

VILLAGE OF BELLEVUE



2022 FISCAL YEAR
BUDGET

PUBLIC HEARING

November 10, 2021

Budget Purpose

**Provide Resources
to Meet Legal,
Mandated &
Statutory
Obligations**

- Elections
- Snow Removal
- Law Enforcement
- Property Assessment
- Building Inspections

**Matching
Resources to
Community Needs
& Goals
Policy Document**

- Recreation Programs
- Economic Development
- Financial Planning
- Urban Forestry
- Crossing Guards
- Website, GIS, IT

VILLAGE STRATEGIC VISION

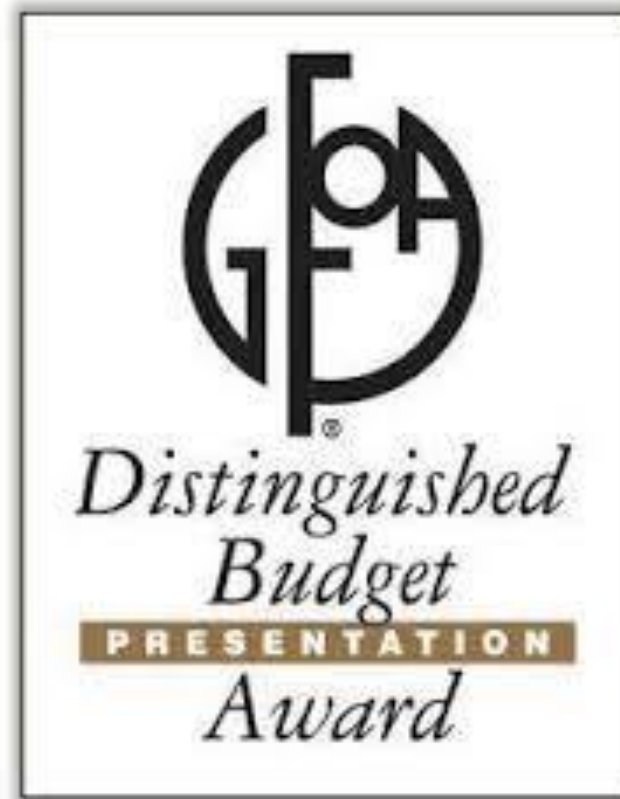


- June-July: Drafting & Review of 2022-2026 Capital Improvement Plan (CIP)
- July-Sept: Proposed operations budgets from departments & internal reviews
- Village Board Work Sessions
 - DRAFT CIP Work Session (Review) August 16, 2021
 - DRAFT 2022 Budget Work Session (Review) October 4, 2021

BUDGET PROCESS

GFOA Budget Award

- Awarded Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- Awarded to the Village of Bellevue yearly since 2016

