

# Operating Budget

## Fiscal Year 2022

*ADOPTED: November 10, 2021*

2828 Allouez Avenue  
Bellevue, WI 54311

[www.villageofbellevue.org](http://www.villageofbellevue.org)



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## **2.0 INTRODUCTION & VILLAGE INFORMATION**

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

Presented is the Fiscal Year 2022 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 2022 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.

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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. The Village completed a village-wide market adjustment of assessed values to equalize properties throughout the Village. The last village-wide revaluation occurred in 2020 for the 2021 budget. Assessed values for the Village (not including tax incremental districts) are shown in the following table.

<b>Budget Year</b>	<b>Assessed Value</b> (Not including TIDs)	<b>% Change</b> (from previous year)	<b># Change</b> (from previous year)
<b>2010</b>	\$1,124,737,900	2.9%	\$31,417,200
<b>2011</b>	\$1,139,533,400	1.3%	\$14,795,500
<b>2012</b>	\$1,156,238,700	1.5%	\$16,705,300
<b>2013</b>	\$1,162,002,200	0.5%	\$5,763,500
<b>2014</b>	\$1,172,781,100	0.9%	\$10,778,900
<b>2015</b>	\$1,186,229,576	1.1%	\$13,448,476
<b>2016</b>	\$1,191,632,900	0.5%	\$5,403,324
<b>2017</b>	\$1,204,071,700	1.0%	\$12,438,800
<b>2018</b>	\$1,217,697,600	1.1%	\$13,625,900
<b>2019</b>	\$1,228,458,000	0.9%	\$10,760,400
<b>2020</b>	\$1,245,322,100	1.4%	\$16,864,100
<b>2021*</b>	\$1,500,306,700	20.4%	\$254,984,600
<b>2022**</b>	\$1,498,466,600	-0.0001%	(\$1,840,100)

\*Revaluation year.

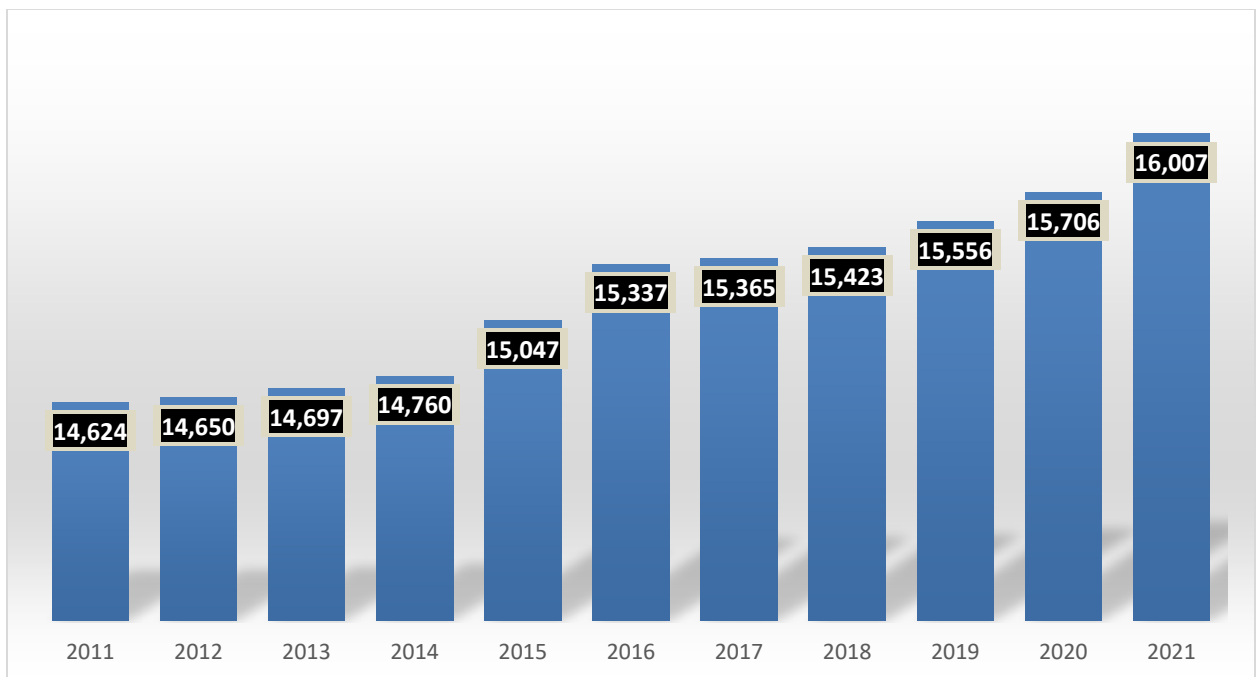
\*\* Prior Year Corrections in TID #2 (-\$10,605,200)

The top 15 taxpayers, highest assessed valued parcels.

Rank	Property Name (Owner)	Type	Total Assessed Value 2021
1	Crystal Lake Apts. (Bel Meadow Partners, LLP)	Multi-Family	\$16,627,000
2	Bellevue Senior Living (WISL Investments, Inc.)	Multi-Family	\$16,171,200
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	Bellin Health (Moski Corp)	Medical	\$12,088,900
7	Fleet Farm (Store Spe Mills Fleet 2016-1 LLC)	Retail	\$11,862,300
8	Wal-Mart (Wal-Mart Real Estate Business Trust)	Retail	\$10,500,000
9	Menards (Menard, Inc.)	Retail	\$9,888,000
10	KI (Krueger International, Inc.)	Manufacturing	\$9,700,000
11	Pick & Save (MO Bellevue, LLC)	Retail	\$9,550,400
12	Target (Target Corporation)	Retail	\$9,550,200
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 Blumenfeld)	Retail	\$7,800,300

## Village Population

The Village has experienced moderate population growth of 9.468% over the past decade. Brown County's population growth was 7.39% for the same period. The Village's estimated population for 2021 was an increase of 301 (1%) from 2020, 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.

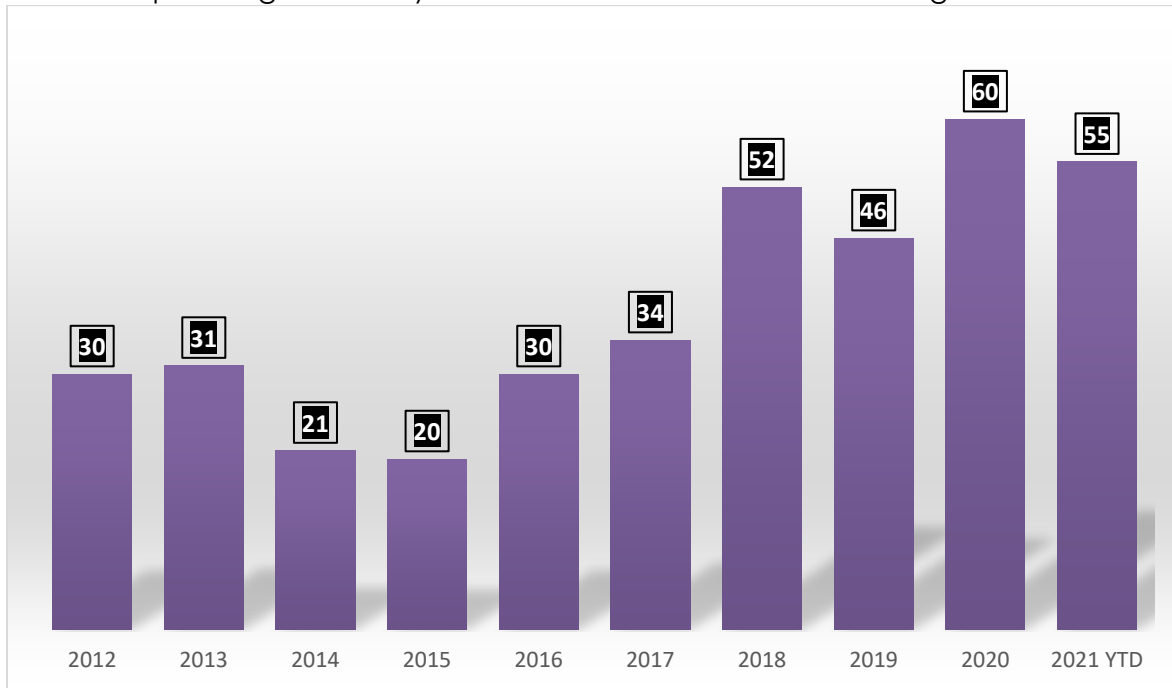


Source: Wisconsin Department of Administration, Demographic Services Center



## 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 have decreased and then rebounded very consistently with downturns in the national economy. The Village has had a very low inventory of single-family residential lots 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. Growth in overall number of units added (single-family, two-family and multi-family dwellings) have exceeded 100+ units total added the last two years (2020 and 2021).

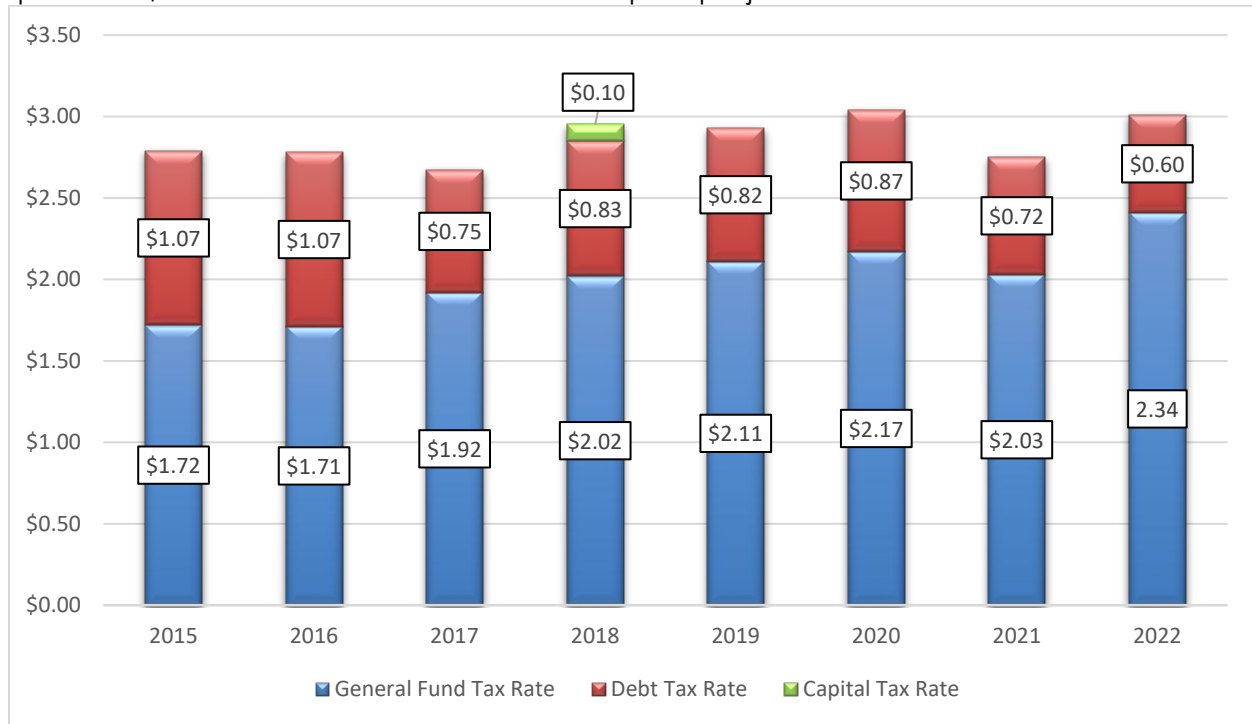


## General Budget Summary

### Tax Rate

The 2022 budget reflects an increase of 21 cents in the tax mill rate from \$2.73 in 2021 to an estimated \$2.94 in 2022.

The tax rate involves three components; the tax rate allocated to debt, the tax rate allocated to operations, and the tax rate allocated to capital projects.



The debt service levy needed to meet required debt obligations has decreased by \$173,225 from 2021. In 2019, the Village adopted a municipal vehicle registration fee (AKA "wheel tax") to partially fund the special assessment subsidy resulting from a change in special assessment policy to cap special assessments at a set value. Projected revenues were used to reduce debt issuance for special assessment road projects.

The general fund levy for 2022 for operations is increasing by approximately \$485,557 from 2021. As will be explained further in this report, nearly half (48%) of the increase is dedicated to additional law enforcement, increased road maintenance accounts for 15%, added non-public safety staff hours accounts for 4% of the increase. The remaining increase is mostly attributed to increased costs (i.e. health insurance, property and liability insurance, material costs, labor costs) due to inflation and similar factors.

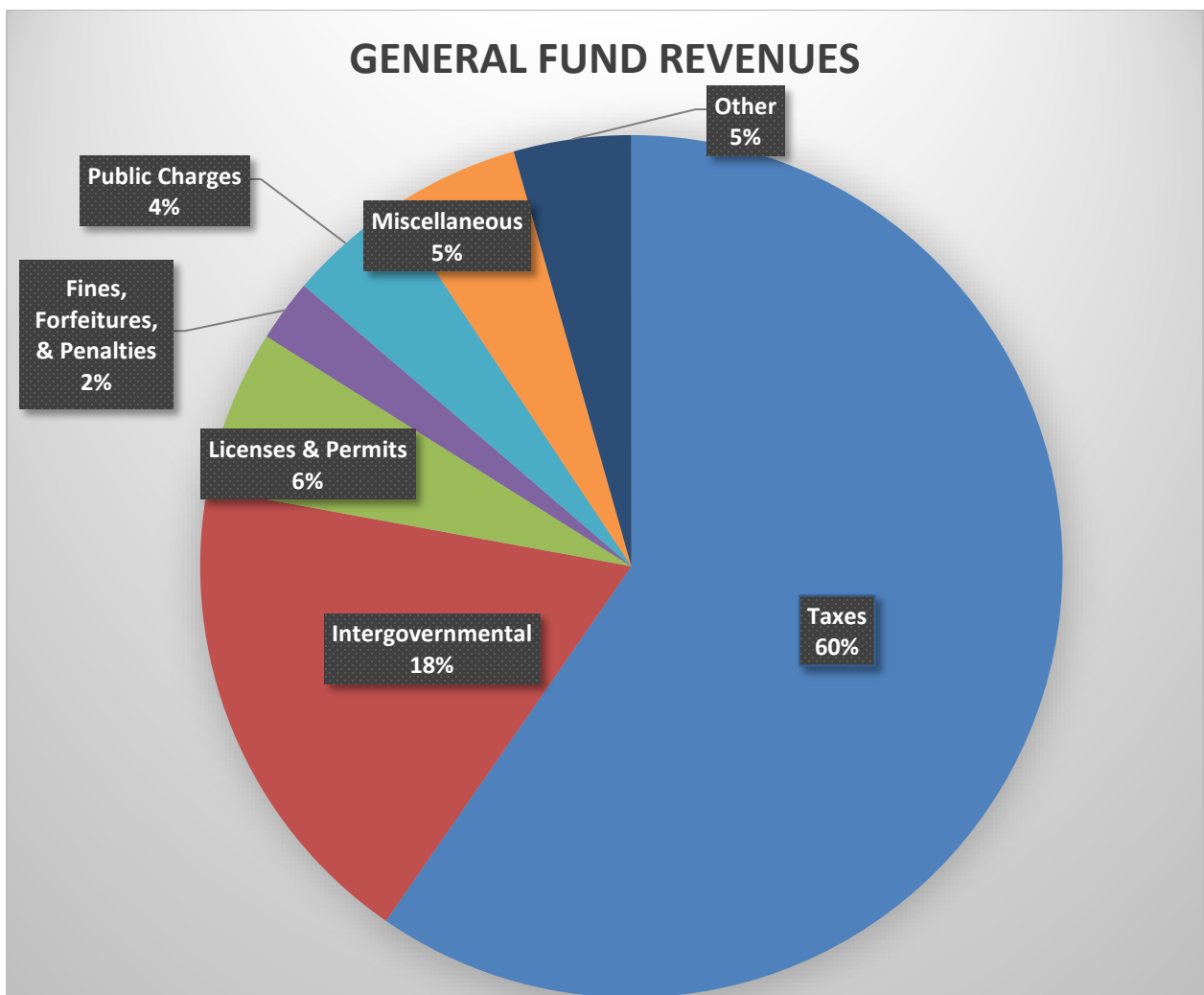
The third component of the tax rate is capital projects Levy. There is no dedicated capital projects tax levy included in the 2022 budget. Consideration should be given in the future to adopt a capital projects levy for village facilities and/or to partially fund the special assessment subsidy for road projects in future budgets to limit increased debt obligations.

These two components of the levy combined, result in a total tax rate increase from 2021 to 2022 of 28 cents.

	2021 FY	2022 FY	\$ CHANGE 2021-2022	% CHANGE 2021-2022
General Fund Levy	\$3,028,118	\$3,513,675	\$485,557	16.0%
Debt Service Levy	\$1,072,427	\$ 899,202	-\$173,225	-16.2%
<b>Total Tax Levy</b>	<b>\$4,100,545</b>	<b>\$4,412,877</b>	<b>\$312,332</b>	<b>9.93%</b>
Tax Rate	\$2.73	\$2.94	\$0.21	7.7%

### General Fund Revenues & Expenditures Summary

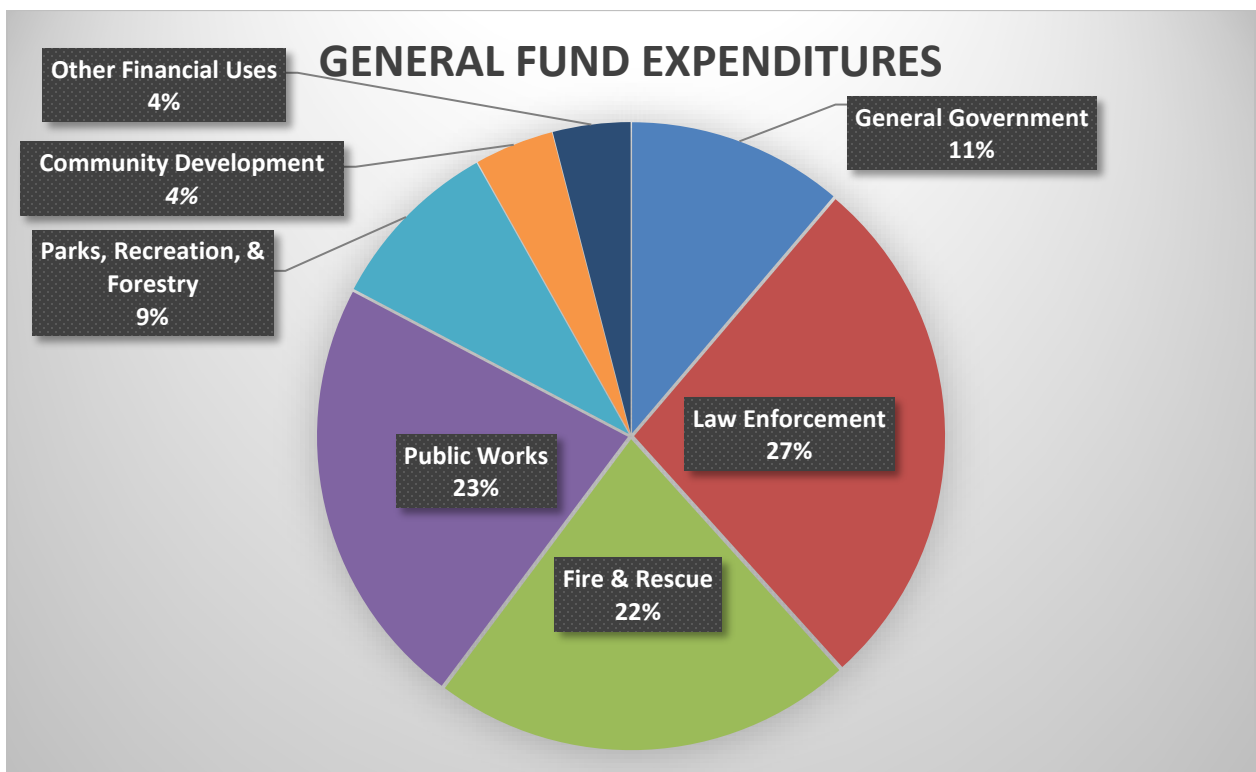
The following chart details the Village's total General Fund revenues by source. The General Fund, or taxes, is approximately 60% of total revenues for the Village's general operations. Intergovernmental revenues are the second greatest revenue source (18%).



The Village's property tax levy for the General Fund is only a portion of the Village's total revenue sources for 2022. Total general fund revenues are approximately \$6,707,445. Revenue categories of general fund taxes, fines and penalties, and public charges are projected or planned to increase for 2022. Revenue categories of intergovernmental, licenses and permits, and miscellaneous are projected to decrease for 2022.

General Fund Revenues	2022	\$ Change	%Change
Taxes	\$3,961,827	\$497,650	14%
Intergovernmental	\$1,241,527	-\$9,599	-1%
Licenses & Permits	\$412,340	-\$6,455	-2%
Fines, Forfeitures, & Penalties	\$158,500	\$10,000	7%
Public Charges	\$298,674	\$32,483	12%
Miscellaneous	\$335,277	-\$108,594	-24%
Other	\$299,300	\$299,300	100%
<b>Total Revenues</b>	<b>\$6,707,445</b>	<b>\$714,785</b>	<b>12%</b>

The following chart details the Village's total General Fund expenditures by source or department. Law enforcement (27%) is the Village's largest expenditure, followed closely by public works (23%) and fire and rescue (22%).



The most notable changes for department expenditures is the significant increase in law enforcement due to an increase of 5,840 law enforcement staffed hours.

<b>General Fund Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>\$Change</b>	<b>%Change</b>
General Government	\$715,477	\$750,044	\$34,567	5%
Law Enforcement	\$1,558,385	\$1,766,868	\$208,483	13%
Fire & Rescue	\$1,372,548	\$1,489,731	\$117,183	9%
Public Works	\$1,471,271	\$1,528,827	\$57,556	4%
Parks, Recreation, & Forestry	\$621,722	\$617,975	-\$3,747	-1%
Community Development	\$247,005	\$279,700	\$32,695	13%
Other Financial Uses	\$68,000	\$274,300	\$206,300	303%
<b>Total</b>	<b>\$6,054,408</b>	<b>\$6,707,445</b>	<b>\$653,037</b>	<b>11%</b>

### **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 2021.

Administration/utility billing office staffing structure will be completed in late 2020 when the Village transitions to contracted Green Bay Water Utility (GBWU) billing services.

Other staffing items included in the 2022 budget:

- Increase of 5,840 hours in permanent backfill of the 10 am – 6 pm and 6 pm - 2 am shifts every day of the year.
- Reclassification of the Assistant to the Administrator to an Administrative Assistant.
- Added 3 additional firefighters through the contract with Green Bay Metro Fire Department
- Revised one of the Public Works Laborer positions to a Working Foreman – Public Works Laborer position.



Employee benefits are reviewed annually. Health benefit plan for the current year (10/1/21 renewal) was renewed with no change in plan design or structure with a premium cost increase of 24%. The dental insurance plan increased 9%. 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.

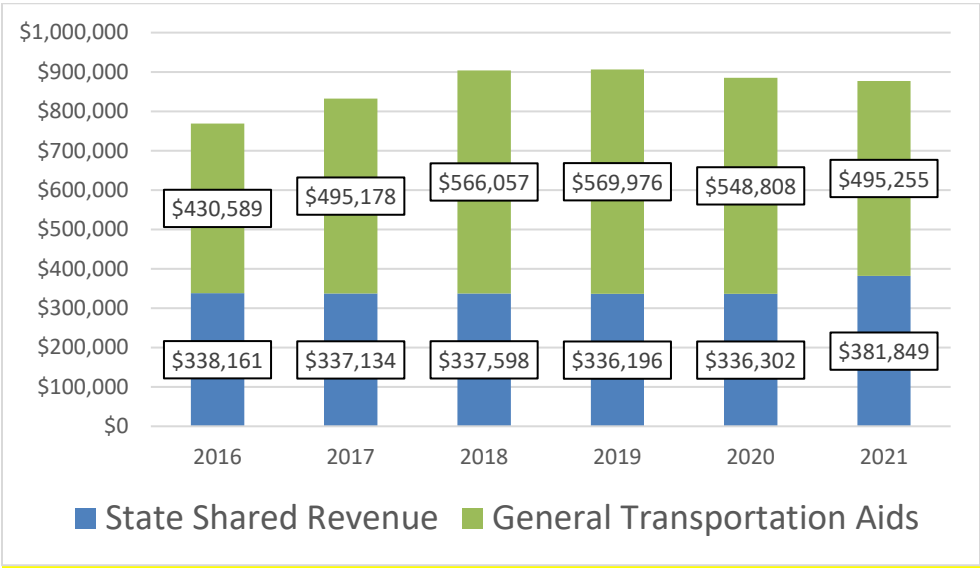
The Village continues to contract with the Brown County Sheriff for law enforcement services. In 2021 the Village approved the agreement for services for years 2022 through 2024. Police services are proposed to increase over the standard 2022-2024 contract by \$234,458 to permanently backfill the 10 am – 6 pm and 6 pm – 2 am shifts.

**Major State Aids**

The Village receives state aids including shared revenues and general transportation aids (GTA). State shared revenues decreased slightly in 2022. This revenue source increased mid-2020 due to a substantial equipment upgrade at the Lime Kiln power station.



Conversely, general transportation aids decreased by \$32,173 from fiscal year 2021. The 2022 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 2016-2021. These two major state aids for 2022 amount to 12% (\$815,509) of the Village's total revenues (\$6,802,445).





## General Fund Balance

The December 31, 2020 unassigned fund balance for the general fund was \$2,073,412 which is approximately 34.3% of the 2020 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).

## Balanced Budget

The 2022 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 water tower inspections, cleaning, and repairs. Water main replacement on Guns Street and Manitowoc Road was completed in 2021. 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, resulting in an increase in the Village's annual CBCWA member charge. The Village will monitor water utility revenues and expenditures and review rate increases as needed.

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 Sewage District). The Village has projected an increase in NEW Water charges (\$97,076) 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 projected operating revenue of \$131,965. 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.

