priority routes in each zone. Operators are responsible for the efficient use of abrasives and salts, plowing techniques, brine systems, vehicle maintenance and emergency response during snow and ice events. The program is staffed by 7 operators, Street Superintendent and Utility Superintendent during snow events.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Maintain the roads for safe winter driving conditions through timely use of personnel and equipment.	Clear snowfall from all streets within 12 hours of snow completion.	Daily activity logs

PERFORMANCE MEASURES	2018	2019	2020	2021	2022
Number of Street Miles	71.33	71.33	71.58	72.63	72.63
Number of Snow Events	21	27	19	18	18
Seasonal Snow Accumulation	80"	74"	62"	65"	60"
Price of Fuel – Diesel/gallon	\$2.68	\$3.03	\$2.66	\$2.67	\$3.14
Price of Fuel – Unleaded/gallon	\$2.21	\$2.52	\$2.34	\$2.34	\$2.89
Labor Costs	\$38,951	\$57,363	\$34,083	\$28,803	\$31,772
Equipment Costs	\$101,921	\$132,545	\$72,579	\$97,411	\$96,606
Material Cost (Salt, Sand, Brine)	\$40,316	\$42,188	\$37,823	\$25,847	\$33,206
Total Cost	\$181,188	\$232,096	\$144,485	\$152,061	\$161,584
Average Cost per snow fall	\$8,628	\$8,596	\$7,604	\$8,448	\$8,977
Average Cost per Mile of street per snow fall event	\$121	\$121	\$106	\$116	\$124

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Delivery of a new single axle patrol truck will be taken in fall of 2023. This truck will be an additional unit added to the fleet. There will be a continued conversation regarding staffing needs.

PUBLIC WORKS

DIVISION: PUBLIC WORKS – SNOW PLOWING

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>SNOW PLOWING</u>						
Salaries & Wages	\$ 36,663	\$ 41,393	\$ 67,660	\$ 34,527	\$ 60,660	\$ 74,792
Employee Benefits	\$ 9,319	\$ 13,900	\$ 25,485	\$ 12,103	\$ 25,485	\$ 26,317
Operating Supplies	\$ 50,792	\$ 51,426	\$ 44,880	\$ 20,290	\$ 44,880	\$ 48,000
Memberships/Travel/Training	\$ 145	\$ -	\$ 425	\$ 150	\$ 425	\$ 425
VOM Charges	\$ 89,658	\$ 95,450	\$ 104,996	\$ 104,996	\$ 104,996	\$ 120,746
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 186,578	\$ 202,170	\$ 243,446	\$ 172,066	\$ 236,446	\$ 270,280

PUBLIC WORKS

DIVISION: PUBLIC WORKS – ENGINEERING & CONSTRUCTION

GOAL: To ensure that public infrastructure is constructed to standards that provide safe, sustainable, and functional systems for many years to come.

OBJECTIVES:

- Provide cost effective design and construction of projects.
- Evaluate, analyze, and develop projects to replace deficient, deteriorated, or undersized infrastructure.
- Provide new infrastructure to accommodate future growth.
- Ensure infrastructure is constructed according to standards and specifications.
- Maintain accurate records of infrastructure systems and construction.

PROGRAM ACTIVITY STATEMENT:

Engineering is responsible the planning, design, permitting, and construction of public infrastructure. This is accomplished through the evaluation of private development infrastructure's impact and efficiency to the public infrastructure system, inspecting and documenting public construction, administering contracts, reviewing developer constructed infrastructure, preparing infrastructure assessments, and managing finances.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Complete 2.3 miles of planned road resurfacing projects	Adhere to the approved 2023 CIP	Pay requests
03	Reduce the amount of Change Order Requests in 2023	Lower the overrun costs of construction program	Invoices

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

There is a proposed budget of \$2,363,740 for the engineering and construction of 2.3 miles of street resurfacing. There is also a proposed budget of \$689,000 for the engineering and construction of the replacement of a large culvert under Manitowoc Road and pavement replacement of approximately 1,600 feet of Manitowoc Road.

PUBLIC WORKS

DIVISION: PUBLIC WORKS – ENGINEERING & CONSTRUCTION

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>CONSTRUCTION/ENGINEERING</u>						
Salaries & Wages	\$ 31,486	\$ 36,647	\$ 45,513	\$ 32,392	\$ 47,220	\$ 45,516
Employee Benefits	\$ 12,442	\$ 9,824	\$ 19,827	\$ 9,443	\$ 19,827	\$ 16,441
Contracted Services	\$ 30,642	\$ 17,308	\$ 13,800	\$ 22,907	\$ 23,000	\$ 12,300
Memberships/Travel/Training	\$ -	\$ 925	\$ 750	\$ -	\$ 500	\$ 500
VOM Charges	\$ 2,343	\$ 2,689	\$ 2,958	\$ 2,958	\$ 2,958	\$ 3,402
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250
Subtotal	\$ 76,914	\$ 67,393	\$ 82,848	\$ 67,699	\$ 93,505	\$ 80,409

PUBLIC WORKS

DIVISION: PUBLIC WORKS – STREET LIGHTING & TRANSIT

PROGRAM ACTIVITY STATEMENT:

Street lighting expenditure fluctuations are attributed to changes in energy rates, energy efficiency, and additional streetlights. Transit services are contracted through Green Bay Metro. A portion of expenses are off set through revenues received from Metro and State/Federal funding (see Intergovernmental Revenues).

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Upgrading all streetlights located within TID-1 to LED light fixtures.	Decrease the total lighting budget	Wisconsin Public Service invoices.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Upgrading the streetlights located within TID-1 to LED light features will be a significant expenditure which will lead to a cost savings annually.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
STREET LIGHTING & TRANSIT SERVICES						
Street Lighting	\$ 122,794	\$ 142,749	\$ 135,100	\$ 79,978	\$ 140,000	\$ 152,000
Contracted Services - Transit	\$ 447,396	\$ 473,982	\$ 425,959	\$ 283,676	\$ 425,959	\$ 425,959
Subtotal	\$ 570,190	\$ 616,731	\$ 561,059	\$ 363,654	\$ 565,959	\$ 577,959
GRAND TOTAL	\$1,365,104	\$ 1,507,782	\$ 1,528,827	\$ 1,058,119	\$ 1,505,693	\$ 1,641,204

PUBLIC WORKS

DIVISION: PUBLIC WORKS – BUILDINGS & GROUNDS

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

OBJECTIVES:

- Evaluate and promote energy conservation in Village facilities.
- Establish preventative maintenance policies for facilities to extend the life of facilities.
- Continually evaluate the need for facility improvements and capital project needs.

PROGRAM ACTIVITY STATEMENT:

Responsible for utilities, maintenance, and custodial upkeep of the Village's real property including public buildings located at 1811 Allouez Avenue, 2828 Allouez Avenue, 3100 Eaton Road, Village Park buildings, and Village owned parking lots. Professional maintenance of Village facilities is completed by a full-time facilities & grounds staff member and contracted

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Successfully weatherproof Community Center roof.	Keep within 5% of allotted budget	Overall cost

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

- **+ \$18,825 Increase** in Gas/Electric – Increases in private utility rates necessitate this increase in operating expense
- **+ \$3,000 Increase** in Contracted Services - Proposed increase due to rate increases with custodial services
- **+ \$1,680 Increase** in Other Supplies & Expenses – Proposed increase due supply and material increases

PUBLIC WORKS

DIVISION: PUBLIC WORKS – BUILDINGS & GROUNDS

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>BUILDINGS & GROUNDS</u>						
Salaries & Wages	\$ 32,066	\$ 46,701	\$ 66,562	\$ 45,183	\$ 66,657	\$ 69,043
Employee Benefits	\$ 6,059	\$ 15,696	\$ 29,647	\$ 19,926	\$ 29,647	\$ 31,586
Contracted Services	\$ 63,736	\$ 52,037	\$ 47,345	\$ 25,531	\$ 49,000	\$ 50,480
Utilities	\$ 66,568	\$ 71,403	\$ 68,075	\$ 51,956	\$ 82,405	\$ 86,650
Operating Supplies	\$ 20,707	\$ 21,903	\$ 15,200	\$ 6,942	\$ 15,948	\$ 16,530
VOM Charges	\$ 7,170	\$ 8,119	\$ 8,932	\$ 8,931	\$ 8,931	\$ 10,271
Capital Equipment	\$ 9,445	\$ 8,316	\$ -	\$ -	\$ -	\$ 17,000
Subtotal	\$ 205,751	\$ 224,176	\$ 235,761	\$ 158,469	\$ 252,588	\$ 281,560

PUBLIC WORKS DIVISION GRAND TOTAL:

GRAND TOTAL	\$1,159,353	\$ 1,283,606	\$ 1,293,066	\$ 899,650	\$ 1,253,105	\$ 1,359,644
--------------------	--------------------	---------------------	---------------------	-------------------	---------------------	---------------------

This Page Intentionally Left Blank.

PARKS, RECREATION & FORESTRY

PARKS, RECREATION & FORESTRY

DIVISION: PARKS, RECREATION & FORESTRY – ADMINISTRATION

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

OBJECTIVES:

- Develop and implement a program of services that effectively meet the recreational, cultural, and preservation needs of the community.
- Establish an effective community relations program that communicates the availability of current services and promotes parks and recreation services within the community.
- Conduct general administrative functions including personnel management, risk and safety management, performance measurement, and purchasing and budget preparation/management.
- Evaluate operations to improve efficiency and effectiveness.

PROGRAM ACTIVITY STATEMENT:

Parks, Recreation & Forestry Department consists of administration, park maintenance and operations, recreation and senior services, and urban forestry. Administration is responsible for coordinating, monitoring, and managing these components to form a system of services responsive to the recreation interests and preservation needs of the Village.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Continue to promote professional development	Dir. & Sup. Attend WPRA Conference	Attendance

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
ADMINISTRATION						
Salaries & Wages	\$ 33,840	\$ 34,799	\$ 38,062	\$ 24,218	\$ 38,062	\$ 39,587
Employee Benefits	\$ 12,255	\$ 13,900	\$ 16,855	\$ 9,685	\$ 16,855	\$ 17,896
Utilities	\$ 1,510	\$ 1,795	\$ 2,000	\$ 1,248	\$ 2,000	\$ 2,000
Contracted Services	\$ 212	\$ 426	\$ 670	\$ 384	\$ 670	\$ 820
Operating Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Memberships/Travel/Training	\$ 925	\$ 1,271	\$ 3,650	\$ 1,848	\$ 3,209	\$ 3,760
Subtotal	\$ 49,741	\$ 53,191	\$ 62,237	\$ 38,383	\$ 61,796	\$ 65,063

PARKS, RECREATION & FORESTRY

DIVISION: PARKS, RECREATION & FORESTRY – PARKS

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

OBJECTIVES:

- Provide park and recreational facilities that are functional and enable users to enjoy an optimal recreational experience.
- Provide safe, accessible, and healthful park areas and recreational facilities.
- Provide clean, attractive, and aesthetically pleasing park areas and recreational facilities that meet the needs of the community.

PROGRAM ACTIVITY STATEMENT:

Maintains outdoor recreation, open space land, and the Community Center. Performs janitorial, preventative, and routine maintenance; program support/set-up; scheduled improvements; and emergency/vandalism repairs. The Village's Park system is maintained by seasonal staff members (April-October) and a full-time Park & Urban Forestry Foreman.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Replace (1) set of soccer goals at Willow Creek Park	Keep within budget	At or below \$5,000
02	Improve patron safety by installing engineered fall surfacing (chips) at all Village playgrounds	Install fall surfacing at (8) playgrounds	Completion of task

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

- General increases to Salaries, Wages, FICA, Retirement and Employee Benefits related to annual reallocation of staff and proposed adjustments.
- **-\$1,580 Decrease** in Operating Supplies – proposed reduction due to complete maintenance projects
- **+\$1,000 Increase** in Cleaning Supplies – proposed increase due to supply costs increases.
- **-\$1,000 Decrease** in Building Maintenance Supplies – proposed decrease due to anticipated building maintenance
- **+\$4,291.50 Increase** in VOM
- **+\$3,000 Increase** in Capital – proposed increase to purchase replacement soccer goals

PARKS, RECREATION & FORESTRY

DIVISION: PARKS, RECREATION & FORESTRY – PARKS

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>PARKS</u>						
Salaries & Wages	\$ 75,808	\$ 83,222	\$ 99,720	\$ 75,558	\$ 100,493	\$ 106,612
Employee Benefits	\$ 27,300	\$ 29,345	\$ 29,442	\$ 20,106	\$ 29,442	\$ 32,527
Contracted Services	\$ 65,107	\$ 75,573	\$ 68,006	\$ 41,794	\$ 63,900	\$ 67,481
Utilities	\$ 17,529	\$ 20,833	\$ 18,435	\$ 13,110	\$ 22,298	\$ 22,858
Operating Supplies	\$ 20,420	\$ 22,127	\$ 34,355	\$ 22,940	\$ 33,750	\$ 32,175
VOM Charges	\$ 19,287	\$ 26,009	\$ 28,610	\$ 28,610	\$ 28,610	\$ 32,903
Capital Equipment	\$ 22,084	\$ 14,413	\$ 2,000	\$ -	\$ -	\$ 5,000
Subtotal	\$ 247,535	\$ 271,521	\$ 280,568	\$ 202,118	\$ 278,493	\$ 299,556

PARKS, RECREATION & FORESTRY

DIVISION: PARKS, RECREATION & FORESTRY – FORESTRY

GOAL: To provide, maintain and grow a healthy, diverse, and safe urban tree canopy.

OBJECTIVES:

- Maintain tree canopy by utilizing arboricultural best practices.
- Work towards eradicating the effects of Emerald Ash Borer through tree removal and strategic treatment.
- Educate the public on the role trees play in our community, as well as, the benefits they provide.

PROGRAM ACTIVITY STATEMENT:

Maintain trees located in parks, within the street right-of-way and on other Village-owned properties. Perform annual pruning and safety checks, remove dead or dying trees, plant replacement and new development trees.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall expenses
02	Successfully prune canopy within Tree Zone 2	Prune at least 95% of canopy	% of trees pruned

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

- **-\$3,363 Decrease** in Wages – proposed decrease to seasonal hours allocated for tree removal.
- **-\$7,000 Decrease** in Forestry Contracted – proposed decrease to Arboretum planting.

REQUIRED RESOURCES:

	2020 Actual	2020 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
FORESTRY						
Salaries & Wages	\$ 22,308	\$ 7,943	\$ 10,080	\$ 11,934	\$ 11,934	\$ 6,720
Employee Benefits	\$ 832	\$ 408	\$ 771	\$ 1,259	\$ 1,588	\$ 975
Contracted Services	\$ 34,274	\$ 21,418	\$ 28,470	\$ 9,723	\$ 15,270	\$ 20,640
Subtotal	\$ 57,414	\$ 29,769	\$ 39,321	\$ 22,917	\$ 28,792	\$ 28,335

PARKS, RECREATION & FORESTRY

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

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

OBJECTIVES:

- Provide recreation opportunities including enrichment, sports/fitness, community events, and cultural programs.
- Develop and facilitate programs and activities that improve and promote individual social, cognitive, physical, and emotional skills.
- Develop programs that encourage participants to be active outdoors.

PROGRAM ACTIVITY STATEMENT:

Recreation programs serve over 7,500 participants annually and includes youth enrichment, youth sports, adult and older adult programs, family programs, and community special events. The division is managed by the Recreation Supervisor. Programs and activities utilize seasonal employees and volunteers.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Provide youth enrichment opportunity through the operation of a full-day licensed summer camp	Offer space for 912 camp participants	# of spots available
02	Provide opportunity for older adults to participate in outdoor physical activity	Offer 2 Pickleball clinics	Programs offered

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

- **+\$33,876 Increase** in Wages – proposed increase to wage rates for seasonal employees hired for recreation programs. \$35,000 in additional revenue is tied to the proposed fee increases to offset program expenditure increases.
- **+\$4,200 Increase** in Operating Supplies – proposed increase due to supply and material cost increases.