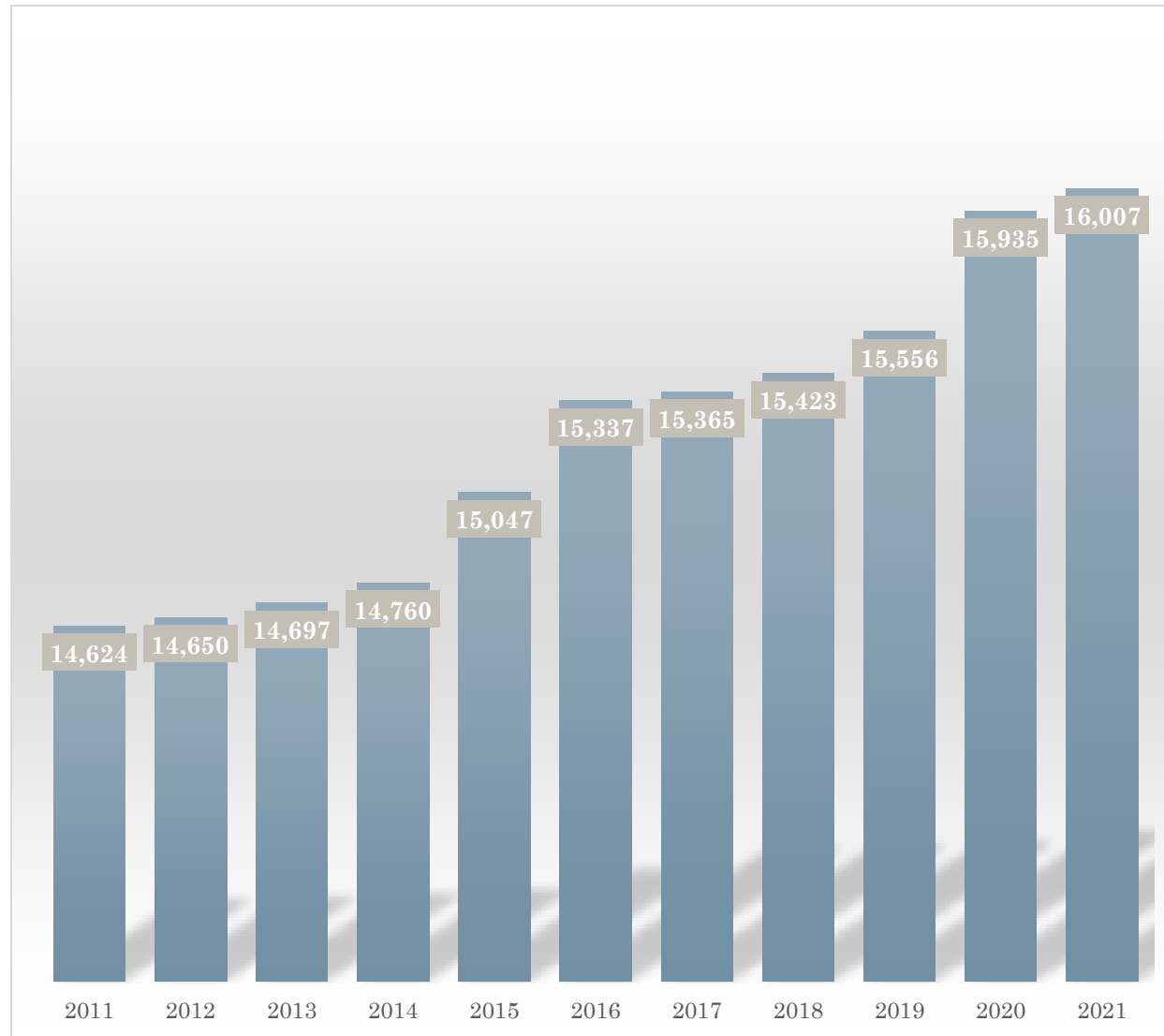


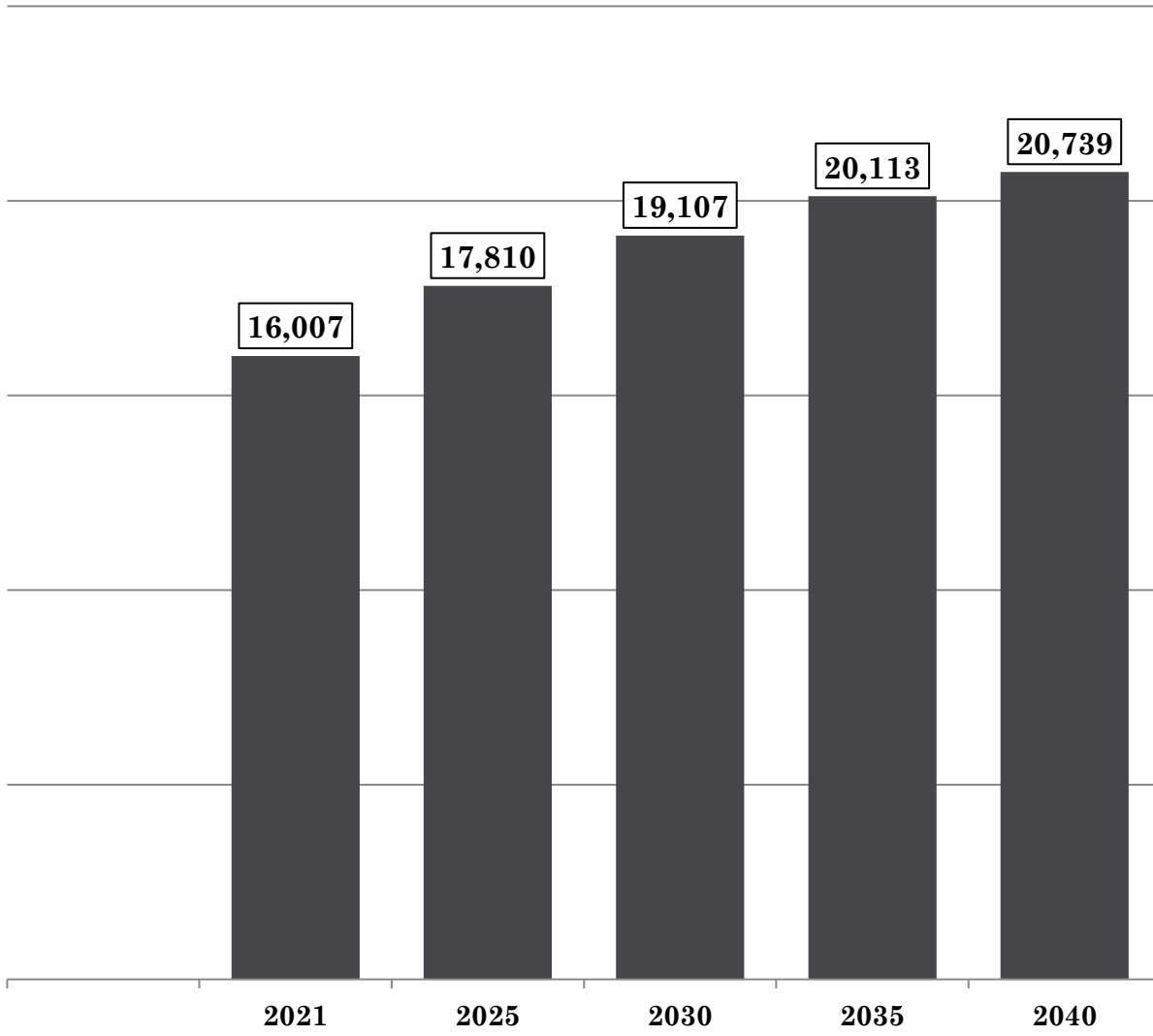
The background of the slide features a large, metallic sphere with the 'Bellville Village' logo. The logo is rendered in a gold, three-dimensional font. The word 'BELLVILLE' is arched across the top of the sphere, and 'VILLAGE' is written vertically on the right side. In the center of the sphere, there is a circular emblem containing a stylized tree. The sphere is set against a blue sky with white clouds.