While fiscal year 2022 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 will apply a matching grant to complete an urban storm water management plan during the next grant cycle (2022).

## **Capital Projects Fund – 2022 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 2022 that are not attributed to Village utilities.



### Buildings and Grounds (\$145,000)

- Salt Shed/Brine Storage

### Information Technology (\$82,000)

- Managed Wireless Local Area Network (\$30,000)
- Document Digitizing (\$15,000)
- Court NVR Recording System (\$12,000)
- Firewall Replacement and Redundancy (\$25,000)

### Parks, Recreation & Forestry (\$409,000)

- East River Trail Asphalt Improvements (\$336,000)
- Josten Park Tennis Court Resurface (\$73,000)

### Public Works (\$218,000)

- Sidewalk construction
  - Allouez Ave – Bellevue Street to East River (\$65,000)
  - Ontario Road (\$4,000 preliminary planning)
- Road reconstruction
  - Allouez Avenue (Hazen-Main) (\$24,000 preliminary engineering)
- Bellevue St pedestrian crossing (\$50,000)
- Village resurfacing program (\$75,000 preliminary engineering)
  - Manitowoc Rd – (Greenbrier-Manitowoc Ct)
  - Verlin Road, Fire Lane, Bluebill Street, Skyview Street, Oriole Street, Mallard Street, Lucerne Court, Vail Court, Blue Spruce Court, Blue Spruce Drive, and Blue Moon

### Tax Increment Districts (\$2,980,121)

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

### Vehicle Operations & Maintenance (VOM) Fund (\$341,500)

- Aerial Lift (\$59,500)
- Street Sweeper (\$253,000)
- Front Desk Mower & Trailer (\$29,000)



## 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 2021 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.

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**Respectfully Submitted,**

*Andrew J. Vissers*

Andrew J. Vissers  
Interim Village Administrator/  
Community Development Director

*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, 2021**

*Christopher P. Morill*

**Executive Director**

## Elected & Appointed Village Officials

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### ELECTED OFFICIALS

Steve Soukup, Village President

Dave Kaster, Village Trustee

Tom Katers, Village Trustee

Adam Gauthier, Village Trustee

John Sinkler, Village Trustee

Ronald Metzler, Municipal Court Judge



### APPOINTED OFFICIALS/EXECUTIVE STAFF

Andrew Vissers, AICP, Interim Village Administrator/Director of Community Development

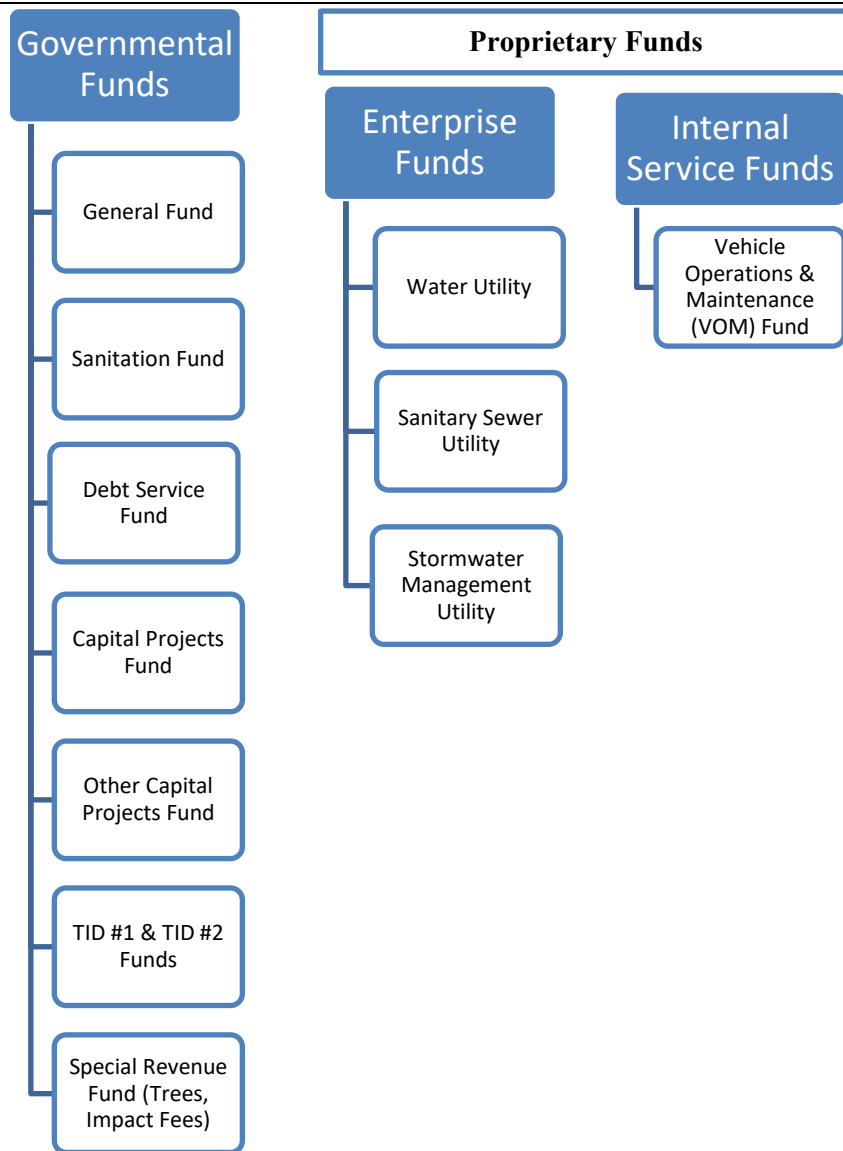
Karen Simons, Director of Finance/Clerk-Treasurer

Eric Woodke, Director of Public Works

Adam Waszak, Director of Parks, Recreation, & Forestry



## Budget Fund Structure



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

## **Major Governmental Funds**

### 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

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The term “*basis of budgeting*” is used to describe when events or transactions are recorded and recognized. In the Modified Accrual Basis, revenues are recognized in the period when they become available and 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

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## Budget Adoption & Calendar

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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.

<b>Date, 2021*</b>	<b>Responsibility</b>	<b>Action</b>
<b>March - May</b>	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none"><li>▪ Review of previous year's process.</li><li>▪ Establishment of calendar for current year.</li><li>▪ Updates to budget documents, spreadsheets and software tools.</li></ul>
<b>April - May</b>	Village Administrator, Finance Director	<ul style="list-style-type: none"><li>▪ Distribution of operation budget worksheets to Directors.</li></ul>
<b>May – June</b>	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none"><li>▪ Submittal of CIP requests via software (Plan-It) and review with Administrator.</li><li>▪ Team review of CIP by mid-June.</li></ul>
<b>June – August</b>	Village Administrator, Finance Director, Directors, Village Board	<ul style="list-style-type: none"><li>▪ Distribution of CIP to Village Board and completion of special review meeting.</li></ul>
<b>September</b>	Village Administrator, Finance Director, Directors	<ul style="list-style-type: none"><li>▪ Final budget/CIP requests due from departments.</li><li>▪ Proposed Budget submitted to Village Board.</li></ul>
<b>Early - October</b>	Village Administrator, Directors, Village Board	<ul style="list-style-type: none"><li>▪ Village Board work session(s) with Village staff reviewing Proposed Budget.</li></ul>
<b>Mid - October</b>	Village Board	<ul style="list-style-type: none"><li>▪ Final review of Proposed Budget, authorization to proceed to Public Hearing.</li><li>▪ Creation of formal 2021 Proposed Budget report.</li></ul>
<b>November 10</b>	Village Administrator, Village Board	<ul style="list-style-type: none"><li>▪ Public Hearing and adoption of FY 2022 Budget.</li></ul>

\*As necessary, budget related items requiring more review and discussion are placed on the agenda for regular Village Board meetings. The following were reviews completed in 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**

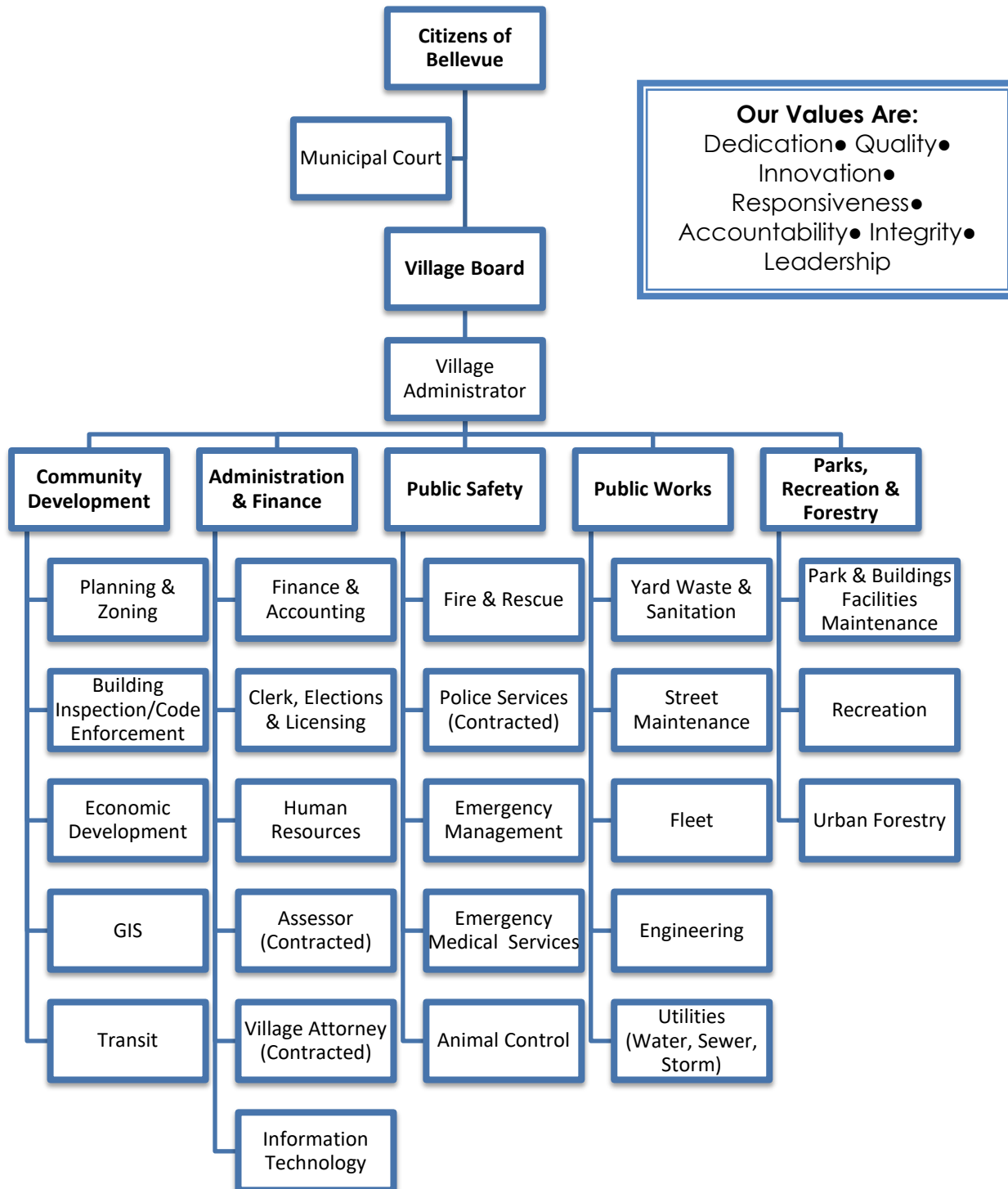
Expenditures may not exceed appropriations provided in detailed budget accounts maintained by each activity or department of the Village. Amendments may occur during the year to modify the adopted budget. The following are some examples of changes to the budget:

- 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.

<b>Administration &amp; Finance</b>
Village Administrator
Director of Finance/Clerk Treasurer
Assistant to the Administrator
Deputy Clerk Treasurer
Accountant (0.8)
Administrative Assistants (2.25)

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

<b>Municipal Court</b>
Municipal Court Clerk
Deputy Municipal Court Clerk (0.2)

<b>Parks, Recreation &amp; Forestry</b>
Director of Parks, Recreation & Forestry
Recreation Supervisor
Parks & Urban Forestry Foreman
Building Maintenance (1.0)

<b>Public Works</b>
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								
	2018		2019		2020		2021	
	FT	PT	FT	PT	FT	PT	FT	PT
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	1.250	0.800	0.250	0.800	0.250	0.800	0.250
Administration & Finance								
Administrator's Office	1.150	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 Adminstration & Finance:	2.542	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	10.500	40.000	0.000	0.000	0.000	0.000
Total Public Safety:	18.500	42.000	18.500	42.000	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

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

FUND/DEPARTMENT	2019		2020		2021		2022	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>TID #1:</b>								
Administration	0.420	0.000	0.420	0.000	0.420	0.000	0.420	0.000
<b>SANITATION FUND:</b>								
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
<b>WATER UTILITY:</b>								
Administration	2.303	0.000	2.303	0.000	2.303	0.000	2.303	0.000
Operations and Maintenance	2.600	0.000	2.600	0.000	2.600	0.000	2.600	0.000
<b>SEWER UTILITY:</b>								
Administration	2.095	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
<b>STORMWATER UTILITY:</b>								
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
<b>VEHICLE OPERATIONS &amp; MAINTENANCE:</b>								
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
<b>TOTAL POSITIONS</b>	<b>44.131</b>	<b>93.250</b>	<b>44.381</b>	<b>92.250</b>	<b>33.881</b>	<b>52.250</b>	<b>33.881</b>	<b>52.250</b>
<b>Note:</b> All of the permanent positions are stated as full-time equivalents (FTE). Part-time Positions (PT) represent the number of positions to be employed in each department; this number is not expressed in FTE.								

## Village Strategic Planning Implementation

The Village Board adopted the Village of Bellevue Strategic Plan, FY 2015 - FY 2019 on June 25, 2014. The plan includes goals, objectives and actions for five strategic areas. Progress towards implementation in 2021 are listed below. The Village had been in the process of updating the strategic plan for years 2021-2026, however the process was halted during COVID due to other issues having priority of staff resources as well as the vacancies in positions tasked with the update. A new Village Administrator will resume this project upon hire.

### Health Economy & Development

- Continued marketing of available property in TID 1 and TID 2 to developers.
- Planned Phase II Infrastructure for TID 1 (Town Hall Road and Costco Way extension) for 2022.
- Construction of numerous residential subdivisions phases.
- Approval of commercial projects in TID 1 near Costco.

### Effective & Accountable Govt.

- Continued development of a GFOA recognized Budget report (first awarded for 2016 Budget).
- Continue to collaborate with other organizations for efficiencies (fire and rescue services, utility billing collaborative project planning and funding).

### Quality Infrastructure & Asset Mgmt.

- Continues implementation of sanitary infiltration detection to reduce costs associated with "clean water".
- Continued implementation of asset management system for proactive maintenance and repair.
- Continued implementation of wheel tax to reduce tax payer cost of special assessment subsidy.

### Great Neighborhoods & Quality of Life

- Conducted Village Board work session towards village facility planning.
- Installation of water at Moonrise park to support the conversion to a community garden site.
- Installation of solar powered flashing pedestrian crossing signs at the Eat River Trail crossing located at Allouez Avenue.
- Removal and replacment of 175 infested ash trees; reducing the ash population of the public tree canopy by 15%.

### Responsive & Quality Public Safety

- Completed fiscal and service provision analysis for fire and rescue service models and providers, resulting in a unanimous decision to pursue fire/rescue consolidation with Green Bay Metro Fire Department that will result in improved service provision and cost savings by increasing efficiency and eliminating resource duplication.
- Responded to service needs by increasing law enforcement staffing hours in the 2022 budget.

## 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 5<sup>th</sup> 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 1<sup>st</sup> meeting in April.



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## **3.0 BUDGET SUMMARY**

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## Operating Revenues (All Funds)

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>GENERAL FUND REVENUES (TAXES)</b>						
General Property Taxes	\$ 2,581,396	\$ 2,686,078	\$ 3,028,118	\$ 3,027,118	\$ 3,028,118	\$ 3,513,675
Mobile Home Taxes	\$ 166,444	\$ 170,931	\$ 163,700	\$ 138,523	\$ 176,353	\$ 178,183
Management Forestland Taxes	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29
Hotel Room Tax	\$ 13,744	\$ 7,765	\$ 13,600	\$ 5,236	\$ 9,000	\$ 13,000
Water Utility Taxes	\$ 239,840	\$ 251,740	\$ 240,000	\$ 240,000	\$ 251,740	\$ 251,740
Interest - Delinquent PP Tax	\$ 2,762	\$ 119	\$ 50	\$ 1,773	\$ 1,773	\$ 200
Ag Use Penalty	\$ 14,666	\$ 9,340	\$ 18,680	\$ -	\$ 4,565	\$ 5,000
<b>Subtotal</b>	<b>\$ 3,018,880</b>	<b>\$ 3,126,003</b>	<b>\$ 3,464,177</b>	<b>\$ 3,412,679</b>	<b>\$ 3,471,578</b>	<b>\$ 3,961,827</b>
	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>INTERGOVERNMENTAL REVENUES</b>						
Public Safety Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Revenues	\$ 336,302	\$ 384,755	\$ 381,849	\$ 57,277	\$ 381,849	\$ 379,427
State Fire Insurance Tax	\$ 59,518	\$ 59,559	\$ -	\$ -	\$ -	\$ -
State Exempt Computer Aid	\$ 12,602	\$ 12,602	\$ 12,602	\$ 12,602	\$ 12,602	\$ 12,602
State Exempt Personal Property	\$ 32,031	\$ 23,942	\$ 23,942	\$ 15,853	\$ 15,853	\$ 23,942
State Video Service Provider	\$ -	\$ 14,059	\$ 29,778	\$ 29,778	\$ 29,778	\$ 29,778
State Transportation Aids	\$ 569,715	\$ 548,064	\$ 495,255	\$ 370,955	\$ 494,606	\$ 463,082
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Other State Payments	\$ -	\$ 220,935	\$ -	\$ -	\$ -	\$ -
Transit Revenue	\$ 315,193	\$ 328,286	\$ 307,696	\$ 326,795	\$ 454,998	\$ 332,692
Arson Task Force Payments	\$ -	\$ 429	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 1,325,365</b>	<b>\$ 1,592,206</b>	<b>\$ 1,251,126</b>	<b>\$ 813,264</b>	<b>\$ 1,389,690</b>	<b>\$ 1,241,527</b>

## Operating Revenues (All Funds) – continued

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>LICENSES &amp; PERMITS</u></b>						
Liquor & Malt Beverages	\$ 28,168	\$ 46,718	\$ 27,800	\$ 26,860	\$ 46,860	\$ 27,800
Bartender's Licenses	\$ 2,762	\$ 9,070	\$ 3,000	\$ 1,995	\$ 3,000	\$ 9,070
Cable Television Fees	\$ 149,495	\$ 139,972	\$ 138,000	\$ 32,050	\$ 113,600	\$ 113,600
Cigarette Licenses	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Mobile Home Licenses	\$ 1,600	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 700	\$ 800	\$ 800	\$ 100	\$ 100	\$ 100
Special Events/Picnic Licenses	\$ 310	\$ 30	\$ 285	\$ 165	\$ 165	\$ 165
Dog Licenses	\$ 3,463	\$ 2,840	\$ 3,500	\$ 2,570	\$ 3,000	\$ 3,000
Bike Licenses	\$ 90	\$ 40	\$ 50	\$ 25	\$ 25	\$ 25
Building Permits	\$ 110,148	\$ 112,174	\$ 90,000	\$ 91,777	\$ 105,000	\$ 100,000
Fire Dept Inspection Fees	\$ 116,286	\$ 116,058	\$ 122,500	\$ -	\$ 116,100	\$ 117,000
Temporary Permits	\$ 620	\$ 680	\$ 750	\$ 500	\$ 600	\$ 600
Right of Way Permits	\$ 16,600	\$ 18,025	\$ 16,000	\$ 8,925	\$ 16,000	\$ 16,000
Fireworks Permits	\$ 8,250	\$ 9,150	\$ 9,150	\$ 5,000	\$ 5,000	\$ 5,000
False Alarm Permits	\$ 5,600	\$ 11,325	\$ 3,500	\$ 12,975	\$ 15,000	\$ 15,000
Fire Sprinkler Permits	\$ 2,300	\$ 2,100	\$ 550	\$ 1,975	\$ 2,100	\$ 2,100
Burning Permits	\$ 30	\$ 70	\$ 60	\$ 30	\$ 30	\$ 30
Chicken Permits	\$ 50	\$ 50	\$ 50	\$ 125	\$ 125	\$ 50
<b>Subtotal</b>	<b>\$ 447,772</b>	<b>\$ 470,402</b>	<b>\$ 418,795</b>	<b>\$ 186,372</b>	<b>\$ 429,505</b>	<b>\$ 412,340</b>
	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>FINES, FORFEITURES &amp; PENALTIES</u></b>						
Law & Ordinance Citations	\$ 145,664	\$ 94,816	\$ 140,000	\$ 99,691	\$ 149,500	\$ 150,000
Parking Citations	\$ 10,699	\$ 7,941	\$ 8,500	\$ 4,640	\$ 7,000	\$ 8,500
<b>Subtotal</b>	<b>\$ 156,363</b>	<b>\$ 102,757</b>	<b>\$ 148,500</b>	<b>\$ 104,331</b>	<b>\$ 156,500</b>	<b>\$ 158,500</b>

## Operating Revenues (All Funds) – continued

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>PUBLIC CHARGES</u></b>						
Special Assessment Letters	\$ 12,366	\$ 15,854	\$ 14,500	\$ 8,917	\$ 14,500	\$ 14,500
Copies	\$ 71	\$ 322	\$ 350	\$ 75	\$ 100	\$ 100
License Publication Fees	\$ 1,085	\$ 1,085	\$ 1,060	\$ 1,025	\$ 1,050	\$ 1,050
Weights & Measures	\$ -	\$ 10,925	\$ 21,925	\$ -	\$ 21,850	\$ 21,850
Fire Emergency Calls	\$ 18,284	\$ 13,164	\$ 20,000	\$ -	\$ -	\$ -
Ambulance Calls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Street Charges	\$ 3,530	\$ 5,591	\$ 4,000	\$ 518	\$ 1,000	\$ 13,000
Animal Control Fees	\$ -	\$ 92	\$ -	\$ -	\$ -	\$ -
Park Rental Fees	\$ 21,172	\$ 9,234	\$ 21,740	\$ 15,725	\$ 24,115	\$ 24,092
Park Prog - Fees/Other Income	\$ 6,379	\$ 3,185	\$ 7,354	\$ 4,841	\$ 5,968	\$ 6,550
Park Program - Non Taxable	\$ 70,482	\$ 47,963	\$ 80,250	\$ 70,782	\$ 71,028	\$ 86,000
Park Prog - B/A School	\$ 49,130	\$ 14,312	\$ 62,782	\$ 11,530	\$ 14,312	\$ 63,682
Senior General Taxable	\$ 111	\$ 250	\$ -	\$ 38	\$ 38	\$ -
Senior Program Non Taxable	\$ 509	\$ -	\$ 480	\$ -	\$ -	\$ 2,000
Senior Holiday Gala	\$ 3,068	\$ -	\$ 4,200	\$ 175	\$ 4,200	\$ 4,200
Senior Summer Picnic	\$ 1,512	\$ 500	\$ 1,800	\$ 779	\$ 1,440	\$ 1,800
Park Prog - Sponsors/Donations	\$ 12,769	\$ 12,686	\$ 12,750	\$ 8,460	\$ 10,300	\$ 14,350
Tree Charges	\$ 3,000	\$ 690	\$ 3,000	\$ 250	\$ 1,200	\$ 1,500
Planning & Development Fees	\$ 17,955	\$ 14,380	\$ 10,000	\$ 15,785	\$ 16,000	\$ 14,000
Eng - Construction Charges	\$ 30,904	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 252,328</b>	<b>\$ 150,234</b>	<b>\$ 266,191</b>	<b>\$ 138,898</b>	<b>\$ 187,101</b>	<b>\$ 298,674</b>

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>MISCELLANEOUS REVENUE</u></b>						
Interest - Bank Accounts	\$ 86,875	\$ 47,935	\$ 50,000	\$ 6,300	\$ 26,454	\$ 25,000
Interest - Delq Special Assmts CTY	\$ 2,581	\$ 2,099	\$ 600	\$ 11,887	\$ 12,000	\$ 12,000
Miscellaneous Interest	\$ 1,435	\$ 1,187	\$ 700	\$ 309	\$ 500	\$ 500
Rental Properties	\$ 66,134	\$ 64,826	\$ 59,261	\$ 47,255	\$ 62,390	\$ 63,801
Lease Agreement - Water	\$ 58,531	\$ 59,980	\$ 73,170	\$ 68,472	\$ 68,472	\$ 77,992
Lease Agreement - Sewer	\$ 58,531	\$ 59,980	\$ 73,170	\$ 68,472	\$ 68,472	\$ 77,992
Lease Agreement - Stormwater	\$ 58,531	\$ 59,980	\$ 73,170	\$ 68,472	\$ 68,472	\$ 77,992
Sale of Fire Equip & Property	\$ 2,883	\$ -	\$ 113,500	\$ 125,956	\$ 125,966	\$ -
Sale of Other Equip & Property	\$ 7,372	\$ 17,551	\$ -	\$ -	\$ -	\$ -
Insurance Recoveries	\$ 12,820	\$ 6,601	\$ -	\$ -	\$ -	\$ -
Donations	\$ 11,215	\$ 1,710	\$ -	\$ -	\$ -	\$ -
Donations-FF Memorial	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 300	\$ 300	\$ 300	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 367,208</b>	<b>\$ 322,450</b>	<b>\$ 443,871</b>	<b>\$ 397,124</b>	<b>\$ 432,726</b>	<b>\$ 335,277</b>