PARKS, RECREATION & FORESTRY

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

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
RECREATION						
Salaries & Wages	\$ 107,094	\$ 127,521	\$ 145,489	\$ 115,189	\$ 146,197	\$ 181,080
Employee Benefits	\$ 17,040	\$ 18,107	\$ 21,903	\$ 17,316	\$ 21,903	\$ 22,763
Contracted Services	\$ 5,481	\$ 12,603	\$ 14,175	\$ 9,808	\$ 13,100	\$ 14,175
Operating Supplies	\$ 30,253	\$ 40,314	\$ 45,000	\$ 26,672	\$ 45,300	\$ 49,700
Senior Programming	\$ 156	\$ 5,294	\$ 8,000	\$ 1,643	\$ 6,625	\$ 8,000
VOM Charges	\$ 619	\$ 1,166	\$ 1,282	\$ 1,282	\$ 1,356	\$ 1,475
Subtotal	\$ 160,643	\$ 205,005	\$ 235,849	\$ 171,910	\$ 234,481	\$ 277,193

PARKS, RECREATION & FORESTRY GRAND TOTAL:

GRAND TOTAL	\$ 515,334	\$ 559,487	\$ 617,975	\$ 435,328	\$ 603,562	\$ 670,147
--------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

This Page Intentionally Left Blank.

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

DIVISION: COMMUNITY DEVELOPMENT - ADMINISTRATION

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

OBJECTIVES:

- To 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 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 is responsible for 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, and Zoning Board of Appeals.

PROGRAM ACTIVITY STATEMENT:

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

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Replace necessary department technology on schedule created by IT Department	Replace technology on schedule	If equipment replaced and when

PERFORMANCE MEASURE	2018	2019	2020	2021	2022*
Plan Commission Meetings held	10	8	10	13	7
Zoning Board of Appeals Meetings held	1	4	2	1	1
Joint Review Board Meetings held	2	2	3	2	2

COMMUNITY DEVELOPMENT

DIVISION: COMMUNITY DEVELOPMENT - ADMINISTRATION

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The purchase of a replacement laptop for the Assistant Planner/Zoning Administrator as well as the replacement of two Apple iPads that are utilized by building inspectors in the field for inspections and documentation in EnerGov.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>COMMUNITY DEVELOPMENT ADMIN</u>						
Salaries & Wages	\$ 12,031	\$ 10,100	\$ 10,221	\$ 6,486	\$ 10,221	\$ 10,628
Employee Benefits	\$ 2,684	\$ 2,224	\$ 2,465	\$ 1,416	\$ 2,465	\$ 2,621
Capital Equipment	\$ 1,945	\$ -	\$ 3,000	\$ 2,142	\$ 2,142	\$ 6,500
Subtotal	\$ 16,661	\$ 12,324	\$ 15,686	\$ 10,045	\$ 14,828	\$ 19,749

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

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Provide issuance or comments to applicant for all building permit applications within 2 weeks of submittal.	Achieve over 90% of time	% of overall
03	FT Building Inspector to achieve Commercial Construction Credential	Achieve Commercial Construction Credential	Passing of Credential Exam

PERFORMANCE MEASURES	2018	2019	2020	2021	2022*
Total Number of Building Permits Issued	524	548	650	644	541
Total Single-Family Permits Issued	52	46	60	61	50
Total Number of Units Permitted	96	85	106	278	166
Total Permitted Value	\$32,225,259	\$23,605,072	\$28,954,784	\$64,109,456	\$47,995,519
Building Permit Revenue	\$119,326	\$110,148	\$112,174	\$198,963	\$138,217

*2022 Partial Year through October. Projected year end permit value of \$53,000,000 and permit revenue of \$145,000.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

With adoption of the 2023 Operating Budget and as of January 1, 2023, the current Part-Time Building Inspector position will be reclassified to a Full-Time Superintendent of Inspection position. This newly created position will oversee the operations of the Building Inspections Division, supervise building inspection staff, prepare the proposed Building Inspection Division draft budget for presentation to the Director of Community Development, as well as numerous other responsibilities. This will bring the staff makeup of the division to a Full-Time Superintendent of Inspection, a Full-Time Building Inspector and a contracted ("as needed") Commercial Electrical Inspector.

COMMUNITY DEVELOPMENT

DIVISION: COMMUNITY DEVELOPMENT - BUILDING INSPECTION

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>BUILDING INSPECTION</u>						
Salaries & Wages	\$ 106,936	\$ 102,728	\$ 104,194	\$ 67,988	\$ 104,296	\$ 127,563
Employee Benefits	\$ 34,707	\$ 33,655	\$ 36,094	\$ 23,477	\$ 36,094	\$ 45,453
Contracted Services	\$ 7,253	\$ 9,885	\$ 10,100	\$ 8,887	\$ 10,162	\$ 10,100
Utilities	\$ 673	\$ 1,160	\$ 1,175	\$ 606	\$ 909	\$ 1,400
Memberships/Travel/Training	\$ 770	\$ 2,076	\$ 2,600	\$ 1,574	\$ 1,575	\$ 2,600
Operating Supplies	\$ 2,526	\$ 2,299	\$ 2,600	\$ 2,036	\$ 2,561	\$ 3,650
VOM Charges	\$ 2,641	\$ 2,633	\$ 2,897	\$ 2,897	\$ 2,897	\$ 3,332
Subtotal	\$ 155,506	\$ 154,436	\$ 159,660	\$ 107,465	\$ 158,494	\$ 194,098

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.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Process all Planning Applications on the next available Plan Commission Meeting	All applications submitted by the deadline shall be considered at the next available Plan Commission meeting	% of overall
03	Director to maintain AICP designation	Attend enough events to receive credits to maintain certification	Credential Maintained

PERFORMANCE MEASURE	2018	2019	2020	2021	2022*
Rezoning Applications	2	3	5	2	1
Planned Development District Applications	9	10	11	15	6
Conditional Use Permit Applications	3	3	4	3	6
Certified Survey Map Applications	1	3	4	8	3
Subdivision Plat Applications	3	6	4	6	3
Official Map Amendment Applications	1	1	1	1	0
Extraterritorial Review Applications	2	9	14	9	4
Site Plan Applications	10	10	9	8	17

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

COMMUNITY DEVELOPMENT

DIVISION: COMMUNITY DEVELOPMENT - PLANNING & ZONING

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>PLANNING & ZONING</u>						
Salaries & Wages	\$ 20,217	\$ 20,977	\$ 21,571	\$ 13,753	\$ 21,571	\$ 22,431
Employee Benefits	\$ 6,081	\$ 5,660	\$ 5,611	\$ 3,627	\$ 5,611	\$ 5,891
Contracted Services	\$ 6,271	\$ 7,912	\$ 35,100	\$ 17,976	\$ 35,162	\$ 8,600
Utilities	\$ 335	\$ 899	\$ 900	\$ 528	\$ 912	\$ 950
Operating Supplies	\$ -	\$ -	\$ 300	\$ 25	\$ 300	\$ 2,100
Memberships/Travel/Training	\$ 893	\$ 503	\$ 3,717	\$ 2,490	\$ 2,799	\$ 3,684
VOM Charges	\$ 511	\$ 608	\$ 819	\$ 669	\$ 769	\$ 2,669
Subtotal	\$ 34,308	\$ 36,559	\$ 68,018	\$ 39,067	\$ 67,124	\$ 46,325

COMMUNITY DEVELOPMENT

DIVISION: COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT

PROGRAM ACTIVITY STATEMENT:

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

The division has continued to work with developers within both of the Village Tax Incremental Finance Districts as well as other commercial and residential areas of the community. The department has refined the Business Retention and Expansion program and continues to gather data from our business community.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Increase the value and tax increment in both Village TID's	Increase over Previous Year	Total Value
03	Increase the number of Business Retention Visits	Increase over Previous Year	Total Number of Visits

PERFORMANCE MEASURES	2018	2019	2020	2021	2022*
Total Number of Village TID's	2	2	2	2	2
Number of TID Territory Amendments	0	0	1	0	1

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>ECONOMIC DEVELOPMENT</u>						
Salaries & Wages	\$ 7,575	\$ 7,697	\$ 7,898	\$ 5,012	\$ 7,898	\$ 8,214
Employee Benefits	\$ 1,690	\$ 1,691	\$ 1,905	\$ 1,094	\$ 1,905	\$ 2,026
Operating Supplies	\$ 4,585	\$ 3,254	\$ 3,650	\$ 3,394	\$ 3,550	\$ 5,280
Memberships/Travel/Training	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ 1,795
VOM Charges	\$ 275	\$ 253	\$ 279	\$ 278	\$ 278	\$ 321
Subtotal	\$ 14,125	\$ 12,895	\$ 13,982	\$ 9,778	\$ 13,631	\$ 17,636

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 data. This guidance and assistance can take the form of Asset Management Systems (AMS), Planning, Building Permit, and Code Enforcement Systems, Database Administration, Global Positioning Systems (GPS), custom application development and reporting, digital data delivery, map creation, or direct assistance by GIS personnel.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within the adopted budget	Keep within 5% of the budget	% of overall
02	GIS/IT Manager to maintain GISP designation	Attend enough events to receive credits to maintain certification	Credential Maintained
03	Achieve 97% (or greater) GIS, AMS, and PLL uptime	≥ 97% uptime	Running hours per year over total hours
04	Number of training events for staff regarding GIS, AMS, and PLL	Train staff, refresher training, and so on.	Number of staff training opportunities
05	Continue to ingest GIS, AMS, PLL data into all systems	Unknown, needs to be track	Number of records inputted into system

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
GIS						
Salaries & Wages	\$ 10,934	\$ 11,818	\$ 13,450	\$ 9,132	\$ 13,450	\$ 14,048
Employee Benefits	\$ 2,524	\$ 2,606	\$ 2,581	\$ 1,805	\$ 2,581	\$ 2,864
Software Support	\$ 3,597	\$ 3,287	\$ 6,053	\$ 5,319	\$ 6,053	\$ 6,053
Telephone/Cellphone	\$ 107	\$ 653	\$ 960	\$ 504	\$ 960	\$ 1,620
Contracted Services	\$ 4,828	\$ -	\$ 510	\$ -	\$ 10	\$ 6,660
Operating Supplies	\$ 743	\$ 298	\$ 600	\$ -	\$ 600	\$ 300
Memberships/Travel/Training	\$ 1,635	\$ 180	\$ 3,000	\$ -	\$ 2,475	\$ 2,475
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
Subtotal	\$ 24,369	\$ 18,842	\$ 27,154	\$ 16,760	\$ 26,129	\$ 34,320

COMMUNITY DEVELOPMENT DEPARTMENT GRAND TOTAL:

GRAND TOTAL	\$ 244,970	\$ 235,057	\$ 284,500	\$ 183,115	\$ 280,206	\$ 312,128
--------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

OTHER FINANCIAL USES

OTHER FINANCIAL USES

DESCRIPTION:

Planned transfer of \$35,000 from the IT Reserve Fund to the Information Technology Fund for planned projects.

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
OTHER FINANCIAL USES						
Transfer to IT Fund	\$ 59,040	\$ 55,000	\$ 69,750	\$ 69,750	\$ 69,750	\$ 35,000
Transfer to Capital	\$ -	\$ 60,000	\$ 204,550	\$ 4,524	\$ 92,706	\$ -
Total	\$ 59,040	\$ 115,000	\$ 274,300	\$ 74,274	\$ 162,456	\$ 35,000

This Page Intentionally Left Blank.

6.0 SANITATION FUND

This Page Intentionally Left Blank.

DEPARTMENT: SANITATION

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

Sanitation provides for the collection of refuse and recycling through contracted services. The Village operates a licensed compost site for Village resident disposal of brush and yard waste. The material is recycled into compost and mulch and reused by residents and in our park system.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

RECEIPTS:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>OPERATING REVENUE</u>						
Garbage Revenue - Curbside Pickup	\$ 483,356	\$ 518,693	\$ 471,000	\$ 319,000	\$ 478,500	\$ 478,500
Recycling Revenue - Curbside Pickup	\$ 218,861	\$ 219,230	\$ 217,636	\$ 106,420	\$ 145,705	\$ 146,000
Forfeited Discounts	\$ 2,903	\$ 4,918	\$ 3,000	\$ 1,917	\$ 5,000	\$ 5,000
Subtotal	\$ 705,121	\$ 742,842	\$ 691,636	\$ 427,337	\$ 629,205	\$ 629,500
<u>OTHER REVENUES</u>						
Recycling Grant	\$ 41,992	\$ -	\$ 42,000	\$ 42,124	\$ 42,124	\$ 42,000
Yard Waste Disposal Permits	\$ 14,080	\$ 6,400	\$ 6,400	\$ 7,680	\$ 7,680	\$ 7,680
Sale of Recyclables	\$ 1,031	\$ 42,189	\$ 150	\$ 45,343	\$ 55,000	\$ 20,000
Admin Fee - Recovery	\$ 149,518	\$ 149,875	\$ 150,000	\$ 100,798	\$ 150,000	\$ 151,000
Subtotal	\$ 206,621	\$ 198,464	\$ 198,550	\$ 195,944	\$ 254,804	\$ 220,680
TOTAL REVENUES	\$ 911,741	\$ 941,305	\$ 890,186	\$ 623,282	\$ 884,009	\$ 850,180

SANITATION

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>GARBAGE</u>						
Contracted Services	\$ 488,781	\$ 491,563	\$ 474,098	\$ 263,234	\$ 475,082	\$ 490,800
Subtotal	\$ 488,781	\$ 491,563	\$ 474,098	\$ 263,234	\$ 475,082	\$ 490,800
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>RECYCLING</u>						
Salaries	\$ 14,461	\$ 13,721	\$ 17,557	\$ 10,432	\$ 17,557	\$ 18,664
Wages	\$ 33,339	\$ 41,521	\$ 40,386	\$ 23,910	\$ 41,495	\$ 37,671
FICA Payroll Taxes	\$ 3,843	\$ 4,172	\$ 4,433	\$ 2,566	\$ 4,433	\$ 4,310
Pension Benefits	\$ 3,253	\$ 3,049	\$ 3,766	\$ 2,191	\$ 3,766	\$ 3,831
Employee Benefits	\$ 11,242	\$ 9,042	\$ 22,718	\$ 6,075	\$ 9,183	\$ 19,906
Contracted Services	\$ 236,060	\$ 208,671	\$ 205,829	\$ 129,103	\$ 201,334	\$ 220,587
Bank Fees	\$ 1,276	\$ 2,540	\$ 1,800	\$ 2,175	\$ 3,300	\$ 3,500
Operating Supplies	\$ 5,793	\$ 409	\$ 1,870	\$ 121	\$ 600	\$ 600
Bad Debt Expense	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 6,030	\$ 5,829	\$ 7,007	\$ 4,048	\$ 5,782	\$ 5,788
VOM Charges	\$ 19,520	\$ 19,031	\$ 20,935	\$ 20,935	\$ 20,935	\$ 24,075
Subtotal	\$ 334,947	\$ 307,985	\$ 326,301	\$ 201,555	\$ 308,385	\$ 338,932
<u>COMPOST SITE</u>						
Compost - Operating Supplies	\$ 49,234	\$ 56,232	\$ 44,200	\$ 8,353	\$ 28,000	\$ 30,600
Compost - Rents & Leases	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Subtotal	\$ 61,234	\$ 68,232	\$ 56,200	\$ 20,353	\$ 40,000	\$ 42,600
TOTAL EXPENDITURES	\$ 884,962	\$ 867,781	\$ 856,599	\$ 485,142	\$ 823,467	\$ 872,332
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 26,780	\$ 73,524	\$ 33,587	\$ 138,140	\$ 60,542	\$ (22,152)
FUND BALANCE, JANUARY 1	\$ (880)	\$ 25,900	\$ 99,424	\$ 99,424	\$ 99,424	\$ 159,966
FUND BALANCE, DECEMBER 31	\$ 25,900	\$ 99,424	\$ 133,011	\$ 237,564	\$ 159,966	\$ 137,814

7.0 DEBT SERVICE

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 payments 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. Funds are borrowed on general obligation notes and general obligation bonds. 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 is from property taxes, special assessments, and impact fees.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Green Bay/Brown County Professional Football Stadium District Board completed the certifications necessary to end the football stadium district sales tax on September 30, 2015. 2015 Act 114 provided a mechanism for football stadium district sales taxes collected or imposed between April 1, 2015 and September 30, 2015 to be paid back to Brown County and municipalities within Brown County. The Village of Bellevue's portion of the sales tax collected was \$835,428.61; \$768,910.53 was paid back to the Village in 2015; \$23,834.76 in 2016; \$22,619.77 in 2017; \$13,753.04 in 2018; \$5,059.38 in 2019; \$1,116.73 in 2020; \$134.40 in 2021; and \$169.40 in 2022. Act 114 specified this payment must be used only for providing property tax relief, tax levy supported debt relief, or economic development.