Our Village

Key Statistics & Highlights

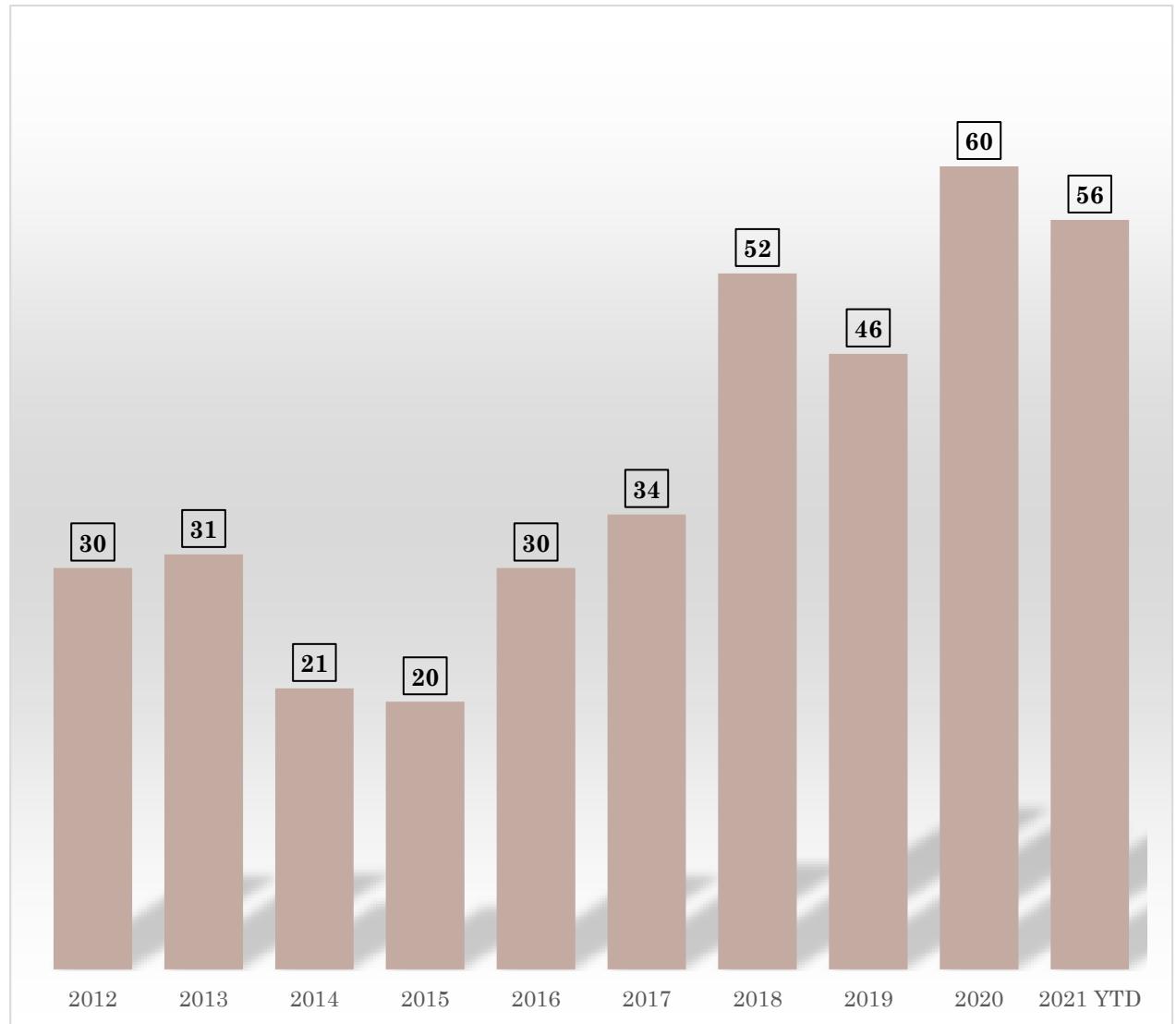
Our Population



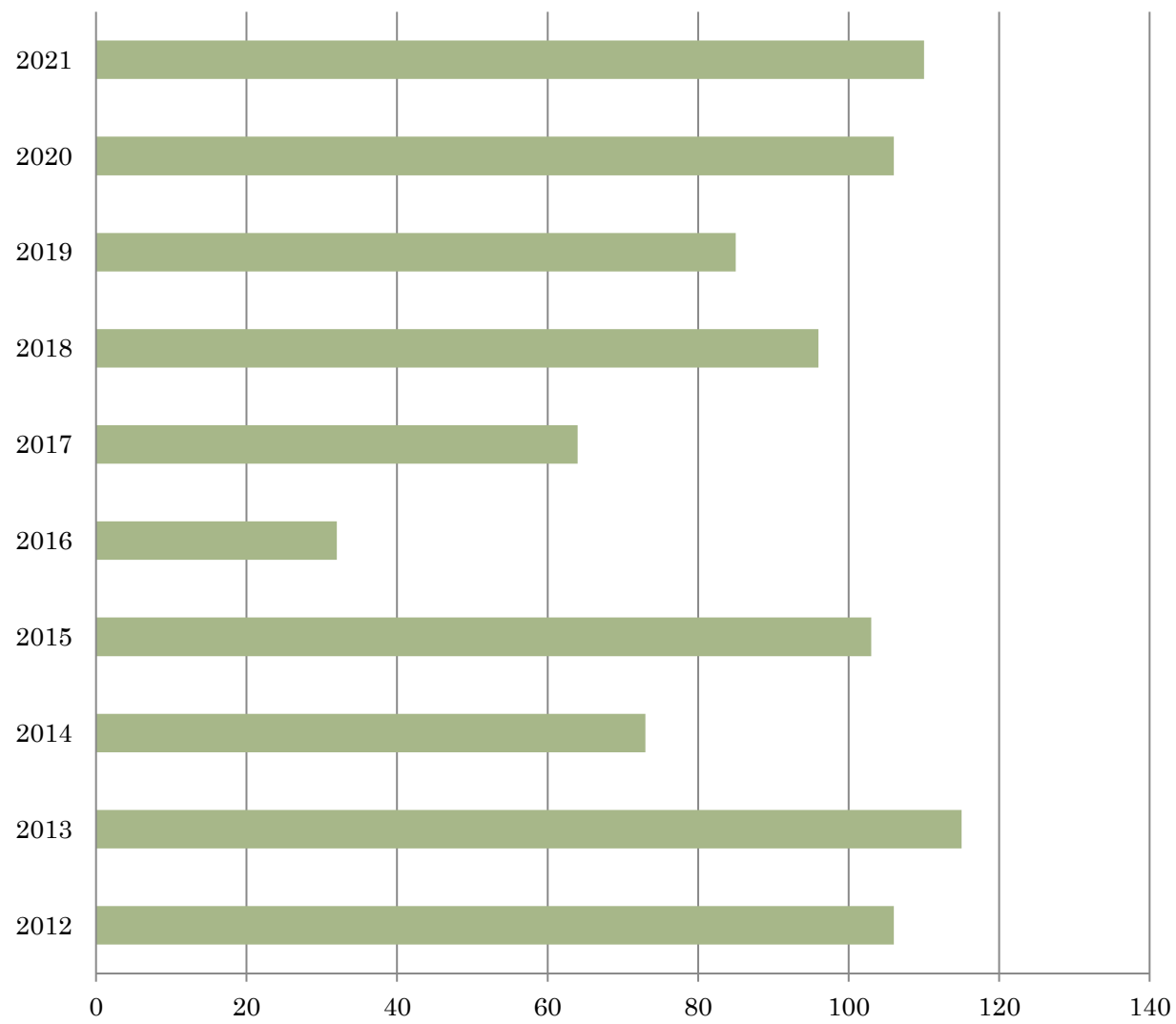


Population Projections

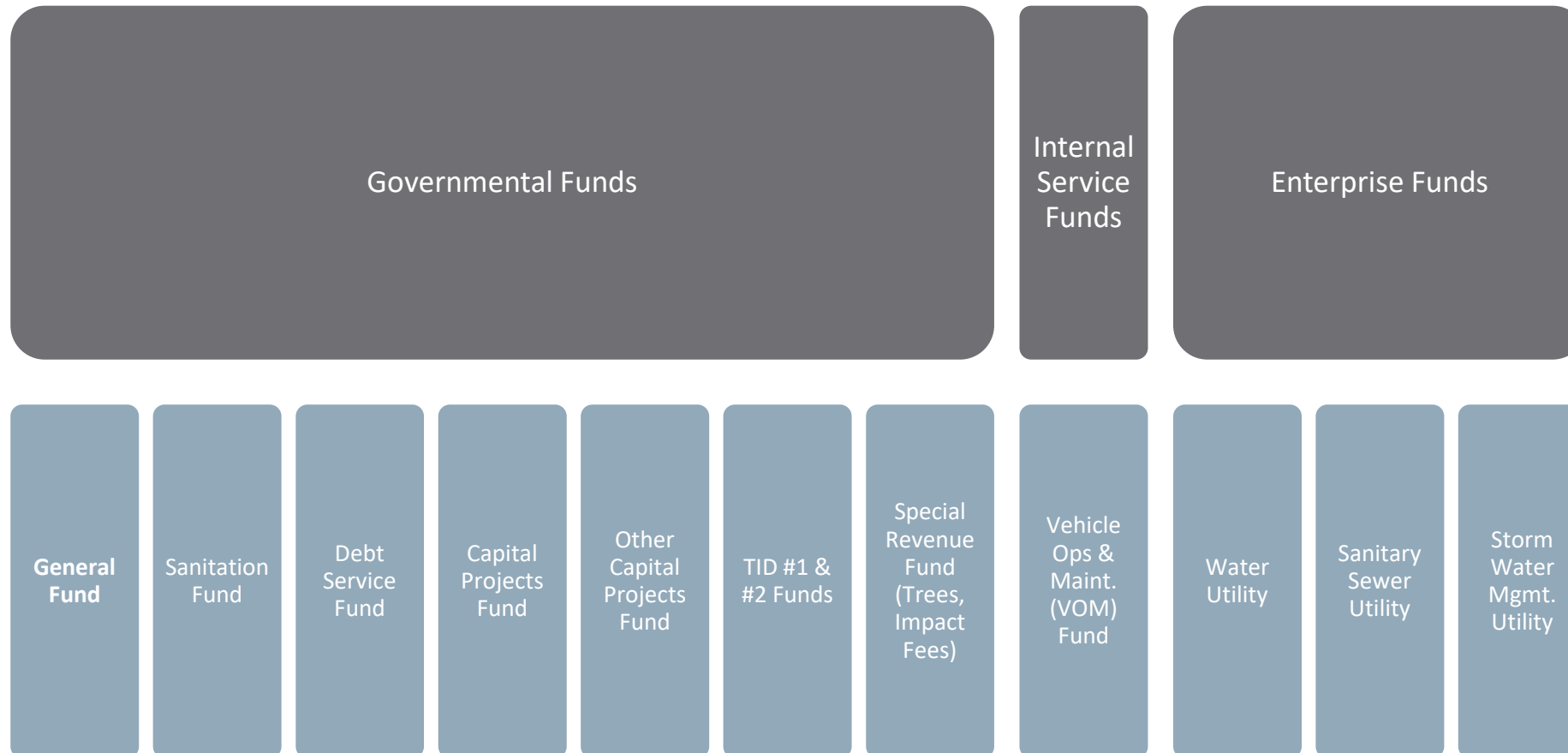
Single-Family Permits



Total Residential Units Added



Our Budget Fund Structure



Our Assessed Value (Tax Base)

| Budget Year | Assessed Value (Not including TIDs) | % Change (from previous year) | # Change (from previous year) |
|-------------|----------------------------------------|----------------------------------|----------------------------------|
| 2010 | \$1,124,737,900 | 2.9% | \$31,417,200 |
| 2011 | \$1,139,533,400 | 1.3% | \$14,795,500 |
| 2012 | \$1,156,238,700 | 1.5% | \$16,705,300 |
| 2013 | \$1,162,002,200 | 0.5% | \$5,763,500 |
| 2014 | \$1,172,781,100 | 0.9% | \$10,778,900 |
| 2015 | \$1,186,229,576 | 1.1% | \$13,448,476 |
| 2016 | \$1,191,632,900 | 0.5% | \$5,403,324 |
| 2017 | \$1,204,071,700 | 1.0% | \$12,438,800 |
| 2018 | \$1,217,697,600 | 1.1% | \$13,625,900 |
| 2019 | \$1,228,458,000 | 0.9% | \$10,760,400 |
| 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 | -0.001% | (\$1,840,100) |

* REVALUATION YEAR

** TID CORRECTION

2021 Statement of Changes in TID Value
Wisconsin Department of Revenue
Equalization Bureau

County 05 Brown
Village 106 Bellevue
TID # 001 TID Type - Mixed-Use
School District 2289 Sch D of Green Bay Area

Special District - 1 5040
Special District - 2 None
Special District - 3 None
Union High None

Current Year Value

| | Assessed Value * | Ratio | DOR Full Value | Amended Full Value ** | Final Full Value |
|-----------------------------------------------------|---------------------|--------|-------------------|--------------------------|---------------------|
| Non-Manufacturing Real Estate and Personal Property | \$34,396,100 | 96.73% | \$35,558,900 | | \$35,558,900 |
| Manufacturing Real Estate | | | \$0 | | \$0 |
| Manufacturing Personal Property | | | \$0 | | \$0 |
| Prior Year Corrections: | | | | | |