## Operating Revenues (All Funds) – continued

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>OTHER FINANCIAL SOURCES</b>						
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,300
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 299,300</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 5,567,916</b>	<b>\$ 5,764,052</b>	<b>\$ 5,992,660</b>	<b>\$ 5,052,668</b>	<b>\$ 6,067,100</b>	<b>\$ 6,707,445</b>
	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>SANITATION FUND</b>						
Sanitation Fund	\$ 882,475	\$ 911,741	\$ 911,675	\$ 599,162	\$ 865,093	\$ 890,186
<b>TOTAL</b>	<b>\$ 882,475</b>	<b>\$ 911,741</b>	<b>\$ 911,675</b>	<b>\$ 599,162</b>	<b>\$ 865,093</b>	<b>\$ 890,186</b>
<b>OTHER</b>						
Debt Service Fund	\$ 2,245,725	\$ 1,705,597	\$ 1,962,754	\$ 3,940,794	\$ 4,368,768	\$ 1,777,946
<b>TOTAL</b>	<b>\$ 2,245,725</b>	<b>\$ 1,705,597</b>	<b>\$ 1,962,754</b>	<b>\$ 3,940,794</b>	<b>\$ 4,368,768</b>	<b>\$ 1,777,946</b>
<b>CAPITAL PROJECTS FUND</b>						
Village Capital Projects Fund	\$ 3,220,796	\$ 450,102	\$ 3,086,812	\$ 2,258,238	\$ 2,371,927	\$ 635,550
IT Capital Projects Fund	\$ 20,000	\$ 59,040	\$ 55,000	\$ 55,000	\$ 55,000	\$ 69,750
TID #1 Fund	\$ 596,118	\$ 638,769	\$ 3,284,640	\$ 703,200	\$ 703,306	\$ 3,700,835
TID #2 Fund	\$ 22,823	\$ 119,187	\$ 287,977	\$ 1,156,965	\$ 1,156,965	\$ 440,000
<b>TOTAL</b>	<b>\$ 3,859,738</b>	<b>\$ 1,267,098</b>	<b>\$ 6,714,429</b>	<b>\$ 4,173,403</b>	<b>\$ 4,287,198</b>	<b>\$ 4,846,135</b>
<b>SPECIAL REVENUE FUNDS</b>						
Trees Special Revenue Fund	\$ 10,716	\$ 15,931	\$ 13,000	\$ -	\$ 13,000	\$ 13,000
Park Special Revenue Fund	\$ 73,971	\$ 33,211	\$ 40,525	\$ 76,127	\$ 95,075	\$ 50,075
Fire Special Revenue Fund	\$ 18,398	\$ 17,546	\$ 16,005	\$ 25,343	\$ 33,705	\$ 18,005
Police Special Revenue Fund	\$ 10,692	\$ 10,155	\$ 9,005	\$ 14,719	\$ 19,555	\$ 11,005
ARPA Special Revenue Fund	\$ -	\$ -	\$ -	\$ 834,418	\$ 834,418	\$ 834,418
<b>TOTAL</b>	<b>\$ 113,777</b>	<b>\$ 76,844</b>	<b>\$ 78,535</b>	<b>\$ 950,607</b>	<b>\$ 995,753</b>	<b>\$ 926,503</b>
<b>ENTERPRISE FUNDS</b>						
Water Utility	\$ 4,085,244	\$ 3,579,872	\$ 3,734,742	\$ 2,352,016	\$ 3,671,709	\$ 3,699,277
Sewer Utility	\$ 3,316,887	\$ 2,724,342	\$ 2,791,804	\$ 2,038,829	\$ 3,049,812	\$ 3,049,812
Storm Water Utility	\$ 1,582,374	\$ 935,913	\$ 1,033,764	\$ 697,464	\$ 1,172,780	\$ 1,149,460
<b>TOTAL</b>	<b>\$ 8,984,504</b>	<b>\$ 7,240,126</b>	<b>\$ 7,560,310</b>	<b>\$ 5,088,310</b>	<b>\$ 7,894,301</b>	<b>\$ 7,898,549</b>
<b>INTERNAL SERVICE FUNDS</b>						
Vehicle Operations & Maintenance	\$ 377,769	\$ 322,096	\$ 326,561	\$ 311,719	\$ 311,811	\$ 407,962
<b>TOTAL</b>	<b>\$ 377,769</b>	<b>\$ 322,096</b>	<b>\$ 326,561</b>	<b>\$ 311,719</b>	<b>\$ 311,811</b>	<b>\$ 407,962</b>
<b>GRAND TOTAL</b>	<b>\$ 22,031,904</b>	<b>\$ 17,287,554</b>	<b>\$ 23,546,924</b>	<b>\$ 20,116,664</b>	<b>\$ 24,790,024</b>	<b>\$ 23,454,726</b>

## Operating Expenditures (All Funds)

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>GENERAL FUND</b>						
<b>General Government</b>						
Village Board	\$ 24,142	\$ 23,911	\$ 24,794	\$ 17,406	\$ 24,669	\$ 25,285
Municipal Court	\$ 82,537	\$ 67,689	\$ 82,900	\$ 52,586	\$ 83,260	\$ 85,027
Legal/Professional	\$ 47,680	\$ 29,371	\$ 50,000	\$ 10,336	\$ 23,500	\$ 31,000
Administrator's Office	\$ 136,449	\$ 124,907	\$ 134,893	\$ 93,511	\$ 129,590	\$ 137,521
Clerk-Treasurer's Office	\$ 136,218	\$ 195,927	\$ 173,896	\$ 127,089	\$ 170,810	\$ 214,939
Village Assessor	\$ 42,256	\$ 114,456	\$ 43,181	\$ 30,279	\$ 43,281	\$ 44,350
Information Technology	\$ 108,644	\$ 288,112	\$ 164,201	\$ 93,424	\$ 161,421	\$ 169,393
Other Governmental	\$ 38,028	\$ 35,797	\$ 41,612	\$ 33,403	\$ 45,999	\$ 42,529
<b>Total General Government:</b>	<b>\$ 615,955</b>	<b>\$ 880,170</b>	<b>\$ 715,477</b>	<b>\$ 458,034</b>	<b>\$ 682,530</b>	<b>\$ 750,044</b>
<b>Public Safety</b>						
Law Enforcement	\$ 1,341,236	\$ 1,371,596	\$ 1,558,385	\$ 786,240	\$ 1,519,091	\$ 1,766,868
Fire & Rescue	\$ 1,200,376	\$ 1,187,194	\$ 1,372,548	\$ 1,028,670	\$ 1,377,997	\$ 1,489,731
<b>Total Public Safety:</b>	<b>\$ 2,541,612</b>	<b>\$ 2,558,790</b>	<b>\$ 2,930,933</b>	<b>\$ 1,814,910</b>	<b>\$ 2,897,088</b>	<b>\$ 3,256,599</b>
<b>Public Works</b>						
Administration	\$ 15,747	\$ 12,917	\$ 11,162	\$ 670	\$ 11,162	\$ 12,308
Street Maintenance	\$ 331,583	\$ 312,754	\$ 379,415	\$ 272,817	\$ 374,856	\$ 393,405
Snow Plowing	\$ 272,392	\$ 186,578	\$ 231,251	\$ 164,682	\$ 224,429	\$ 243,446
Construction/Engineering	\$ 137,284	\$ 76,914	\$ 90,635	\$ 43,276	\$ 55,175	\$ 82,848
Street Lighting/Transit	\$ 559,775	\$ 570,190	\$ 548,025	\$ 358,899	\$ 548,025	\$ 561,059
Buildings & Grounds	\$ 192,501	\$ 205,751	\$ 210,783	\$ 108,464	\$ 213,444	\$ 235,761
<b>Total Public Works:</b>	<b>\$ 1,509,281</b>	<b>\$ 1,365,104</b>	<b>\$ 1,471,271</b>	<b>\$ 948,808</b>	<b>\$ 1,427,091</b>	<b>\$ 1,528,827</b>
<b>Parks, Recreation &amp; Forestry</b>						
Administration	\$ 55,421	\$ 49,741	\$ 56,674	\$ 34,403	\$ 53,384	\$ 62,237
Parks	\$ 260,624	\$ 247,535	\$ 293,288	\$ 156,110	\$ 283,952	\$ 280,568
Forestry	\$ 38,976	\$ 57,364	\$ 41,446	\$ 13,221	\$ 36,677	\$ 39,321
Recreation	\$ 192,843	\$ 160,643	\$ 230,314	\$ 135,817	\$ 223,849	\$ 235,849
<b>Total Parks &amp; Leisure Services:</b>	<b>\$ 547,864</b>	<b>\$ 515,283</b>	<b>\$ 621,722</b>	<b>\$ 339,552</b>	<b>\$ 597,862</b>	<b>\$ 617,975</b>
<b>Community Development</b>						
Administration	\$ 14,495	\$ 16,661	\$ 12,222	\$ 7,959	\$ 12,222	\$ 15,686
Planning & Zoning	\$ 35,483	\$ 34,308	\$ 42,659	\$ 26,692	\$ 41,155	\$ 65,518
Economic Development	\$ 12,795	\$ 14,125	\$ 13,398	\$ 9,522	\$ 13,327	\$ 13,982
Building Inspection	\$ 150,395	\$ 155,506	\$ 155,210	\$ 100,544	\$ 156,273	\$ 157,360
GIS	\$ 18,706	\$ 24,369	\$ 23,516	\$ 13,767	\$ 23,516	\$ 27,154
<b>Total Community Development:</b>	<b>\$ 231,873</b>	<b>\$ 244,970</b>	<b>\$ 247,005</b>	<b>\$ 158,485</b>	<b>\$ 246,493</b>	<b>\$ 279,700</b>



## Operating Expenditures (All Funds) – continued

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>Other Financial Uses</b>						
Transfer to IT Fund	\$ 20,000	\$ 59,040	\$ 55,000	\$ 55,000	\$ 55,000	\$ 69,750
Transfer to Capital	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ 13,000	\$ 204,550
<b>Total Other Financial Uses:</b>	<b>\$ 20,000</b>	<b>\$ 59,040</b>	<b>\$ 68,000</b>	<b>\$ 68,000</b>	<b>\$ 68,000</b>	<b>\$ 274,300</b>
<b>Total General Fund Expenditures:</b>	<b>\$ 5,466,584</b>	<b>\$ 5,623,356</b>	<b>\$ 6,054,408</b>	<b>\$ 3,787,789</b>	<b>\$ 5,919,064</b>	<b>\$ 6,707,445</b>
	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>SANITATION FUND</u></b>						
Sanitation Utility	\$ 851,030	\$ 884,962	\$ 899,621	\$ 525,805	\$ 874,967	\$ 856,599
<b>TOTAL</b>	<b>\$ 851,030</b>	<b>\$ 884,962</b>	<b>\$ 899,621</b>	<b>\$ 525,805</b>	<b>\$ 874,967</b>	<b>\$ 856,599</b>
<b><u>DEBT SERVICE FUND</u></b>						
Debt Service Fund	\$ 1,863,613	\$ 2,189,355	\$ 1,991,961	\$ 4,463,909	\$ 4,463,985	\$ 1,777,946
<b>TOTAL</b>	<b>\$ 1,863,613</b>	<b>\$ 2,189,355</b>	<b>\$ 1,991,961</b>	<b>\$ 4,463,909</b>	<b>\$ 4,463,985</b>	<b>\$ 1,777,946</b>
<b><u>CAPITAL PROJECTS FUND</u></b>						
Village Capital Projects Fund	\$ 2,758,242	\$ 361,583	\$ 2,236,925	\$ 379,874	\$ 2,163,936	\$ 831,550
IT Capital Projects Fund	\$ 40,272	\$ 44,173	\$ 95,000	\$ 24,793	\$ 95,000	\$ 82,000
TID #1 Fund	\$ 411,373	\$ 441,801	\$ 3,209,485	\$ 543,407	\$ 714,335	\$ 3,716,511
TID #2 Fund	\$ 314,575	\$ 127,791	\$ 127,272	\$ 1,188,917	\$ 1,265,266	\$ 239,575
<b>TOTAL</b>	<b>\$ 3,524,462</b>	<b>\$ 975,348</b>	<b>\$ 5,668,682</b>	<b>\$ 2,136,991</b>	<b>\$ 4,238,537</b>	<b>\$ 4,869,636</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>						
Trees Special Revenue Fund	\$ 12,500	\$ 19,712	\$ 13,000	\$ -	\$ 13,000	\$ 13,000
Park Special Revenue Fund	\$ 252,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Special Revenue Fund	\$ 43,803	\$ 43,803	\$ 43,803	\$ 43,803	\$ 43,803	\$ -
Police Special Revenue Fund	\$ 26,950	\$ 26,950	\$ 26,950	\$ 26,950	\$ 26,950	\$ -
ARPA Special Revenue Fund	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 95,000
<b>TOTAL</b>	<b>\$ 335,253</b>	<b>\$ 90,465</b>	<b>\$ 83,753</b>	<b>\$ 70,753</b>	<b>\$ 93,753</b>	<b>\$ 108,000</b>
<b><u>ENTERPRISE FUNDS</u></b>						
Water Utility	\$ 3,517,685	\$ 3,877,020	\$ 3,654,430	\$ 2,346,893	\$ 3,897,147	\$ 4,003,109
Sewer Utility	\$ 2,804,771	\$ 2,828,421	\$ 3,030,596	\$ 1,732,988	\$ 2,917,847	\$ 3,146,225
Storm Water Utility	\$ 915,969	\$ 923,062	\$ 991,517	\$ 495,622	\$ 883,405	\$ 1,094,298
<b>TOTAL</b>	<b>\$ 7,238,425</b>	<b>\$ 7,628,504</b>	<b>\$ 7,676,543</b>	<b>\$ 4,575,502</b>	<b>\$ 7,698,399</b>	<b>\$ 8,243,632</b>
<b><u>INTERNAL SERVICE FUND</u></b>						
Vehicle Operations & Maintenance	\$ 341,859	\$ 345,082	\$ 341,763	\$ 310,668	\$ 369,376	\$ 423,262
<b>TOTAL</b>	<b>\$ 341,859</b>	<b>\$ 345,082</b>	<b>\$ 341,763</b>	<b>\$ 310,668</b>	<b>\$ 369,376</b>	<b>\$ 423,262</b>
<b>GRAND TOTAL</b>	<b>\$19,621,225</b>	<b>\$17,737,072</b>	<b>\$22,716,731</b>	<b>\$15,871,418</b>	<b>\$23,658,081</b>	<b>\$ 22,986,520</b>

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

### GENERAL FUND BALANCE SUMMARY:

	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<b>REVENUES:</b>					
Taxes					
General Property	\$ 2,581,396	\$2,686,078	\$ 3,028,118	\$ 3,028,118	\$ 3,513,675
Other Taxes	\$ 437,484	\$ 439,925	\$ 436,059	\$ 443,460	\$ 448,152
Total Taxes	\$3,018,880	\$3,126,003	\$3,464,177	\$3,471,578	\$3,961,827
Intergovernmental Revenues	\$1,325,365	\$1,592,206	\$1,251,126	\$1,389,690	\$1,241,527
Licenses and Permits	\$ 447,772	\$ 470,402	\$ 418,795	\$ 429,505	\$ 412,340
Fines, Forfeitures and Penalties	\$ 156,363	\$ 102,757	\$ 148,500	\$ 156,500	\$ 158,500
Public Charges	\$ 252,328	\$ 150,234	\$ 266,191	\$ 187,101	\$ 298,674
Miscellaneous Revenues	\$ 367,208	\$ 322,450	\$ 443,871	\$ 432,726	\$ 335,277
Other	\$ -	\$ -	\$ -	\$ -	\$ 299,300
<b>TOTAL REVENUES</b>	<b>\$5,567,916</b>	<b>\$5,764,052</b>	<b>\$5,992,660</b>	<b>\$6,067,100</b>	<b>\$6,707,445</b>
<b>EXPENDITURES:</b>					
General Government	\$ 615,955	\$ 880,170	\$ 715,477	\$ 682,530	\$ 750,044
Public Safety	\$2,541,612	\$2,558,790	\$2,930,933	\$2,897,088	\$3,256,599
Public Works	\$1,509,281	\$1,365,104	\$1,471,271	\$1,427,091	\$1,528,827
Culture and Recreation	\$ 547,864	\$ 515,283	\$ 621,722	\$ 597,862	\$ 617,975
Economic Development	\$ 231,873	\$ 244,970	\$ 247,005	\$ 246,493	\$ 279,700
Other Financial Uses (Transfers)	\$ 20,000	\$ 59,040	\$ 68,000	\$ 68,000	\$ 274,300
<b>TOTAL EXPENDITURES</b>	<b>\$5,466,585</b>	<b>\$5,623,357</b>	<b>\$6,054,408</b>	<b>\$5,919,064</b>	<b>\$6,707,445</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 101,331</b>	<b>\$ 140,695</b>	<b>\$ (61,748)</b>	<b>\$ 148,036</b>	<b>\$ -</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$1,707,116</b>	<b>\$1,808,447</b>	<b>\$1,949,142</b>	<b>\$1,949,142</b>	<b>\$2,097,178</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$1,808,447</b>	<b>\$1,949,142</b>	<b>\$1,887,394</b>	<b>\$2,097,178</b>	<b>\$2,097,178</b>
<b>% OF FUND BALANCE TO EXPENDITURES</b>	<b>33.1%</b>	<b>34.7%</b>	<b>31.2%</b>	<b>35.4%</b>	<b>31.3%</b>

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

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

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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, 2021 as shown in the chart above.

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

### COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<b>GOVERNMENTAL FUNDS</b>					
<b>GENERAL FUND</b>					
FUND BALANCE (Jan. 1)	\$ 1,707,116	\$ 1,808,447	\$ 1,949,142	\$ 1,949,142	\$ 2,097,178
Revenues	\$ 5,317,821	\$ 5,494,761	\$ 5,639,160	\$ 5,689,394	\$ 6,455,705
Expenditures	\$ (5,466,585)	\$ (5,623,357)	\$ (6,054,408)	\$ (5,919,064)	\$ (6,707,445)
Other Sources/(Uses)	\$ 250,095	\$ 269,291	\$ 353,500	\$ 377,706	\$ 251,740
FUND BALANCE (Dec. 31)	\$ 1,808,447	\$ 1,949,142	\$ 1,887,394	\$ 2,097,178	\$ 2,097,178
<b>SANITATION FUND</b>					
FUND BALANCE (Jan. 1)	\$ (32,052)	\$ (880)	\$ 25,899	\$ 25,899	\$ 16,025
Revenues	\$ 882,475	\$ 911,741	\$ 911,675	\$ 865,093	\$ 890,186
Expenditures	\$ (851,303)	\$ (884,962)	\$ (899,621)	\$ (874,967)	\$ (856,599)
Other Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ (880)	\$ 25,899	\$ 37,953	\$ 16,025	\$ 49,612
<b>DEBT SERVICE FUND</b>					
FUND BALANCE (Jan. 1)	\$ 1,179,488	\$ 1,561,601	\$ 1,077,843	\$ 1,077,843	\$ 982,626
Revenues	\$ 2,174,973	\$ 1,634,844	\$ 1,892,001	\$ 4,298,015	\$ 1,749,857
Expenditures	\$ (1,863,613)	\$ (2,189,355)	\$ (1,991,961)	\$ (4,463,985)	\$ (1,777,946)
Other Sources/(Uses)	\$ 70,753	\$ 70,753	\$ 70,753	\$ 70,753	\$ -
FUND BALANCE (Dec. 31)	\$ 1,561,601	\$ 1,077,843	\$ 1,048,636	\$ 982,626	\$ 954,537
<b>CAPITAL PROJECTS FUND</b>					
FUND BALANCE (Jan. 1)	\$ 244,212	\$ 706,767	\$ 795,287	\$ 795,287	\$ 1,003,278
Revenues	\$ 323,797	\$ 450,103	\$ 872,412	\$ 533,927	\$ 431,000
Expenditures	\$ (2,758,242)	\$ (361,583)	\$ (2,236,925)	\$ (2,163,936)	\$ (831,550)
Other Sources/(Uses)	\$ 2,897,000	\$ -	\$ 2,214,400	\$ 1,838,000	\$ 204,550
FUND BALANCE (Dec. 31)	\$ 706,767	\$ 795,287	\$ 1,645,174	\$ 1,003,278	\$ 807,278
<b>OTHER CAPITAL PROJECTS FUNDS</b>					
FUND BALANCE (Jan. 1)	\$ 61,294	\$ 41,022	\$ 55,889	\$ 55,889	\$ 15,889
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ (40,272)	\$ (44,173)	\$ (95,000)	\$ (95,000)	\$ (82,000)
Other Sources/(Uses)	\$ 20,000	\$ 59,040	\$ 55,000	\$ 55,000	\$ 69,750
FUND BALANCE (Dec. 31)	\$ 41,022	\$ 55,889	\$ 15,889	\$ 15,889	\$ 3,639
<b>TID NO. 1 FUND</b>					
FUND BALANCE (Jan. 1)	\$ 239,050	\$ 423,795	\$ 620,763	\$ 620,763	\$ 609,734
Revenues	\$ 596,118	\$ 638,769	\$ 649,654	\$ 703,306	\$ 1,065,849
Expenditures	\$ (411,373)	\$ (441,801)	\$ (3,209,485)	\$ (714,335)	\$ (3,716,511)
Other Sources/(Uses)	\$ -	\$ -	\$ 2,634,986	\$ -	\$ 2,634,986
FUND BALANCE (Dec. 31)	\$ 423,795	\$ 620,763	\$ 695,918	\$ 609,734	\$ 594,058

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

### COMBINED SUMMARY OF CHANGES IN FUND BALANCE:

	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<b>TID NO. 2 FUND</b>					
FUND BALANCE (Jan. 1)	\$ 208,864	\$ (82,888)	\$ (91,492)	\$ (91,492)	\$ (199,793)
Revenues	\$ 22,823	\$ 119,187	\$ 287,977	\$ 1,156,965	\$ 440,000
Expenditures	\$ (314,575)	\$ (127,791)	\$ (127,272)	\$ (1,265,266)	\$ (239,575)
Other Sources/(Uses)	\$ -	\$ -	\$ 1,015,000	\$ -	\$ -
FUND BALANCE (Dec. 31)	\$ (82,888)	\$ (91,492)	\$ 1,084,213	\$ (199,793)	\$ 632
<b>SPECIAL REVENUE FUNDS</b>					
FUND BALANCE (Jan. 1)	\$ 264,287	\$ 42,811	\$ 29,190	\$ 29,190	\$ 931,190
Revenues	\$ 113,777	\$ 76,844	\$ 78,535	\$ 995,753	\$ 926,503
Expenditures	\$ (12,500)	\$ (19,712)	\$ (13,000)	\$ (23,000)	\$ (108,000)
Other Sources/(Uses)	\$ (322,753)	\$ (70,753)	\$ (70,753)	\$ (70,753)	\$ -
FUND BALANCE (Dec. 31)	\$ 42,811	\$ 29,190	\$ 23,972	\$ 931,190	\$ 1,749,693
<b>ENTERPRISE FUNDS</b>					
<b>WATER UTILITY</b>					
NET POSITION (Jan. 1)	\$ 12,874,354	\$ 13,441,913	\$ 13,144,765	\$ 13,144,765	\$ 12,919,327
Revenues	\$ 3,493,837	\$ 3,567,938	\$ 3,734,742	\$ 3,671,709	\$ 3,699,277
Expenditures	\$ (3,277,845)	\$ (3,625,280)	\$ (3,414,430)	\$ (3,645,407)	\$ (3,751,369)
Other Sources/(Uses)	\$ 351,567	\$ (239,806)	\$ (240,000)	\$ (251,740)	\$ (251,740)
NET POSITION (Dec. 31)	\$ 13,441,913	\$ 13,144,765	\$ 13,225,077	\$ 12,919,327	\$ 12,615,495
<b>SANITARY SEWER UTILITY</b>					
NET POSITION (Jan. 1)	\$ 11,002,081	\$ 11,514,197	\$ 11,410,118	\$ 11,410,118	\$ 10,531,100
Revenues	\$ 2,605,720	\$ 2,680,873	\$ 2,791,804	\$ 2,038,829	\$ 3,049,812
Expenditures	\$ (2,804,771)	\$ (2,828,421)	\$ (3,030,596)	\$ (2,917,847)	\$ (3,146,225)
Other Sources/(Uses)	\$ 711,167	\$ 43,469	\$ -	\$ -	\$ -
NET POSITION (Dec. 31)	\$ 11,514,197	\$ 11,410,118	\$ 11,171,326	\$ 10,531,100	\$ 10,434,687
<b>STORMWATER UTILITY</b>					
NET POSITION (Jan. 1)	\$ 10,424,880	\$ 11,091,285	\$ 11,104,136	\$ 11,104,136	\$ 11,393,511
Revenues	\$ 698,147	\$ 963,983	\$ 1,033,764	\$ 1,172,780	\$ 1,149,460
Expenditures	\$ (915,969)	\$ (923,062)	\$ (991,517)	\$ (883,405)	\$ (1,094,298)
Other Sources/(Uses)	\$ 884,227	\$ (28,070)	\$ -	\$ -	\$ -
NET POSITION (Dec. 31)	\$ 11,091,285	\$ 11,104,136	\$ 11,146,383	\$ 11,393,511	\$ 11,448,673
<b>INTERNAL SERVICE FUNDS</b>					
<b>VOM FUND</b>					
NET POSITION (Jan. 1)	\$ 1,869,529	\$ 1,905,439	\$ 1,882,453	\$ 1,882,453	\$ 1,824,888
Revenues	\$ 377,769	\$ 316,051	\$ 316,561	\$ 311,811	\$ 395,462
Expenditures	\$ (341,859)	\$ (345,082)	\$ (341,763)	\$ (369,376)	\$ (423,262)
Other Sources/(Uses)	\$ -	\$ 6,045	\$ 10,000	\$ -	\$ 12,500
NET POSITION (Dec. 31)	\$ 1,905,439	\$ 1,882,453	\$ 1,867,251	\$ 1,824,888	\$ 1,809,588

## **4.0      GENERAL FUND REVENUES**

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## General Fund Revenues: General Revenues (Taxes)

### DESCRIPTION:

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

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

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

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

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

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

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

### SIGNIFICANT CHANGES:

Total increase for General Property Taxes of \$485,557 from 2021.