Outstanding debt requires a contribution from property taxes of \$757,033 for 2023 which is a decrease of \$142,169 from the previous year.

In 2022, the Village issued \$4,820,000 of debt to fund a project in TID #1.

In 2023, the Village plans on issuing approximately \$9,776,678 of debt to fund projects as identified for years 2023 and 2024 of the Capital Improvement Plan.

DEBT SERVICE

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
DEBT SERVICE REVENUES						
General Property Taxes	\$ 1,099,017	\$ 1,072,427	\$ 899,202	\$ 899,202	\$ 899,202	\$ 757,033
Football Stadium Tax	\$ 1,117	\$ 134	\$ -	\$ -	\$ 169	\$ -
Special Assessment Principal	\$ 355,222	\$ 1,052,752	\$ 684,347	\$ 340,417	\$ 434,618	\$ 325,000
Special Assessment Interest	\$ 42,944	\$ 36,911	\$ 22,179	\$ 41,371	\$ 61,974	\$ 20,000
Transfer - Fire Impact Fees	\$ 43,803	\$ 43,803	\$ -	\$ -	\$ -	\$ -
Transfer - Police Impact Fees	\$ 26,950	\$ 26,950	\$ -	\$ -	\$ -	\$ -
Transfer - Water Utility	\$ 41,515	\$ 42,760	\$ 44,043	\$ 44,043	\$ 44,043	\$ 45,364
Transfer - Sewer Utility	\$ 41,515	\$ 42,760	\$ 44,043	\$ 44,043	\$ 44,043	\$ 45,364
Transfer - Storm Utility	\$ 41,515	\$ 42,760	\$ 44,043	\$ 44,043	\$ 44,043	\$ 45,364
Rent - Compost Site	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Debt Proceeds	\$ -	\$ 2,150,000	\$ -	\$ -	\$ -	\$ -
Debt Premium	\$ -	\$ 173,754	\$ -	\$ -	\$ -	\$ -
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169
Total	\$ 1,705,597	\$ 4,697,011	\$ 1,749,857	\$ 1,425,120	\$ 1,540,092	\$ 1,250,294

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
DEBT SERVICE EXPENDITURES						
Principal Payments	\$ 1,920,000	\$ 4,250,000	\$ 1,525,000	\$ 1,525,000	\$ 1,525,000	\$ 1,070,000
Interest & Fiscal Charges	\$ 269,355	\$ 214,101	\$ 252,946	\$ 204,552	\$ 252,947	\$ 180,294
Total	\$ 2,189,355	\$ 4,464,101	\$ 1,777,946	\$ 1,729,552	\$ 1,777,947	\$ 1,250,294

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (483,758)	\$ 232,910	\$ (28,089)	\$ (304,432)	\$ (237,855)	\$ -
FUND BALANCE, JANUARY 1	\$ 1,561,601	\$ 1,077,843	\$ 1,310,754	\$ 1,310,754	\$ 1,310,754	\$ 1,072,899
FUND BALANCE, DECEMBER 31	\$ 1,077,843	\$ 1,310,754	\$ 1,282,665	\$ 1,006,322	\$ 1,072,899	\$ 1,072,899

DEBT SERVICE

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2023 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2023					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2022	2023 PRINCIPAL PAYMENTS	2023 INTEREST PAYMENTS	2023 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2023
Village					
2017B GO NOTES	\$ 1,290,000	\$ 245,000	\$ 29,954	\$ 274,954	\$ 1,045,000
2019B GO NOTES	\$ 1,940,000	\$ 250,000	\$ 59,900	\$ 309,900	\$ 1,690,000
2021A GO BONDS	\$ 3,470,000	\$ 575,000	\$ 89,940	\$ 664,940	\$ 2,895,000
Village Total	\$ 6,700,000	\$ 1,070,000	\$ 179,794	\$ 1,249,794	\$ 5,630,000
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2023					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2022	2023 PRINCIPAL PAYMENTS	2023 INTEREST PAYMENTS	2023 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2023
TID #1					
2013C GO BONDS	\$ 3,090,000	\$ 200,000	\$ 95,630	\$ 295,630	\$ 2,890,000
2015A GO BONDS	\$ 1,645,000	\$ 125,000	\$ 37,530	\$ 162,530	\$ 1,520,000
2022A GO BONDS	\$ 4,820,000	\$ -	\$ 169,901	\$ 169,901	\$ 4,820,000
TID #1 Total	\$ 9,555,000	\$ 325,000	\$ 303,061	\$ 628,061	\$ 9,230,000
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2023					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2022	2023 PRINCIPAL PAYMENTS	2023 INTEREST PAYMENTS	2023 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2023
TID #2					
2021A GO BONDS	\$ 960,000	\$ 60,000	\$ 20,755	\$ 80,755	\$ 900,000
TID #2 Total	\$ 960,000	\$ 60,000	\$ 20,755	\$ 80,755	\$ 900,000

DEBT SERVICE

REQUIRED RESOURCES – continued:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2023					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2022	2023 PRINCIPAL PAYMENTS	2023 INTEREST PAYMENTS	2023 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2023
Water Utility					
2012B GO BONDS	\$ 850,000	\$ 75,000	\$ 23,404	\$ 98,404	\$ 775,000
2015A GO BONDS	\$ 765,000	\$ 60,000	\$ 17,376	\$ 77,376	\$ 705,000
2017A GO BONDS	\$ 620,000	\$ 35,000	\$ 19,038	\$ 54,038	\$ 585,000
2019A GO BONDS	\$ 2,085,000	\$ 95,000	\$ 61,125	\$ 156,125	\$ 1,990,000
2021A GO BONDS	\$ 720,000	\$ 35,000	\$ 15,100	\$ 50,100	\$ 685,000
Water Utility Total	\$ 5,040,000	\$ 300,000	\$ 136,043	\$ 436,043	\$ 4,740,000
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2023					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2022	2023 PRINCIPAL PAYMENTS	2023 INTEREST PAYMENTS	2023 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2023
Sewer Utility					
2017A GO BONDS	\$ 870,000	\$ 45,000	\$ 26,773	\$ 71,773	\$ 825,000
2019A GO BONDS	\$ 235,000	\$ 30,000	\$ 6,600	\$ 36,600	\$ 205,000
2021A GO BONDS	\$ 2,230,000	\$ 115,000	\$ 46,785	\$ 161,785	\$ 2,115,000
Sewer Utility Total	\$ 3,335,000	\$ 190,000	\$ 80,158	\$ 270,158	\$ 3,145,000
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2023					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2022	2023 PRINCIPAL PAYMENTS	2023 INTEREST PAYMENTS	2023 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2023
Stormwater Utility					
2012B GO BONDS	\$ 870,000	\$ 80,000	\$ 23,910	\$ 103,910	\$ 790,000
Stormwater Utility Total	\$ 870,000	\$ 80,000	\$ 23,910	\$ 103,910	\$ 790,000
TOTAL LONG-TERM DEBT	\$ 26,460,000	\$ 2,025,000	\$ 743,720	\$ 2,768,720	\$ 24,435,000

DEBT SERVICE

REQUIRED RESOURCES – continued:

PRINCIPAL & INTEREST PAYMENTS BY YEAR

Annual principal and interest maturities of the outstanding general obligation debt of \$31,217,251 on December 31, 2022 are detailed below:

Year Ended December 31	Village			Year Ended December 31	TID #1		
	Principal	Interest	Total		Principal	Interest	Total
2023	\$ 1,070,000	\$ 179,794	\$ 1,249,794	2023	\$ 325,000	\$ 303,061	\$ 628,061
2024	\$ 995,000	\$ 150,363	\$ 1,145,363	2024	\$ 450,000	\$ 273,973	\$ 723,973
2025	\$ 1,040,000	\$ 119,788	\$ 1,159,788	2025	\$ 605,000	\$ 260,416	\$ 865,416
2026	\$ 1,075,000	\$ 86,451	\$ 1,161,451	2026	\$ 700,000	\$ 242,788	\$ 942,788
2027	\$ 1,115,000	\$ 53,003	\$ 1,168,003	2027	\$ 740,000	\$ 222,714	\$ 962,714
2028	\$ 490,000	\$ 29,265	\$ 519,265	2028	\$ 810,000	\$ 200,493	\$ 1,010,493
2029	\$ 505,000	\$ 14,340	\$ 519,340	2029	\$ 850,000	\$ 176,063	\$ 1,026,063
2030	\$ 205,000	\$ 4,715	\$ 209,715	2030	\$ 1,115,000	\$ 146,296	\$ 1,261,296
2031	\$ 205,000	\$ 1,333	\$ 206,333	2031	\$ 1,225,000	\$ 109,710	\$ 1,334,710
2032	\$ -	\$ -	\$ -	2032	\$ 1,290,000	\$ 69,165	\$ 1,359,165
2033	\$ -	\$ -	\$ -	2033	\$ 1,445,000	\$ 24,050	\$ 1,469,050
2034	\$ -	\$ -	\$ -	2034	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	2039	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	2040	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	2041	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	2042	\$ -	\$ -	\$ -
Totals	\$ 6,700,000	\$ 639,050	\$ 7,339,050	Totals	\$ 9,555,000	\$ 2,028,727	\$ 11,583,727

Year Ended December 31	TID #2			Year Ended December 31	Water Utility		
	Principal	Interest	Total		Principal	Interest	Total
2023	\$ 60,000	\$ 20,755	\$ 80,755	2023	\$ 300,000	\$ 136,043	\$ 436,043
2024	\$ 65,000	\$ 18,880	\$ 83,880	2024	\$ 310,000	\$ 128,138	\$ 438,138
2025	\$ 65,000	\$ 16,930	\$ 81,930	2025	\$ 310,000	\$ 120,075	\$ 430,075
2026	\$ 70,000	\$ 14,905	\$ 84,905	2026	\$ 320,000	\$ 111,708	\$ 431,708
2027	\$ 70,000	\$ 12,805	\$ 82,805	2027	\$ 330,000	\$ 102,703	\$ 432,703
2028	\$ 75,000	\$ 10,630	\$ 85,630	2028	\$ 340,000	\$ 93,178	\$ 433,178
2029	\$ 75,000	\$ 8,380	\$ 83,380	2029	\$ 350,000	\$ 83,283	\$ 433,283
2030	\$ 75,000	\$ 6,505	\$ 81,505	2030	\$ 355,000	\$ 73,268	\$ 428,268
2031	\$ 80,000	\$ 5,235	\$ 85,235	2031	\$ 360,000	\$ 63,273	\$ 423,273
2032	\$ 80,000	\$ 4,155	\$ 84,155	2032	\$ 380,000	\$ 52,914	\$ 432,914
2033	\$ 80,000	\$ 3,035	\$ 83,035	2033	\$ 295,000	\$ 43,438	\$ 338,438
2034	\$ 80,000	\$ 1,875	\$ 81,875	2034	\$ 220,000	\$ 36,188	\$ 256,188
2035	\$ 85,000	\$ 638	\$ 85,638	2035	\$ 225,000	\$ 29,813	\$ 254,813
2036	\$ -	\$ -	\$ -	2036	\$ 230,000	\$ 23,113	\$ 253,113
2037	\$ -	\$ -	\$ -	2037	\$ 235,000	\$ 16,163	\$ 251,163
2038	\$ -	\$ -	\$ -	2038	\$ 190,000	\$ 10,000	\$ 200,000
2039	\$ -	\$ -	\$ -	2039	\$ 200,000	\$ 4,575	\$ 204,575
2040	\$ -	\$ -	\$ -	2040	\$ 45,000	\$ 1,350	\$ 46,350
2041	\$ -	\$ -	\$ -	2041	\$ 45,000	\$ 450	\$ 45,450
2042	\$ -	\$ -	\$ -	2042	\$ -	\$ -	\$ -
Totals	\$ 960,000	\$ 124,728	\$ 1,084,728	Totals	\$ 5,040,000	\$ 1,129,667	\$ 6,169,667

DEBT SERVICE

REQUIRED RESOURCES – continued:

Year Ended December 31	Stormwater Utility			Year Ended December 31	Sewer Utility		
	Principal	Interest	Total		Principal	Interest	Total
2023	\$ 80,000	\$ 23,910	\$ 103,910	2023	\$ 190,000	\$ 80,158	\$ 270,158
2024	\$ 80,000	\$ 21,870	\$ 101,870	2024	\$ 175,000	\$ 75,048	\$ 250,048
2025	\$ 80,000	\$ 19,830	\$ 99,830	2025	\$ 185,000	\$ 69,973	\$ 254,973
2026	\$ 85,000	\$ 17,726	\$ 102,726	2026	\$ 185,000	\$ 64,585	\$ 249,585
2027	\$ 85,000	\$ 15,368	\$ 100,368	2027	\$ 195,000	\$ 58,885	\$ 253,885
2028	\$ 90,000	\$ 12,743	\$ 102,743	2028	\$ 200,000	\$ 52,960	\$ 252,960
2029	\$ 85,000	\$ 10,118	\$ 95,118	2029	\$ 200,000	\$ 46,960	\$ 246,960
2030	\$ 90,000	\$ 7,493	\$ 97,493	2030	\$ 170,000	\$ 41,985	\$ 211,985
2031	\$ 95,000	\$ 4,646	\$ 99,646	2031	\$ 175,000	\$ 38,363	\$ 213,363
2032	\$ 100,000	\$ 1,575	\$ 101,575	2032	\$ 175,000	\$ 35,010	\$ 210,010
2033	\$ -	\$ -	\$ -	2033	\$ 180,000	\$ 31,415	\$ 211,415
2034	\$ -	\$ -	\$ -	2034	\$ 185,000	\$ 27,488	\$ 212,488
2035	\$ -	\$ -	\$ -	2035	\$ 190,000	\$ 23,294	\$ 213,294
2036	\$ -	\$ -	\$ -	2036	\$ 195,000	\$ 18,575	\$ 213,575
2037	\$ -	\$ -	\$ -	2037	\$ 200,000	\$ 13,356	\$ 213,356
2038	\$ -	\$ -	\$ -	2038	\$ 130,000	\$ 9,400	\$ 139,400
2039	\$ -	\$ -	\$ -	2039	\$ 130,000	\$ 6,800	\$ 136,800
2040	\$ -	\$ -	\$ -	2040	\$ 135,000	\$ 4,150	\$ 139,150
2041	\$ -	\$ -	\$ -	2041	\$ 140,000	\$ 1,400	\$ 141,400
2042	\$ -	\$ -	\$ -	2042	\$ -	\$ -	\$ -
Totals	\$ 870,000	\$ 135,278	\$ 1,005,278	Totals	\$ 3,335,000	\$ 699,803	\$ 4,034,803

Year Ended December 31	Totals All GO Debt		
	Principal	Interest	Total
2023	\$ 2,025,000	\$ 743,720	\$ 2,768,720
2024	\$ 2,075,000	\$ 668,270	\$ 2,743,270
2025	\$ 2,285,000	\$ 607,011	\$ 2,892,011
2026	\$ 2,435,000	\$ 538,163	\$ 2,973,163
2027	\$ 2,535,000	\$ 465,476	\$ 3,000,476
2028	\$ 2,005,000	\$ 399,268	\$ 2,404,268
2029	\$ 2,065,000	\$ 339,143	\$ 2,404,143
2030	\$ 2,010,000	\$ 280,261	\$ 2,290,261
2031	\$ 2,140,000	\$ 222,559	\$ 2,362,559
2032	\$ 2,025,000	\$ 162,819	\$ 2,187,819
2033	\$ 2,000,000	\$ 101,938	\$ 2,101,938
2034	\$ 485,000	\$ 65,550	\$ 550,550
2035	\$ 500,000	\$ 53,744	\$ 553,744
2036	\$ 425,000	\$ 41,688	\$ 466,688
2037	\$ 435,000	\$ 29,519	\$ 464,519
2038	\$ 320,000	\$ 19,400	\$ 339,400
2039	\$ 330,000	\$ 11,375	\$ 341,375
2040	\$ 180,000	\$ 5,500	\$ 185,500
2041	\$ 185,000	\$ 1,850	\$ 186,850
2042	\$ -	\$ -	\$ -
Totals	\$ 26,460,000	\$ 4,757,251	\$ 31,217,251

DEBT SERVICE

REQUIRED RESOURCES – continued:

LEGAL DEBT MARGIN

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

	2021	2022
Equalized Value	\$ 1,618,251,000	\$ 1,815,532,400
Debt Limit (5% of Equalized Value)	\$ 80,912,550	\$ 90,776,620
General Obligation Debt	\$ 24,135,000	\$ 24,435,000
Less: Amount in Debt Service Sinking Fund *	(982,626)	(1,072,899)
Net General Obligation Debt	23,152,374	23,362,101
Legal Debt Margin	\$ 57,760,176	\$ 67,414,519
Ratio of net general obligation debt to debt limit	28.6%	25.7%

*Note: Estimated amounts used for the amount in Debt Service Sinking Fund at December 31, 2022.