| Non-Manufacturing Real Estate and Personal Property | | | -\$878,000 | | -\$878,000 |
| Manufacturing Real Estate | | | \$0 | | \$0 |
| Manufacturing Personal Property | | | \$0 | | \$0 |
| Frozen Overlap Value | | | | | \$0 |
| | | | | | |
| Current Year TID Value | | | | | \$34,680,900 |
| 2013 TID Base Value | | | | | \$7,198,700 |
| TID Increment Value | | | | | \$27,482,200 |

* Municipal Assessor's final values filed on 06/09/2021

** Amended Full Value based on information from Municipal Assessor

Changes in TID Equalized Values

| | | | |
|-----------------------|-----------------------|----------------------|-----------------|
| 2020 TID Value | 2021 TID Value | Dollar Change | % Change |
| \$35,224,300 | \$34,680,900 | -\$543,400 | -2 |

2021 Statement of Changes in TID Value
Wisconsin Department of Revenue
Equalization Bureau

County 05 Brown
Village 106 Bellevue
TID # 002 TID Type - Mixed-Use
School District 2289 Sch D of Green Bay Area

Special District - 1 5040
Special District - 2 None
Special District - 3 None
Union High None

Current Year Value

| | Assessed Value * | Ratio | DOR Full Value | Amended Full Value ** | Final Full Value |
|-----------------------------------------------------|---------------------|--------|-------------------|--------------------------|---------------------|
| Non-Manufacturing Real Estate and Personal Property | \$31,034,600 | 96.73% | \$32,083,700 | | \$32,083,700 |
| Manufacturing Real Estate | | | \$0 | | \$0 |
| Manufacturing Personal Property | | | \$0 | | \$0 |
| Prior Year Corrections: | | | | | |
| Non-Manufacturing Real Estate and Personal Property | | | \$10,605,200 | | \$10,605,200 |
| Manufacturing Real Estate | | | \$0 | | \$0 |
| Manufacturing Personal Property | | | \$0 | | \$0 |
| Frozen Overlap Value | | | | | \$0 |
| | | | | | |
| Current Year TID Value | | | | | \$42,688,900 |
| 2016 TID Base Value | | | | | \$3,212,200 |
| TID Increment Value | | | | | \$39,476,700 |