### LINE-ITEM DETAIL:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>GENERAL FUND REVENUES (TAXES)</b>						
General Property Taxes	\$ 2,581,396	\$ 2,686,078	\$ 3,028,118	\$ 3,027,118	\$ 3,028,118	\$ 3,513,675
Mobile Home Taxes	\$ 166,444	\$ 170,931	\$ 163,700	\$ 138,523	\$ 176,353	\$ 178,183
Management Forestland Taxes	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29
Hotel Room Tax	\$ 13,744	\$ 7,765	\$ 13,600	\$ 5,236	\$ 9,000	\$ 13,000
Water Utility Taxes	\$ 239,840	\$ 251,740	\$ 240,000	\$ 240,000	\$ 251,740	\$ 251,740
Interest - Delinquent PP Tax	\$ 2,762	\$ 119	\$ 50	\$ 1,773	\$ 1,773	\$ 200
Ag Use Penalty	\$ 14,666	\$ 9,340	\$ 18,680	\$ -	\$ 4,565	\$ 5,000
<b>Subtotal</b>	<b>\$ 3,018,880</b>	<b>\$ 3,126,003</b>	<b>\$ 3,464,177</b>	<b>\$ 3,412,679</b>	<b>\$ 3,471,578</b>	<b>\$ 3,961,827</b>



## 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.

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 \$31,524 due to low Village transportation spending in 2018 and 2020, reducing the 6-year spending history.

## General Fund Revenues: Intergovernmental Revenues

### LINE-ITEM DETAIL:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>INTERGOVERNMENTAL REVENUES</u></b>						
Public Safety Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Shared Revenues	\$ 336,302	\$ 384,755	\$ 381,849	\$ 57,277	\$ 381,849	\$ 379,427
State Fire Insurance Tax	\$ 59,518	\$ 59,559	\$ -	\$ -	\$ -	\$ -
State Exempt Computer Aid	\$ 12,602	\$ 12,602	\$ 12,602	\$ 12,602	\$ 12,602	\$ 12,602
State Exempt Personal Property	\$ 32,031	\$ 23,942	\$ 23,942	\$ 15,853	\$ 15,853	\$ 23,942
State Video Service Provider	\$ -	\$ 14,059	\$ 29,778	\$ 29,778	\$ 29,778	\$ 29,778
State Transportation Aids	\$ 569,715	\$ 548,064	\$ 495,255	\$ 370,955	\$ 494,606	\$ 463,082
Forest Cropland	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
Other State Payments	\$ -	\$ 220,935	\$ -	\$ -	\$ -	\$ -
Transit Revenue	\$ 315,193	\$ 328,286	\$ 307,696	\$ 326,795	\$ 454,998	\$ 332,692
Arson Task Force Payments	\$ -	\$ 429	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 1,325,365</b>	<b>\$ 1,592,206</b>	<b>\$ 1,251,126</b>	<b>\$ 813,264</b>	<b>\$ 1,389,690</b>	<b>\$ 1,241,527</b>

## 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 2021.

### LINE-ITEM DETAIL:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>LICENSES &amp; PERMITS</u></b>						
Liquor & Malt Beverages	\$ 28,168	\$ 46,718	\$ 27,800	\$ 26,860	\$ 46,860	\$ 27,800
Bartender's Licenses	\$ 2,762	\$ 9,070	\$ 3,000	\$ 1,995	\$ 3,000	\$ 9,070
Cable Television Fees	\$ 149,495	\$ 139,972	\$ 138,000	\$ 32,050	\$ 113,600	\$ 113,600
Cigarette Licenses	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Mobile Home Licenses	\$ 1,600	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Direct Sellers Licenses	\$ 700	\$ 800	\$ 800	\$ 100	\$ 100	\$ 100
Special Events/Picnic Licenses	\$ 310	\$ 30	\$ 285	\$ 165	\$ 165	\$ 165
Dog Licenses	\$ 3,463	\$ 2,840	\$ 3,500	\$ 2,570	\$ 3,000	\$ 3,000
Bike Licenses	\$ 90	\$ 40	\$ 50	\$ 25	\$ 25	\$ 25
Building Permits	\$ 110,148	\$ 112,174	\$ 90,000	\$ 91,777	\$ 105,000	\$ 100,000
Fire Dept Inspection Fees	\$ 116,286	\$ 116,058	\$ 122,500	\$ -	\$ 116,100	\$ 117,000
Temporary Permits	\$ 620	\$ 680	\$ 750	\$ 500	\$ 600	\$ 600
Right of Way Permits	\$ 16,600	\$ 18,025	\$ 16,000	\$ 8,925	\$ 16,000	\$ 16,000
Fireworks Permits	\$ 8,250	\$ 9,150	\$ 9,150	\$ 5,000	\$ 5,000	\$ 5,000
False Alarm Permits	\$ 5,600	\$ 11,325	\$ 3,500	\$ 12,975	\$ 15,000	\$ 15,000
Fire Sprinkler Permits	\$ 2,300	\$ 2,100	\$ 550	\$ 1,975	\$ 2,100	\$ 2,100
Burning Permits	\$ 30	\$ 70	\$ 60	\$ 30	\$ 30	\$ 30
Chicken Permits	\$ 50	\$ 50	\$ 50	\$ 125	\$ 125	\$ 50
<b>Subtotal</b>	<b>\$ 447,772</b>	<b>\$ 470,402</b>	<b>\$ 418,795</b>	<b>\$ 186,372</b>	<b>\$ 429,505</b>	<b>\$ 412,340</b>

## General Fund Revenues: Fines, Forfeitures & Penalties

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### 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:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>FINES, FORFEITURES &amp; PENALTIES</u></b>						
Law & Ordinance Citations	\$ 145,664	\$ 94,816	\$ 140,000	\$ 99,691	\$ 149,500	\$ 150,000
Parking Citations	\$ 10,699	\$ 7,941	\$ 8,500	\$ 4,640	\$ 7,000	\$ 8,500
<b>Subtotal</b>	<b>\$ 156,363</b>	<b>\$ 102,757</b>	<b>\$ 148,500</b>	<b>\$ 104,331</b>	<b>\$ 156,500</b>	<b>\$ 158,500</b>

## 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:** None.

### LINE-ITEM DETAIL:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>PUBLIC CHARGES</b>						
Special Assessment Letters	\$ 12,366	\$ 15,854	\$ 14,500	\$ 8,917	\$ 14,500	\$ 14,500
Copies	\$ 71	\$ 322	\$ 350	\$ 75	\$ 100	\$ 100
License Publication Fees	\$ 1,085	\$ 1,085	\$ 1,060	\$ 1,025	\$ 1,050	\$ 1,050
Weights & Measures	\$ -	\$ 10,925	\$ 21,925	\$ -	\$ 21,850	\$ 21,850
Fire Emergency Calls	\$ 18,284	\$ 13,164	\$ 20,000	\$ -	\$ -	\$ -
Ambulance Calls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Street Charges	\$ 3,530	\$ 5,591	\$ 4,000	\$ 518	\$ 1,000	\$ 13,000
Animal Control Fees	\$ -	\$ 92	\$ -	\$ -	\$ -	\$ -
Park Rental Fees	\$ 21,172	\$ 9,234	\$ 21,740	\$ 15,725	\$ 24,115	\$ 24,092
Park Prog - Fees/Other Income	\$ 6,379	\$ 3,185	\$ 7,354	\$ 4,841	\$ 5,968	\$ 6,550
Park Program - Non Taxable	\$ 70,482	\$ 47,963	\$ 80,250	\$ 70,782	\$ 71,028	\$ 86,000
Park Prog - B/A School	\$ 49,130	\$ 14,312	\$ 62,782	\$ 11,530	\$ 14,312	\$ 63,682
Senior General Taxable	\$ 111	\$ 250	\$ -	\$ 38	\$ 38	\$ -
Senior Program Non Taxable	\$ 509	\$ -	\$ 480	\$ -	\$ -	\$ 2,000
Senior Holiday Gala	\$ 3,068	\$ -	\$ 4,200	\$ 175	\$ 4,200	\$ 4,200
Senior Summer Picnic	\$ 1,512	\$ 500	\$ 1,800	\$ 779	\$ 1,440	\$ 1,800
Park Prog - Sponsors/Donations	\$ 12,769	\$ 12,686	\$ 12,750	\$ 8,460	\$ 10,300	\$ 14,350
Tree Charges	\$ 3,000	\$ 690	\$ 3,000	\$ 250	\$ 1,200	\$ 1,500
Planning & Development Fees	\$ 17,955	\$ 14,380	\$ 10,000	\$ 15,785	\$ 16,000	\$ 14,000
Eng - Construction Charges	\$ 30,904	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 252,328</b>	<b>\$ 150,234</b>	<b>\$ 266,191</b>	<b>\$ 138,898</b>	<b>\$ 187,101</b>	<b>\$ 298,674</b>

## 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:

A reduction in interest on bank accounts due to lower interest on investments.

### LINE-ITEM DETAIL:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>MISCELLANEOUS REVENUE</b>						
Interest - Bank Accounts	\$ 86,875	\$ 47,935	\$ 50,000	\$ 6,300	\$ 26,454	\$ 25,000
Interest - Delq Special Assmts CTY	\$ 2,581	\$ 2,099	\$ 600	\$ 11,887	\$ 12,000	\$ 12,000
Miscellaneous Interest	\$ 1,435	\$ 1,187	\$ 700	\$ 309	\$ 500	\$ 500
Rental Properties	\$ 66,134	\$ 64,826	\$ 59,261	\$ 47,255	\$ 62,390	\$ 63,801
Lease Agreement - Water	\$ 58,531	\$ 59,980	\$ 73,170	\$ 68,472	\$ 68,472	\$ 77,992
Lease Agreement - Sewer	\$ 58,531	\$ 59,980	\$ 73,170	\$ 68,472	\$ 68,472	\$ 77,992
Lease Agreement - Stormwater	\$ 58,531	\$ 59,980	\$ 73,170	\$ 68,472	\$ 68,472	\$ 77,992
Sale of Fire Equip & Property	\$ 2,883	\$ -	\$ 113,500	\$ 125,956	\$ 125,966	\$ -
Sale of Other Equip & Property	\$ 7,372	\$ 17,551	\$ -	\$ -	\$ -	\$ -
Insurance Recoveries	\$ 12,820	\$ 6,601	\$ -	\$ -	\$ -	\$ -
Donations	\$ 11,215	\$ 1,710	\$ -	\$ -	\$ -	\$ -
Donations-FF Memorial	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 300	\$ 300	\$ 300	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 367,208</b>	<b>\$ 322,450</b>	<b>\$ 443,871</b>	<b>\$ 397,124</b>	<b>\$ 432,726</b>	<b>\$ 335,277</b>

# 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
- Comprehensive Plan: \$25,000

## LINE-ITEM DETAIL:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>OTHER FINANCIAL SOURCES</b>						
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,300
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 299,300</b>

## **5.0      GENERAL FUND EXPENDITURES**



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## **GENERAL GOVERNMENT**

## VILLAGE BOARD

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### ROLE/COMPOSITION OF THE VILLAGE BOARD:

The Bellevue Village Board is composed of five 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.

**SIGNIFICANT EXPENDITURE CHANGES:** None.

### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>VILLAGE BOARD</u></b>						
Salaries	\$ 17,271	\$ 17,271	\$ 17,273	\$ 11,514	\$ 17,273	\$ 17,273
FICA - Payroll Taxes	\$ 1,322	\$ 1,322	\$ 1,321	\$ 881	\$ 1,321	\$ 1,321
Office Supplies	\$ 372	\$ -	\$ 200	\$ 96	\$ 200	\$ 200
Publications/Subscriptions/Dues	\$ 4,303	\$ 4,691	\$ 4,915	\$ 4,915	\$ 4,915	\$ 5,466
Training & Seminars	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ 125
Other Supplies & Expenses	\$ 873	\$ 627	\$ 960	\$ (0)	\$ 960	\$ 900
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 24,142</b>	<b>\$ 23,911</b>	<b>\$ 24,794</b>	<b>\$ 17,406</b>	<b>\$ 24,669</b>	<b>\$ 25,285</b>

## MUNICIPAL COURT

---

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

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

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

An increase in copier maintenance costs in the amount of \$935 has been included due to Municipal Court taking over responsibility from the Fire Department.

**REQUIRED RESOURCES:**

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>MUNICIPAL COURT</u></b>						
Salaries & Wages	\$ 52,066	\$ 43,340	\$ 53,596	\$ 32,382	\$ 53,596	\$ 54,818
Employee Benefits	\$ 14,329	\$ 13,590	\$ 14,449	\$ 9,032	\$ 14,449	\$ 14,611
Contracted Services	\$ 8,514	\$ 7,878	\$ 9,470	\$ 8,623	\$ 10,255	\$ 10,498
Operating Supplies	\$ 5,346	\$ 884	\$ 2,800	\$ 1,398	\$ 2,400	\$ 2,400
Memberships/Travel/Training	\$ 2,284	\$ 1,027	\$ 2,585	\$ 1,150	\$ 2,560	\$ 2,700
Capital Equipment	\$ -	\$ 970	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 82,537</b>	<b>\$ 67,689</b>	<b>\$ 82,900</b>	<b>\$ 52,586</b>	<b>\$ 83,260</b>	<b>\$ 85,027</b>

## LEGAL/PROFESSIONAL SERVICES

---

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

The Legal/Professional Services Department is responsible for professional and consulting services including general matters, labor matters, human resources, and court prosecution.

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

A reduction in Legal and Professional Services of \$14,000 is proposed as the trend of using legal counsel has decreased over the years.

\$5,000 was added for Human Resources consultants who can assist on an "as-needed" basis for significant human resources related needs.

**REQUIRED RESOURCES:**

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>LEGAL/PROFESSIONAL</u></b>						
Professional Services	\$ 21,988	\$ 10,037	\$ 20,000	\$ 3,787	\$ 7,500	\$ 15,000
Prof Svcs - Municipal Court	\$ 25,692	\$ 19,335	\$ 30,000	\$ 6,549	\$ 16,000	\$ 16,000
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 47,680</b>	<b>\$ 29,371</b>	<b>\$ 50,000</b>	<b>\$ 10,336</b>	<b>\$ 23,500</b>	<b>\$ 31,000</b>

## 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.

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

Due to the vacancy in the Village Administrator's role and a change to reclassify the Assistant to the Administrator to an Administrative Assistant, reduced the proposed budget related to educational reimbursement, travel and mileage, and subscriptions and dues.

**REQUIRED RESOURCES:**

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>ADMINISTRATOR'S OFFICE</u></b>						
Salaries & Wages	\$ 80,858	\$ 73,844	\$ 77,220	\$ 58,330	\$ 77,444	\$ 78,962
Employee Benefits	\$ 21,396	\$ 20,631	\$ 22,397	\$ 15,766	\$ 23,877	\$ 30,739
Telephone/Cell	\$ 172	\$ 19	\$ 150	\$ 523	\$ 904	\$ 905
Contracted Services	\$ 10,138	\$ 7,338	\$ 7,100	\$ 3,842	\$ 7,100	\$ 7,300
Operating Supplies	\$ 15,632	\$ 11,975	\$ 15,120	\$ 9,942	\$ 15,120	\$ 15,120
Memberships/Travel/Training	\$ 7,097	\$ 3,777	\$ 9,680	\$ 2,162	\$ 2,200	\$ 4,300
VOM Charges	\$ 180	\$ 138	\$ 178	\$ 178	\$ 178	\$ 195
Capital Equipment	\$ 977	\$ 7,184	\$ 3,048	\$ 2,767	\$ 2,767	\$ -
<b>Total</b>	<b>\$ 136,449</b>	<b>\$ 124,907</b>	<b>\$ 134,893</b>	<b>\$ 93,511</b>	<b>\$ 129,590</b>	<b>\$ 137,521</b>

## **FINANCE – CLERK-TREASURER**

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**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.

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

Planning for four (4) elections in 2022 compared to two (2) election in 2021.

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.

Beginning in December of 2021, the Village will collect 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:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>CLERK</b>						
Salaries & Wages	\$ 27,037	\$ 27,839	\$ 27,513	\$ 17,649	\$ 27,572	\$ 28,430
Employee Benefits	\$ 9,362	\$ 9,537	\$ 10,285	\$ 6,564	\$ 10,285	\$ 11,541
Contracted Services	\$ 6,080	\$ 16,486	\$ 29,220	\$ 27,381	\$ 29,466	\$ 29,895
Operating Supplies	\$ 6,383	\$ 5,702	\$ 5,080	\$ 2,506	\$ 3,780	\$ 3,880
Memberships/Travel/Training	\$ 180	\$ 160	\$ 1,235	\$ 535	\$ 555	\$ 1,050
VOM Charges	\$ 90	\$ 69	\$ 88	\$ 88	\$ 88	\$ 97
Capital Equipment	\$ -	\$ 955	\$ -	\$ -	\$ 1,500	\$ -
<b>Subtotal</b>	<b>\$ 49,132</b>	<b>\$ 60,749</b>	<b>\$ 73,421</b>	<b>\$ 54,723</b>	<b>\$ 73,246</b>	<b>\$ 74,893</b>
	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>ELECTIONS</b>						
Salaries & Wages	\$ 2,620	\$ 24,826	\$ 7,650	\$ 6,365	\$ 6,364	\$ 27,104
Employee Benefits	\$ 81	\$ 2,215	\$ 125	\$ 453	\$ 453	\$ -
Contracted Services	\$ 86	\$ (12)	\$ 100	\$ 261	\$ 413	\$ 450
Operating Supplies	\$ 3,615	\$ 24,519	\$ 8,750	\$ 6,864	\$ 6,936	\$ 22,600
Memberships/Travel/Training	\$ -	\$ -	\$ 1,112	\$ -	\$ -	\$ 1,112
Capital Equipment	\$ 6,880	\$ 5,865	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 13,282</b>	<b>\$ 57,413</b>	<b>\$ 17,737</b>	<b>\$ 13,943</b>	<b>\$ 14,166</b>	<b>\$ 51,266</b>
	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>FINANCE &amp; ACCOUNTING</b>						
Salaries & Wages	\$ 40,478	\$ 43,545	\$ 43,918	\$ 28,109	\$ 43,918	\$ 45,296
Employee Benefits	\$ 5,634	\$ 6,145	\$ 6,324	\$ 3,989	\$ 6,324	\$ 6,409
Contracted Services	\$ 24,352	\$ 24,896	\$ 27,922	\$ 23,139	\$ 27,832	\$ 30,517
Operating Supplies	\$ 2,195	\$ 2,020	\$ 2,500	\$ 2,199	\$ 2,199	\$ 4,475
Memberships/Travel/Training	\$ 1,055	\$ 1,091	\$ 1,985	\$ 898	\$ 1,535	\$ 1,985
VOM Charges	\$ 90	\$ 69	\$ 89	\$ 90	\$ 90	\$ 98
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -
<b>Subtotal</b>	<b>\$ 73,805</b>	<b>\$ 77,765</b>	<b>\$ 82,738</b>	<b>\$ 58,423</b>	<b>\$ 83,398</b>	<b>\$ 88,780</b>
<b>GRAND TOTAL</b>	<b>\$ 136,218</b>	<b>\$ 195,927</b>	<b>\$ 173,896</b>	<b>\$ 127,089</b>	<b>\$ 170,810</b>	<b>\$ 214,939</b>



## VILLAGE ASSESSOR

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**GOAL:** To ensure that all real estate and personal property within the village is assessed for taxation, as of January 1<sup>st</sup>.

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

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

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

The Village completed a market revaluation in 2020.

**REQUIRED RESOURCES:**

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>VILLAGE ASSESSOR</u></b>						
Software Support	\$ 2,009	\$ 2,009	\$ 2,481	\$ 2,063	\$ 2,481	\$ 2,600
Contracted Services	\$ 39,805	\$ 109,814	\$ 40,200	\$ 28,217	\$ 40,200	\$ 41,250
Postage	\$ 442	\$ 2,609	\$ 500	\$ -	\$ 600	\$ 500
Other Supplies/Expenses	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 42,256</b>	<b>\$ 114,456</b>	<b>\$ 43,181</b>	<b>\$ 30,279</b>	<b>\$ 43,281</b>	<b>\$ 44,350</b>

## INFORMATION TECHNOLOGY

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**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.

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

The Village remains focused on replacing and upgrading critical IT infrastructure to meet the growing demands on the Village and to focus on doing more with less. Department level computer replacements or hardware upgrades are funded through the department budgets. Significant one-time expenditures are a network switch and contracted services.

**REQUIRED RESOURCES:**

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>INFORMATION TECHNOLOGY</b>						
Salaries & Wages	\$ 15,916	\$ 16,181	\$ 16,442	\$ 10,560	\$ 16,442	\$ 18,750
Employee Benefits	\$ 4,165	\$ 4,050	\$ 4,017	\$ 2,593	\$ 4,017	\$ 4,302
Contracted Services	\$ 80,448	\$ 126,146	\$ 124,663	\$ 79,268	\$ 121,883	\$ 143,387
Memberships/Travel/Training	\$ 2,304	\$ 2,439	\$ 2,579	\$ 214	\$ 2,579	\$ 2,954
Capital Equipment	\$ 5,811	\$ 139,296	\$ 16,500	\$ 789	\$ 16,500	\$ -
<b>Total</b>	<b>\$ 108,644</b>	<b>\$ 288,112</b>	<b>\$ 164,201</b>	<b>\$ 93,424</b>	<b>\$ 161,421</b>	<b>\$ 169,393</b>

## OTHER GOVERNMENTAL

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### 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.

### SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:

None.

### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>OTHER GOVERNMENTAL</u></b>						
Bad Debt Expense	\$ 301	\$ 162	\$ 500	\$ 414	\$ 500	\$ 500
Illegal Taxes & Refunds	\$ 2,369	\$ -	\$ -	\$ 5,314	\$ 5,314	\$ -
Property Insurance	\$ 5,869	\$ 7,346	\$ 12,335	\$ 10,754	\$ 10,754	\$ 11,292
General Liability Insurance	\$ 8,079	\$ 8,079	\$ 8,241	\$ 6,729	\$ 8,972	\$ 9,306
Workers Compensation	\$ 20,370	\$ 18,173	\$ 20,536	\$ 10,152	\$ 19,448	\$ 20,420
Employee Bonds	\$ 1,040	\$ 2,038	\$ -	\$ 40	\$ 1,011	\$ 1,011
<b>Total</b>	<b>\$ 38,028</b>	<b>\$ 35,797</b>	<b>\$ 41,612</b>	<b>\$ 33,403</b>	<b>\$ 45,999</b>	<b>\$ 42,529</b>

## **PUBLIC SAFETY**

## LAW ENFORCEMENT

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**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 coverage, one swing shift, 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.

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

The 2022 budget includes funding required to meet contract obligations. The budget includes an increase of 5,840 hours in permanent backfill of the 10 a.m. – 6 p.m. and 6 p.m. – 2 a.m. shifts every day of the year.

## LAW ENFORCEMENT

### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>LAW ENFORCEMENT</u></b>						
Contracted Services	\$ 1,221,193	\$ 1,270,851	\$ 1,432,975	\$ 714,354	\$ 1,424,781	\$ 1,700,920
Utilities	\$ 5,051	\$ 5,980	\$ 7,500	\$ 3,008	\$ 7,200	\$ 7,700
Insurance	\$ 1,459	\$ 1,639	\$ 1,688	\$ 1,530	\$ 2,040	\$ 2,142
Operating Supplies	\$ 37,073	\$ 28,769	\$ 38,420	\$ 21,098	\$ 34,056	\$ 37,989
Memberships/Travel/Training	\$ 1,788	\$ 1,878	\$ 1,800	\$ 718	\$ 1,200	\$ 2,050
Capital Equipment	\$ 63,272	\$ 58,497	\$ 60,300	\$ 41,778	\$ 41,778	\$ -
<b>Subtotal</b>	<b>\$ 1,329,836</b>	<b>\$ 1,367,615</b>	<b>\$ 1,542,683</b>	<b>\$ 782,486</b>	<b>\$ 1,511,055</b>	<b>\$ 1,750,801</b>
	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>CROSSING GUARDS</u></b>						
Salaries & Wages	\$ 10,590	\$ 3,564	\$ 14,400	\$ 3,222	\$ 7,200	\$ 14,832
Employee Benefits	\$ 810	\$ 416	\$ 1,302	\$ 247	\$ 551	\$ 1,135
Operating Supplies	\$ -	\$ -	\$ -	\$ 285	\$ 285	\$ 100
<b>Subtotal</b>	<b>\$ 11,400</b>	<b>\$ 3,980</b>	<b>\$ 15,702</b>	<b>\$ 3,754</b>	<b>\$ 8,036</b>	<b>\$ 16,067</b>
<b>GRAND TOTAL</b>	<b>\$ 1,341,236</b>	<b>\$ 1,371,596</b>	<b>\$ 1,558,385</b>	<b>\$ 786,240</b>	<b>\$ 1,519,091</b>	<b>\$ 1,766,868</b>

## **FIRE & RESCUE**

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**GOAL:** To protect lives and property by providing services including fire prevention, fire suppression, emergency medical services, emergency management and fire investigations.

**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.

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

The contract with County Rescue has expired and Green Bay Metro Fire Department will handle all EMS/Ambulance calls for the Village. Per the consolidation agreement with the Green Bay Metro Fire Department, 3 additional EMT positions will be staffed for 2022.

**REQUIRED RESOURCES:**

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>FIRE DEPARTMENT</u></b>						
Salaries & Wages	\$ 731,663	\$ 705,652	\$ -	\$ 580	\$ 580	\$ -
Employee Benefits	\$ 240,244	\$ 235,135	\$ -	\$ 7,235	\$ 7,235	\$ -
Contracted Services	\$ 10,754	\$ 33,370	\$ 1,300,000	\$ 974,141	\$ 1,300,135	\$ 1,489,731
Utilities	\$ 5,433	\$ 5,043	\$ -	\$ 47	\$ 47	\$ -
Insurance	\$ 33,647	\$ 56,093	\$ -	\$ -	\$ -	\$ -
Operating Supplies	\$ 78,286	\$ 77,490	\$ -	\$ -	\$ -	\$ -
Memberships/Travel/Training	\$ 22,174	\$ 4,020	\$ -	\$ -	\$ -	\$ -
Capital Equipment	\$ 7,663	\$ -	\$ 2,548	\$ -	\$ -	\$ -
VOM Charges	\$ 510	\$ 391	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 1,130,376</b>	<b>\$ 1,117,194</b>	<b>\$ 1,302,548</b>	<b>\$ 982,003</b>	<b>\$ 1,307,997</b>	<b>\$ 1,489,731</b>
	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>AMBULANCE</u></b>						
Contracted Services	\$ 70,000	\$ 70,000	\$ 70,000	\$ 46,667	\$ 70,000	\$ -
<b>Subtotal</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 46,667</b>	<b>\$ 70,000</b>	<b>\$ -</b>
<b>GRAND TOTAL</b>	<b>\$ 1,200,376</b>	<b>\$ 1,187,194</b>	<b>\$ 1,372,548</b>	<b>\$ 1,028,670</b>	<b>\$ 1,377,997</b>	<b>\$ 1,489,731</b>



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## **PUBLIC WORKS**

## PUBLIC WORKS

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### 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.