8.0 CAPITAL PROJECTS

This Page Intentionally Left Blank.

CAPITAL PROJECT FUND – GENERAL

CAPITAL PROJECT FUND - GENERAL

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

The Capital Projects Fund collects and disburses funds for capital projects and purchases. A capital project expenditure or purchase is defined as the installation of infrastructure, or purchase of equipment, buildings or property, that has a useful life of ten years or more and have a cost/value of at least \$10,000.

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The 2023 capital projects expenditures included in the Capital Projects Fund are listed below.

Building maintenance:

- Preliminary engineering/design
 - 3100 Eaton Road Village Offices Relocation/Expansion (\$135,000)

Public Works:

- Allouez Avenue Sidewalk (\$55,000)
- Allouez Avenue (\$268,000)
- Manitowoc Road (\$689,000)
- Annual Street Resurfacing Program (\$2,667,740)
- Sidewalk Construction-Willow Road (\$220,120)
- Preliminary engineering/design
 - Skyview Street (\$30,144)
 - Verlin Road (\$104,000)

Parks:

- DeBroux Tennis Court Replacement (\$205,000)
- East River Trail Asphalt Improvements (\$198,500)

CAPITAL PROJECT FUND - GENERAL

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
REVENUES - CAPITAL PROJECTS						
Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,500
Special Assessment Revenues - Moski Corp	\$ 130,563	\$ 123,008	\$ -	\$ 32,326	\$ 32,326	\$ -
LRIP Funds	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -
Wheel Tax	\$ 246,743	\$ 234,149	\$ 250,000	\$ 137,599	\$ 250,000	\$ 250,000
Federal Grants	\$ -	\$ -	\$ 168,000	\$ -	\$ -	\$ -
Interest - Bank Accounts	\$ 13,301	\$ 4,203	\$ 13,000	\$ 5,660	\$ 13,000	\$ 20,000
Bridge Aids	\$ 26,495	\$ 30,500	\$ -	\$ -	\$ -	\$ 62,500
Dog Park Fees	\$ -	\$ 11,422	\$ -	\$ -	\$ 5,000	\$ 5,000
Donations/Contributions	\$ 33,000	\$ 7,500	\$ -	\$ -	\$ -	\$ -
Debt Premium	\$ -	\$ 159,015	\$ -	\$ -	\$ 159,015	\$ -
Debt Proceeds	\$ -	\$ 1,825,000	\$ -	\$ -	\$ -	\$ 4,086,860
Buildings & Grounds Reserve Fund	\$ -	\$ -	\$ 204,550	\$ 4,524	\$ 92,706	\$ -
Total	\$ 450,102	\$ 2,844,797	\$ 635,550	\$ 180,109	\$ 552,047	\$ 4,486,860

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
EXPENDITURES - CAPITAL OUTLAY						
GENERAL GOVERNMENT						
Building Maintenance	\$ -	\$ 90,259	\$ 37,050	\$ -	\$ 9,800	\$ 27,250
General Building/Plant	\$ -	\$ -	\$ 145,000	\$ 3,800	\$ 33,156	\$ 135,000
Subtotal	\$ -	\$ 90,259	\$ 182,050	\$ 3,800	\$ 42,956	\$ 162,250
PUBLIC WORKS						
Public Works Equipment	\$ 1,373	\$ -	\$ 22,500	\$ 4,524	\$ 7,500	\$ 15,000
Road Reconstruction:						
Allouez Avenue	\$ -	\$ -	\$ 24,000	\$ 33,466	\$ 33,466	\$ 268,000
Willow Road	\$ 10,549	\$ 654	\$ -	\$ -	\$ -	\$ -
Willow Grove (Moski Corp)	\$ 8,141	\$ -	\$ -	\$ -	\$ -	\$ -
Willow Grove 1st (Moski Corp)	\$ -	\$ 226,281	\$ -	\$ -	\$ -	\$ -
Bower Creek Bridge	\$ (46,287)	\$ -	\$ -	\$ -	\$ -	\$ -
CTH EA	\$ 36,606	\$ -	\$ -	\$ -	\$ -	\$ -
Guns Street	\$ 11,047	\$ 830,924	\$ -	\$ 3,349	\$ 3,349	\$ -
Manitowoc Road	\$ 158,560	\$ 670,347	\$ 50,000	\$ 112,271	\$ 112,271	\$ 689,000
Steffens Court	\$ -	\$ 557,777	\$ -	\$ 66,115	\$ 66,115	\$ -
Hazen Road	\$ 4,053	\$ -	\$ -	\$ -	\$ -	\$ -
Verlin Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,000
Village Street Resurfacing	\$ -	\$ 1,403	\$ 25,000	\$ (0)	\$ -	\$ 2,977,884
Annual Sidewalk Program	\$ 1,383	\$ 177,741	\$ 119,000	\$ 10,316	\$ 10,316	\$ 275,120
Subtotal	\$ 185,423	\$ 2,465,127	\$ 240,500	\$ 230,041	\$ 233,017	\$ 4,329,004

CAPITAL PROJECT FUND - GENERAL

REQUIRED RESOURCES – continued:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>PARKS</u>						
DeBroux Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,000
Josten Park	\$ 50,000	\$ -	\$ 73,000	\$ 44	\$ 56,044	\$ -
Dog Park	\$ 51,713	\$ -	\$ -	\$ -	\$ -	\$ -
E River Trail	\$ -	\$ -	\$ 336,000	\$ 1,330	\$ 1,330	\$ 198,510
Beford Heights Park	\$ 74,446	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 176,159	\$ -	\$ 409,000	\$ 1,374	\$ 57,374	\$ 403,510
<u>MISCELLANEOUS</u>						
Note Issuance Costs	\$ -	\$ 26,691	\$ -	\$ -	\$ 50,000	\$ -
Subtotal	\$ -	\$ 26,691	\$ -	\$ -	\$ 50,000	\$ -
TOTAL CAPITAL OUTLAY	\$ 361,583	\$ 2,582,077	\$ 831,550	\$ 235,216	\$ 383,347	\$ 4,894,764
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 88,520	\$ 262,719	\$ (196,000)	\$ (55,107)	\$ 168,700	\$ (407,904)
FUND BALANCE, JANUARY 1	\$ 699,633	\$ 788,153	\$ 1,050,872	\$ 1,050,872	\$ 1,050,872	\$ 1,219,572

The 2023 – 2027 Capital Projects Fund capital projects expenditures are listed below.

Buildings & Grounds								
<u>PROJECT DESCRIPTION</u>	<u>PROJECT #</u>	<u>PRIORITY</u>	<u>Yr. 2023</u>	<u>Yr. 2024</u>	<u>Yr. 2025</u>	<u>Yr. 2026</u>	<u>Yr. 2027</u>	<u>TOTAL</u>
Public Works Facility	PW13	5		1,000,000	750,000		5,000,000	6,750,000
(3100 Eaton) Village Offices Relocation/Expansion	BG03	3	135,000		2,500,000			2,635,000
TOTALS			135,000	1,000,000	3,250,000	0	5,000,000	9,385,000

CAPITAL PROJECT FUND - GENERAL

REQUIRED RESOURCES – continued:

Parks, Rec & Forestry								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	Yr. 2027	TOTAL
Josten North East Restrooms/Pavilion	LS19	5				386,640		386,640
DeBroux Tennis Court Replacement	PRF35	4	205,000					205,000
Ontario - Huron Pedestrian Trail	PRF34	5		75,000	429,000			504,000
Bethel Park Multipurpose Sport Field & Pavilion	PRF22	4				230,000		230,000
ADA Trail & Lighting at Josten Park	LS03	5					260,000	260,000
East River Trail Asphalt Improvements	PRF30	2	198,510					198,510
TOTALS			403,510	75,000	429,000	616,640	260,000	1,784,150
Public Works								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	Yr. 2027	TOTAL
Sal St & Industrial Dr Reconstruction	PW23-02	3		160,000	2,809,400			2,969,400
Bower Creek Urbanization	PW23-03	3				509,020	2,926,865	3,435,885
CTH V Bower Creek Bridge Ped	PW17-01	5				52,000	325,000	377,000
Allouez Ave Sidewalk (Bellevue St-East River)	PW17-02	3	55,000					55,000
Allouez Ave (Hazen-Main)	PW19-01	2	268,000	1,500,000				1,768,000
Manitowoc Rd (Greenbrier-Manitowoc)	PW19-02	2	689,000					689,000
Willow Rd Urbanization-Huron Rd to Prince of Peace	PW19-03	3		52,970	928,335			981,305
Village Street Resurfacing Program 2023-24	PW20-03	2	2,667,740					2,667,740
Village Street Resurfacing Program 2025-26	PW20-04	3		100,000	3,378,841	100,000	3,179,419	6,758,260
Sidewalk Construction - Willow Rd west of Huron	PW20-07	3	220,120					220,120
Hoffman Road Reconstruction	PW23-04	2			269,809	344,149		613,958
Ontario Road Reconstruction	PW23-05	2			172,901	188,745		361,646
Skyview Street Reconstruction	PW23-06	3	30,144	551,200				581,344
Verlin Road Reconstruction	PW23-01	3	104,000	372,000				476,000
TOTALS			4,034,004	2,736,170	7,559,286	1,193,914	6,431,284	21,954,658

CAPITAL PROJECT FUND – IT

CAPITAL PROJECT FUND – IT

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

OBJECTIVES:

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

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 balance IT capital reserve may finance the entire cost of a purchase or in conjunction with other revenue sources. The fund is also a resource for unanticipated purchases due to emergencies, breakdown of equipment, etc.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The 2023 capital project expenditures included in the Capital Projects Fund - IT is listed below.

Information Technology (\$65,000)

- Document Digitizing (\$15,000)
- Replace Surveillance System and Upgrade Cameras II (\$50,000)

CAPITAL PROJECT FUND – IT

REQUIRED RESOURCES:

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

CAPITAL - IT REVENUES

Transfer from General Fund	\$ 59,040	\$ 55,000	\$ 69,750	\$ 69,750	\$ 69,750	\$ 35,000
Total	\$ 59,040	\$ 55,000	\$ 69,750	\$ 69,750	\$ 69,750	\$ 35,000

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

CAPITAL - IT EXPENDITURES

Capital Equipment	\$ 44,173	\$ 80,258	\$ 82,000	\$ 19,268	\$ 61,377	\$ 65,000
Total	\$ 44,173	\$ 80,258	\$ 82,000	\$ 19,268	\$ 61,377	\$ 65,000

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 14,868	\$ (25,258)	\$ (12,250)	\$ 50,483	\$ 8,373	\$ (30,000)
---	------------------	--------------------	--------------------	------------------	-----------------	--------------------

FUND BALANCE, JANUARY 1	\$ 41,022	\$ 55,890	\$ 30,631	\$ 30,631	\$ 30,631	\$ 39,004
--------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

FUND BALANCE, DECEMBER 31	\$ 55,890	\$ 30,631	\$ 18,381	\$ 81,114	\$ 39,004	\$ 9,004
----------------------------------	------------------	------------------	------------------	------------------	------------------	-----------------

The 2023 – 2027 Capital Projects Fund capital projects expenditures are listed below.

Information Technology								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	Yr. 2027	TOTAL
Unmanned Aerial Vehicle (UAV)	IT24	5		10,000				10,000
Budget/Performance Planning Software	IT27	4			65,000			65,000
Document Digitizing	IT36	3	15,000	15,000	15,000	15,000	15,000	75,000
Replacement of Core and Edge Switches	IT38	2				65,000		65,000
Replace Surveillance System and Upgrade Cameras II	IT40	2	50,000					50,000
Smart City Internet of Things (IoT) Implementation	IT41	6					75,000	75,000
Park Key Fob System Integration	IT42	2		25,000				25,000
Park Building Wireless Network	IT43	3		15,000				15,000
Document Management System	IT5	4					75,000	75,000
TOTALS			65,000	65,000	80,000	80,000	165,000	455,000

CAPITAL PROJECT FUND – TID #1

CAPITAL PROJECT FUND – TID #1

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Phase II infrastructure: installation of Town Hall Road from Monroe Road to Lime Kiln Road, extension of Costco Way to Town Hall Road, stormwater pond and utilities.

CAPITAL PROJECT FUND – TID #1

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
TID #1 REVENUES						
Property Taxes	\$ 467,297	\$ 482,592	\$ 500,000	\$ 446,433	\$ 446,433	\$ 452,066
Sp Assessment Revenues	\$ 28,694	\$ 28,694	\$ 28,694	\$ 28,694	\$ 28,694	\$ 28,694
State Exempt Computer Aid	\$ 5,525	\$ 5,525	\$ 5,525	\$ 5,525	\$ 5,525	\$ 5,525
State Exempt Personal Property	\$ 57,813	\$ 111,082	\$ 111,082	\$ 57,813	\$ 57,813	\$ 57,813
Other State Payments	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 3,468	\$ 488	\$ 400	\$ 15,769	\$ 32,000	\$ 10,000
Interest Special Assessments	\$ 5,588	\$ 4,665	\$ 4,665	\$ 3,741	\$ 3,741	\$ 2,500
Due from Other Municipalities	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348
Debt Proceeds	\$ -	\$ -	\$ 2,980,121	\$ 4,830,958	\$ 4,830,958	\$ -
Total	\$ 638,769	\$ 703,392	\$ 3,700,835	\$ 5,459,280	\$ 5,475,512	\$ 626,946

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
--	----------------	----------------	----------------	-----------------------	------------------	----------------

TID #1 EXPENDITURES

Street Outlay	\$ -	\$ -	\$ 1,747,633	\$ 665,134	\$ 3,292,850	\$ -
Admin Salaries	\$ 22,268	\$ 18,608	\$ 22,097	\$ 13,824	\$ 22,097	\$ 23,350
FICA	\$ 1,730	\$ 1,412	\$ 1,690	\$ 1,054	\$ 1,690	\$ 1,786
Pension Benefits	\$ 1,406	\$ 1,166	\$ 1,380	\$ 865	\$ 1,380	\$ 1,529
Employee Benefits	\$ 2,443	\$ 1,528	\$ 3,829	\$ 1,139	\$ 3,829	\$ 3,800
Audit & Accounting	\$ 362	\$ 386	\$ 390	\$ 390	\$ 390	\$ 400
Engineering Fees	\$ 4,263	\$ 151,093	\$ 100,000	\$ 5,100	\$ 5,100	\$ 15,000
Finance Consultants	\$ 380	\$ 380	\$ 760	\$ -	\$ 380	\$ 380
Bank Fees	\$ 90	\$ 135	\$ 90	\$ 135	\$ 135	\$ 135
Legal Notices	\$ 7,710	\$ -	\$ 50	\$ -	\$ 200	\$ 50
Publication, Subscriptions, Dues	\$ -	\$ -	\$ -	\$ 180	\$ 180	\$ 180
Marketing/Travel/Mileage	\$ -	\$ 234	\$ -	\$ 1,392	\$ 1,392	\$ 1,000
Application/Amend Fees	\$ 150	\$ 150	\$ 1,000	\$ 150	\$ 1,150	\$ 150
Water TIF #1	\$ -	\$ -	\$ 439,840	\$ -	\$ 560,000	\$ -
Stormwater TIF #1	\$ -	\$ -	\$ 414,630	\$ -	\$ 537,000	\$ -
Sewer TIF #1	\$ -	\$ -	\$ 378,018	\$ -	\$ 440,150	\$ -
Principal on Debt	\$ 250,000	\$ 250,000	\$ 315,000	\$ 315,000	\$ 315,000	\$ 325,000
Interest on Debt	\$ 150,998	\$ 145,998	\$ 140,104	\$ 140,104	\$ 140,104	\$ 303,061
Debt Issuance Costs	\$ -	\$ -	\$ -	\$ 71,450	\$ 71,450	\$ -
Transfer to Stormwater	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
Total	\$ 441,801	\$ 571,089	\$ 3,716,511	\$ 1,215,918	\$ 5,544,477	\$ 680,821

EXCESS REVENUES OVER(UNDER) EXPENDITURES \$ 196,967 \$ 132,303 \$ (15,676) \$ 4,243,362 \$ (68,965) \$ (53,875)

FUND BALANCE, JANUARY 1 \$ 423,795 \$ 620,762 \$ 753,066 \$ 753,066 \$ 753,066 \$ 684,101

FUND BALANCE, DECEMBER 31 \$ 620,762 \$ 753,066 \$ 737,390 \$ 4,996,428 \$ 684,101 \$ 630,226

CAPITAL PROJECT FUND – TID #1

REQUIRED RESOURCES – continued:

The 2023 – 2027 Capital Projects Fund capital projects expenditures are listed below.