* Municipal Assessor's final values filed on 06/09/2021

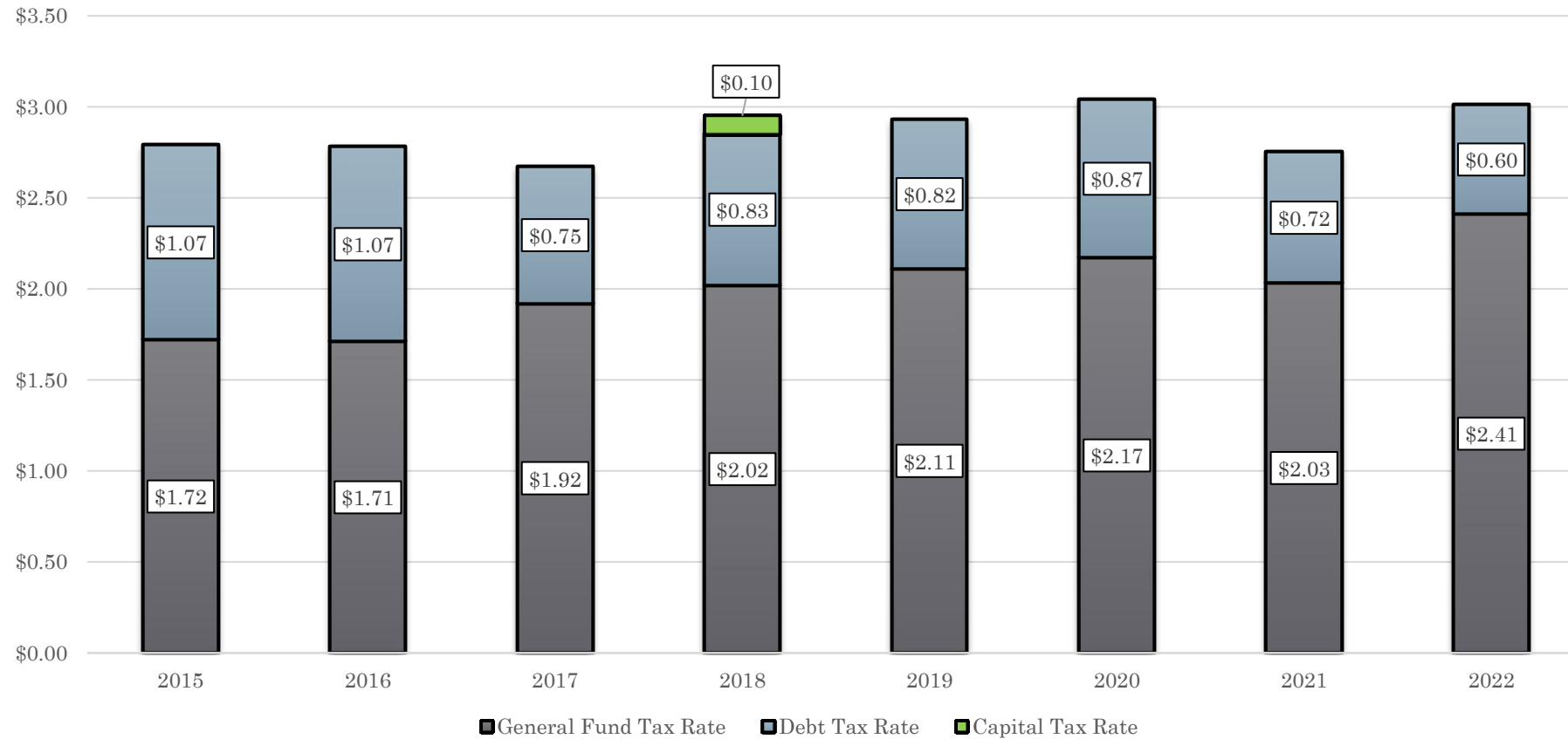
** Amended Full Value based on information from Municipal Assessor

Changes in TID Equalized Values

| | | | |
|-----------------------|-----------------------|----------------------|-----------------|
| 2020 TID Value | 2021 TID Value | Dollar Change | % Change |
| \$10,635,500 | \$42,688,900 | \$32,053,400 | 301 |

| | 2021 Budget | 2022 Budget | \$ Change 2021-2022 | % Change 2021-2022 |
|---------------------------|------------------------|------------------------|----------------------|--------------------|
| GF Levy | \$ 3,028,118.00 | \$ 3,608,675.00 | \$ 580,557.00 | 19.17% |
| Debt Levy | \$ 1,072,427.00 | \$ 899,202.00 | \$ (173,225.00) | -16.15% |
| Total Levy | \$ 4,100,545.00 | \$ 4,507,877.00 | \$ 407,332.00 | 9.93% |
| Assessed Value (TID IN) | \$ 1,536,576,700.00 | \$ 1,565,425,500.00 | \$ 28,848,800.00 | 1.88% |
| Less: TID Increment Value | \$ 36,270,000.00 | \$ 66,958,900.00 | \$ 30,688,900.00 | 84.61% |
| Assessed Value (TID OUT) | \$ 1,500,306,700.00 | \$ 1,498,466,600.00 | \$ (1,840,100.00) | -0.12% |
| GF Tax Rate | \$ 2.018 | \$ 2.408 | \$ 0.390 | 19.32% |
| Debt Tax Rate | \$ 0.715 | \$ 0.600 | \$ (0.115) | -16.05% |
| Total Tax Rate | \$ 2.733 | \$ 3.008 | \$ 0.275 | 10.07% |
| \$200k Home | \$ 546.63 | \$ 601.67 | \$ 55.04 | 10.07% |