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

**REQUIRED RESOURCES:**

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>PUBLIC WORKS ADMINISTRATION</u></b>						
Salaries & Wages	\$ 7,006	\$ 9,044	\$ 9,180	\$ 607	\$ 9,180	\$ 8,632
Employee Benefits	\$ 1,341	\$ 2,023	\$ 1,982	\$ 62	\$ 1,982	\$ 3,676
Operating Supplies	\$ 7,400	\$ 1,850	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 15,747</b>	<b>\$ 12,917</b>	<b>\$ 11,162</b>	<b>\$ 670</b>	<b>\$ 11,162</b>	<b>\$ 12,308</b>

## PUBLIC WORKS

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### 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.

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

In 2020, the Public Works department evaluated and developed a pavement management plan to better address the aging roadway infrastructure of the Village. In 2022, additional allocation of funds is planned for increased crackfilling, patching, and urban sealcoating. An increase in costs of \$12,500 are shown under contracted services.

**REQUIRED RESOURCES:**

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>STREET &amp; HWY MAINTENANCE</u></b>						
Salaries & Wages	\$ 82,663	\$ 99,698	\$ 98,432	\$ 89,705	\$ 100,047	\$ 101,297
Employee Benefits	\$ 25,045	\$ 31,278	\$ 32,223	\$ 24,935	\$ 31,873	\$ 32,365
Contracted Services	\$ 150,352	\$ 90,248	\$ 148,250	\$ 107,301	\$ 143,000	\$ 160,750
Utilities	\$ 4,290	\$ 4,597	\$ 6,416	\$ 3,170	\$ 6,416	\$ 6,416
Operating Supplies	\$ 33,739	\$ 56,640	\$ 61,930	\$ 17,615	\$ 61,930	\$ 57,430
Memberships/Travel/Training	\$ 1,082	\$ 1,503	\$ 2,340	\$ -	\$ 1,500	\$ 2,340
VOM Charges	\$ 34,411	\$ 26,382	\$ 29,824	\$ 29,824	\$ 29,824	\$ 32,807
<b>Subtotal</b>	<b>\$ 331,583</b>	<b>\$ 312,754</b>	<b>\$ 379,415</b>	<b>\$ 272,817</b>	<b>\$ 374,856</b>	<b>\$ 393,405</b>

## PUBLIC WORKS

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### DIVISION: PUBLIC WORKS – SNOW PLOWING

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

**OBJECTIVES:**

- Clear priority 1 streets of ice and snow 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, the Public Works Director, Utility Manager, and Operations Manager during snow events.

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

An increase in costs allocated to the Vehicle Operations and management (VOM) charges for increases in maintenance and operations of snow removal vehicles.

**REQUIRED RESOURCES:**

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>SNOW PLOWING</u></b>						
Salaries & Wages	\$ 75,352	\$ 36,663	\$ 66,120	\$ 21,293	\$ 66,120	\$ 67,660
Employee Benefits	\$ 24,181	\$ 9,319	\$ 23,036	\$ 8,542	\$ 23,036	\$ 25,485
Operating Supplies	\$ 55,385	\$ 50,792	\$ 46,219	\$ 39,398	\$ 39,398	\$ 44,880
Memberships/Travel/Training	\$ -	\$ 145	\$ 425	\$ -	\$ 425	\$ 425
VOM Charges	\$ 116,948	\$ 89,658	\$ 95,451	\$ 95,450	\$ 95,450	\$ 104,996
Capital Equipment	\$ 527	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 272,392</b>	<b>\$ 186,578</b>	<b>\$ 231,251</b>	<b>\$ 164,682</b>	<b>\$ 224,429</b>	<b>\$ 243,446</b>

## PUBLIC WORKS

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### 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.

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

Reduction in wages due to the employment of one Engineering Technician versus one Engineering Technician and one Engineering Intern.

#### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>CONSTRUCTION/ENGINEERING</b>						
Salaries & Wages	\$ 33,986	\$ 31,486	\$ 55,268	\$ 22,414	\$ 28,676	\$ 45,513
Employee Benefits	\$ 14,953	\$ 12,442	\$ 18,129	\$ 6,023	\$ 8,498	\$ 19,827
Contracted Services	\$ 78,835	\$ 30,642	\$ 12,300	\$ 11,225	\$ 13,250	\$ 13,800
Memberships/Travel/Training	\$ 568	\$ -	\$ 750	\$ 925	\$ 750	\$ 750
VOM Charges	\$ 3,056	\$ 2,343	\$ 2,688	\$ 2,689	\$ 2,689	\$ 2,958
Capital Equipment	\$ 5,886	\$ -	\$ 1,500	\$ -	\$ 1,312	\$ -
<b>Subtotal</b>	<b>\$ 137,284</b>	<b>\$ 76,914</b>	<b>\$ 90,635</b>	<b>\$ 43,276</b>	<b>\$ 55,175</b>	<b>\$ 82,848</b>

## PUBLIC WORKS

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### DIVISION: PUBLIC WORKS – STREET LIGHTING & TRANSIT

#### PROGRAM ACTIVITY STATEMENT:

Street lighting expenditure fluctuations are attributed to changes in energy rates, energy efficiency, and additional street lights. 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).

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

An increase in street lighting of \$13,034 due to the installation of 3 new street lights.

#### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>STREET LIGHTING &amp; TRANSIT SERVICES</b>						
Street Lighting	\$ 125,893	\$ 122,794	\$ 122,066	\$ 74,671	\$ 122,066	\$ 135,100
Contracted Services - Transit	\$ 433,882	\$ 447,396	\$ 425,959	\$ 284,228	\$ 425,959	\$ 425,959
<b>Subtotal</b>	<b>\$ 559,775</b>	<b>\$ 570,190</b>	<b>\$ 548,025</b>	<b>\$ 358,899</b>	<b>\$ 548,025</b>	<b>\$ 561,059</b>

## PUBLIC WORKS

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### 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.

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

Significant changes to the program budget reflect the creation of a full-time facilities and grounds laborer instead of a part-time position.

#### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>BUILDINGS &amp; GROUNDS</u></b>						
Salaries & Wages	\$ 28,238	\$ 32,066	\$ 28,102	\$ 21,980	\$ 41,446	\$ 66,562
Employee Benefits	\$ 4,841	\$ 6,059	\$ 5,783	\$ 6,084	\$ 9,039	\$ 29,647
Contracted Services	\$ 55,870	\$ 63,736	\$ 63,733	\$ 26,127	\$ 54,460	\$ 47,345
Utilities	\$ 72,811	\$ 66,568	\$ 70,545	\$ 42,508	\$ 68,075	\$ 68,075
Operating Supplies	\$ 13,344	\$ 20,707	\$ 19,550	\$ 2,640	\$ 17,355	\$ 15,200
VOM Charges	\$ 9,352	\$ 7,170	\$ 8,120	\$ 8,119	\$ 8,119	\$ 8,932
Capital Equipment	\$ 8,044	\$ 9,445	\$ 14,950	\$ 1,006	\$ 14,950	\$ -
<b>Subtotal</b>	<b>\$ 192,501</b>	<b>\$ 205,751</b>	<b>\$ 210,783</b>	<b>\$ 108,464</b>	<b>\$ 213,444</b>	<b>\$ 235,761</b>

#### PUBLIC WORKS DIVISION GRAND TOTAL:

<b>GRAND TOTAL</b>	<b>\$1,509,281</b>	<b>\$1,365,104</b>	<b>\$1,471,271</b>	<b>\$ 948,808</b>	<b>\$ 1,427,091</b>	<b>\$ 1,528,827</b>
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## **PARKS, RECREATION & FORESTRY**

## PARKS, RECREATION & FORESTRY

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### 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.

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

#### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>ADMINISTRATION</u></b>						
Salaries & Wages	\$ 36,444	\$ 33,840	\$ 34,556	\$ 23,063	\$ 34,556	\$ 38,062
Employee Benefits	\$ 13,210	\$ 12,255	\$ 14,813	\$ 8,368	\$ 14,813	\$ 16,855
Utilities	\$ 1,226	\$ 1,510	\$ 2,000	\$ 1,035	\$ 1,450	\$ 2,000
Contracted Services	\$ 126	\$ 212	\$ 670	\$ 312	\$ 470	\$ 670
Operating Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Memberships/Travel/Training	\$ 3,416	\$ 925	\$ 3,635	\$ 625	\$ 1,095	\$ 3,650
<b>Subtotal</b>	<b>\$ 55,421</b>	<b>\$ 49,741</b>	<b>\$ 56,674</b>	<b>\$ 34,403</b>	<b>\$ 53,384</b>	<b>\$ 62,237</b>

## PARKS, RECREATION & FORESTRY

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### 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 park system is maintained by seasonal staff members (June-August) and a full-time Park Foreman.

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

Decreases in operating expenditures related to the reduction in playground fall surfacing and ball diamond infield conditioning needed in 2022.

**REQUIRED RESOURCES:**

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>PARKS</b>						
Salaries & Wages	\$ 77,284	\$ 75,808	\$ 93,849	\$ 55,761	\$ 93,849	\$ 99,720
Employee Benefits	\$ 25,466	\$ 27,300	\$ 26,899	\$ 19,318	\$ 26,899	\$ 29,442
Contracted Services	\$ 63,914	\$ 65,107	\$ 70,336	\$ 33,347	\$ 64,225	\$ 68,006
Utilities	\$ 17,340	\$ 17,529	\$ 17,745	\$ 11,771	\$ 18,435	\$ 18,435
Operating Supplies	\$ 41,436	\$ 20,420	\$ 38,625	\$ 9,332	\$ 35,555	\$ 34,355
Memberships/Travel/Training	\$ 670	\$ -	\$ 845	\$ -	\$ -	\$ -
VOM Charges	\$ 25,158	\$ 19,287	\$ 26,009	\$ 26,009	\$ 26,009	\$ 28,610
Capital Equipment	\$ 9,356	\$ 22,084	\$ 18,980	\$ 573	\$ 18,980	\$ 2,000
<b>Subtotal</b>	<b>\$ 260,624</b>	<b>\$ 247,535</b>	<b>\$ 293,288</b>	<b>\$ 156,110</b>	<b>\$ 283,952</b>	<b>\$ 280,568</b>

## PARKS, RECREATION & FORESTRY

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### 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.

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

Decreased expenses due to the reallocation of forestry related funds from the General Fund into Storm Water Utility.

#### REQUIRED RESOURCES:

	2019 Actual	2019 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>FORESTRY</b>						
Salaries & Wages	\$ 4,946	\$ 22,308	\$ 10,080	\$ 6,674	\$ 10,080	\$ 10,080
Employee Benefits	\$ 378	\$ 781	\$ 771	\$ 207	\$ 771	\$ 771
Contracted Services	\$ 33,652	\$ 34,274	\$ 30,595	\$ 6,339	\$ 25,826	\$ 28,470
<b>Subtotal</b>	<b>\$ 38,976</b>	<b>\$ 57,364</b>	<b>\$ 41,446</b>	<b>\$ 13,221</b>	<b>\$ 36,677</b>	<b>\$ 39,321</b>

## PARKS, RECREATION & FORESTRY

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

**GOAL:** To implement a program of services and activities that effectively meets the recreational 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 7,000 participants annually and include youth enrichment, youth sports, adult and older adult programs, family programs, and community special events. The division is managed by the Recreation Supervisor. Programs utilize volunteers and part-time seasonal labor.

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

Increase reflects wage increases for Summer Camp and Before & After School Program staff members.

**REQUIRED RESOURCES:**

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>RECREATION</b>						
Salaries & Wages	\$ 117,575	\$ 107,094	\$ 141,203	\$ 90,181	\$ 141,395	\$ 145,489
Employee Benefits	\$ 18,356	\$ 17,040	\$ 22,236	\$ 12,238	\$ 22,587	\$ 21,903
Contracted Services	\$ 9,708	\$ 5,481	\$ 13,125	\$ 7,195	\$ 12,026	\$ 14,175
Operating Supplies	\$ 39,564	\$ 30,253	\$ 44,585	\$ 23,399	\$ 39,485	\$ 45,000
Senior Programming	\$ 6,834	\$ 156	\$ 8,000	\$ 1,638	\$ 7,190	\$ 8,000
VOM Charges	\$ 807	\$ 619	\$ 1,165	\$ 1,166	\$ 1,166	\$ 1,282
<b>Subtotal</b>	<b>\$ 192,843</b>	<b>\$ 160,643</b>	<b>\$ 230,314</b>	<b>\$ 135,817</b>	<b>\$ 223,849</b>	<b>\$ 235,849</b>

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

<b>GRAND TOTAL</b>	<b>\$ 547,864</b>	<b>\$ 515,283</b>	<b>\$ 621,722</b>	<b>\$ 339,552</b>	<b>\$ 597,862</b>	<b>\$ 617,975</b>
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## **COMMUNITY DEVELOPMENT**



## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - ADMINISTRATION

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

#### OBJECTIVES:

- To 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.

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

A replacement laptop is proposed to replace an existing laptop that will be 6 years old for the Development Director.

#### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>COMMUNITY DEVELOPMENT ADMIN</b>						
Salaries & Wages	\$ 11,743	\$ 12,031	\$ 9,923	\$ 6,474	\$ 9,923	\$ 10,221
Employee Benefits	\$ 2,751	\$ 2,684	\$ 2,299	\$ 1,485	\$ 2,299	\$ 2,465
Capital Equipment	\$ -	\$ 1,945	\$ -	\$ -	\$ -	\$ 3,000
<b>Subtotal</b>	<b>\$ 14,495</b>	<b>\$ 16,661</b>	<b>\$ 12,222</b>	<b>\$ 7,959</b>	<b>\$ 12,222</b>	<b>\$ 15,686</b>

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - BUILDING INSPECTION

#### PROGRAM ACTIVITY STATEMENT:

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

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

No significant expenditure, staffing or program changes for 2022.

#### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>BUILDING INSPECTION</u></b>						
Salaries & Wages	\$ 96,138	\$ 106,936	\$ 101,344	\$ 65,279	\$ 101,374	\$ 104,194
Employee Benefits	\$ 26,067	\$ 34,707	\$ 36,572	\$ 21,270	\$ 36,572	\$ 36,094
Contracted Services	\$ 20,466	\$ 7,253	\$ 9,661	\$ 7,260	\$ 9,961	\$ 7,800
Utilities	\$ 637	\$ 673	\$ 635	\$ 676	\$ 1,158	\$ 1,175
Memberships/Travel/Training	\$ 1,580	\$ 770	\$ 2,270	\$ 1,734	\$ 2,485	\$ 2,600
Operating Supplies	\$ 2,061	\$ 2,526	\$ 2,095	\$ 1,692	\$ 2,090	\$ 2,600
VOM Charges	\$ 3,445	\$ 2,641	\$ 2,633	\$ 2,633	\$ 2,633	\$ 2,897
<b>Subtotal</b>	<b>\$ 150,395</b>	<b>\$ 155,506</b>	<b>\$ 155,210</b>	<b>\$ 100,544</b>	<b>\$ 156,273</b>	<b>\$ 157,360</b>

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - PLANNING & ZONING

#### PROGRAM ACTIVITY STATEMENT:

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

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

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

Per Wisconsin State Statutes 66.2001(2)(i) the Village is required to update the Comprehensive Plan every 10 years. The current Comprehensive Plan was last updated in 2012. The Village has utilized a consultant for this work during the last update. The proposed amount for a consultant is \$25,000.

#### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>PLANNING &amp; ZONING</b>						
Salaries & Wages	\$ 19,125	\$ 20,217	\$ 20,943	\$ 13,369	\$ 20,943	\$ 21,571
Employee Benefits	\$ 4,901	\$ 6,081	\$ 6,981	\$ 3,778	\$ 6,981	\$ 5,611
Contracted Services	\$ 7,845	\$ 6,271	\$ 9,461	\$ 7,912	\$ 10,461	\$ 32,800
Utilities	\$ 432	\$ 335	\$ 400	\$ 522	\$ 900	\$ 900
Operating Supplies	\$ 365	\$ -	\$ 300	\$ -	\$ 100	\$ 200
Memberships/Travel/Training	\$ 2,120	\$ 893	\$ 3,816	\$ 503	\$ 1,162	\$ 3,717
VOM Charges	\$ 695	\$ 511	\$ 758	\$ 608	\$ 608	\$ 719
<b>Subtotal</b>	<b>\$ 35,483</b>	<b>\$ 34,308</b>	<b>\$ 42,659</b>	<b>\$ 26,692</b>	<b>\$ 41,155</b>	<b>\$ 65,518</b>

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - ECONOMIC DEVELOPMENT

#### PROGRAM ACTIVITY STATEMENT:

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

The division has continued to work with developers within 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.

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

\$1,250 budgeted for an economic development intern. There is a matching contribution from the Bellevue Business and Professional Association.

#### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>ECONOMIC DEVELOPMENT</u></b>						
Salaries & Wages	\$ 7,394	\$ 7,575	\$ 7,668	\$ 4,896	\$ 7,668	\$ 7,898
Employee Benefits	\$ 1,627	\$ 1,690	\$ 1,777	\$ 1,120	\$ 1,777	\$ 1,905
Operating Supplies	\$ 3,416	\$ 4,585	\$ 3,700	\$ 3,254	\$ 3,629	\$ 3,650
Memberships/Travel/Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
VOM Charges	\$ 359	\$ 275	\$ 253	\$ 253	\$ 253	\$ 279
<b>Subtotal</b>	<b>\$ 12,795</b>	<b>\$ 14,125</b>	<b>\$ 13,398</b>	<b>\$ 9,522</b>	<b>\$ 13,327</b>	<b>\$ 13,982</b>

## COMMUNITY DEVELOPMENT

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### DIVISION: COMMUNITY DEVELOPMENT - GIS

#### PROGRAM ACTIVITY STATEMENT:

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

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

Added the purchase for an ArcGIS Pro Standard license for Engineering Technician and GIS/GPS Intern to share via network license. Currently, the Village has one GIS editing license shared amongst the GIS/IT Manager, Engineering Technician, and GIS/GPS Intern. It is recommended to purchase another license to help alleviate the demand for software usage. The total cost of the software is \$5,950 and is allocated in 25% GIS, 25% Storm, 25% Water, and 25% Sewer budgets. An increase of \$3,390 (overall total \$13,558) regarding yearly GIS software support maintenance is projected and is divided amount other budgets (25% GIS, 25%% Storm, 25% Water, and 25% Sewer budgets).

#### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>GIS</b>						
Salaries & Wages	\$ 11,180	\$ 10,934	\$ 12,065	\$ 8,003	\$ 12,065	\$ 13,450
Employee Benefits	\$ 2,506	\$ 2,524	\$ 2,578	\$ 1,683	\$ 2,578	\$ 2,581
Software Support	\$ 3,221	\$ 3,597	\$ 4,125	\$ 3,287	\$ 4,125	\$ 6,053
Telephone/Cellphone	\$ 151	\$ 107	\$ 648	\$ 381	\$ 648	\$ 960
Contracted Services	\$ -	\$ 4,828	\$ 500	\$ -	\$ 500	\$ 510
Operating Supplies	\$ 247	\$ 743	\$ 600	\$ 233	\$ 600	\$ 600
Memberships/Travel/Training	\$ 1,400	\$ 1,635	\$ 3,000	\$ 180	\$ 3,000	\$ 3,000
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 18,706</b>	<b>\$ 24,369</b>	<b>\$ 23,516</b>	<b>\$ 13,767</b>	<b>\$ 23,516</b>	<b>\$ 27,154</b>

#### COMMUNITY DEVELOPMENT DEPARTMENT GRAND TOTAL:

<b>GRAND TOTAL</b>	<b>\$ 231,873</b>	<b>\$ 244,970</b>	<b>\$ 247,005</b>	<b>\$ 158,485</b>	<b>\$ 246,493</b>	<b>\$ 279,700</b>
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**OTHER FINANCIAL USES**

## OTHER FINANCIAL USES

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### DESCRIPTION:

Planned transfer of \$69,750 from the IT Reserve Fund to the Information Technology Fund for planned projects including managed wireless Local Area Network, Document Digitizing, Court NVR Recording System, and Firewall Replacement and Redundancy.

Planned transfer of \$204,550 from the Buildings & Grounds Reserve Fund to the Capital Projects Fund for salt shed (\$145,000), fire alarm panel upgrades (\$9,800), Josten North parking lot (\$14,500), 3100 Eaton Road parking lot (\$12,750), and public works equipment (\$22,500).

### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>OTHER FINANCIAL USES</b>						
Transfer to IT Fund	\$ 20,000	\$ 59,040	\$ 55,000	\$ 55,000	\$ 55,000	\$ 69,750
Transfer to Capital	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ 13,000	\$ 204,550
<b>Total</b>	<b>\$ 20,000</b>	<b>\$ 59,040</b>	<b>\$ 68,000</b>	<b>\$ 68,000</b>	<b>\$ 68,000</b>	<b>\$ 274,300</b>

## **6.0      SANITATION FUND**



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## DEPARTMENT: SANITATION

**GOAL:** To maintain sanitary conditions throughout the Village by providing collection services for trash and recyclable materials, provide for the safe and sanitary disposal of 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:

In 2021, the recycling grant application was not filed with the DNR on a timely basis, therefore no recycling grant revenues were received.

### RECEIPTS:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>OPERATING REVENUE</b>						
Garbage Revenue - Curbside Pickup	\$ 457,574	\$ 483,356	\$ 484,656	\$ 344,842	\$ 487,660	\$ 471,000
Recycling Revenue - Curbside Pickup	\$ 213,828	\$ 218,861	\$ 216,387	\$ 145,817	\$ 218,216	\$ 217,636
Forfeited Discounts	\$ 4,719	\$ 2,903	\$ 5,000	\$ 2,188	\$ 3,000	\$ 3,000
<b>Subtotal</b>	<b>\$ 676,121</b>	<b>\$ 705,121</b>	<b>\$ 706,043</b>	<b>\$ 492,847</b>	<b>\$ 708,876</b>	<b>\$ 691,636</b>
<b>OTHER REVENUES</b>						
Recycling Grant	\$ 42,005	\$ 41,992	\$ 41,992	\$ -	\$ -	\$ 42,000
Yard Waste Disposal Permits	\$ 16,180	\$ 14,080	\$ 14,080	\$ 6,400	\$ 6,400	\$ 6,400
Sale of Recyclables	\$ 40	\$ 1,031	\$ 50	\$ 138	\$ 150	\$ 150
Admin Fee - Recovery	\$ 148,130	\$ 149,518	\$ 149,510	\$ 99,778	\$ 149,667	\$ 150,000
<b>Subtotal</b>	<b>\$ 206,355</b>	<b>\$ 206,621</b>	<b>\$ 205,632</b>	<b>\$ 106,315</b>	<b>\$ 156,217</b>	<b>\$ 198,550</b>
<b>TOTAL REVENUES</b>	<b>\$ 882,475</b>	<b>\$ 911,741</b>	<b>\$ 911,675</b>	<b>\$ 599,162</b>	<b>\$ 865,093</b>	<b>\$ 890,186</b>

## SANITATION

### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>GARBAGE</u></b>						
Contracted Services	\$ 459,493	\$ 488,781	\$ 487,754	\$ 287,007	\$ 487,660	\$ 474,098
<b>Subtotal</b>	<b>\$ 459,493</b>	<b>\$ 488,781</b>	<b>\$ 487,754</b>	<b>\$ 287,007</b>	<b>\$ 487,660</b>	<b>\$ 474,098</b>
	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>RECYCLING</u></b>						
Salaries	\$ 21,936	\$ 14,461	\$ 17,172	\$ 8,043	\$ 12,065	\$ 17,557
Wages	\$ 41,305	\$ 33,339	\$ 47,297	\$ 27,141	\$ 40,625	\$ 40,386
FICA Payroll Taxes	\$ 5,056	\$ 3,843	\$ 4,932	\$ 2,663	\$ 4,017	\$ 4,433
Pension Benefits	\$ 3,757	\$ 3,253	\$ 4,352	\$ 1,854	\$ 3,545	\$ 3,766
Employee Benefits	\$ 13,104	\$ 11,242	\$ 18,330	\$ 6,122	\$ 9,183	\$ 22,718
Contracted Services	\$ 218,823	\$ 236,060	\$ 218,216	\$ 119,567	\$ 218,216	\$ 205,829
Bank Fees	\$ 1,249	\$ 1,276	\$ 1,200	\$ 1,602	\$ 1,750	\$ 1,800
Operating Supplies	\$ 6,313	\$ 5,793	\$ 3,116	\$ 250	\$ 1,448	\$ 1,870
Bad Debt Expense	\$ 73	\$ 130	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 6,188	\$ 6,030	\$ 6,622	\$ 4,518	\$ 5,828	\$ 7,007
VOM Charges	\$ 19,520	\$ 19,520	\$ 19,031	\$ 19,031	\$ 19,031	\$ 20,935
<b>Subtotal</b>	<b>\$ 337,322</b>	<b>\$ 334,947</b>	<b>\$ 340,268</b>	<b>\$ 190,792</b>	<b>\$ 315,708</b>	<b>\$ 326,301</b>
<b><u>COMPOST SITE</u></b>						
Compost - Operating Supplies	\$ 42,215	\$ 49,234	\$ 59,599	\$ 36,007	\$ 59,599	\$ 44,200
Compost - Rents & Leases	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<b>Subtotal</b>	<b>\$ 54,215</b>	<b>\$ 61,234</b>	<b>\$ 71,599</b>	<b>\$ 48,007</b>	<b>\$ 71,599</b>	<b>\$ 56,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 851,030</b>	<b>\$ 884,962</b>	<b>\$ 899,621</b>	<b>\$ 525,805</b>	<b>\$ 874,967</b>	<b>\$ 856,599</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 31,445</b>	<b>\$ 26,780</b>	<b>\$ 12,054</b>	<b>\$ 73,357</b>	<b>\$ (9,874)</b>	<b>\$ 33,587</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ (32,326)</b>	<b>\$ (881)</b>	<b>\$ 25,899</b>	<b>\$ 25,899</b>	<b>\$ 25,899</b>	<b>\$ 16,025</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ (881)</b>	<b>\$ 25,899</b>	<b>\$ 37,953</b>	<b>\$ 99,256</b>	<b>\$ 16,025</b>	<b>\$ 49,612</b>

## **7.0      DEBT SERVICE**

## DEPARTMENT: DEBT SERVICE

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

**OBJECTIVES:**

- To account for funds reserved for payment of principal and interest on outstanding long-term debt.
- To account for special assessment 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; and \$134.40 in 2021. 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 \$899,202 for 2022 which is a decrease of \$173,225.