Tax Increment Districts (TID)								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	Yr. 2027	TOTAL
TIF Misc. Projects	TID #1-002	4		60,000				60,000
TOTALS			0	60,000	0	0	0	60,000

GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2023 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2023					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2022	2023 PRINCIPAL PAYMENTS	2023 INTEREST PAYMENTS	2023 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2023
TID #1					
2013C GO BONDS	\$ 3,090,000	\$ 200,000	\$ 95,630	\$ 295,630	\$ 2,890,000
2015A GO BONDS	\$ 1,645,000	\$ 125,000	\$ 37,530	\$ 162,530	\$ 1,520,000
2022A GO BONDS	\$ 4,820,000	\$ -	\$ 169,901	\$ 169,901	\$ 4,820,000
TID #1 Total	\$ 9,555,000	\$ 325,000	\$ 303,061	\$ 628,061	\$ 9,230,000

PRINCIPAL & INTEREST PAYMENTS BY YEAR

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

Year Ended December 31	TID #1		
	Principal	Interest	Total
2023	\$ 325,000	\$ 303,061	\$ 628,061
2024	\$ 450,000	\$ 273,973	\$ 723,973
2025	\$ 605,000	\$ 260,416	\$ 865,416
2026	\$ 700,000	\$ 242,788	\$ 942,788
2027	\$ 740,000	\$ 222,714	\$ 962,714
2028	\$ 810,000	\$ 200,493	\$ 1,010,493
2029	\$ 850,000	\$ 176,063	\$ 1,026,063
2030	\$ 1,115,000	\$ 146,296	\$ 1,261,296
2031	\$ 1,225,000	\$ 109,710	\$ 1,334,710
2032	\$ 1,290,000	\$ 69,165	\$ 1,359,165
2033	\$ 1,445,000	\$ 24,050	\$ 1,469,050
2034	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -
Totals	\$ 9,555,000	\$ 2,028,727	\$ 11,583,727

CAPITAL PROJECT FUND – TID #2

CAPITAL PROJECT FUND – TID #2

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

CAPITAL PROJECT FUND – TID #2

REQUIRED RESOURCES:

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

TID #2 REVENUES

Property Taxes	\$ 119,187	\$ 141,965	\$ 440,000	\$ 641,276	\$ 641,276	\$ 750,000
Interest Income	\$ -	\$ -	\$ -	\$ 495	\$ 1,135	\$ 6,000
Debt Proceeds	\$ -	\$ 1,015,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 119,187	\$ 1,156,965	\$ 440,000	\$ 641,770	\$ 642,411	\$ 756,000

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

TID #2 EXPENDITURES

Admin Salaries	\$ 19,870	\$ 18,608	\$ 22,097	\$ 13,949	\$ 22,097	\$ 23,350
Payroll Taxes	\$ 1,502	\$ 1,412	\$ 1,690	\$ 1,054	\$ 1,690	\$ 1,786
Retirement Contributions	\$ 1,322	\$ 1,166	\$ 1,380	\$ 865	\$ 1,380	\$ 1,529
Employee Benefits	\$ 1,565	\$ 1,528	\$ 3,829	\$ 1,014	\$ 3,829	\$ 3,800
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Audit & Accounting	\$ 362	\$ 386	\$ 390	\$ 390	\$ 390	\$ 400
Bank Fees	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000
Finance Consultants	\$ 1,430	\$ 380	\$ -	\$ -	\$ -	\$ -
Legal Notices	\$ 745	\$ -	\$ 50	\$ -	\$ 55	\$ 55
Marketing/Travel/Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Application/Amend Fees	\$ 1,150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
Developer Incentives	\$ -	\$ 259,190	\$ 125,000	\$ 131,979	\$ 200,000	\$ 200,000
Principal on Debt	\$ 53,192	\$ 1,109,954	\$ 55,000	\$ 55,000	\$ 55,000	\$ 60,000
Interest on Debt	\$ 46,653	\$ 51,679	\$ 29,989	\$ 29,989	\$ 29,989	\$ 20,755
Debt Issuance Costs	\$ -	\$ 13,296	\$ -	\$ -	\$ -	\$ -
Total	\$ 127,791	\$ 1,457,749	\$ 239,575	\$ 234,491	\$ 314,680	\$ 341,425

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (8,605)	\$ (300,784)	\$ 200,425	\$ 407,280	\$ 327,731	\$ 414,575
---	-------------------	---------------------	-------------------	-------------------	-------------------	-------------------

FUND BALANCE, JANUARY 1	\$ (22,803)	\$ (31,408)	\$ (332,192)	\$ (332,192)	\$ (332,192)	\$ (4,461)
--------------------------------	--------------------	--------------------	---------------------	---------------------	---------------------	-------------------

FUND BALANCE, DECEMBER 31	\$ (31,408)	\$ (332,192)	\$ (131,767)	\$ 75,088	\$ (4,461)	\$ 410,114
----------------------------------	--------------------	---------------------	---------------------	------------------	-------------------	-------------------

CAPITAL PROJECT FUND – TID #2

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2023 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2023					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2022	2023 PRINCIPAL PAYMENTS	2023 INTEREST PAYMENTS	2023 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2023
TID #2					
2021A GO BONDS	\$ 960,000	\$ 60,000	\$ 20,755	\$ 80,755	\$ 900,000
TID #2 Total	\$ 960,000	\$ 60,000	\$ 20,755	\$ 80,755	\$ 900,000

PRINCIPAL & INTEREST PAYMENTS BY YEAR

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

Year Ended December 31	TID #2		
	Principal	Interest	Total
2023	\$ 60,000	\$ 20,755	\$ 80,755
2024	\$ 65,000	\$ 18,880	\$ 83,880
2025	\$ 65,000	\$ 16,930	\$ 81,930
2026	\$ 70,000	\$ 14,905	\$ 84,905
2027	\$ 70,000	\$ 12,805	\$ 82,805
2028	\$ 75,000	\$ 10,630	\$ 85,630
2029	\$ 75,000	\$ 8,380	\$ 83,380
2030	\$ 75,000	\$ 6,505	\$ 81,505
2031	\$ 80,000	\$ 5,235	\$ 85,235
2032	\$ 80,000	\$ 4,155	\$ 84,155
2033	\$ 80,000	\$ 3,035	\$ 83,035
2034	\$ 80,000	\$ 1,875	\$ 81,875
2035	\$ 85,000	\$ 638	\$ 85,638
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -
Totals	\$ 960,000	\$ 124,728	\$ 1,084,728

9.0 SPECIAL REVENUE FUNDS

This Page Intentionally Left Blank.

SPECIAL REVENUE FUND - TREES

SPECIAL REVENUE FUND – TREES

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

Funds used for the planting and administration of the developer street tree program. Revenues are generated from developer fees at the time of plat approval. Fees are charged per lineal foot of frontage. The fees cover all administrative expenses as well.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

TREE REVENUES

Tree Charges	\$ 15,931	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ 13,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 15,931	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ 13,000

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

TREE EXPENDITURES

Annual Tree Planting	\$ 19,712	\$ -	\$ 13,000	\$ 18,415	\$ 18,415	\$ 13,000
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 19,712	\$ -	\$ 13,000	\$ 18,415	\$ 18,415	\$ 13,000

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (3,781)	\$ -	\$ -	\$ (18,415)	\$ (5,415)	\$ -
---	-------------------	-------------	-------------	--------------------	-------------------	-------------

FUND BALANCE, JANUARY 1	\$ 44,580	\$ 40,799	\$ 40,799	\$ 40,799	\$ 40,799	\$ 35,384
--------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

FUND BALANCE, DECEMBER 31	\$ 40,799	\$ 40,799	\$ 40,799	\$ 22,384	\$ 35,384	\$ 35,384
----------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

SPECIAL REVENUE FUND – PARK IMPACT FEES

SPECIAL REVENUE FUND – PARK IMPACT FEES

PARK IMPACT FEES

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

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

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

PARK IMPACT REVENUES

Park & Rec Impact Residential	\$ 32,806	\$ 114,794	\$ 50,000	\$ 55,957	\$ 60,000	\$ 50,000
Interest - Bank Accounts	\$ 405	\$ 91	\$ 75	\$ 1,223	\$ 3,200	\$ 3,500
Total	\$ 33,211	\$ 114,885	\$ 50,075	\$ 57,180	\$ 63,200	\$ 53,500

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

PARK IMPACT EXPENDITURES

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

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 33,211	\$ 114,885	\$ 50,075	\$ 57,180	\$ 63,200	\$ 53,500
FUND BALANCE, JANUARY 1	\$ 74,598	\$ 107,809	\$ 222,695	\$ 222,695	\$ 222,695	\$ 285,895
FUND BALANCE, DECEMBER 31	\$ 107,809	\$ 222,695	\$ 272,770	\$ 279,874	\$ 285,895	\$ 339,395

SPECIAL REVENUE FUND – FIRE IMPACT FEES

SPECIAL REVENUE FUND – FIRE IMPACT FEES

FIRE IMPACT FEES

GOAL: Wisconsin State Statutes allow impact fees for capital projects necessitated by new growth. A public safety facility was constructed as part of the municipal complex located at Ontario Road and CTH JJ (3100 Eaton Road).

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

FIRE IMPACT REVENUES

Fire Impact - Residential	\$ 16,492	\$ 34,018	\$ 15,000	\$ 11,236	\$ 15,000	\$ 15,000
Fire Impact - Commercial	\$ 1,051	\$ 30,760	\$ 3,000	\$ 5,154	\$ 7,000	\$ 7,000
Interest - Bank Accounts	\$ 3	\$ 0	\$ 5	\$ 3	\$ 5	\$ 5
Total	\$ 17,546	\$ 64,778	\$ 18,005	\$ 16,393	\$ 22,005	\$ 22,005

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

FIRE IMPACT EXPENDITURES

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

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (26,257)	\$ 20,975	\$ 18,005	\$ 16,393	\$ 22,005	\$ 22,005
---	--------------------	------------------	------------------	------------------	------------------	------------------

FUND BALANCE, JANUARY 1	\$ (27,372)	\$ (53,629)	\$ (32,653)	\$ (32,653)	\$ (32,653)	\$ (10,648)
--------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------

FUND BALANCE, DECEMBER 31	\$ (53,629)	\$ (32,653)	\$ (14,648)	\$ (16,261)	\$ (10,648)	\$ 11,357
----------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	------------------

SPECIAL REVENUE FUND – POLICE IMPACT FEES

SPECIAL REVENUE FUND – POLICE IMPACT FEES

POLICE IMPACT FEES

GOAL: Wisconsin State Statutes allow impact fees for capital projects necessitated by new growth. A public safety facility was constructed as part of the municipal complex located at Ontario Road and CTH JJ (3100 Eaton Road).

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

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: None.

REQUIRED RESOURCES:

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

POLICE IMPACT REVENUES

Police Impact - Residential	\$ 9,548	\$ 19,742	\$ 9,000	\$ 6,509	\$ 9,000	\$ 9,000
Police Impact - Commercial	\$ 605	\$ 17,909	\$ 2,000	\$ 2,930	\$ 3,500	\$ 3,500
Interest - Bank Accounts	\$ 2	\$ 0	\$ 5	\$ 2	\$ 5	\$ 5
Total	\$ 10,155	\$ 37,651	\$ 11,005	\$ 9,441	\$ 12,505	\$ 12,505

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

POLICE IMPACT EXPENDITURES

Police Station - Debt Service	\$ 26,950	\$ 26,950	\$ -	\$ -	\$ -	\$ -
Total	\$ 26,950	\$ 26,950	\$ -	\$ -	\$ -	\$ -

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (16,795)	\$ 10,701	\$ 11,005	\$ 9,441	\$ 12,505	\$ 12,505
---	--------------------	------------------	------------------	-----------------	------------------	------------------

FUND BALANCE, JANUARY 1	\$ (28,348)	\$ (45,143)	\$ (34,442)	\$ (34,442)	\$ (34,442)	\$ (21,937)
--------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------

FUND BALANCE, DECEMBER 31	\$ (45,143)	\$ (34,442)	\$ (23,437)	\$ (25,001)	\$ (21,937)	\$ (9,432)
----------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	-------------------

SPECIAL REVENUE FUND – ARPA FUNDS

SPECIAL REVENUE FUND – ARPA FUNDS

ARPA FUNDS

GOAL: In 2021, the American Rescue Plan provided \$350 billion through the Coronavirus State and local Fiscal Recovery Funds for eligible state, local, territorial, and Tribal governments to respond to the COVID-19 emergency and bring back jobs.

OBJECTIVES: The Village of Bellevue received \$1,668,836 in ARPA funding. The Village will be using the funds for a broad range of projects. Most of the projects planned are related to investments in water and sewer projects.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES: The Village committed as part of the 2022 budget to utilize \$95,000 on capital purchases for Police, Public Works, and Parks computer replacement. In the 2023 budget \$175,000 in ARPA funding is budgeted for the Keehan Lane watermain and \$575,00 is budgeted for the Sal Street sewer infrastructure.

REQUIRED RESOURCES:

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

ARPA REVENUES

Federal Grant	\$ -	\$ 834,418	\$ 834,418	\$ -	\$ 834,418	\$ -
Interest Income	\$ -	\$ 219	\$ -	\$ 5,659	\$ 17,659	\$ 20,000
Total	\$ -	\$ 834,637	\$ 834,418	\$ 5,659	\$ 852,077	\$ 20,000

2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
----------------	----------------	----------------	-----------------------	------------------	----------------

ARPA EXPENDITURES

Computer-Capital Equipment	\$ -	\$ -	\$ 12,922	\$ 3,858	\$ 12,922	\$ -
Police-Capital Equipment	\$ -	\$ -	\$ 77,134	\$ 42,847	\$ 50,300	\$ 26,834
Public Works-Capital Equipment	\$ -	\$ -	\$ 1,444	\$ -	\$ 1,444	\$ -
Parks-Capital Equipment	\$ -	\$ -	\$ 3,500	\$ 3,585	\$ 3,585	\$ -
Developer Incentives	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Capital Projects	\$ -	\$ -	\$ -	\$ 258,814	\$ 258,814	\$ 750,000
Total	\$ -	\$ 10,000	\$ 95,000	\$ 309,105	\$ 327,065	\$ 776,834

EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ -	\$ 824,637	\$ 739,418	\$(303,445)	\$ 525,012	\$ (756,834)
---	-------------	-------------------	-------------------	--------------------	-------------------	---------------------

FUND BALANCE, JANUARY 1	\$ -	\$ -	\$ 824,637	\$ 824,637	\$ 824,637	\$ 1,349,649
--------------------------------	-------------	-------------	-------------------	-------------------	-------------------	---------------------

FUND BALANCE, DECEMBER 31	\$ -	\$ 824,637	\$ 1,564,055	\$ 521,192	\$ 1,349,649	\$ 592,815
----------------------------------	-------------	-------------------	---------------------	-------------------	---------------------	-------------------

10.0 ENTERPRISE FUNDS

This Page Intentionally Left Blank.