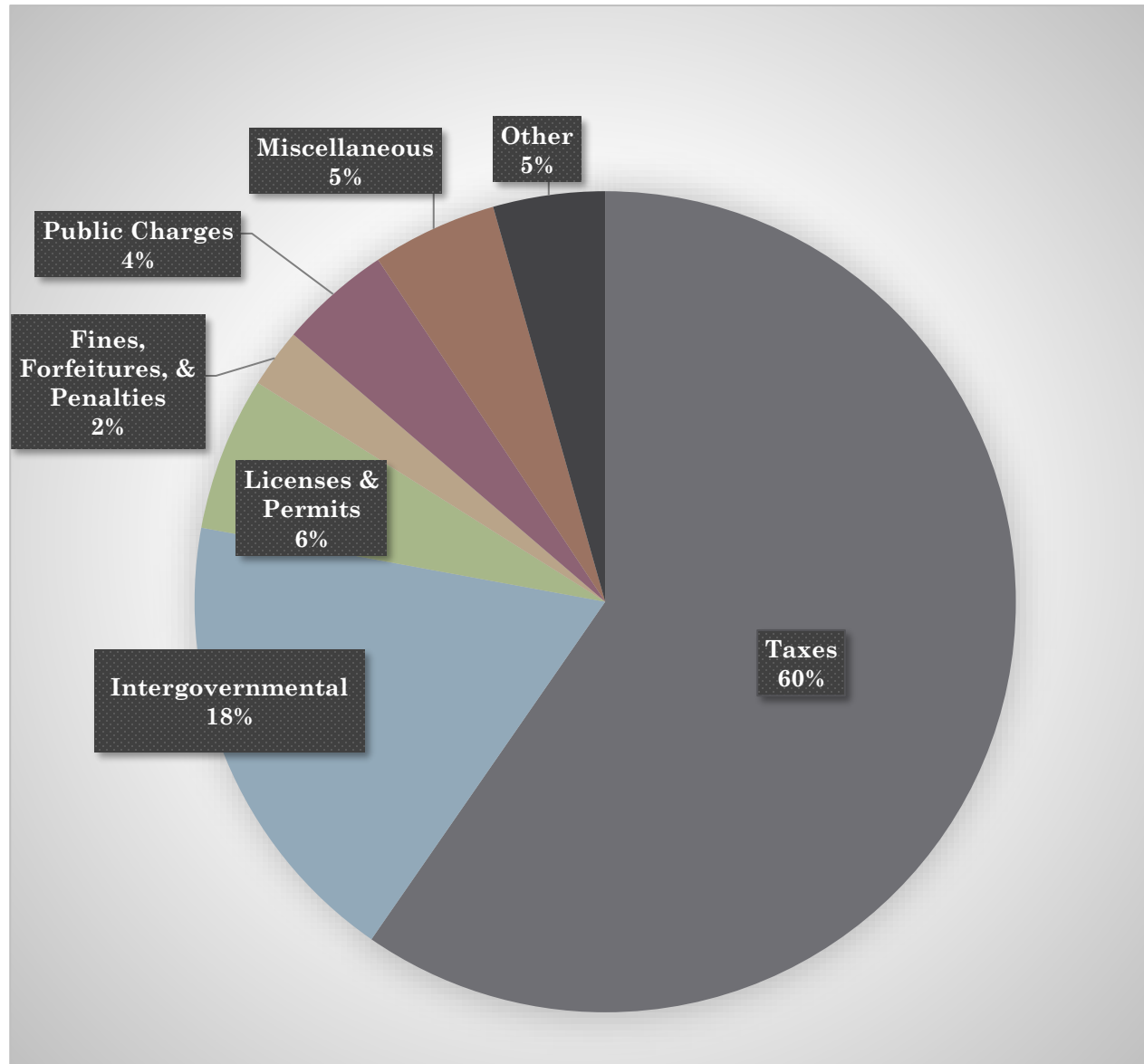
Historical & Presented Tax Rate



Revenues

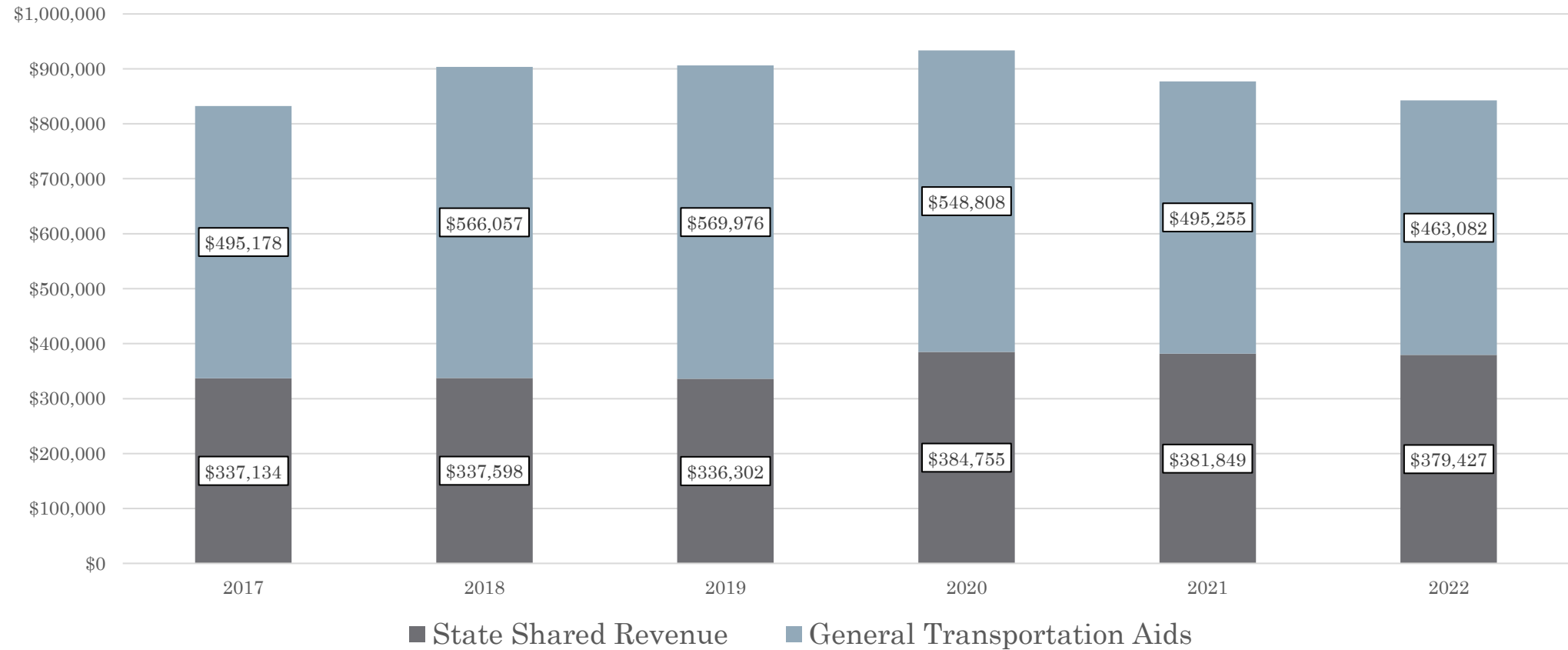
| General Fund Revenues | 2022 | \$ Change | %Change |
|---------------------------------|-------------|------------|---------|
| Taxes | \$4,056,827 | \$592,650 | 17% |
| Intergovernmental | \$1,241,527 | -\$9,599 | -0.01% |
| Licenses & Permits | \$412,340 | -\$6,455 | -0.01% |
| Fines, Forfeitures, & Penalties | \$158,500 | \$10,000 | 6% |
| Public Charges | \$298,674 | \$32,483 | 12% |
| Miscellaneous | \$335,277 | -\$108,594 | -24% |
| Other | \$299,300 | \$299,300 | |
| Total Revenues | \$6,802,445 | \$809,785 | 13.5% |