In 2021, the Village issued \$8,125,000 of debt to fund projects as identified for years 2021 and 2022 of the Capital Improvement Plan. The Village refinanced Series 2013A GO Bonds. The total estimated savings as a result of the refinancing is \$235,709.

No new debt is planned for 2022.

## DEBT SERVICE

### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>DEBT SERVICE REVENUES</b>						
General Property Taxes	\$ 1,013,299	\$ 1,099,017	\$ 1,072,427	\$ 1,072,427	\$ 1,072,427	\$ 899,202
Football Stadium Tax	\$ 5,059	\$ 1,117	\$ -	\$ -	\$ -	\$ -
Wheel Tax	\$ 70,720	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessment Principal	\$ 736,554	\$ 355,222	\$ 633,423	\$ 297,926	\$ 724,189	\$ 684,347
Special Assessment Interest	\$ 68,336	\$ 42,944	\$ 45,871	\$ 35,654	\$ 37,365	\$ 22,179
Transfer - Fire Impact Fees	\$ 43,803	\$ 43,803	\$ 43,803	\$ 43,803	\$ 43,803	\$ -
Transfer - Police Impact Fees	\$ 26,950	\$ 26,950	\$ 26,950	\$ 26,950	\$ 26,950	\$ -
Transfer - Water Utility	\$ 40,306	\$ 41,515	\$ 42,760	\$ 42,760	\$ 42,760	\$ 44,043
Transfer - Sewer Utility	\$ 40,306	\$ 41,515	\$ 42,760	\$ 42,760	\$ 42,760	\$ 44,043
Transfer - Storm Utility	\$ 40,306	\$ 41,515	\$ 42,760	\$ 42,760	\$ 42,760	\$ 44,043
Rent - Compost Site	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Debt Proceeds	\$ -	\$ -	\$ -	\$ 2,150,000	\$ 2,150,000	\$ -
Debt Premium	\$ 148,086	\$ -	\$ -	\$ 173,754	\$ 173,754	\$ -
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,089
<b>Total</b>	<b>\$ 2,245,725</b>	<b>\$ 1,705,597</b>	<b>\$ 1,962,754</b>	<b>\$ 3,940,794</b>	<b>\$ 4,368,768</b>	<b>\$ 1,777,946</b>
<b>DEBT SERVICE EXPENDITURES</b>						
Principal Payments	\$ 1,680,000	\$ 1,920,000	\$ 1,800,000	\$ 4,250,000	\$ 4,250,000	\$ 1,525,000
Interest & Fiscal Charges	\$ 183,613	\$ 269,355	\$ 191,961	\$ 213,909	\$ 213,985	\$ 252,946
<b>Total</b>	<b>\$ 1,863,613</b>	<b>\$ 2,189,355</b>	<b>\$ 1,991,961</b>	<b>\$ 4,463,909</b>	<b>\$ 4,463,985</b>	<b>\$ 1,777,946</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 382,113</b>	<b>\$ (483,758)</b>	<b>\$ (29,207)</b>	<b>\$ (523,114)</b>	<b>\$ (95,217)</b>	<b>\$ -</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 1,179,488</b>	<b>\$ 1,561,601</b>	<b>\$ 1,077,843</b>	<b>\$ 1,077,843</b>	<b>\$ 1,077,843</b>	<b>\$ 982,626</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 1,561,601</b>	<b>\$ 1,077,843</b>	<b>\$ 1,048,636</b>	<b>\$ 554,729</b>	<b>\$ 982,626</b>	<b>\$ 954,537</b>

## DEBT SERVICE

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2022 budget year:

DESCRIPTION	PRINCIPAL BALANCE 12/31/2021	2022 PRINCIPAL PAYMENTS	2022 INTEREST PAYMENTS	2022 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2022
<b>Village</b>					
2012A GO NOTES	\$ 540,000	\$ 540,000	\$ 5,805	\$ 545,805	\$ -
2017B GO NOTES	\$ 1,530,000	\$ 240,000	\$ 35,410	\$ 275,410	\$ 1,290,000
2019B GO NOTES	\$ 2,180,000	\$ 240,000	\$ 68,450	\$ 308,450	\$ 1,940,000
2021A GO BONDS	\$ 3,975,000	\$ 505,000	\$ 142,782	\$ 647,782	\$ 3,470,000
<b>Village Total</b>	<b>\$ 8,225,000</b>	<b>\$ 1,525,000</b>	<b>\$ 252,447</b>	<b>\$ 1,777,447</b>	<b>\$ 6,700,000</b>
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2022					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2021	2022 PRINCIPAL PAYMENTS	2022 INTEREST PAYMENTS	2022 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2022
<b>TID #1</b>					
2013C GO BONDS	\$ 3,285,000	\$ 195,000	\$ 100,124	\$ 295,124	\$ 3,090,000
2015A GO BONDS	\$ 1,765,000	\$ 120,000	\$ 39,980	\$ 159,980	\$ 1,645,000
<b>TID #1 Total</b>	<b>\$ 5,050,000</b>	<b>\$ 315,000</b>	<b>\$ 140,104</b>	<b>\$ 455,104</b>	<b>\$ 4,735,000</b>
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2022					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2021	2022 PRINCIPAL PAYMENTS	2022 INTEREST PAYMENTS	2022 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2022
<b>TID #2</b>					
2021A GO BONDS	\$ 1,015,000	\$ 55,000	\$ 29,989	\$ 84,989	\$ 960,000
<b>TID #2 Total</b>	<b>\$ 1,015,000</b>	<b>\$ 55,000</b>	<b>\$ 29,989</b>	<b>\$ 84,989</b>	<b>\$ 960,000</b>

## DEBT SERVICE

### REQUIRED RESOURCES – continued:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2022					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2021	2022 PRINCIPAL PAYMENTS	2022 INTEREST PAYMENTS	2022 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2022
<b>Water Utility</b>					
2012B GO BONDS	\$ 925,000	\$ 75,000	\$ 25,148	\$ 100,148	\$ 850,000
2015A GO BONDS	\$ 825,000	\$ 60,000	\$ 18,576	\$ 78,576	\$ 765,000
2017A GO BONDS	\$ 655,000	\$ 35,000	\$ 19,773	\$ 54,773	\$ 620,000
2019A GO BONDS	\$ 2,180,000	\$ 95,000	\$ 63,975	\$ 158,975	\$ 2,085,000
2021A GO BONDS	\$ 765,000	\$ 45,000	\$ 21,770	\$ 66,770	\$ 720,000
<b>Water Utility Total</b>	<b>\$ 5,350,000</b>	<b>\$ 310,000</b>	<b>\$ 149,241</b>	<b>\$ 459,241</b>	<b>\$ 5,040,000</b>
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2022					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2021	2022 PRINCIPAL PAYMENTS	2022 INTEREST PAYMENTS	2022 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2022
<b>Sewer Utility</b>					
2017A GO BONDS	\$ 915,000	\$ 45,000	\$ 27,718	\$ 72,718	\$ 870,000
2019A GO BONDS	\$ 265,000	\$ 30,000	\$ 7,500	\$ 37,500	\$ 235,000
2021A GO BONDS	\$ 2,370,000	\$ 140,000	\$ 67,594	\$ 207,594	\$ 2,230,000
<b>Sewer Utility Total</b>	<b>\$ 3,550,000</b>	<b>\$ 215,000</b>	<b>\$ 102,812</b>	<b>\$ 317,812</b>	<b>\$ 3,335,000</b>
TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2022					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2021	2022 PRINCIPAL PAYMENTS	2022 INTEREST PAYMENTS	2022 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2022
<b>Stormwater Utility</b>					
2012B GO BONDS	\$ 945,000	\$ 75,000	\$ 25,718	\$ 100,718	\$ 870,000
<b>Stormwater Utility Total</b>	<b>\$ 945,000</b>	<b>\$ 75,000</b>	<b>\$ 25,718</b>	<b>\$ 100,718</b>	<b>\$ 870,000</b>
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 24,135,000</b>	<b>\$ 2,495,000</b>	<b>\$ 700,310</b>	<b>\$ 3,195,310</b>	<b>\$ 21,640,000</b>



## DEBT SERVICE

### REQUIRED RESOURCES – continued:

#### PRINCIPAL & INTEREST PAYMENTS BY YEAR

Annual principal and interest maturities of the outstanding general obligation debt of \$28,437,659 on December 31, 2021 are detailed below:

Year Ended December 31	Village			Year Ended December 31	TID #1		
	Principal	Interest	Total		Principal	Interest	Total
2022	\$ 1,525,000	\$ 252,447	\$ 1,777,447	2022	\$ 315,000	\$ 140,104	\$ 455,104
2023	\$ 1,070,000	\$ 179,794	\$ 1,249,794	2023	\$ 325,000	\$ 133,160	\$ 458,160
2024	\$ 995,000	\$ 150,363	\$ 1,145,363	2024	\$ 350,000	\$ 125,560	\$ 475,560
2025	\$ 1,040,000	\$ 119,788	\$ 1,159,788	2025	\$ 360,000	\$ 117,179	\$ 477,179
2026	\$ 1,075,000	\$ 86,451	\$ 1,161,451	2026	\$ 405,000	\$ 107,650	\$ 512,650
2027	\$ 1,115,000	\$ 53,003	\$ 1,168,003	2027	\$ 420,000	\$ 96,801	\$ 516,801
2028	\$ 490,000	\$ 29,265	\$ 519,265	2028	\$ 440,000	\$ 84,930	\$ 524,930
2029	\$ 505,000	\$ 14,340	\$ 519,340	2029	\$ 455,000	\$ 71,975	\$ 526,975
2030	\$ 205,000	\$ 4,715	\$ 209,715	2030	\$ 470,000	\$ 57,970	\$ 527,970
2031	\$ 205,000	\$ 1,333	\$ 206,333	2031	\$ 485,000	\$ 42,875	\$ 527,875
2032	\$ -	\$ -	\$ -	2032	\$ 500,000	\$ 26,625	\$ 526,625
2033	\$ -	\$ -	\$ -	2033	\$ 525,000	\$ 9,100	\$ 534,100
2034	\$ -	\$ -	\$ -	2034	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	2039	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	2040	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	2041	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 8,225,000</b>	<b>\$ 891,497</b>	<b>\$ 9,116,497</b>	<b>Totals</b>	<b>\$ 5,050,000</b>	<b>\$ 1,013,929</b>	<b>\$ 6,063,929</b>

Year Ended December 31	TID #2			Year Ended December 31	Water Utility		
	Principal	Interest	Total		Principal	Interest	Total
2022	\$ 55,000	\$ 29,989	\$ 84,989	2022	\$ 310,000	\$ 149,241	\$ 459,241
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
<b>Totals</b>	<b>\$ 1,015,000</b>	<b>\$ 154,717</b>	<b>\$ 1,169,717</b>	<b>Totals</b>	<b>\$ 5,350,000</b>	<b>\$ 1,278,908</b>	<b>\$ 6,628,908</b>

## DEBT SERVICE

### REQUIRED RESOURCES – continued:

Year Ended December 31	Stormwater Utility			Year Ended December 31	Sewer Utility		
	Principal	Interest	Total		Principal	Interest	Total
2022	\$ 75,000	\$ 25,718	\$ 100,718	2022	\$ 215,000	\$ 102,812	\$ 317,812
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
Totals	\$ 945,000	\$ 160,995	\$ 1,105,995	Totals	\$ 3,550,000	\$ 802,614	\$ 4,352,614

Year Ended December 31	Totals All GO Debt		
	Principal	Interest	Total
2022	\$ 2,495,000	\$ 700,310	\$ 3,195,310
2023	\$ 2,025,000	\$ 573,819	\$ 2,598,819
2024	\$ 1,975,000	\$ 519,858	\$ 2,494,858
2025	\$ 2,040,000	\$ 463,774	\$ 2,503,774
2026	\$ 2,140,000	\$ 403,026	\$ 2,543,026
2027	\$ 2,215,000	\$ 339,564	\$ 2,554,564
2028	\$ 1,635,000	\$ 283,705	\$ 1,918,705
2029	\$ 1,670,000	\$ 235,055	\$ 1,905,055
2030	\$ 1,365,000	\$ 191,935	\$ 1,556,935
2031	\$ 1,400,000	\$ 155,724	\$ 1,555,724
2032	\$ 1,235,000	\$ 120,279	\$ 1,355,279
2033	\$ 1,080,000	\$ 86,988	\$ 1,166,988
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
Totals	\$ 24,135,000	\$ 4,302,659	\$ 28,437,659

## DEBT SERVICE

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### 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:

	2020	2021
Equalized Value	\$ 1,525,305,700	\$ 1,618,251,000
Debt Limit (5% of Equalized Value)	\$ 76,265,285	\$ 80,912,550
General Obligation Debt	\$ 22,149,954	\$ 24,135,000
Less: Amount in Debt Service Sinking Fund *	(1,077,842)	(982,626)
Net General Obligation Debt	21,072,112	23,152,374
Legal Debt Margin	\$ 55,193,173	\$ 57,760,176
Ratio of net general obligation debt to debt limit	27.6%	28.6%

\*Note: Estimated amounts used for the amount in Debt Service Sinking Fund at December 31, 2021.

## **8.0 CAPITAL PROJECTS**

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## **CAPITAL PROJECT FUND – GENERAL**

## CAPITAL PROJECT FUND - GENERAL

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

**OBJECTIVES:**

- To provide a long-range capital improvement plan for needed capital projects and expenditures.
- To maintain a stable tax levy 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 2022 capital projects expenditures included in the Capital Projects Fund are listed below.

Building maintenance:

- Fire Alarm Panel Upgrades (\$9,800)
- Josten North Parking Lot (\$14,500)
- 3100 Eaton Road crackfill, sealcoat, and stripe (\$12,750)
- Salt Shed (\$145,000)

Public Works:

- Sidewalk Handrails (\$15,000)
- Barricades, Cones, Signs and Posts (\$7,500)
- Allouez Avenue (\$24,000)
- Manitowoc Road (\$50,000)
- Annual Sidewalk Plan: (\$119,000)
- Preliminary engineering/design
  - Allouez Avenue: \$25,000

Parks:

- Josten Park Tennis Court Resurface: (\$73,000)
- East River Trail Asphalt Improvements (\$336,000)
-

## CAPITAL PROJECT FUND - GENERAL

### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>REVENUES - CAPITAL PROJECTS</b>						
Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenues - Moski Corp	\$ 102,585	\$ 130,563	\$ 111,912	\$ 92,402	\$ 111,912	\$ -
LRIP Funds	\$ 63,942	\$ -	\$ -	\$ -	\$ -	\$ -
Wheel Tax	\$ 93,000	\$ 246,743	\$ 250,000	\$ 160,936	\$ 250,000	\$ 250,000
Federal Grants	\$ -	\$ -	\$ 450,000	\$ (0)	\$ -	\$ 168,000
Interest - Bank Accounts	\$ 32,993	\$ 13,301	\$ 30,000	\$ 7,886	\$ 13,000	\$ 13,000
Bridge Aids	\$ -	\$ 26,495	\$ 30,500	\$ -	\$ -	\$ -
Sale of Equipment	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -
Donations/Contributions	\$ 5,000	\$ 33,000	\$ -	\$ -	\$ -	\$ -
Debt Premium	\$ 17,776	\$ -	\$ -	\$ 159,015	\$ 159,015	\$ -
Debt Proceeds	\$ 2,645,000	\$ -	\$ 2,201,400	\$ 1,825,000	\$ 1,825,000	\$ -
Buildings & Grounds Reserve Fund	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ 13,000	\$ 204,550
Transfer from Park Impact	\$ 252,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,220,796</b>	<b>\$ 450,102</b>	<b>\$ 3,086,812</b>	<b>\$ 2,258,238</b>	<b>\$ 2,371,927</b>	<b>\$ 635,550</b>

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>EXPENDITURES - CAPITAL OUTLAY</b>						
<b>GENERAL GOVERNMENT</b>						
Building Maintenance	\$ 28,703	\$ -	\$ 93,025	\$ 90,259	\$ 90,259	\$ 37,050
Salt Shed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000
<b>Subtotal</b>	<b>\$ 28,703</b>	<b>\$ -</b>	<b>\$ 93,025</b>	<b>\$ 90,259</b>	<b>\$ 90,259</b>	<b>\$ 182,050</b>
<b>PUBLIC SAFETY</b>						
Fire Truck	\$ 50,174	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 50,174</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>						
Public Works Equipment	\$ 5,536	\$ 1,373	\$ -	\$ -	\$ -	\$ 22,500
Road Reconstruction:						
Allouez Avenue	\$ -	\$ -	\$ 44,000	\$ 19,406	\$ 44,000	\$ 24,000
Willow Road	\$ 288	\$ 10,549	\$ -	\$ -	\$ -	\$ -
Willow Grove (Moski Corp)	\$ 257,099	\$ 8,141	\$ -	\$ -	\$ 413	\$ -
Willow Grove 1st (Moski Corp)	\$ -	\$ -	\$ -	\$ 675	\$ 263	\$ -
Bower Creek Bridge	\$ -	\$ (46,287)	\$ -	\$ -	\$ -	\$ -
CTH EA	\$ 488,755	\$ 36,606	\$ -	\$ -	\$ -	\$ -
Guns Street	\$ -	\$ 11,047	\$ 780,500	\$ 139,823	\$ 780,500	\$ -
Manitowoc Road	\$ 149,978	\$ 158,560	\$ 545,000	\$ 94,666	\$ 545,000	\$ 50,000
Steffens Court	\$ -	\$ -	\$ -	\$ 2,810	\$ 2,810	\$ -
Hazen Road	\$ 864,615	\$ 4,053	\$ -	\$ -	\$ -	\$ -
Village Street Resurfacing	\$ 389,485	\$ -	\$ 305,000	\$ 592	\$ 305,000	\$ 25,000
Annual Sidewalk Program	\$ 274,789	\$ 1,383	\$ 369,000	\$ 4,952	\$ 369,000	\$ 119,000
<b>Subtotal</b>	<b>\$ 2,430,545</b>	<b>\$ 185,423</b>	<b>\$ 2,043,500</b>	<b>\$ 262,924</b>	<b>\$ 2,046,986</b>	<b>\$ 240,500</b>



## CAPITAL PROJECT FUND - GENERAL

### REQUIRED RESOURCES – continued:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>PARKS</b>						
Park Improvements	\$ -	\$ -	\$ 40,400	\$ -	\$ -	\$ -
Josten Park	\$ 40,146	\$ 50,000	\$ -	\$ -	\$ -	\$ 73,000
Dog Park	\$ -	\$ 51,713	\$ -	\$ -	\$ -	\$ -
E River Trail	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336,000
Beford Heights Park	\$ 149,297	\$ 74,446	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 189,443</b>	<b>\$ 176,159</b>	<b>\$ 40,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 409,000</b>
<b>MISCELLANEOUS</b>						
Note Issuance Costs	\$ 59,376	\$ -	\$ 60,000	\$ 26,691	\$ 26,691	\$ -
<b>Subtotal</b>	<b>\$ 59,376</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 26,691</b>	<b>\$ 26,691</b>	<b>\$ -</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,758,242</b>	<b>\$ 361,583</b>	<b>\$ 2,236,925</b>	<b>\$ 379,874</b>	<b>\$ 2,163,936</b>	<b>\$ 831,550</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 462,555</b>	<b>\$ 88,520</b>	<b>\$ 849,887</b>	<b>\$ 1,878,364</b>	<b>\$ 207,991</b>	<b>\$ (196,000)</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 244,212</b>	<b>\$ 706,767</b>	<b>\$ 795,287</b>	<b>\$ 795,287</b>	<b>\$ 795,287</b>	<b>\$ 1,003,278</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 706,767</b>	<b>\$ 795,287</b>	<b>\$ 1,645,174</b>	<b>\$ 2,673,650</b>	<b>\$ 1,003,278</b>	<b>\$ 807,278</b>

### CIP FY22 – FY26

The 2022 – 2026 Capital Projects Fund capital projects expenditures are listed below.

<b>Buildings &amp; Grounds</b>								
<b>PROJECT DESCRIPTION</b>	<b>PROJECT #</b>	<b>PRIORITY</b>	<b>Yr. 2022</b>	<b>Yr. 2023</b>	<b>Yr. 2024</b>	<b>Yr. 2025</b>	<b>Yr. 2026</b>	<b>TOTAL</b>
Community Center Construction	BG15	5				442,300	1,417,680	1,859,980
Replace Existing Door Entry Net Control Systems	IT11	3					52,000	52,000
Salt Shed/Brine Storage	PW10	1	145,000					145,000
Public Works Cold Storage	PW-11	3		320,000				320,000
(3100 Eaton) Village Offices Relocation/Expansion	BG03	3		100,000	1,875,000			1,975,000
<b>TOTALS</b>			<b>145,000</b>	<b>420,000</b>	<b>1,875,000</b>	<b>442,300</b>	<b>1,469,680</b>	<b>4,351,980</b>

## CAPITAL PROJECT FUND - GENERAL

### REQUIRED RESOURCES – continued:

<b>Parks, Rec &amp; Forestry</b>								
<b>PROJECT DESCRIPTION</b>	<b>PROJECT #</b>	<b>PRIORITY</b>	<b>Yr. 2022</b>	<b>Yr. 2023</b>	<b>Yr. 2024</b>	<b>Yr. 2025</b>	<b>Yr. 2026</b>	<b>TOTAL</b>
Bethel Park Multipurpose Sport Field & Pavilion	PRF22	4		217,500				217,500
DeBroux Tennis Court Replacement	PRF35	4		195,000				195,000
Ontario - Huron Pedestrian Trail	PRF34	5			75,000	429,000		504,000
East River Trail Asphalt Improvements	PRF30	2	336,000					336,000
ADA Trail & Lighting at Josten Park	LS03	5					251,272	251,272
Josten Park Tennis Court Resurface	PRF31	3	73,000					73,000
<b>TOTALS</b>			<b>409,000</b>	<b>412,500</b>	<b>75,000</b>	<b>429,000</b>	<b>251,272</b>	<b>1,576,772</b>
<b>Public Works</b>								
<b>PROJECT DESCRIPTION</b>	<b>PROJECT #</b>	<b>PRIORITY</b>	<b>Yr. 2022</b>	<b>Yr. 2023</b>	<b>Yr. 2024</b>	<b>Yr. 2025</b>	<b>Yr. 2026</b>	<b>TOTAL</b>
Village Street Resurfacing Program 2023-24	PW20-03	2	25,000	2,400,000	755,000			3,180,000
CTH V Bower Creek Bridge Ped	PW17-01	5				40,000	250,000	290,000
Allouez Ave Sidewalk (Bellevue St-East River)	PW17-02	3	65,000					65,000
Allouez Ave (Hazen-Main)	PW19-01	2	24,000	122,000	958,160			1,104,160
Manitowoc(Greenbrier-ManitowocCt)	PW19-02	2	50,000	630,000				680,000
Willow Road Urbanization	PW19-03	3			60,000	1,260,000		1,320,000
Village Street Resurfacing Program 2025-26	PW20-04	3			50,000	2,650,000	625,000	3,325,000
Bellevue St (CTH XX) pedestrian crossing	PW20-05	3	50,000					50,000
Sidewalk Construction - Willow Rd west of Huron	PW20-07	3			12,000	205,000		217,000
JJ	PW19-04	3	4,000	60,000				64,000
<b>TOTALS</b>			<b>218,000</b>	<b>3,212,000</b>	<b>1,835,160</b>	<b>4,155,000</b>	<b>875,000</b>	<b>10,295,160</b>

## **CAPITAL PROJECT FUND – IT**

## CAPITAL PROJECT FUND – IT

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

**OBJECTIVES:**

- To purchase and integrate targeted technologies through 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 2022 capital project expenditures included in the Capital Projects Fund - IT is listed below.

Information Technology (\$82,000)

- Managed Wireless Local Area Network (\$30,000)
- Document Digitizing (\$15,000)
- Court NVR Recording System (\$12,000)
- Firewall Replacement and Redundancy (\$25,000)

## CAPITAL PROJECT FUND – IT

### REQUIRED RESOURCES:

2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
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#### CAPITAL - IT REVENUES

Transfer from General Fund	\$ 20,000	\$ 59,040	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
IT Capital Reserve Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,750
<b>Total</b>	<b>\$ 20,000</b>	<b>\$ 59,040</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 69,750</b>

2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
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#### CAPITAL - IT EXPENDITURES

Capital Equipment	\$ 40,272	\$ 44,173	\$ 95,000	\$ 24,793	\$ 95,000	\$ 82,000
<b>Total</b>	<b>\$ 40,272</b>	<b>\$ 44,173</b>	<b>\$ 95,000</b>	<b>\$ 24,793</b>	<b>\$ 95,000</b>	<b>\$ 82,000</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (20,272)</b>	<b>\$ 14,868</b>	<b>\$ (40,000)</b>	<b>\$ 30,207</b>	<b>\$ (40,000)</b>	<b>\$ (12,250)</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 61,294</b>	<b>\$ 41,022</b>	<b>\$ 55,890</b>	<b>\$ 55,890</b>	<b>\$ 55,890</b>	<b>\$ 15,890</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 41,022</b>	<b>\$ 55,890</b>	<b>\$ 15,890</b>	<b>\$ 86,097</b>	<b>\$ 15,890</b>	<b>\$ 3,640</b>
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### CIP FY22 – FY26

The 2022 – 2026 Capital Projects Fund capital projects expenditures are listed below.