WATER UTILITY

UTILITY: 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 utility is responsible for the maintenance, repair, replacement and operating services of the Village's water system. Water is purchased from Manitowoc Public Utilities through the Central Brown County Water Authority. The Village ensures that the 91 miles of public and private transmission mains, 1966 valves, 3 water towers and 854 fire hydrants function properly. The utility services 4,254 residential, 446 commercial, 199 Multifamily, 1 industrial and 14 public authority customers with an annual consumption of 407 million gallons of water.

Fire hydrants are "exercised" twice per year to maintain our ISO rating. Fire hydrants are flushed at least once each year. The village will continue implementation of the leak detection program to reduce water loss. The village continues a collaborative cross connection inspection program. This program is mandated by Wisconsin DNR and ensures that property owners cannot contaminate the Village water supply or illegally connect to the system.

The utility samples, reads meters, locates facilities, repairs mains and hydrants, operates wells and maintains the computerized water system. The utility will continue to implement the asset management system.

In 2020, the utility billing functions transitioned to the City of Green Bay Water Utility.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Improve upon asset management through use of CityWorks software.	Keep information updated as projects are completed.	Quarterly review

UTILITY: WATER

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Village continues replacing existing waterlines to reduce operational costs due to breaks in the system and finding and repairing leaks. The budget includes funding for leak detection and water tower inspections and implementation of the asset management and work order system. In 2021, a full year of utility billing functions will be contracted with the City of Green Bay Water Utility. This will result in an initial increase in costs for the initial implementation of the program and an expected decrease in costs after year 3.

RECEIPTS:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
WATER UTILITY						
OPERATING REVENUE						
Bulk Water	\$ 7,716	\$ 8,442	\$ 10,000	\$ 4,564	\$ 6,900	\$ 6,900
Residential Revenue	\$ 1,502,674	\$ 1,494,074	\$ 1,520,000	\$ 988,287	\$ 1,500,000	\$ 1,520,000
Commercial Revenue	\$ 500,232	\$ 544,650	\$ 550,000	\$ 378,105	\$ 565,000	\$ 570,000
Industrial Revenue	\$ 63,462	\$ 83,741	\$ 81,000	\$ 53,305	\$ 80,000	\$ 81,000
Public Authority Revenue	\$ 12,862	\$ 14,500	\$ 14,000	\$ 9,711	\$ 14,500	\$ 15,000
Multifamily Residential Revenue	\$ 580,501	\$ 592,258	\$ 590,000	\$ 392,854	\$ 590,000	\$ 595,000
Private Fire Protection	\$ 43,112	\$ 43,927	\$ 44,000	\$ 29,966	\$ 45,000	\$ 46,000
Public Fire Protection	\$ 633,208	\$ 642,807	\$ 650,000	\$ 442,491	\$ 665,000	\$ 670,000
Subtotal	\$ 3,343,766	\$ 3,424,399	\$ 3,459,000	\$ 2,299,283	\$ 3,466,400	\$ 3,503,900
OTHER OPERATING REVENUES						
Forfeited Discounts	\$ 9,271	\$ 13,026	\$ 17,000	\$ 5,877	\$ 15,000	\$ 16,000
Miscellaneous Service Revenue	\$ 593	\$ 1,060	\$ 1,000	\$ 402	\$ 1,000	\$ 1,000
Other Revenues	\$ 43,205	\$ 41,795	\$ 40,000	\$ 2,885	\$ 42,000	\$ 43,000
Subtotal	\$ 53,068	\$ 55,880	\$ 58,000	\$ 9,163	\$ 58,000	\$ 60,000
OTHER INCOME						
Water Impact Fees - Residential	\$ 11,651	\$ 28,746	\$ 15,000	\$ 9,025	\$ 15,000	\$ 15,000
Water Impact Fees - Commercial	\$ 382	\$ 26,931	\$ 6,000	\$ 5,062	\$ 14,086	\$ 15,000
Contributed Revenue	\$ 11,934	\$ 112,583	\$ -	\$ -	\$ -	\$ -
Merchandise Income	\$ 800	\$ -	\$ 700	\$ -	\$ -	\$ -
Interest & Dividend	\$ 10,158	\$ 36,898	\$ 13,000	\$ 5,870	\$ 9,470	\$ 10,000
Amortization - PSC	\$ 57,867	\$ 57,867	\$ 57,867	\$ -	\$ 57,867	\$ 57,867
Rent Revenues	\$ 90,199	\$ 89,044	\$ 89,610	\$ 28,402	\$ 89,610	\$ 91,402
Interdepartmental Sales	\$ 47	\$ 44	\$ 100	\$ -	\$ 50	\$ 50
Subtotal	\$ 183,038	\$ 352,113	\$ 182,277	\$ 48,359	\$ 186,083	\$ 189,319
TOTAL REVENUE	\$ 3,579,872	\$ 3,832,392	\$ 3,699,277	\$ 2,356,805	\$ 3,710,483	\$ 3,753,219

UTILITY: WATER

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
SOURCE OF SUPPLY						
Operation Labor-Wages	\$ 953	\$ 760	\$ 1,264	\$ 664	\$ 1,264	\$ 1,264
Contracted Services	\$ 30,294	\$ 35,436	\$ 30,294	\$ 17,521	\$ 30,294	\$ 31,000
Purchased Water	\$ 2,293,814	\$ 2,256,337	\$ 2,247,168	\$ 1,320,712	\$ 2,247,168	\$ 2,144,560
Miscellaneous	\$ 52	\$ 575	\$ 800	\$ -	\$ 800	\$ 800
Maintenance of Wells & Springs	\$ 3,541	\$ 1,299	\$ 45,900	\$ 1,273	\$ 5,900	\$ 45,900
Maintenance - Miscellaneous	\$ 2,033	\$ 1,286	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
Subtotal	\$ 2,330,687	\$ 2,295,693	\$ 2,327,926	\$ 1,340,169	\$ 2,287,926	\$ 2,226,024
PUMPING						
Fuel or Purchased Power	\$ 8,095	\$ 9,238	\$ 8,862	\$ 5,758	\$ 8,624	\$ 9,573
Operation Labor - Wages	\$ 4,363	\$ 6,602	\$ 6,318	\$ 4,765	\$ 6,318	\$ 6,321
Other Supplies & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 3,656	\$ 2,662	\$ 2,200	\$ 975	\$ 2,000	\$ 2,200
Operating Supplies	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500
Subtotal	\$ 16,114	\$ 18,502	\$ 17,880	\$ 11,498	\$ 17,442	\$ 18,594
WATER TREATMENT						
Operation Labor - Wages	\$ 579	\$ 742	\$ -	\$ 552	\$ 552	\$ -
Contracted Services	\$ 18,545	\$ 7,529	\$ 7,416	\$ 5,033	\$ 8,000	\$ 9,000
Operating Supplies	\$ 442	\$ 1,365	\$ 1,200	\$ 152	\$ 800	\$ 1,200
Subtotal	\$ 19,566	\$ 9,637	\$ 8,616	\$ 5,737	\$ 9,352	\$ 10,200
TRANSMISSION & DISTRIBUTION						
Operation - Salaries (660)	\$ 39,035	\$ 22,934	\$ 26,751	\$ 13,646	\$ 26,751	\$ 24,750
Storage Facilities (661)	\$ 6,017	\$ 4,773	\$ 20,837	\$ 7,878	\$ 20,837	\$ 20,838
Transmission & Distribution (662)	\$ 28,515	\$ 29,596	\$ 27,698	\$ 13,600	\$ 27,698	\$ 25,027
Meters (663)	\$ 9,693	\$ 15,610	\$ 27,036	\$ 15,952	\$ 27,076	\$ 27,042
Customer Installation (664)	\$ 981	\$ 2,575	\$ 1,264	\$ 1,125	\$ 1,383	\$ 1,264
Miscellaneous (665)	\$ 7,574	\$ 1,344	\$ 7,168	\$ 306	\$ 7,308	\$ 28,171
Rents (666)	\$ 45,278	\$ 37,537	\$ 60,176	\$ 59,906	\$ 60,176	\$ 69,162
Maintenance - Standpipes (672)	\$ 11,219	\$ 5,213	\$ 11,727	\$ 318	\$ 11,956	\$ 11,728
Maintenance - Mains (673)	\$ 59,691	\$ 96,075	\$ 108,017	\$ 60,000	\$ 111,517	\$ 144,038
Maintenance - Services (675)	\$ 50,314	\$ 35,969	\$ 35,136	\$ 4,613	\$ 18,264	\$ 36,642
Maintenance - Meters (676)	\$ 3,644	\$ 9,469	\$ 37,264	\$ 14,680	\$ 18,264	\$ 37,264
Maintenance - Hydrants (677)	\$ 21,725	\$ 25,878	\$ 21,082	\$ 1,409	\$ 20,082	\$ 22,585
Subtotal	\$ 283,686	\$ 286,973	\$ 384,156	\$ 193,433	\$ 351,312	\$ 448,511

UTILITY: WATER

REQUIRED RESOURCES – continued:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>CUSTOMER ACCOUNTS</u>						
Meter Reading	\$ 450	\$ 90	\$ 50	\$ 114	\$ 200	\$ 200
Customer Account/Collection	\$ 19,268	\$ 10,823	\$ 11,357	\$ 7,775	\$ 11,357	\$ 15,275
Other Supplies/Expenses	\$ 13,912	\$ 4,469	\$ 21,760	\$ 4,487	\$ 6,100	\$ 6,100
Uncollectible Accounts	\$ 395	\$ 1,055	\$ 1,100	\$ -	\$ 1,100	\$ 1,100
Subtotal	\$ 34,025	\$ 16,436	\$ 34,267	\$ 12,376	\$ 18,757	\$ 22,675
<u>ADMINISTRATIVE & GENERAL</u>						
Salaries (920/990)	\$ 78,084	\$ 74,577	\$ 87,481	\$ 54,365	\$ 87,481	\$ 104,039
Wages (920)	\$ 29,213	\$ 30,982	\$ 35,403	\$ 22,045	\$ 37,566	\$ 28,925
Employee Benefits (926)	\$ 90,024	\$ 74,713	\$ 113,147	\$ 48,702	\$ 82,467	\$ 107,225
Outside Services (923)	\$ 113,768	\$ 93,495	\$ 69,572	\$ 70,419	\$ 100,102	\$ 105,094
Insurance (924)	\$ 16,995	\$ 16,730	\$ 19,784	\$ 12,028	\$ 14,477	\$ 16,909
Regulatory Controls (928)	\$ 3,596	\$ 4,086	\$ -	\$ -	\$ -	\$ -
Miscellaneous (930)	\$ 1,738	\$ 3,608	\$ 4,185	\$ 1,894	\$ 3,000	\$ 8,350
Rents (931)	\$ 101,495	\$ 109,575	\$ 122,035	\$ 122,035	\$ 122,035	\$ 134,121
Maintenance of Plant (932)	\$ 9,490	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 444,403	\$ 407,767	\$ 451,607	\$ 331,488	\$ 447,128	\$ 504,663
<u>OTHER OPERATING EXPENSES</u>						
Depreciation	\$ 372,516	\$ 389,904	\$ 382,000	\$ 248,269	\$ 390,000	\$ 390,000
Taxes	\$ (11,829)	\$ (11,420)	\$ (9,500)	\$ -	\$ (11,420)	\$ (11,420)
Tax Equivalent Pmn't	\$ 251,740	\$ 251,853	\$ 251,740	\$ 251,740	\$ 251,740	\$ 251,740
Amortization Debt Expense	\$ (6,320)	\$ 5,021	\$ 11,392	\$ -	\$ 5,100	\$ 5,100
Subtotal	\$ 606,107	\$ 635,357	\$ 635,632	\$ 500,009	\$ 635,420	\$ 635,420
<u>INTEREST ON LONG-TERM DEBT</u>						
Interest on Debt	\$ 142,431	\$ 141,469	\$ 143,025	\$ 62,190	\$ 143,025	\$ 136,043
Subtotal	\$ 142,431	\$ 141,469	\$ 143,025	\$ 62,190	\$ 143,025	\$ 136,043
<u>OTHER FINANCIAL USES</u>						
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 3,877,020	\$ 3,811,833	\$ 4,003,109	\$ 2,456,900	\$ 3,910,362	\$ 4,002,130
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (297,148)	\$ 20,559	\$ (303,832)	\$ (100,095)	\$ (199,879)	\$ (248,911)

UTILITY: WATER

REQUIRED RESOURCES – continued:

ACQUISITIONS:

The 2023 – 2027 Water Utility capital projects expenditures are listed below.

Water Utility								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	Yr. 2027	TOTAL
Allouez Ave Water Main Replacement-Hydrant Relocate	W23-01	2	100,000					100,000
Watermain Replacement: Keehan Ln	W19-03	2	704,000					704,000
Ontario-Huron NE Loop	W20-01	3	254,700					254,700
Pressure Zone 4	W20-02	n/a				43,000	420,000	463,000
Green Bay Interconnect	W20-03	4				15,000	48,000	63,000
Watermain Replacement: Continental to I-43	W20-04	5				90,000	1,427,000	1,517,000
Watermain Replacement: Eldorado/Seville	W22-18	5	45,000	812,000				857,000
Watermain Replacement - Vandenberg Place	W22-19	2	41,165	560,835				602,000
TOTALS			1,144,865	1,372,835	0	148,000	1,895,000	4,560,700

GENERAL OBLIGATION DEBT

The following schedule is a list of water utility debt payments for the 2023 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2023					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2022	2023 PRINCIPAL PAYMENTS	2023 INTEREST PAYMENTS	2023 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2023
Water Utility					
2012B GO BONDS	\$ 850,000	\$ 75,000	\$ 23,404	\$ 98,404	\$ 775,000
2015A GO BONDS	\$ 765,000	\$ 60,000	\$ 17,376	\$ 77,376	\$ 705,000
2017A GO BONDS	\$ 620,000	\$ 35,000	\$ 19,038	\$ 54,038	\$ 585,000
2019A GO BONDS	\$ 2,085,000	\$ 95,000	\$ 61,125	\$ 156,125	\$ 1,990,000
2021A GO BONDS	\$ 720,000	\$ 35,000	\$ 15,100	\$ 50,100	\$ 685,000
Water Utility Total	\$ 5,040,000	\$ 300,000	\$ 136,043	\$ 436,043	\$ 4,740,000

UTILITY: WATER

Effects of existing debt on future operations:

Year Ended December 31	Water Utility		
	Principal	Interest	Total
2023	\$ 300,000	\$ 136,043	\$ 436,043
2024	\$ 310,000	\$ 128,138	\$ 438,138
2025	\$ 310,000	\$ 120,075	\$ 430,075
2026	\$ 320,000	\$ 111,708	\$ 431,708
2027	\$ 330,000	\$ 102,703	\$ 432,703
2028	\$ 340,000	\$ 93,178	\$ 433,178
2029	\$ 350,000	\$ 83,283	\$ 433,283
2030	\$ 355,000	\$ 73,268	\$ 428,268
2031	\$ 360,000	\$ 63,273	\$ 423,273
2032	\$ 380,000	\$ 52,914	\$ 432,914
2033	\$ 295,000	\$ 43,438	\$ 338,438
2034	\$ 220,000	\$ 36,188	\$ 256,188
2035	\$ 225,000	\$ 29,813	\$ 254,813
2036	\$ 230,000	\$ 23,113	\$ 253,113
2037	\$ 235,000	\$ 16,163	\$ 251,163
2038	\$ 190,000	\$ 10,000	\$ 200,000
2039	\$ 200,000	\$ 4,575	\$ 204,575
2040	\$ 45,000	\$ 1,350	\$ 46,350
2041	\$ 45,000	\$ 450	\$ 45,450
2042	\$ -	\$ -	\$ -
Totals	\$ 5,040,000	\$ 1,129,667	\$ 6,169,667

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 2022 reflected above does not agree with the total interest reported in the water budget.