General Fund Revenues



Revenues

(State Shared & Transportation Aids)



Highlights of Change (Revenues)

Increase in
General Property
Taxes
+\$580,557

EMS Calls
Revenue Added
(15% of Revenue)
+\$30,000

Increase in
Building Permit
Revenue
+\$10,000

Increase in False
Alarm Fees
+\$11,500

Decrease in State
Transportation
Aids
-\$32,173

Decrease in
Interest on Bank
Accounts
-\$25,000

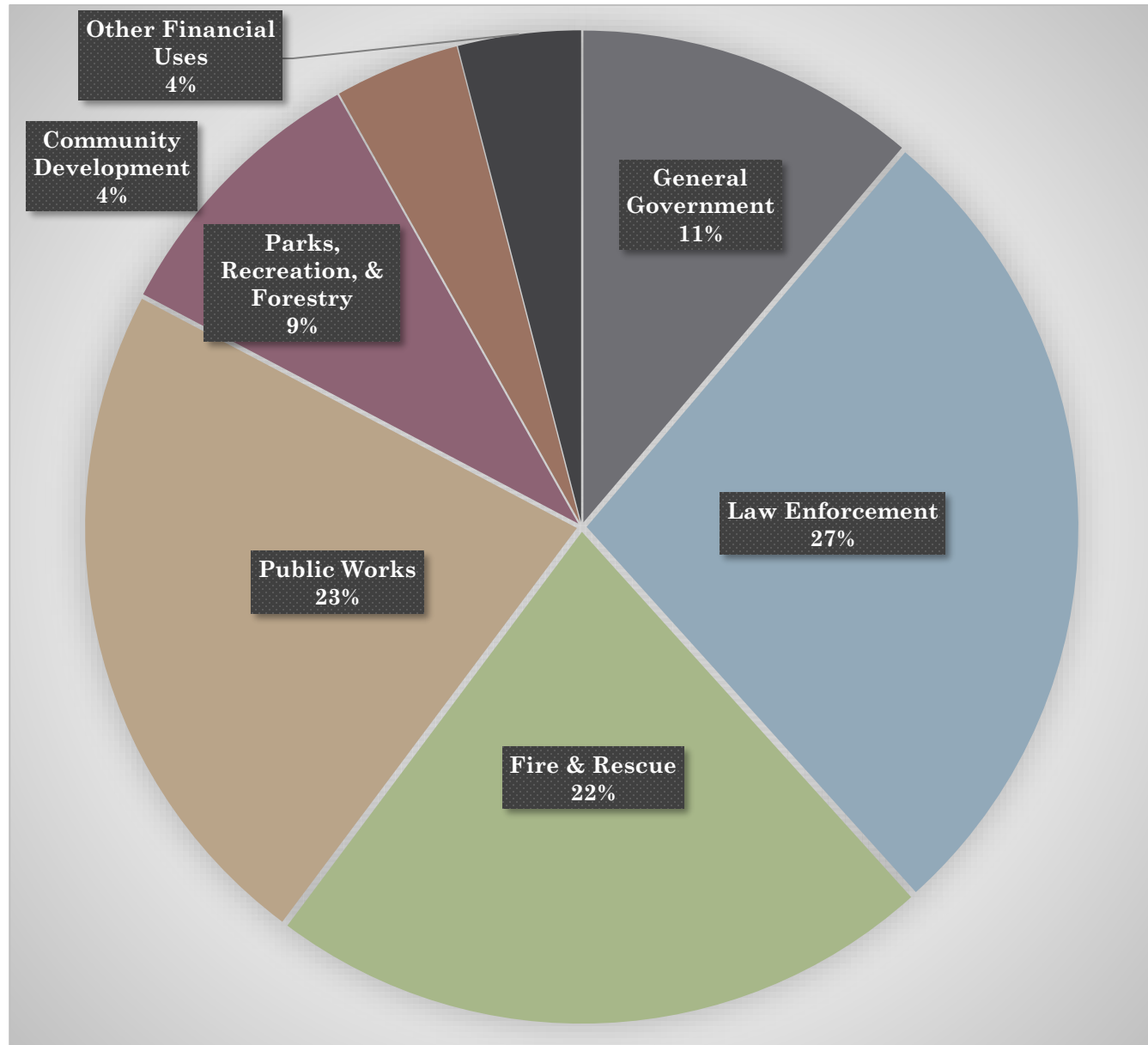
Decrease in Sale
of Fire
Equipment
-\$113,500

Increase in Fines
and Citations
+\$10,000

Expenditures

| General Fund Expenditures | 2022 | \$Change | %Change |
|-------------------------------|-------------|-----------|---------|
| General Government | \$762,966 | \$47,489 | 6.6% |
| Law Enforcement | \$1,844,002 | \$285,617 | 18.3% |
| Fire & Rescue | \$1,489,731 | \$117,183 | 8.5% |
| Public Works | \$1,530,271 | \$59,000 | 4.0% |
| Parks, Recreation, & Forestry | \$621,475 | -\$247 | 0.0% |
| Community Development | \$279,700 | \$32,695 | 13.2% |
| Other Financial Uses | \$274,300 | \$206,300 | 303.3% |
| Total | \$6,802,445 | \$748,037 | 12.3% |

General Fund Expenditures



Highlights of Change (Expenditures)

Law Enforcement
Contract and Additional
Staffing Levels (PS)

- Additional Staffing -
\$234,458 added to 2022-2024
Contract

Green Bay Metro Fire
Department Additional
Staffing Levels (PS)

- Per Contract - Additional 3
Firefighters

10% Increase in VOM
Contribution (Across all
Departments)

Consultant for 10-Year
Update to
Comprehensive Plan
(CDD)

- \$25,000

Increase tied to number
of elections in 2022 vs
2021 4 vs. 2 (GG)

Wages and Benefits of a
full-time Buildings &
Grounds Technician
(PW)

24% Increase in Health
Insurance Premiums

3% Wage Adjustment
for Majority of Village
Staff

Utilization of the Buildings & Grounds Capital Fund

\$195,750

Salt Shed Razing & Replacement (\$145,000)

Crackfill, sealcoat and stripe of 3100 (\$12,750)

Josten North Parking Lot Sealcoat (\$14,500)

Josten Park Playground Sign Replacement (\$5,500)

Sidewalk Handrail Refurbishment (\$15,000)

Barricades and Cones for Public Works (\$3,000)

Future Projects to Consider 2023 – 2025 (\$125,000)

Changes to 2022-2026 CIP since Last Review

Pushed the Design/Architectural Services and the Construction of the expansion of 3100 Eaton Road for the administrative offices back a year each to 2023 for Design/Architectural Services and 2024 for Construction.