Information Technology								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2022	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	TOTAL
Firewall Replacement And Redundancy	IT39	2	25,000					25,000
Document Management System	IT5	4				75,000		75,000
Cameras II	IT40	2		75,000				75,000
Replacement of Core and Edge Switches	IT38	2					65,000	65,000
Court NVR Recording System	IT37	1	12,000					12,000
Cameras	IT35	3		30,000				30,000
Website Upgrade	IT33	3		25,000				25,000
Managed Wireless Local Area Network (WLAN)	IT32	1	30,000					30,000
Budget/Performance Planning Software	IT27	4			65,000			65,000
Unmanned Aerial Vehicle (UAV)	IT24	5		10,000				10,000
Document Digitizing	IT36	3	15,000	15,000	15,000	15,000	15,000	75,000
Smart City Internet of Things (IoT) Implementation	IT41	6					75,000	75,000
<b>TOTALS</b>			<b>82,000</b>	<b>155,000</b>	<b>80,000</b>	<b>90,000</b>	<b>155,000</b>	<b>562,000</b>

## **CAPITAL PROJECT FUND – TID #1**

## **CAPITAL PROJECT FUND – TID #1**

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

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

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

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:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>TID #1 REVENUES</u></b>						
Property Taxes	\$ 465,973	\$ 467,297	\$ 477,774	\$ 482,592	\$ 482,592	\$ 500,000
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	\$ 4,545	\$ 57,813	\$ 57,813	\$ 111,082	\$ 111,082	\$ 111,082
Grant	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 14,520	\$ 3,468	\$ 4,500	\$ 295	\$ 400	\$ 400
Interest Special Assessments	\$ 6,512	\$ 5,588	\$ 5,000	\$ 4,665	\$ 4,665	\$ 4,665
Due from Other Municipalities	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348	\$ 70,348
Debt Proceeds	\$ -	\$ -	\$ 2,634,986	\$ -	\$ -	\$ 2,980,121
<b>Total</b>	<b>\$ 596,118</b>	<b>\$ 638,769</b>	<b>\$ 3,284,640</b>	<b>\$ 703,200</b>	<b>\$ 703,306</b>	<b>\$ 3,700,835</b>
	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>TID #1 EXPENDITURES</u></b>						
Street Outlay	\$ -	\$ -	\$ 1,221,350	\$ -	\$ -	\$ 1,747,633
Admin Salaries	\$ 39,708	\$ 22,268	\$ 21,514	\$ 10,840	\$ 21,514	\$ 22,097
FICA	\$ 3,020	\$ 1,730	\$ 1,646	\$ 816	\$ 1,646	\$ 1,690
Pension Benefits	\$ 2,342	\$ 1,406	\$ 1,394	\$ 661	\$ 1,394	\$ 1,380
Employee Benefits	\$ 3,873	\$ 2,443	\$ 2,197	\$ 1,134	\$ 2,197	\$ 3,829
Audit & Accounting	\$ 1,080	\$ 362	\$ 750	\$ 386	\$ 386	\$ 390
Engineering Fees	\$ -	\$ 4,263	\$ 455,686	\$ 133,332	\$ 140,000	\$ 100,000
Finance Consultants	\$ 760	\$ 380	\$ 760	\$ -	\$ 760	\$ 760
Postage	\$ -	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90
Legal Notices	\$ -	\$ 7,710	\$ -	\$ -	\$ 50	\$ 50
Marketing/Travel/Mileage	\$ 4,942	\$ -	\$ -	\$ -	\$ -	\$ -
Application/Amend Fees	\$ 150	\$ 150	\$ 150	\$ 150	\$ 300	\$ 1,000
Water TIF #1	\$ -	\$ -	\$ 222,800	\$ -	\$ -	\$ 439,840
Stormwater TIF #1	\$ -	\$ -	\$ 262,400	\$ -	\$ -	\$ 414,630
Sewer TIF #1	\$ -	\$ -	\$ 364,750	\$ -	\$ -	\$ 378,018
Principal on Debt	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 315,000
Interest on Debt	\$ 155,498	\$ 150,998	\$ 145,998	\$ 145,998	\$ 145,998	\$ 140,104
Debt Issuance Costs	\$ -	\$ -	\$ 108,000	\$ -	\$ -	\$ -
Transfer to Stormwater	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000
<b>Total</b>	<b>\$ 411,373</b>	<b>\$ 441,801</b>	<b>\$ 3,209,485</b>	<b>\$ 543,407</b>	<b>\$ 714,335</b>	<b>\$ 3,716,511</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 184,745</b>	<b>\$ 196,967</b>	<b>\$ 75,155</b>	<b>\$ 159,793</b>	<b>\$ (11,029)</b>	<b>\$ (15,676)</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 239,050</b>	<b>\$ 423,795</b>	<b>\$ 620,762</b>	<b>\$ 620,762</b>	<b>\$ 620,762</b>	<b>\$ 609,733</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 423,795</b>	<b>\$ 620,762</b>	<b>\$ 695,917</b>	<b>\$ 780,555</b>	<b>\$ 609,733</b>	<b>\$ 594,057</b>



## CAPITAL PROJECT FUND – TID #1

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2022 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2022					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2021	2022 PRINCIPAL PAYMENTS	2022 INTEREST PAYMENTS	2022 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2022
<b>TID #1</b>					
2013C GO BONDS	\$ 3,285,000	\$ 195,000	\$ 100,124	\$ 295,124	\$ 3,090,000
2015A GO BONDS	\$ 1,765,000	\$ 120,000	\$ 39,980	\$ 159,980	\$ 1,645,000
<b>TID #1 Total</b>	<b>\$ 5,050,000</b>	<b>\$ 315,000</b>	<b>\$ 140,104</b>	<b>\$ 455,104</b>	<b>\$ 4,735,000</b>

#### PRINCIPAL & INTEREST PAYMENTS BY YEAR

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

Year Ended December 31	TID #1		
	Principal	Interest	Total
2022	\$ 315,000	\$ 140,104	\$ 455,104
2023	\$ 325,000	\$ 133,160	\$ 458,160
2024	\$ 350,000	\$ 125,560	\$ 475,560
2025	\$ 360,000	\$ 117,179	\$ 477,179
2026	\$ 405,000	\$ 107,650	\$ 512,650
2027	\$ 420,000	\$ 96,801	\$ 516,801
2028	\$ 440,000	\$ 84,930	\$ 524,930
2029	\$ 455,000	\$ 71,975	\$ 526,975
2030	\$ 470,000	\$ 57,970	\$ 527,970
2031	\$ 485,000	\$ 42,875	\$ 527,875
2032	\$ 500,000	\$ 26,625	\$ 526,625
2033	\$ 525,000	\$ 9,100	\$ 534,100
2034	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 5,050,000</b>	<b>\$ 1,013,929</b>	<b>\$ 6,063,929</b>

#### CIP FY22 – FY26

The 2022 – 2026 Capital Projects Fund capital projects expenditures are listed below.

Tax Incremental Districts (TID)									
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2022	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	TOTAL	
Phase II Infrastructure Work	TID #1-001	2	2,980,121					2,980,121	
TIF Misc. Projects	TID #1-002	4		60,000				60,000	
<b>TOTALS</b>			<b>2,980,121</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,040,121</b>	

## **CAPITAL PROJECT FUND – TID #2**

## **CAPITAL PROJECT FUND – TID #2**

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

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

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

## CAPITAL PROJECT FUND – TID #2

### REQUIRED RESOURCES:

2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
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#### TID #2 REVENUES

Property Taxes	\$ 22,823	\$ 119,187	\$ 287,977	\$ 141,965	\$ 141,965	\$ 440,000
Debt Proceeds	\$ -	\$ -	\$ -	\$ 1,015,000	\$ 1,015,000	\$ -
<b>Total</b>	<b>\$ 22,823</b>	<b>\$ 119,187</b>	<b>\$ 287,977</b>	<b>\$ 1,156,965</b>	<b>\$ 1,156,965</b>	<b>\$ 440,000</b>

2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
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#### TID #2 EXPENDITURES

Street Outlay	\$ 213,943	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Salaries	\$ -	\$ 19,870	\$ 21,514	\$ 10,840	\$ 21,514	\$ 22,097
Payroll Taxes	\$ -	\$ 1,502	\$ 1,646	\$ 816	\$ 1,646	\$ 1,690
Retirement Contributions	\$ -	\$ 1,322	\$ 1,394	\$ 661	\$ 1,394	\$ 1,380
Employee Benefits	\$ -	\$ 1,565	\$ 2,197	\$ 1,134	\$ 2,197	\$ 3,829
Audit & Accounting	\$ 600	\$ 362	\$ 525	\$ 386	\$ 386	\$ 390
Finance Consultants	\$ -	\$ 1,430	\$ -	\$ -	\$ -	\$ -
Legal Notices	\$ 37	\$ 745	\$ -	\$ -	\$ 50	\$ 50
Application/Amend Fees	\$ 150	\$ 1,150	\$ 150	\$ 150	\$ 150	\$ 150
Developer Incentives	\$ -	\$ -	\$ -	\$ -	\$ 63,000	\$ 125,000
Principal on Debt	\$ 36,854	\$ 53,192	\$ 55,448	\$ 1,109,954	\$ 1,109,954	\$ 55,000
Interest on Debt	\$ 62,992	\$ 46,653	\$ 44,398	\$ 51,679	\$ 51,679	\$ 29,989
<b>Total</b>	<b>\$ 314,575</b>	<b>\$ 127,791</b>	<b>\$ 127,272</b>	<b>\$ 1,188,917</b>	<b>\$ 1,265,266</b>	<b>\$ 239,575</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (291,752)</b>	<b>\$ (8,605)</b>	<b>\$ 160,705</b>	<b>\$ (31,952)</b>	<b>\$ (108,301)</b>	<b>\$ 200,425</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 208,864</b>	<b>\$ (82,888)</b>	<b>\$ (91,492)</b>	<b>\$ (91,492)</b>	<b>\$ (91,492)</b>	<b>\$ (199,793)</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ (82,888)</b>	<b>\$ (91,492)</b>	<b>\$ 69,213</b>	<b>\$ (123,444)</b>	<b>\$ (199,793)</b>	<b>\$ 632</b>
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## CAPITAL PROJECT FUND – TID #2

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of debt payments for the 2022 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2022					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2021	2022 PRINCIPAL PAYMENTS	2022 INTEREST PAYMENTS	2022 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2022
<b>TID #2</b>					
2021A GO BONDS	\$ 1,015,000	\$ 55,000	\$ 29,989	\$ 84,989	\$ 960,000
<b>TID #2 Total</b>	<b>\$ 1,015,000</b>	<b>\$ 55,000</b>	<b>\$ 29,989</b>	<b>\$ 84,989</b>	<b>\$ 960,000</b>

#### 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
2022	\$ 55,000	\$ 29,989	\$ 84,989
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	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 1,015,000</b>	<b>\$ 154,717</b>	<b>\$ 1,169,717</b>

#### CIP FY22 – FY26

The 2022 – 2026 Capital Projects Fund capital projects expenditures are listed below.

Tax Increment Districts (TID)								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2022	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	TOTAL
Phase II Infrastructure Work	TID #1-001	2	2,980,121					2,980,121
TIF Misc. Projects	TID #1-002	4		60,000				60,000
<b>TOTALS</b>			<b>2,980,121</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,040,121</b>

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## **9.0 SPECIAL REVENUE FUNDS**

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## **SPECIAL REVENUE FUND - TREES**

## **SPECIAL REVENUE FUND – TREES**

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

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

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

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

## SPECIAL REVENUE FUND – PARK IMPACT FEES

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### PARK IMPACT FEES

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

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

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

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

### REQUIRED RESOURCES:

2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
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#### **PARK IMPACT REVENUES**

Park & Rec Impact Residential	\$ 72,941	\$ 32,806	\$ 40,000	\$ 76,082	\$ 95,000	\$ 50,000
Interest - Bank Accounts	\$ 1,030	\$ 405	\$ 525	\$ 45	\$ 75	\$ 75
<b>Total</b>	<b>\$ 73,971</b>	<b>\$ 33,211</b>	<b>\$ 40,525</b>	<b>\$ 76,127</b>	<b>\$ 95,075</b>	<b>\$ 50,075</b>

2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
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#### **PARK IMPACT EXPENDITURES**

Transfer to Capital Projects	\$ 252,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 252,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (178,029)</b>	<b>\$ 33,211</b>	<b>\$ 40,525</b>	<b>\$ 76,127</b>	<b>\$ 95,075</b>	<b>\$ 50,075</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>\$ 231,979</b>	<b>\$ 53,950</b>	<b>\$ 87,161</b>	<b>\$ 87,161</b>	<b>\$ 87,161</b>	<b>\$ 182,236</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 53,950</b>	<b>\$ 87,161</b>	<b>\$ 127,686</b>	<b>\$ 163,288</b>	<b>\$ 182,236</b>	<b>\$ 232,311</b>

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

## SPECIAL REVENUE FUND – FIRE IMPACT FEES

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### 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:

2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
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#### **FIRE IMPACT REVENUES**

Fire Impact - Residential	\$ 14,086	\$ 16,492	\$ 13,500	\$ 17,408	\$ 25,000	\$ 15,000
Fire Impact - Commercial	\$ 4,298	\$ 1,051	\$ 2,500	\$ 7,935	\$ 8,700	\$ 3,000
Interest - Bank Accounts	\$ 13	\$ 3	\$ 5	\$ 0	\$ 5	\$ 5
<b>Total</b>	<b>\$ 18,398</b>	<b>\$ 17,546</b>	<b>\$ 16,005</b>	<b>\$ 25,343</b>	<b>\$ 33,705</b>	<b>\$ 18,005</b>

2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
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#### **FIRE IMPACT EXPENDITURES**

Fire Station - Debt Service Trnsfr	\$ 43,803	\$ 43,803	\$ 43,803	\$ 43,803	\$ 43,803	\$ -
<b>Total</b>	<b>\$ 43,803</b>	<b>\$ 43,803</b>	<b>\$ 43,803</b>	<b>\$ 43,803</b>	<b>\$ 43,803</b>	<b>\$ -</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (25,405)</b>	<b>\$ (26,257)</b>	<b>\$ (27,798)</b>	<b>\$ (18,460)</b>	<b>\$ (10,098)</b>	<b>\$ 18,005</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ (1,966)</b>	<b>\$ (27,371)</b>	<b>\$ (53,628)</b>	<b>\$ (53,628)</b>	<b>\$ (53,628)</b>	<b>\$ (63,726)</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ (27,371)</b>	<b>\$ (53,628)</b>	<b>\$ (81,426)</b>	<b>\$ (72,088)</b>	<b>\$ (63,726)</b>	<b>\$ (45,721)</b>
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## **SPECIAL REVENUE FUND – POLICE IMPACT FEES**

## SPECIAL REVENUE FUND – POLICE IMPACT FEES

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### POLICE IMPACT FEES

**GOAL:** 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:

2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
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#### POLICE IMPACT REVENUES

Police Impact - Residential	\$ 8,174	\$ 9,548	\$ 7,000	\$ 10,102	\$ 14,500	\$ 9,000
Police Impact - Commercial	\$ 2,508	\$ 605	\$ 2,000	\$ 4,616	\$ 5,050	\$ 2,000
Interest - Bank Accounts	\$ 10	\$ 2	\$ 5	\$ 0	\$ 5	\$ 5
<b>Total</b>	<b>\$ 10,692</b>	<b>\$ 10,155</b>	<b>\$ 9,005</b>	<b>\$ 14,719</b>	<b>\$ 19,555</b>	<b>\$ 11,005</b>

2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
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#### POLICE IMPACT EXPENDITURES

Police Station - Debt Service	\$ 26,950	\$ 26,950	\$ 26,950	\$ 26,950	\$ 26,950	\$ -
<b>Total</b>	<b>\$ 26,950</b>	<b>\$ 26,950</b>	<b>\$ 26,950</b>	<b>\$ 26,950</b>	<b>\$ 26,950</b>	<b>\$ -</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ (16,258)</b>	<b>\$ (16,795)</b>	<b>\$ (17,945)</b>	<b>\$(12,231)</b>	<b>\$ (7,395)</b>	<b>\$ 11,005</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ (12,090)</b>	<b>\$ (28,348)</b>	<b>\$ (45,143)</b>	<b>\$(45,143)</b>	<b>\$ (45,143)</b>	<b>\$ (52,538)</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ (28,348)</b>	<b>\$ (45,143)</b>	<b>\$ (63,088)</b>	<b>\$(57,374)</b>	<b>\$ (52,538)</b>	<b>\$ (41,533)</b>
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## **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 will be receiving approximately \$1,668,836 in funding. The Village will be using funds for a broad range of projects. The majority of the projects planned are related to investments in water and sewer projects.

**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:** In 2021, the Village created a Small Business Grant for businesses along Steffens Court of which \$10,000 was expended. The Village committed as part of the 2022 budget to utilized \$95,000 on capital purchases for Police, Public Works, and Parks computer replacement.

### REQUIRED RESOURCES:

2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
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#### ARPA REVENUES

Federal Grant	\$ -	\$ -	\$ -	\$ 834,418	\$ 834,418	\$ 834,418
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 834,418</b>	<b>\$ 834,418</b>	<b>\$ 834,418</b>

2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
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#### ARPA EXPENDITURES

Computer-Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,922
Police-Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,134
Public Works-Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,444
Parks-Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Developer Incentives	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 95,000</b>

<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 834,418</b>	<b>\$ 824,418</b>	<b>\$ 739,418</b>
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<b>FUND BALANCE, JANUARY 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 824,418</b>
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<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 834,418</b>	<b>\$ 824,418</b>	<b>\$ 1,563,836</b>
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## **10.0      ENTERPRISE FUNDS**

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## **WATER UTILITY**

## UTILITY: WATER

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

The water 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 78 miles of transmission mains, 1,671 valves, 3 water towers, and 832 fire hydrants function properly. The utility services 4,056 residential, 444 commercial, 198 Multifamily, 1 industrial, and 19 public authority customers with an annual consumption of 446 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.

**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.

## UTILITY: WATER

### ACQUISITIONS:

WATER UTILITY FUND CAPITAL EQUIPMENT ACQUISITIONS		
2022 BUDGET	Department Proposed	Debt Proceeds Available
Watermain Replacement Keehan Lane (W19-03)	\$ 42,000	\$ 42,000
Ontario-Huron NE Loop (W20-01)	\$ 15,000	\$ 15,000
	<b>\$ 57,000</b>	<b>\$ 57,000</b>

### RECEIPTS:

WATER UTILITY	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>OPERATING REVENUE</b>						
Bulk Water	\$ 12,209	\$ 7,716	\$ 10,000	\$ 5,383	\$ 8,700	\$ 10,000
Residential Revenue	\$ 1,402,822	\$ 1,502,674	\$ 1,600,000	\$ 1,007,554	\$ 1,510,000	\$ 1,520,000
Commercial Revenue	\$ 517,019	\$ 500,232	\$ 540,000	\$ 365,408	\$ 548,000	\$ 550,000
Industrial Revenue	\$ 57,607	\$ 63,462	\$ 63,000	\$ 53,924	\$ 80,500	\$ 81,000
Public Authority Revenue	\$ 15,357	\$ 12,862	\$ 14,000	\$ 9,408	\$ 14,000	\$ 14,000
Multifamily Residential Revenue	\$ 579,403	\$ 580,501	\$ 590,000	\$ 390,791	\$ 585,000	\$ 590,000
Private Fire Protection	\$ 42,160	\$ 43,112	\$ 43,000	\$ 29,255	\$ 43,985	\$ 44,000
Public Fire Protection	\$ 627,361	\$ 633,208	\$ 650,000	\$ 432,394	\$ 649,000	\$ 650,000
<b>Subtotal</b>	<b>\$ 3,253,939</b>	<b>\$ 3,343,766</b>	<b>\$ 3,510,000</b>	<b>\$ 2,294,117</b>	<b>\$ 3,439,185</b>	<b>\$ 3,459,000</b>
<b>OTHER OPERATING REVENUES</b>						
Forfeited Discounts	\$ 16,885	\$ 9,271	\$ 17,000	\$ 5,909	\$ 10,800	\$ 17,000
Miscellaneous Service Revenue	\$ 850	\$ 593	\$ 500	\$ 938	\$ 1,000	\$ 1,000
Other Revenues	\$ 39,404	\$ 43,205	\$ 40,000	\$ 3,701	\$ 39,817	\$ 40,000
<b>Subtotal</b>	<b>\$ 57,139</b>	<b>\$ 53,068</b>	<b>\$ 57,500</b>	<b>\$ 10,548</b>	<b>\$ 51,617</b>	<b>\$ 58,000</b>
<b>OTHER INCOME</b>						
Water Impact Fees - Residential	\$ 11,269	\$ 11,651	\$ 8,000	\$ 13,943	\$ 15,000	\$ 15,000
Water Impact Fees - Commercial	\$ 3,295	\$ 382	\$ 500	\$ 5,730	\$ 6,000	\$ 6,000
Contributed Revenue	\$ 591,407	\$ 11,934	\$ -	\$ -	\$ -	\$ -
Merchandise Income	\$ 925	\$ 800	\$ 700	\$ -	\$ 700	\$ 700
Interest & Dividend	\$ 21,210	\$ 10,158	\$ 13,075	\$ 5,030	\$ 14,240	\$ 13,000
Amortization - PSC	\$ 57,867	\$ 57,867	\$ 57,867	\$ -	\$ 57,867	\$ 57,867
Rent Revenues	\$ 88,051	\$ 90,199	\$ 87,000	\$ 22,605	\$ 87,000	\$ 89,610
Interdepartmental Sales	\$ 143	\$ 47	\$ 100	\$ 44	\$ 100	\$ 100
<b>Subtotal</b>	<b>\$ 774,167</b>	<b>\$ 183,038</b>	<b>\$ 167,242</b>	<b>\$ 47,352</b>	<b>\$ 180,907</b>	<b>\$ 182,277</b>
<b>TOTAL REVENUE</b>	<b>\$ 4,085,244</b>	<b>\$ 3,579,872</b>	<b>\$ 3,734,742</b>	<b>\$ 2,352,016</b>	<b>\$ 3,671,709</b>	<b>\$ 3,699,277</b>

## UTILITY: WATER

### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>SOURCE OF SUPPLY EXPENSES</u></b>						
Operation Labor-Wages	\$ 674	\$ 953	\$ 1,221	\$ 476	\$ 1,221	\$ 1,264
Contracted Services	\$ 26,540	\$ 30,294	\$ 30,000	\$ 21,293	\$ 30,000	\$ 30,294
Purchased Water	\$ 1,941,046	\$ 2,293,814	\$ 2,062,135	\$ 1,214,573	\$ 2,296,440	\$ 2,247,168
Miscellaneous	\$ 1,096	\$ 52	\$ 500	\$ 575	\$ 575	\$ 800
Maintenance of Wells & Springs	\$ 1,464	\$ 3,541	\$ 3,200	\$ 1,299	\$ 4,000	\$ 45,900
Maintenance - Miscellaneous	\$ 1,734	\$ 2,033	\$ 2,500	\$ 1,092	\$ 2,500	\$ 2,500
<b>Subtotal</b>	<b>\$ 1,972,554</b>	<b>\$ 2,330,687</b>	<b>\$ 2,099,556</b>	<b>\$ 1,239,308</b>	<b>\$ 2,334,736</b>	<b>\$ 2,327,926</b>
<b><u>PUMPING EXPENSES</u></b>						
Fuel or Purchased Power	\$ 8,235	\$ 8,095	\$ 8,115	\$ 5,516	\$ 8,862	\$ 8,862
Operation Labor - Wages	\$ 4,131	\$ 4,363	\$ 6,103	\$ 4,017	\$ 6,103	\$ 6,318
Other Supplies & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,390	\$ 3,656	\$ 2,500	\$ 956	\$ 1,100	\$ 2,200
Operating Supplies	\$ -	\$ -	\$ 500	\$ -	\$ 100	\$ 500
<b>Subtotal</b>	<b>\$ 17,756</b>	<b>\$ 16,114</b>	<b>\$ 17,218</b>	<b>\$ 10,490</b>	<b>\$ 16,165</b>	<b>\$ 17,880</b>
<b><u>WATER TREATMENT EXPENSES</u></b>						
Operation Labor - Wages	\$ 441	\$ 579	\$ -	\$ 479	\$ 479	\$ -
Contracted Services	\$ 9,919	\$ 18,545	\$ 7,200	\$ 5,177	\$ 7,200	\$ 7,416
Operating Supplies	\$ 1,179	\$ 442	\$ 1,200	\$ 1,142	\$ 1,279	\$ 1,200
<b>Subtotal</b>	<b>\$ 11,539</b>	<b>\$ 19,566</b>	<b>\$ 8,400</b>	<b>\$ 6,799</b>	<b>\$ 8,958</b>	<b>\$ 8,616</b>
<b><u>TRANSMISSION &amp; DISTRIBUTION EXPENSES</u></b>						
Operation - Salaries (660)	\$ 23,430	\$ 39,035	\$ 24,297	\$ 17,676	\$ 24,297	\$ 26,751
Storage Facilities (661)	\$ 5,065	\$ 6,017	\$ 7,941	\$ 25,899	\$ 26,421	\$ 20,837
Transmission & Distribution (662)	\$ 26,915	\$ 28,515	\$ 24,140	\$ 23,377	\$ 26,768	\$ 27,698
Meters (663)	\$ 55,099	\$ 9,693	\$ 12,205	\$ 12,840	\$ 12,841	\$ 27,036
Customer Installation (664)	\$ 340	\$ 981	\$ 1,221	\$ 1,088	\$ 1,242	\$ 1,264
Miscellaneous (665)	\$ 6,509	\$ 7,574	\$ 6,953	\$ 394	\$ 6,845	\$ 7,168
Rents (666)	\$ 45,278	\$ 45,278	\$ 37,537	\$ 37,537	\$ 37,537	\$ 60,176
Maintenance - Standpipes (672)	\$ 16,024	\$ 11,219	\$ 3,941	\$ 1,229	\$ 3,941	\$ 11,727
Maintenance - Mains (673)	\$ 80,113	\$ 59,691	\$ 84,680	\$ 32,726	\$ 78,612	\$ 108,017
Maintenance - Services (675)	\$ 32,441	\$ 50,314	\$ 34,705	\$ 19,779	\$ 34,795	\$ 35,136
Maintenance - Meters (676)	\$ 17,933	\$ 3,644	\$ 41,220	\$ 23,530	\$ 37,301	\$ 37,264
Maintenance - Hydrants (677)	\$ 21,437	\$ 21,725	\$ 32,823	\$ 22,744	\$ 32,833	\$ 21,082
<b>Subtotal</b>	<b>\$ 330,583</b>	<b>\$ 283,686</b>	<b>\$ 311,663</b>	<b>\$ 218,820</b>	<b>\$ 323,433</b>	<b>\$ 384,156</b>