SANITARY SEWER UTILITY

UTILITY: 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 an 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 81.9 miles of mains, five lift stations and 1637 manholes remain clear of obstructions and pipe integrity is maintained. Infiltration from tree roots and other factors have negatively impacted the rates of the sewer utility. The Village continues to work aggressively to correct this problem.

Televising reveals clear water violations that are investigated as part of the inflow/infiltration investigation and remain an important part of the inspection/repair program.

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to help review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Keep annual expenses within adopted budget	Keep within 5% of budget	% of overall
02	Improve upon asset management through use of CityWorks software.	Keep information updated as projects are completed.	Quarterly review
03	Review televise footage and repair locations of heavy infiltration.	Reduce inflow and infiltration.	Mid-year review of contracted budget funds.

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Village increased sewer utility rates effective December 20, 2020. Village sewer utility rates will continue to be monitored closely along with charges to the Village by NEW Water (Green Bay Metropolitan Sewage District). The Village has projected an increase in NEW Water charges. In 2021, a full year of utility billing functions will be contracted with the City of Green Bay Water Utility. This will result in an initial increase in costs for the initial implementation of the program and an expected decrease in costs after year 3.

UTILITY: SANITARY SEWER

RECEIPTS:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
SEWER UTILITY						
<u>OPERATING REVENUE</u>						
Unmetered Sewer	\$ 3,212	\$ 2,458	\$ 3,212	\$ 1,869	\$ 2,800	\$ 2,800
Unmetered Sewer-Ledgeview	\$ 2,570	\$ 2,336	\$ 2,800	\$ 1,665	\$ 2,495	\$ 2,495
Multifamily Residential Revenue	\$ 579,152	\$ 665,294	\$ 655,000	\$ 438,234	\$ 657,350	\$ 657,350
Residential Revenue	\$ 1,439,284	\$ 1,575,244	\$ 1,595,000	\$ 1,038,523	\$ 1,560,000	\$ 1,560,000
Commercial Revenue	\$ 446,698	\$ 540,693	\$ 540,000	\$ 377,651	\$ 566,475	\$ 566,475
Metered Industrial	\$ 77,980	\$ 119,011	\$ 115,000	\$ 75,617	\$ 114,000	\$ 114,000
Public Authority	\$ 11,480	\$ 14,832	\$ 14,400	\$ 10,073	\$ 15,100	\$ 15,100
Metered Sewer - Ledgeview	\$ 3,580	\$ 7,530	\$ 6,000	\$ 3,783	\$ 5,675	\$ 5,675
Metered Sewer - Green Bay	\$ 12,820	\$ 10,422	\$ 11,500	\$ 7,577	\$ 11,500	\$ 11,500
Metered Restaurant	\$ 34,401	\$ 40,618	\$ 38,900	\$ 26,292	\$ 39,100	\$ 39,100
Subtotal	\$ 2,611,176	\$ 2,978,440	\$ 2,981,812	\$ 1,981,285	\$ 2,974,495	\$ 2,974,495
<u>OTHER OPERATING REVENUE</u>						
Forfeited Discounts	\$ 7,135	\$ 11,330	\$ 14,000	\$ 5,152	\$ 12,000	\$ 12,000
Miscellaneous	\$ 48,355	\$ 65,265	\$ 50,000	\$ 29,000	\$ 50,000	\$ 50,000
Subtotal	\$ 55,490	\$ 76,595	\$ 64,000	\$ 34,152	\$ 62,000	\$ 62,000
<u>NONOPERATING INCOME</u>						
Interest & Dividend	\$ 14,206	\$ 76,659	\$ 4,000	\$ 10,022	\$ 20,098	\$ 25,000
Contributed Revenues	\$ 43,469	\$ 143,166	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 57,675	\$ 219,825	\$ 4,000	\$ 10,022	\$ 20,098	\$ 25,000
TOTAL REVENUE	\$ 2,724,342	\$ 3,274,859	\$ 3,049,812	\$ 2,025,459	\$ 3,056,593	\$ 3,061,495

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>OPERATIONS</u>						
Power for Pumping	\$ 4,328	\$ 4,656	\$ 4,800	\$ 3,177	\$ 4,800	\$ 4,800
Contracted Services	\$ 1,868,570	\$ 1,959,208	\$ 2,014,516	\$ 1,176,843	\$ 2,014,000	\$ 2,075,000
Subtotal	\$ 1,872,897	\$ 1,963,865	\$ 2,019,316	\$ 1,180,021	\$ 2,018,800	\$ 2,079,800
<u>MAINTENANCE</u>						
Collection System	\$ 135,009	\$ 113,347	\$ 208,791	\$ 36,145	\$ 206,863	\$ 214,906
Liftstations	\$ 24,443	\$ 6,772	\$ 35,124	\$ 2,376	\$ 34,342	\$ 37,815
Plant	\$ -	\$ 118	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 159,452	\$ 120,237	\$ 243,915	\$ 38,521	\$ 241,205	\$ 252,721
<u>CUSTOMER ACCOUNTS</u>						
Wages	\$ 9,455	\$ 9,809	\$ 11,255	\$ 7,019	\$ 11,255	\$ 14,978
Other Supplies & Expenses	\$ 6,874	\$ -	\$ 18,860	\$ -	\$ -	\$ -
Uncollectibles	\$ 281	\$ -	\$ 300	\$ -	\$ -	\$ -
Subtotal	\$ 16,610	\$ 9,809	\$ 30,415	\$ 7,019	\$ 11,255	\$ 14,978

UTILITY: SANITARY SEWER

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
ADMINISTRATIVE & GENERAL						
Salaries	\$ 97,382	\$ 82,282	\$ 100,780	\$ 57,472	\$ 100,780	\$ 114,927
Wages	\$ 28,552	\$ 30,219	\$ 30,266	\$ 22,316	\$ 29,766	\$ 20,403
Payroll Taxes	\$ 13,115	\$ 12,919	\$ 15,534	\$ 8,405	\$ 15,534	\$ 16,038
Employee Benefits	\$ 30,470	\$ 24,137	\$ 40,089	\$ 20,628	\$ 26,202	\$ 40,089
Retirement Contributions	\$ 11,181	\$ 10,199	\$ 13,122	\$ 6,590	\$ 13,122	\$ 14,176
Contracted Services	\$ 82,071	\$ 60,601	\$ 64,013	\$ 48,040	\$ 58,767	\$ 61,248
Operating Supplies	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -
Training & Seminars	\$ 888	\$ 1,375	\$ 2,145	\$ -	\$ -	\$ -
Insurance	\$ 27,357	\$ 27,330	\$ 31,659	\$ 19,443	\$ 24,629	\$ 27,582
VOM Charges	\$ 36,786	\$ 33,245	\$ 48,962	\$ 48,962	\$ 48,962	\$ 56,306
Taxes	\$ 11,751	\$ 5,501	\$ 12,500	\$ -	\$ 5,100	\$ 5,200
Subtotal	\$ 339,684	\$ 287,810	\$ 359,070	\$ 231,856	\$ 322,862	\$ 355,969
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
OTHER OPERATING EXPENSES						
Depreciation	\$ 288,719	\$ 297,719	\$ 272,000	\$ 181,925	\$ 298,000	\$ 300,000
Retirement Contribution Adj.	\$ 901	\$ (25,349)	\$ -	\$ -	\$ -	\$ -
Amort Debt Disc & Exp.	\$ (3,821)	\$ 30,018	\$ -	\$ -	\$ -	\$ -
Taxes	\$ 11,829	\$ 11,420	\$ 10,000	\$ -	\$ 11,420	\$ 11,500
Village Rent	\$ 101,495	\$ 109,575	\$ 122,035	\$ 122,035	\$ 122,035	\$ 134,121
Subtotal	\$ 399,123	\$ 423,383	\$ 404,035	\$ 303,960	\$ 431,455	\$ 445,621
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
INTEREST ON LONG-TERM DEBT						
Interest on Debt	\$ 40,655	\$ 66,958	\$ 89,474	\$ 36,985	\$ 89,474	\$ 80,158
Subtotal	\$ 40,655	\$ 66,958	\$ 89,474	\$ 36,985	\$ 89,474	\$ 80,158
TOTAL EXPENSES	\$ 2,828,421	\$ 2,872,061	\$ 3,146,225	\$ 1,798,362	\$ 3,115,051	\$ 3,229,247
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (104,080)	\$ 402,798	\$ (96,413)	\$ 227,097	\$ (58,458)	\$ (167,752)

UTILITY: SANITARY SEWER

REQUIRED RESOURCES – continued:

ACQUISITIONS:

The 2023 – 2027 Sanitary Sewer capital projects expenditures are listed below.

Sanitary Sewer Utility								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	Yr. 2027	TOTAL
Sanitary Lining Project (Location TBD)	SS20-01	3		15,000	245,000	17,000	308,000	585,000
GV & Big Creek Lift Station Retrofit	SS23-01	3	25,000					25,000
Sal St. & Industrial Dr. Sanitary Sewer Rehab	SS23-02	2	1,101,000					1,101,000
TOTALS			1,126,000	15,000	245,000	17,000	308,000	1,711,000

GENERAL OBLIGATION DEBT

The following schedule is a list of sewer utility debt payments for the 2023 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2023					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2022	2023 PRINCIPAL PAYMENTS	2023 INTEREST PAYMENTS	2023 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2023
Sewer Utility					
2017A GO BONDS	\$ 870,000	\$ 45,000	\$ 26,773	\$ 71,773	\$ 825,000
2019A GO BONDS	\$ 235,000	\$ 30,000	\$ 6,600	\$ 36,600	\$ 205,000
2021A GO BONDS	\$ 2,230,000	\$ 115,000	\$ 46,785	\$ 161,785	\$ 2,115,000
Sewer Utility Total	\$ 3,335,000	\$ 190,000	\$ 80,158	\$ 270,158	\$ 3,145,000

UTILITY: SANITARY SEWER

Effects of existing debt on future operations:

Year Ended December 31	Sewer Utility		
	Principal	Interest	Total
2023	\$ 190,000	\$ 80,158	\$ 270,158
2024	\$ 175,000	\$ 75,048	\$ 250,048
2025	\$ 185,000	\$ 69,973	\$ 254,973
2026	\$ 185,000	\$ 64,585	\$ 249,585
2027	\$ 195,000	\$ 58,885	\$ 253,885
2028	\$ 200,000	\$ 52,960	\$ 252,960
2029	\$ 200,000	\$ 46,960	\$ 246,960
2030	\$ 170,000	\$ 41,985	\$ 211,985
2031	\$ 175,000	\$ 38,363	\$ 213,363
2032	\$ 175,000	\$ 35,010	\$ 210,010
2033	\$ 180,000	\$ 31,415	\$ 211,415
2034	\$ 185,000	\$ 27,488	\$ 212,488
2035	\$ 190,000	\$ 23,294	\$ 213,294
2036	\$ 195,000	\$ 18,575	\$ 213,575
2037	\$ 200,000	\$ 13,356	\$ 213,356
2038	\$ 130,000	\$ 9,400	\$ 139,400
2039	\$ 130,000	\$ 6,800	\$ 136,800
2040	\$ 135,000	\$ 4,150	\$ 139,150
2041	\$ 140,000	\$ 1,400	\$ 141,400
2042	\$ -	\$ -	\$ -
Totals	\$ 3,335,000	\$ 699,803	\$ 4,034,803

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 2022 reflected above does not agree with the total interest reported in the sewer budget.

STORMWATER MANAGEMENT UTILITY

UTILITY: 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 maintain a healthy, diverse, and sustainable tree canopy.

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

The Storm Water Utility operates as an enterprise fund to plan construct, operate and maintain the Village's storm water system including storm sewers, creeks, streams, drainage ditches and ponds. The objectives of the utility are to achieve and maintain compliance with federal and state water quality regulations, to protect wildlife and protect private property through erosion control efforts and floodplain management. These objectives are achieved through planning, ordinance enforcement, construction of storm water management facilities and maintenance of existing systems. The Village maintains approximately 66 miles of storm sewer mains, 1073 manholes, 96 outfalls and 18 municipal ponds. Each year the Village cleans catch basins, inspects outfalls and makes repairs to the system. The Village sweeps approximately 120 curb miles of streets once per month between April and November.

The Urban Forestry Division is responsible for the planting and maintenance of trees in the street right-of-way, Village parks and all other Village-owned properties. Trees in the Village's right-of-way are property of the Village and permission is required before residents prune, remove, or perform any maintenance. The Village maintains over 4,300 public trees. An emphasis on the management of the urban forest continues and is aided by planning provided in the Village's Urban Forestry Management Plan 2017-2021 and Urban Forestry Strategic Plan 2017-2021.

The division offers a voluntary, residential neighborhood tree planting program in the fall for tree plantings in the terrace. Resident cover the wholesale costs of the tree and labor. The division also 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 a property and a lawn established, trees are selected and planted in the terrace. The number and location of each tree, species and size are determined by the village forester.

UTILITY: STORMWATER MANAGEMENT

PERFORMANCE MEASURES:

The Performance Measures below will be recorded to review overall department success.

No.	INITIATIVE	INTENDED OUTCOME	TRACKING METHOD(S)
01	Successfully remove and replace 155 ash trees	Remove & replace trees	% of trees removed/planted
02	Improve upon asset management through use of CityWorks software.	Keep information updated as projects are completed.	Quarterly review
03	Address misc. items that may be of special/particular interest to the community.	Replace compromised culverts and ditches with high levels of sediment.	Mid-year review

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

The Village updated the Urban Storm Water Management Plan and completed a Total Maximum Daily Load (TMDL) study.

Costs to maintain existing ponds has increased because the number of ponds has increased. Four recently constructed ponds have been added to the yearly maintenance program for weed and invasive species control and pond health monitoring. Many storm sewer manholes and catch basins are deteriorating and are in need of repairs.

Costs are projected to continue to increase including staff resources to review and administer the program and will require additional resources for permitting, enforcement, design, plan review, pond maintenance, and monitoring.

Emerald Ash Borer continues to spread throughout the Village's tree canopy, and effects are easily seen.