Removed the Trackless-Boom Flail Mower (\$40,000) from the VOM scheduled for 2022.

A \$3,000 reduction in cost for the Court NVR Recording System reducing the estimated cost from \$15,000 to \$12,000.



- Funds do not have to be obligated until December 31, 2024, and unexpended funds are not subject to recapture or return until December 31, 2026

- First funds received 2021 - \$834,417.72

- Staff was asked to determine possible lost revenue and present to the Village Board.

American Rescue
Plan Act (ARPA)
Funds

A graphic featuring the U.S. Capitol dome on the left. To its right, the text "Covid-Relief" is written in small white font above a red horizontal line. Below the line, the words "American Rescue Plan Act of 2021" are written in a larger white font.

Covid-Relief

**American
Rescue Plan
Act of 2021**

- **Once a recipient has identified a reduction in revenue, are there any restrictions on how recipients use funds up to the amount of the reduction?**
- The Interim Final Rule (IFR) gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. Government services can include, but are not limited to, maintenance of infrastructure or pay-go spending for building new infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services.

American Rescue
Plan Act (ARPA)
Funds

A graphic featuring the U.S. Capitol dome on the left. To its right, the text "Covid-Relief" is written in white, underlined with a red line. Below that, "American Rescue Plan Act of 2021" is written in a larger white font.

Covid-Relief

**American
Rescue Plan
Act of 2021**

- However, paying interest or principal on outstanding debt, replenishing rainy day or other reserve funds, or paying settlements or judgments would not be considered provision of government service, since these uses of funds do not entail direct provision of services to citizens. This restriction on paying interest or principal on any outstanding debt instrument, includes, for example, short-term revenue or tax anticipation notes, or paying fees or issuance costs associated with the issuance of new debt. In addition, the overarching restrictions on all program funds (e.g., restriction on pension deposits, restriction on using funds for non-federal match where barred by regulation or statute) would apply.

American Rescue
Plan Act (ARPA)
Funds



Covid-Relief

American
Rescue Plan
Act of 2021

- Staff inputted the data and information into the Lost Revenue Calculation formula sheet
 - Estimated lost revenue according to the formula is \$640,854
 - This would mean that of the approximately \$1.6 million in ARPA funds total the Village is to receive, that \$640,854 would not be restricted to the following categories:
 - Support Public Health Expenditures
 - Address negative economic impacts caused by public health emergency
 - Premium pay for essential workers
 - Investment in water, sewer & broadband infrastructure

American Rescue
Plan Act (ARPA)
Funds



- **STAFF SUGGESTIONS**

- Staff outlined possible investments in water, sewer & fiber projects at 10/27 Board Meeting.
- Do not use on reoccurring expenses
 - Should be assigned to something specific for reporting purposes
- Capital Items proposed in the 2022 Budget
 - Law Enforcement has squad replacement and camera purchases totaling approx. \$75,550 (possible future camera purchases)
 - Other capital purchases (one-time) are in IT, Public Works and Community Development Administration bring the total closer to approx. \$95,000
- VOM Fund
 - Contribution to the VOM Fund to lessen impact of previous reductions made for budgetary reasons and to slightly delay depletion of fund until formal review and recommendations can be conducted (Street Sweeper - \$240,434)
- Phone System Replacement
 - TBD but if needed estimated between \$30,000 to \$50,000

American Rescue
Plan Act (ARPA)
Funds

| Tax Rate Increase | Revenue Generated | |
|-------------------|-------------------|------------|
| \$0.01 | \$ | 14,985.00 |
| \$0.02 | \$ | 29,970.00 |
| \$0.03 | \$ | 44,955.00 |
| \$0.04 | \$ | 59,940.00 |
| \$0.05 | \$ | 74,925.00 |
| \$0.06 | \$ | 89,910.00 |
| \$0.07 | \$ | 104,895.00 |
| \$0.08 | \$ | 119,880.00 |
| \$0.09 | \$ | 134,865.00 |
| \$0.10 | \$ | 149,850.00 |
| \$0.15 | \$ | 224,775.00 |
| \$0.20 | \$ | 299,700.00 |
| \$0.25 | \$ | 374,625.00 |

Tax Rate Increase Impact

| Tax Rate | \$200k Home | | \$250k Home | | \$300k Home | | \$350k Home | |
|-----------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|-----------------|
| \$2.85 | \$ | 570.00 | \$ | 712.50 | \$ | 855.00 | \$ | 997.50 |
| \$2.90 | \$ | 580.00 | \$ | 725.00 | \$ | 870.00 | \$ | 1,015.00 |
| \$2.95 | \$ | 590.00 | \$ | 737.50 | \$ | 885.00 | \$ | 1,032.50 |
| \$3.00 | \$ | 600.00 | \$ | 750.00 | \$ | 900.00 | \$ | 1,050.00 |
| \$3.01 | \$ | 602.00 | \$ | 752.50 | \$ | 903.00 | \$ | 1,053.50 |
| \$3.05 | \$ | 610.00 | \$ | 762.50 | \$ | 915.00 | \$ | 1,067.50 |

Tax Rate Increase Impact



Requested Motion After PH

- Motion to APPROVE Resolution V-48-2021 as presented OR APPROVE with changes to the 2022 Budget to include...”
- **The final decision on the tax levy MUST be made at this meeting.**
- Motion to Approve Resolution V-49-2021 to apply excess Green Bay/Brown County Professional Stadium District Sales Tax Funding of \$134.40 to tax levy supported debt relief

PUBLIC HEARING

Future Questions:

Andrew J. Vissers, AICP, Interim Village
Administrator/Community Development Director

andrewv@villageofbellevue.org

Karen Simons, Director of Finance/Clerk-Treasurer

karens@villageofbellevue.org

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