UTILITY: STORMWATER MANAGEMENT

RECEIPTS:

STORMWATER UTILITY	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>LICENSES & PERMITS</u>						
Connection Charges	\$ 13,300	\$ 16,500	\$ 13,550	\$ 6,000	\$ 10,000	\$ 10,000
Credit Application Fees	\$ 1,700	\$ 3,000	\$ 2,500	\$ 4,500	\$ 4,500	\$ 4,500
Subtotal	\$ 15,000	\$ 19,500	\$ 16,050	\$ 10,500	\$ 14,500	\$ 14,500
<u>SERVICE CHARGES</u>						
Residential Revenue	\$ 393,055	\$ 309,946	\$ 310,000	\$ 208,209	\$ 313,000	\$ 315,000
Non-Residential Revenue	\$ 487,022	\$ 657,653	\$ 655,000	\$ 442,323	\$ 665,000	\$ 670,000
Forfeited Discounts	\$ 2,092	\$ 4,347	\$ 4,100	\$ 1,779	\$ 4,350	\$ 4,350
Trees Charges	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 882,248	\$ 971,947	\$ 969,100	\$ 652,310	\$ 982,350	\$ 989,350
<u>NONOPERATING REVENUES</u>						
Interest	\$ 4,278	\$ 892	\$ 750	\$ 5,688	\$ 14,000	\$ 30,000
Interest - Other	\$ 21,082	\$ 6,386	\$ 10,500	\$ 6,833	\$ 7,500	\$ 7,500
Grants	\$ 41,374	\$ 23,310	\$ -	\$ 27,944	\$ 27,944	\$ -
Contributed Revenue	\$ (28,070)	\$ 163,733	\$ -	\$ -	\$ -	\$ -
Special Assessment	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenues	\$ 38,665	\$ 194,331	\$ 11,250	\$ 40,465	\$ 49,444	\$ 37,500
TOTAL REVENUES	\$ 935,913	\$ 1,185,777	\$ 996,400	\$ 703,275	\$ 1,046,294	\$ 1,041,350

UTILITY: STORMWATER MANAGEMENT

REQUIRED RESOURCES:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>ADMINISTRATION</u>						
Salaries	\$ 89,831	\$ 76,475	\$ 95,590	\$ 50,718	\$ 95,590	\$ 109,986
Wages	\$ 43,167	\$ 40,613	\$ 41,021	\$ 29,335	\$ 41,058	\$ 47,081
Payroll Taxes	\$ 18,207	\$ 16,072	\$ 17,325	\$ 10,646	\$ 17,325	\$ 18,351
Employee Benefits	\$ 52,329	\$ 40,984	\$ 45,190	\$ 31,731	\$ 45,190	\$ 44,651
Retirement Contributions	\$ 15,145	\$ 12,958	\$ 14,720	\$ 8,045	\$ 14,720	\$ 15,960
Software Support	\$ 13,229	\$ 13,763	\$ 19,690	\$ 15,119	\$ 20,365	\$ 14,426
Bank Fees	\$ 1,296	\$ 2,760	\$ 2,500	\$ 2,375	\$ 2,750	\$ 2,750
Permits	\$ 2,000	\$ -	\$ 2,100	\$ -	\$ -	\$ -
Engineering Fees	\$ 23,259	\$ 56,790	\$ 33,000	\$ 30,851	\$ 32,000	\$ 33,000
Contracted Services	\$ 39,967	\$ 41,388	\$ 24,141	\$ 20,480	\$ 24,098	\$ 22,331
Office Supplies	\$ 1,397	\$ 6	\$ 6,943	\$ 57	\$ 3,500	\$ 3,500
Postage	\$ 5,576	\$ -	\$ 3,443	\$ -	\$ -	\$ -
Publications/Subscriptions/Dues	\$ 1,739	\$ 2,120	\$ 2,000	\$ 114	\$ 2,000	\$ 2,000
Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training & Seminars	\$ 1,323	\$ 1,502	\$ 2,200	\$ 667	\$ 667	\$ 2,200
Insurance	\$ 5,054	\$ 4,895	\$ 5,879	\$ 3,399	\$ 4,021	\$ 4,863
Uncollectibles	\$ 42	\$ -	\$ 100	\$ -	\$ 100	\$ 100
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250
Audit & Accounting Services	\$ 2,854	\$ 3,036	\$ 3,127	\$ 3,074	\$ 3,074	\$ 3,500
Subtotal	\$ 316,415	\$ 313,361	\$ 318,969	\$ 206,611	\$ 306,458	\$ 326,949

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
<u>FACILITY MAINTENANCE</u>						
Salaries	\$ 13,192	\$ 11,809	\$ 11,221	\$ 13,522	\$ 10,174	\$ -
Wages	\$ 95,840	\$ 85,233	\$ 69,007	\$ 49,566	\$ 69,616	\$ 74,116
Contracted Services	\$ 59,082	\$ 56,086	\$ 155,560	\$ 21,092	\$ 130,000	\$ 105,600
Utilities	\$ 103	\$ 83	\$ 150	\$ -	\$ 150	\$ 150
Supplies & Other Expenses	\$ 8,727	\$ 8,137	\$ 10,350	\$ 4,576	\$ 9,000	\$ 9,500
Construction Materials	\$ 8,316	\$ 9,376	\$ 35,700	\$ 7,846	\$ 15,000	\$ 35,700
VOM Charges	\$ 61,301	\$ 54,911	\$ 81,592	\$ 81,592	\$ 81,592	\$ 93,831
Subtotal	\$ 246,560	\$ 225,636	\$ 363,580	\$ 178,195	\$ 315,532	\$ 318,897

UTILITY: STORMWATER MANAGEMENT

REQUIRED RESOURCES – continued:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
URBAN FORESTRY						
Wages	\$ -	\$ -	\$ 10,626	\$ -	\$ 10,315	\$ 11,050
Contracted Services	\$ 86,529	\$ 57,088	\$ 79,325	\$ 33,835	\$ 33,835	\$ 36,875
Publications, Subscriptions & Dues	\$ 90	\$ -	\$ 270	\$ 225	\$ 270	\$ 270
Training & Seminars	\$ 640	\$ 260	\$ -	\$ 102	\$ 102	\$ -
Small Tools & Equipment	\$ 1,650	\$ -	\$ -	\$ -	\$ -	\$ -
Street Trees	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 54,917	\$ 57,348	\$ 90,221	\$ 34,162	\$ 44,522	\$ 48,195
	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
OTHER OPERATING EXPENSES						
Depreciation	\$ 174,293	\$ 176,081	\$ 174,300	\$ -	\$ 177,000	\$ 177,000
Retirement Contribution Adj.	\$ 269	\$ (19,344)	\$ -	\$ -	\$ -	\$ -
Interest on Debt	\$ 29,113	\$ 26,884	\$ 25,193	\$ 20,270	\$ 25,193	\$ 23,910
Village Rent	\$ 101,495	\$ 109,575	\$ 122,035	\$ 122,035	\$ 122,035	\$ 134,121
Subtotal	\$ 305,170	\$ 293,196	\$ 321,528	\$ 142,305	\$ 324,228	\$ 335,031
TOTAL EXPENDITURES	\$ 923,062	\$ 889,540	\$ 1,094,298	\$ 561,273	\$ 990,740	\$ 1,029,072
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ 12,851	\$ 296,237	\$ (97,898)	\$ 142,002	\$ 55,554	\$ 12,278

ACQUISITIONS:

The 2023 – 2027 Stormwater Management capital projects expenditures are listed below.

Stormwater Utility								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	Yr. 2027	TOTAL
Hoffman Rd/Continental Dr Regional Southwest Pond	ST19-01	1	480,000					480,000
Oak Park Drive Streambank Stabilization	ST26-01	4				26,000	419,000	445,000
Pond TMDL Compliance Project (TBD)	ST20-01	2		110,000	440,000	110,000	440,000	1,100,000
Fire Lane Pond Revisions	ST20-02	3			15,000	80,000	230,000	325,000
TOTALS			480,000	110,000	455,000	216,000	1,089,000	2,350,000

UTILITY: STORMWATER MANAGEMENT

REQUIRED RESOURCES – continued:

GENERAL OBLIGATION DEBT

The following schedule is a list of stormwater utility debt payments for the 2023 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2023					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2022	2023 PRINCIPAL PAYMENTS	2023 INTEREST PAYMENTS	2023 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2023
Stormwater Utility					
2012B GO BONDS	\$ 870,000	\$ 80,000	\$ 23,910	\$ 103,910	\$ 790,000
Stormwater Utility Total	\$ 870,000	\$ 80,000	\$ 23,910	\$ 103,910	\$ 790,000

Effects of existing debt on future operations:

Year Ended December 31	Stormwater Utility		
	Principal	Interest	Total
2023	\$ 80,000	\$ 23,910	\$ 103,910
2024	\$ 80,000	\$ 21,870	\$ 101,870
2025	\$ 80,000	\$ 19,830	\$ 99,830
2026	\$ 85,000	\$ 17,726	\$ 102,726
2027	\$ 85,000	\$ 15,368	\$ 100,368
2028	\$ 90,000	\$ 12,743	\$ 102,743
2029	\$ 85,000	\$ 10,118	\$ 95,118
2030	\$ 90,000	\$ 7,493	\$ 97,493
2031	\$ 95,000	\$ 4,646	\$ 99,646
2032	\$ 100,000	\$ 1,575	\$ 101,575
2033	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -
Totals	\$ 870,000	\$ 135,278	\$ 1,005,278

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 2023 reflected above does not agree with the total interest reported in the stormwater budget.

11.0 INTERNAL SERVICE FUNDS

This Page Intentionally Left Blank.

VEHICLE OPERATIONS & MAINTENANCE

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

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

OBJECTIVES:

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

PROGRAM ACTIVITY STATEMENT:

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

Public works technicians along with the Street Superintendent are responsible for tracking and maintaining a portion of the fleet. The fleet consists of four (4) fleet cars, seven (7) dump truck/plows, eleven (11) pick-up/utility trucks, a sewer jetter/vacuum truck, a street sweeper, (2) backhoes, (2) toolcats with attachments, tractor with flail mower, bucket loader, small asphalt roller, forklift, (2) ball-field groomers and other miscellaneous equipment (trailers, accessories, etc.).

SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

Wages and salaries that are allocated to the VOM Fund continue to be reviewed annually for changes or adjustments. Capital Improvement Plan purchases for 2023 include a Bobcat toolcat, pickup truck, backhoe, and snow plow truck.

REPLACEMENT SCHEDULE:

The 2023 – 2027 VOM capital projects expenditures are listed below.

VOM								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	Yr. 2027	TOTAL
Bobcat UW53 Toolcat	VOM-20-006	3	83,000					83,000
Trackless	VOM-23-001	3			195,000			195,000
Front Deck Mower & Trailer	VOM-20-008	3					33,000	33,000
Pickup Truck Replacements	VOM-14-001	3	75,000	43,000	75,000			193,000
Backhoe Replacement	VOM-20-005	3	154,410					154,410
Snow Plow Truck Replacements	VOM-14-002	2	275,000	266,000	295,000		275,000	1,111,000
Fleet Staff Vehicle Replacement	VOM-14-003	3		10,000	10,000			20,000
TOTALS			587,410	319,000	575,000	0	308,000	1,789,410

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REVENUES:

VOM FUND

OPERATIONS & MAINTENANCE

& REPLACEMENT

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
Village Administrator's Office	\$ 195	\$ 178	\$ 195	\$ 195	\$ 195	\$ 224
Clerk/Treasurer Department	\$ 138	\$ 178	\$ 195	\$ 195	\$ 195	\$ 224
Buildings & Grounds Department	\$ 7,170	\$ 8,119	\$ 8,931	\$ 8,931	\$ 8,931	\$ 10,272
Building Inspection	\$ 2,641	\$ 2,633	\$ 2,897	\$ 2,897	\$ 2,897	\$ 3,332
Street & Highway Maintenance	\$ 26,382	\$ 29,824	\$ 32,807	\$ 32,807	\$ 32,807	\$ 37,728
Engineering & Construction	\$ 2,343	\$ 2,689	\$ 2,958	\$ 2,958	\$ 2,958	\$ 3,402
Snow Removal	\$ 89,658	\$ 95,450	\$ 104,996	\$ 104,996	\$ 104,996	\$ 120,745
Recycling	\$ 19,520	\$ 19,031	\$ 20,934	\$ 20,935	\$ 20,935	\$ 24,075
Parks	\$ 19,287	\$ 26,009	\$ 28,610	\$ 28,610	\$ 28,610	\$ 32,903
Recreation	\$ 619	\$ 1,166	\$ 1,282	\$ 1,282	\$ 1,282	\$ 1,474
Community Development Depart.	\$ 511	\$ 608	\$ 669	\$ 669	\$ 669	\$ 769
Economic Development	\$ 275	\$ 253	\$ 278	\$ 278	\$ 279	\$ 321
Water Utility	\$ 45,008	\$ 37,267	\$ 59,906	\$ 59,906	\$ 59,906	\$ 68,892
Sewer Utility	\$ 36,786	\$ 33,245	\$ 48,962	\$ 48,962	\$ 48,962	\$ 56,306
Stormwater Utility	\$ 61,301	\$ 54,911	\$ 81,592	\$ 81,592	\$ 81,592	\$ 93,831
Fire Administration	\$ 391	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 312,225	\$ 311,561	\$ 395,212	\$ 395,213	\$ 395,214	\$ 454,498

NONOPERATING REVENUES

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
Interest	\$ 3,883	\$ 283	\$ 250	\$ 3,219	\$ 8,400	\$ 10,000
Sale of Equipment or Vehicles	\$ 6,045	\$ 41,232	\$ 12,500	\$ -	\$ -	\$ 46,000
Transfer from ARPA Funds	\$ -	\$ -	\$ -	\$ 258,814	\$ -	\$ -
Subtotal	\$ 9,928	\$ 41,515	\$ 12,750	\$ 262,033	\$ 8,400	\$ 56,000

TOTAL REVENUE

\$ 322,153	\$ 353,076	\$ 407,962	\$ 657,246	\$ 403,614	\$ 510,498
-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

REQUIRED RESOURCES – continued:

	2020 Actual	2021 Actual	2022 Budget	Actual - August 31	2022 Estimate	2023 Budget
VOM FUND						
DEPARTMENT UTILIZATION						
General Government:						
- Audit/Accounting	\$ 540	\$ 2,072	\$ 2,100	\$ 2,079	\$ 2,079	\$ 2,100
- Depreciation	\$ 155,277	\$ 173,022	\$ 175,000	\$ 188,161	\$ 188,161	\$ 189,000
Subtotal	\$ 155,817	\$ 175,095	\$ 177,100	\$ 190,240	\$ 190,240	\$ 191,100
Public Works:						
- Wages & Salaries	\$ 38,473	\$ 50,074	\$ 44,837	\$ 36,484	\$ 45,578	\$ 46,270
- FICA Payroll Benefits	\$ 2,867	\$ 4,008	\$ 3,565	\$ 2,687	\$ 3,509	\$ 3,551
- Retirement Benefits	\$ 2,311	\$ 3,421	\$ 3,098	\$ 2,348	\$ 3,049	\$ 3,075
- Employee Benefits	\$ 7,509	\$ 11,569	\$ 12,678	\$ 9,950	\$ 12,849	\$ 14,090
- Software Support	\$ 1,250	\$ 765	\$ 21,400	\$ -	\$ 1,500	\$ 1,500
- Contracted Services	\$ 725	\$ 1,225	\$ 750	\$ -	\$ -	\$ -
- Operating Supplies	\$ 3,705	\$ 4,150	\$ 8,500	\$ 3,221	\$ 8,500	\$ 8,500
- Vehicle Repairs and Maint.	\$ 62,739	\$ 71,370	\$ 70,250	\$ 56,632	\$ 78,250	\$ 71,000
- Fuel	\$ 37,191	\$ 45,456	\$ 53,400	\$ 47,637	\$ 70,000	\$ 75,000
- Insurance	\$ 17,482	\$ 23,987	\$ 25,186	\$ 20,422	\$ 27,228	\$ 24,701
Subtotal	\$ 174,251	\$ 216,025	\$ 243,664	\$ 179,381	\$ 250,463	\$ 247,687
Parks:						
- Vehicle Repairs and Maintenance	\$ 61	\$ -	\$ 500	\$ 415	\$ 500	\$ 500
Subtotal	\$ 61	\$ -	\$ 500	\$ 415	\$ 500	\$ 500
TOTAL EXPENSES	\$ 330,128	\$ 391,119	\$ 421,264	\$ 370,036	\$ 441,203	\$ 439,287
EXCESS REVENUES OVER(UNDER) EXPENDITURES	\$ (7,976)	\$ (38,043)	\$ (13,302)	\$ 287,210	\$ (37,589)	\$ 71,211

12.0 APPENDIX

This Page Intentionally Left Blank.

APPENDIX A – BUDGET GLOSSARY OF TERMS

A

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

ACFR (Annual Comprehensive 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.

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 is set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

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

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

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

B

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

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

Base Budget. Cost of 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 the prevailing rate of similar issues from other municipalities.

Budget. A plan of financial activity for a specified period (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 Budget. The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

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

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

Capital Outlay or Capital Expenditures. Capital expenditures are defined as charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$3,500 and a useful life expectancy of ten years or more.

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

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

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

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

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

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

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

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

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

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

D

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

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

Department. The 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.

Distinguished Budget Presentation Awards Program. A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

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

DOT. Wisconsin Department of Transportation. A branch of the state government involved in transportation related issues within the state.

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 ensure 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.

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 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), also known as NEW Water. 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 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.

NEW Water. Formerly GBMSD (Green Bay Metropolitan Sewage District). The district is responsible for collecting and treatment of sewage from the Village and other area municipalities.

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

O

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

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

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

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

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

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

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

P

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

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

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

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

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

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

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

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

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

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

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

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

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

R

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

Reserve. An account is 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 include 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.

Special Assessments. A charge to property owners for benefits made by some municipal improvements, such as road construction.

State Aids. Primarily composed of the following:

- **State Shared Revenue.** Payments made by the state based on the qualified municipality's population, sewer utility, aid able 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 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.