## UTILITY: WATER

### REQUIRED RESOURCES – continued:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>CUSTOMER ACCOUNTS</b>						
Meter Reading	\$ 2,831	\$ 450	\$ 2,441	\$ 28	\$ 50	\$ 50
Customer Account/Collection	\$ 27,211	\$ 19,268	\$ 10,468	\$ 6,529	\$ 9,769	\$ 11,357
Other Supplies/Expenses	\$ 12,793	\$ 13,912	\$ 21,760	\$ 3,029	\$ 21,760	\$ 21,760
Uncollectible Accounts	\$ 268	\$ 395	\$ 500	\$ 1,055	\$ 1,100	\$ 1,100
<b>Subtotal</b>	<b>\$ 43,103</b>	<b>\$ 34,025</b>	<b>\$ 35,169</b>	<b>\$ 10,641</b>	<b>\$ 32,679</b>	<b>\$ 34,267</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>						
Salaries (920/990)	\$ 84,789	\$ 78,084	\$ 84,295	\$ 45,253	\$ 67,890	\$ 87,481
Wages (920)	\$ 27,788	\$ 29,213	\$ 33,732	\$ 20,778	\$ 35,459	\$ 35,403
Employee Benefits (926)	\$ 87,884	\$ 90,024	\$ 98,866	\$ 48,117	\$ 98,866	\$ 113,147
Outside Services (923)	\$ 41,927	\$ 113,768	\$ 73,962	\$ 52,093	\$ 69,940	\$ 69,572
Insurance (924)	\$ 20,628	\$ 16,995	\$ 18,794	\$ 13,206	\$ 16,730	\$ 19,784
Regulatory Controls (928)	\$ 3,353	\$ 3,596	\$ 3,600	\$ -	\$ -	\$ -
Miscellaneous (930)	\$ 3,532	\$ 1,738	\$ 4,930	\$ 3,608	\$ 3,958	\$ 4,185
Rents (931)	\$ 98,837	\$ 101,495	\$ 116,366	\$ 115,930	\$ 111,232	\$ 122,035
Maintenance of Plant (932)	\$ 7,823	\$ 9,490	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 376,559</b>	<b>\$ 444,403</b>	<b>\$ 434,545</b>	<b>\$ 298,986</b>	<b>\$ 404,075</b>	<b>\$ 451,607</b>
<b>OTHER OPERATING EXPENSES</b>						
Depreciation	\$ 365,582	\$ 372,516	\$ 382,000	\$ 248,269	\$ 382,000	\$ 382,000
Taxes	\$ (10,484)	\$ (11,829)	\$ (9,500)	\$ -	\$ (9,500)	\$ (9,500)
Tax Equivalent Pmn't	\$ 239,840	\$ 251,740	\$ 240,000	\$ 240,000	\$ 251,740	\$ 251,740
Amortization Debt Expense	\$ 36,806	\$ (6,320)	\$ -	\$ 11,392	\$ 11,392	\$ 11,392
<b>Subtotal</b>	<b>\$ 631,744</b>	<b>\$ 606,107</b>	<b>\$ 612,500</b>	<b>\$ 499,660</b>	<b>\$ 635,632</b>	<b>\$ 635,632</b>
<b>INTEREST ON LONG-TERM DEBT</b>						
Interest on Debt	\$ 133,847	\$ 142,431	\$ 135,379	\$ 62,190	\$ 141,469	\$ 143,025
<b>Subtotal</b>	<b>\$ 133,847</b>	<b>\$ 142,431</b>	<b>\$ 135,379</b>	<b>\$ 62,190</b>	<b>\$ 141,469</b>	<b>\$ 143,025</b>
<b>OTHER FINANCIAL USES</b>						
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>	<b>\$ 3,517,685</b>	<b>\$ 3,877,020</b>	<b>\$ 3,654,430</b>	<b>\$ 2,346,893</b>	<b>\$ 3,897,147</b>	<b>\$ 4,003,109</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 567,559</b>	<b>\$ (297,148)</b>	<b>\$ 80,312</b>	<b>\$ 5,124</b>	<b>\$ (225,438)</b>	<b>\$ (303,832)</b>

## UTILITY: WATER

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of water utility debt payments for the 2022 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2022					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2021	2022 PRINCIPAL PAYMENTS	2022 INTEREST PAYMENTS	2022 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2022
<b>Water Utility</b>					
2012B GO BONDS	\$ 925,000	\$ 75,000	\$ 25,148	\$ 100,148	\$ 850,000
2015A GO BONDS	\$ 825,000	\$ 60,000	\$ 18,576	\$ 78,576	\$ 765,000
2017A GO BONDS	\$ 655,000	\$ 35,000	\$ 19,773	\$ 54,773	\$ 620,000
2019A GO BONDS	\$ 2,180,000	\$ 95,000	\$ 63,975	\$ 158,975	\$ 2,085,000
2021A GO BONDS	\$ 765,000	\$ 45,000	\$ 21,770	\$ 66,770	\$ 720,000
<b>Water Utility Total</b>	<b>\$ 5,350,000</b>	<b>\$ 310,000</b>	<b>\$ 149,241</b>	<b>\$ 459,241</b>	<b>\$ 5,040,000</b>

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

Year Ended December 31	Water Utility		
	Principal	Interest	Total
2022	\$ 310,000	\$ 149,241	\$ 459,241
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
<b>Totals</b>	<b>\$ 5,350,000</b>	<b>\$ 1,278,908</b>	<b>\$ 6,628,908</b>

Note: The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for utilities are on a GAAP basis (full accrual), the interest for 2022 reflected above does not agree with the total interest reported in the water budget.

## UTILITY: WATER

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### CIP FY22 – FY26

The 2022 – 2026 Water Utility capital projects expenditures are listed below.

Water Utility								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2022	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	TOTAL
Watermain Replacement: Vandenberg Place	W2-19	2		30,000	400,000			430,000
Watermain Replacement: Keehan Ln	W19-03	2	42,000	600,000				642,000
Ontario-Huron NE Loop	W20-01	3	15,000	155,000				170,000
Pressure Zone 4	W20-02	n/a			40,000	385,000		425,000
Green Bay Interconnect	W20-03	4			15,000	48,000		63,000
Water Main Replacement: Continental to I-43	W20-04	5				30,000	1,070,000	1,100,000
Watermain Replacement: Eldorado/Seville	W2-18	5			680,000			680,000
TOTALS			57,000	785,000	1,135,000	463,000	1,070,000	3,510,000

## **SANITARY SEWER UTILITY**

## UTILITY: SANITARY SEWER

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

**OBJECTIVES:**

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

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.

**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.

**ACQUISITIONS:**

SEWER UTILITY FUND CAPITAL EQUIPMENT ACQUISITIONS		
2022 BUDGET	Department Proposed	Debt Proceeds Available
Sal St. & Industrial Drive Sanitary Sewer Rehab (SS11)	\$ 53,106	\$ 53,106
	<b>\$ 53,106</b>	<b>\$ 53,106</b>

## UTILITY: SANITARY SEWER

### RECEIPTS:

SEWER UTILITY	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>OPERATING REVENUE</u></b>						
Unmetered Sewer	\$ 3,504	\$ 3,212	\$ 3,504	\$ 1,519	\$ 3,212	\$ 3,212
Unmetered Sewer-Ledgeview	\$ 3,080	\$ 2,570	\$ 2,800	\$ 1,402	\$ 2,800	\$ 2,800
Multifamily Residential Revenue	\$ 578,597	\$ 579,152	\$ 590,000	\$ 437,889	\$ 655,000	\$ 655,000
Residential Revenue	\$ 1,334,159	\$ 1,439,284	\$ 1,510,000	\$ 1,063,671	\$ 1,595,000	\$ 1,595,000
Commercial Revenue	\$ 454,229	\$ 446,698	\$ 475,000	\$ 360,261	\$ 540,000	\$ 540,000
Metered Industrial	\$ 70,432	\$ 77,980	\$ 80,000	\$ 76,530	\$ 115,000	\$ 115,000
Public Authority	\$ 14,495	\$ 11,480	\$ 13,000	\$ 9,599	\$ 14,400	\$ 14,400
Metered Sewer - Ledgeview	\$ 5,142	\$ 3,580	\$ 3,500	\$ 3,709	\$ 6,000	\$ 6,000
Metered Sewer - Green Bay	\$ 13,140	\$ 12,820	\$ 11,500	\$ 6,689	\$ 11,500	\$ 11,500
Metered Restaurant	\$ 42,355	\$ 34,401	\$ 36,500	\$ 25,814	\$ 38,900	\$ 38,900
<b>Subtotal</b>	<b>\$ 2,519,133</b>	<b>\$ 2,611,176</b>	<b>\$ 2,725,804</b>	<b>\$ 1,987,083</b>	<b>\$ 2,981,812</b>	<b>\$ 2,981,812</b>
<b><u>OTHER OPERATING REVENUE</u></b>						
Forfeited Discounts	\$ 13,040	\$ 7,135	\$ 14,000	\$ 4,886	\$ 14,000	\$ 14,000
Miscellaneous	\$ 37,532	\$ 48,355	\$ 35,000	\$ 43,028	\$ 50,000	\$ 50,000
<b>Subtotal</b>	<b>\$ 50,572</b>	<b>\$ 55,490</b>	<b>\$ 49,000</b>	<b>\$ 47,915</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>
<b><u>NONOPERATING INCOME</u></b>						
Interest & Dividend	\$ 36,015	\$ 14,206	\$ 17,000	\$ 3,831	\$ 4,000	\$ 4,000
Contributed Revenues	\$ 711,167	\$ 43,469	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 747,182</b>	<b>\$ 57,675</b>	<b>\$ 17,000</b>	<b>\$ 3,831</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 3,316,887</b>	<b>\$ 2,724,342</b>	<b>\$ 2,791,804</b>	<b>\$ 2,038,829</b>	<b>\$ 3,049,812</b>	<b>\$ 3,049,812</b>

## UTILITY: SANITARY SEWER

### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>ADMINISTRATIVE &amp; GENERAL</u></b>						
Salaries	\$ 91,660	\$ 97,382	\$ 95,930	\$ 52,696	\$ 79,000	\$ 100,780
Wages	\$ 15,745	\$ 28,552	\$ 33,168	\$ 20,773	\$ 33,468	\$ 30,266
Payroll Taxes	\$ 12,633	\$ 13,115	\$ 14,978	\$ 8,903	\$ 13,355	\$ 15,534
Employee Benefits	\$ 28,271	\$ 30,470	\$ 35,404	\$ 17,468	\$ 26,202	\$ 40,089
Retirement Contributions	\$ 9,757	\$ 11,181	\$ 13,137	\$ 6,908	\$ 10,362	\$ 13,122
Contracted Services	\$ 29,989	\$ 82,071	\$ 32,831	\$ 48,543	\$ 63,947	\$ 64,013
Operating Supplies	\$ 1,080	\$ 130	\$ 150	\$ -	\$ -	\$ -
Training & Seminars	\$ 1,267	\$ 888	\$ 1,500	\$ 1,375	\$ 1,000	\$ 2,145
Insurance	\$ 20,628	\$ 27,357	\$ 30,275	\$ 20,979	\$ 27,331	\$ 31,659
VOM Charges	\$ 36,786	\$ 36,786	\$ 33,245	\$ 33,245	\$ 33,245	\$ 48,962
Taxes	\$ 12,421	\$ 11,751	\$ 12,500	\$ -	\$ 12,500	\$ 12,500
<b>Subtotal</b>	<b>\$ 260,236</b>	<b>\$ 339,684</b>	<b>\$ 303,118</b>	<b>\$ 210,891</b>	<b>\$ 300,410</b>	<b>\$ 359,070</b>
	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>OTHER OPERATING EXPENSES</u></b>						
Depreciation	\$ 280,177	\$ 288,719	\$ 272,000	\$ 181,925	\$ 272,000	\$ 272,000
Retirement Contribution Adj.	\$ 14,844	\$ 901	\$ -	\$ -	\$ -	\$ -
Amort Debt Disc & Exp.	\$ 2,756	\$ (3,821)	\$ -	\$ (0)	\$ -	\$ -
Taxes	\$ 10,484	\$ 11,829	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Village Rent	\$ 98,837	\$ 101,495	\$ 116,366	\$ 115,930	\$ 111,232	\$ 122,035
<b>Subtotal</b>	<b>\$ 407,098</b>	<b>\$ 399,123</b>	<b>\$ 398,366</b>	<b>\$ 297,855</b>	<b>\$ 393,232</b>	<b>\$ 404,035</b>
<b><u>INTEREST ON LONG-TERM DEBT</u></b>						
Interest on Debt	\$ 40,609	\$ 40,655	\$ 36,215	\$ 37,271	\$ 65,400	\$ 89,474
<b>Subtotal</b>	<b>\$ 40,609</b>	<b>\$ 40,655</b>	<b>\$ 36,215</b>	<b>\$ 37,271</b>	<b>\$ 65,400</b>	<b>\$ 89,474</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,804,771</b>	<b>\$ 2,828,421</b>	<b>\$ 3,030,596</b>	<b>\$ 1,732,988</b>	<b>\$ 2,917,847</b>	<b>\$ 3,146,225</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 512,116</b>	<b>\$ (104,080)</b>	<b>\$ (238,792)</b>	<b>\$ 305,842</b>	<b>\$ 131,965</b>	<b>\$ (96,413)</b>

## UTILITY: SANITARY SEWER

### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of sewer utility debt payments for the 2022 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2022					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2021	2022 PRINCIPAL PAYMENTS	2022 INTEREST PAYMENTS	2022 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2022
Sewer Utility					
2017A GO BONDS	\$ 915,000	\$ 45,000	\$ 27,718	\$ 72,718	\$ 870,000
2019A GO BONDS	\$ 265,000	\$ 30,000	\$ 7,500	\$ 37,500	\$ 235,000
2021A GO BONDS	\$ 2,370,000	\$ 140,000	\$ 67,594	\$ 207,594	\$ 2,230,000
Sewer Utility Total	\$ 3,550,000	\$ 215,000	\$ 102,812	\$ 317,812	\$ 3,335,000

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

Year Ended December 31	Sewer Utility		
	Principal	Interest	Total
2022	\$ 215,000	\$ 102,812	\$ 317,812
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
Totals	\$ 3,550,000	\$ 802,614	\$ 4,352,614

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 2021 reflected above does not agree with the total interest reported in the sewer budget.



**UTILITY: SANITARY SEWER**

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**CIP FY22 – FY26**  
**The 2022 – 2026 Sanitary Sewer capital projects expenditures are listed below.**

Sanitary Sewer Utility								
	PROJECT							
PROJECT DESCRIPTION	#	PRIORITY	Yr. 2022	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	TOTAL
Sal St. & Industrial Dr. Sanitary Sewer Rehab	SS11	2	53,106	971,073				1,024,179
Sanitary Lining project (location TBD)	SS20-01	3			25,000	220,000		245,000
Sanitary structure rehabilitation (locations TBD)	SS20-02	3			20,000	176,000		196,000
TOTALS			53,106	971,073	45,000	396,000	0	1,465,179

## **STORMWATER MANAGEMENT UTILITY**

## UTILITY: STORMWATER MANAGEMENT

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**GOAL:** To provide Bellevue residents with cost effective environmentally sensitive storm water management programs and to ensure the continued viability of the urban forest through programs that 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, 1,073 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.

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

### 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.

### ACQUISITIONS:

STORMWATER UTILITY FUND CAPITAL EQUIPMENT ACQUISITIONS		
2022 BUDGET	Department Proposed	Retained Earnings
Urban NonPoint Source & Storm Water Plan (ST19-10)	\$ 50,000	\$ 50,000
	<b>\$ 50,000</b>	<b>\$ 50,000</b>

## UTILITY: STORMWATER MANAGEMENT

### RECEIPTS:

STORMWATER UTILITY	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b><u>LICENSES &amp; PERMITS</u></b>						
Connection Charges	\$ 10,750	\$ 13,300	\$ 11,000	\$ 11,550	\$ 13,550	\$ 13,550
Credit Application Fees	\$ 3,000	\$ 1,700	\$ 200	\$ 2,500	\$ 2,500	\$ 2,500
<b>Subtotal</b>	<b>\$ 13,750</b>	<b>\$ 15,000</b>	<b>\$ 11,200</b>	<b>\$ 14,050</b>	<b>\$ 16,050</b>	<b>\$ 16,050</b>
<b><u>SERVICE CHARGES</u></b>						
Residential Revenue	\$ 288,362	\$ 393,055	\$ 450,000	\$ 206,338	\$ 310,000	\$ 310,000
Non-Residential Revenue	\$ 346,516	\$ 487,022	\$ 525,000	\$ 437,914	\$ 655,000	\$ 655,000
Forfeited Discounts	\$ 2,869	\$ 2,092	\$ 4,100	\$ 1,725	\$ 4,100	\$ 4,100
Trees Charges	\$ -	\$ 80	\$ 100	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 637,747</b>	<b>\$ 882,248</b>	<b>\$ 979,200</b>	<b>\$ 645,977</b>	<b>\$ 969,100</b>	<b>\$ 969,100</b>
<b><u>NONOPERATING REVENUES</u></b>						
Interest	\$ 25,561	\$ 4,278	\$ 6,000	\$ 560	\$ 750	\$ 750
Interest - Other	\$ 7,837	\$ 21,082	\$ 10,500	\$ 13,557	\$ 13,560	\$ 13,560
Grants	\$ 13,252	\$ 41,374	\$ 26,864	\$ 23,310	\$ 23,310	\$ -
Contributed Revenue	\$ 884,227	\$ (28,070)	\$ -	\$ -	\$ -	\$ -
Special Assessment	\$ -	\$ -	\$ -	\$ 10	\$ 10	\$ -
Transfer from TID	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
<b>Total Nonoperating Revenues</b>	<b>\$ 930,877</b>	<b>\$ 38,665</b>	<b>\$ 43,364</b>	<b>\$ 37,437</b>	<b>\$ 187,630</b>	<b>\$ 164,310</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,582,374</b>	<b>\$ 935,913</b>	<b>\$ 1,033,764</b>	<b>\$ 697,464</b>	<b>\$ 1,172,780</b>	<b>\$ 1,149,460</b>

## UTILITY: STORMWATER MANAGEMENT

### REQUIRED RESOURCES:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>ADMINISTRATION</b>						
Salaries	\$ 96,338	\$ 89,831	\$ 86,185	\$ 50,074	\$ 75,111	\$ 95,590
Wages	\$ 34,816	\$ 43,167	\$ 42,477	\$ 27,903	\$ 42,514	\$ 41,021
Payroll Taxes	\$ 18,013	\$ 18,207	\$ 16,361	\$ 10,714	\$ 16,361	\$ 17,325
Employee Benefits	\$ 45,060	\$ 52,329	\$ 37,498	\$ 29,276	\$ 37,000	\$ 45,190
Retirement Contributions	\$ 14,106	\$ 15,145	\$ 14,436	\$ 8,621	\$ 14,436	\$ 14,720
Software Support	\$ 6,765	\$ 13,229	\$ 14,524	\$ 13,763	\$ 13,763	\$ 19,690
Bank Fees	\$ 1,279	\$ 1,296	\$ 1,350	\$ 1,822	\$ 2,500	\$ 2,500
Permits	\$ 2,000	\$ 2,000	\$ 2,100	\$ -	\$ 2,100	\$ 2,100
Engineering Fees	\$ 30,749	\$ 23,259	\$ 12,500	\$ 24,417	\$ 36,000	\$ 33,000
Contracted Services	\$ 15,099	\$ 39,967	\$ 33,596	\$ 20,368	\$ 26,000	\$ 24,141
Office Supplies	\$ 1,408	\$ 1,397	\$ 3,443	\$ -	\$ 3,500	\$ 6,943
Postage	\$ 5,247	\$ 5,576	\$ 3,443	\$ -	\$ 3,443	\$ 3,443
Publications/Subscriptions/Dues	\$ 1,982	\$ 1,739	\$ 2,000	\$ 1,770	\$ 2,000	\$ 2,000
Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training & Seminars	\$ 1,737	\$ 1,323	\$ 2,200	\$ 1,502	\$ 2,200	\$ 2,200
Insurance	\$ 5,157	\$ 5,054	\$ 5,518	\$ 3,794	\$ 4,894	\$ 5,879
Uncollectibles	\$ 30	\$ 42	\$ 100	\$ -	\$ 100	\$ 100
Capital Equipment	\$ 1,053	\$ -	\$ 500	\$ -	\$ -	\$ -
Audit & Accounting Services	\$ 2,516	\$ 2,854	\$ 2,855	\$ 3,036	\$ 3,036	\$ 3,127
<b>Subtotal</b>	<b>\$ 283,356</b>	<b>\$ 316,415</b>	<b>\$ 281,086</b>	<b>\$ 197,060</b>	<b>\$ 284,958</b>	<b>\$ 318,969</b>

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>FACILITY MAINTENANCE</b>						
Salaries	\$ 9,321	\$ 13,192	\$ 10,174	\$ 6,496	\$ 10,174	\$ 11,221
Wages	\$ 98,428	\$ 95,840	\$ 66,918	\$ 58,870	\$ 7,572	\$ 69,007
Contracted Services	\$ 81,428	\$ 59,082	\$ 139,250	\$ 24,109	\$ 90,000	\$ 155,560
Utilities	\$ -	\$ 103	\$ -	\$ 83	\$ 100	\$ 150
Supplies & Other Expenses	\$ 13,602	\$ 8,727	\$ 10,350	\$ 5,532	\$ 10,350	\$ 10,350
Construction Materials	\$ 9,844	\$ 8,316	\$ 35,700	\$ 9,162	\$ 35,700	\$ 35,700
VOM Charges	\$ 61,301	\$ 61,301	\$ 54,911	\$ 54,911	\$ 54,911	\$ 81,592
<b>Subtotal</b>	<b>\$ 273,924</b>	<b>\$ 246,560</b>	<b>\$ 317,303</b>	<b>\$ 159,163</b>	<b>\$ 208,807</b>	<b>\$ 363,580</b>

## UTILITY: STORMWATER MANAGEMENT

### REQUIRED RESOURCES – continued:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>URBAN FORESTRY</b>						
Wages	\$ 42	\$ -	\$ 10,315	\$ -	\$ 10,315	\$ 10,626
Contracted Services	\$ 38,777	\$ 52,286	\$ 74,064	\$ 3,199	\$ 66,864	\$ 79,325
Publications, Subscriptions & Dues	\$ 134	\$ 90	\$ -	\$ -	\$ 45	\$ 270
Training & Seminars	\$ 469	\$ 640	\$ -	\$ -	\$ -	\$ -
Small Tools & Equipment	\$ 2,659	\$ 1,650	\$ -	\$ -	\$ -	\$ -
Street Trees	\$ 1,210	\$ 250	\$ 4,999	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 43,290</b>	<b>\$ 54,917</b>	<b>\$ 89,378</b>	<b>\$ 3,199</b>	<b>\$ 77,224</b>	<b>\$ 90,221</b>
	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>OTHER OPERATING EXPENSES</b>						
Depreciation	\$ 167,486	\$ 174,293	\$ 160,500	\$ -	\$ 174,300	\$ 174,300
Retirement Contribution Adj.	\$ 17,969	\$ 269	\$ -	\$ -	\$ -	\$ -
Interest on Debt	\$ 31,107	\$ 29,113	\$ 26,884	\$ 20,270	\$ 26,884	\$ 25,193
Village Rent	\$ 98,837	\$ 101,495	\$ 116,366	\$ 115,930	\$ 111,232	\$ 122,035
<b>Subtotal</b>	<b>\$ 315,399</b>	<b>\$ 305,170</b>	<b>\$ 303,750</b>	<b>\$ 136,200</b>	<b>\$ 312,416</b>	<b>\$ 321,528</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 915,969</b>	<b>\$ 923,062</b>	<b>\$ 991,517</b>	<b>\$ 495,622</b>	<b>\$ 883,405</b>	<b>\$ 1,094,298</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 666,404</b>	<b>\$ 12,851</b>	<b>\$ 42,247</b>	<b>\$ 201,842</b>	<b>\$ 289,375</b>	<b>\$ 55,162</b>

## UTILITY: STORMWATER MANAGEMENT

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### REQUIRED RESOURCES – continued:

#### GENERAL OBLIGATION DEBT

The following schedule is a list of stormwater utility debt payments for the 2022 budget year:

TOTAL OUTSTANDING INDEBTEDNESS AS OF DECEMBER 31, 2022					
DESCRIPTION	PRINCIPAL BALANCE 12/31/2021	2022 PRINCIPAL PAYMENTS	2022 INTEREST PAYMENTS	2022 TOTAL PRINCIPAL & INTEREST	PRINCIPAL BALANCE 12/31/2022
Stormwater Utility					
2012B GO BONDS	\$ 945,000	\$ 75,000	\$ 25,718	\$ 100,718	\$ 870,000
Stormwater Utility Total	\$ 945,000	\$ 75,000	\$ 25,718	\$ 100,718	\$ 870,000

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

Year Ended December 31	Stormwater Utility		
	Principal	Interest	Total
2022	\$ 75,000	\$ 25,718	\$ 100,718
2023	\$ 80,000	\$ 23,910	\$ 103,910
2024	\$ 80,000	\$ 21,870	\$ 101,870
2025	\$ 80,000	\$ 19,830	\$ 99,830
2026	\$ 85,000	\$ 17,726	\$ 102,726
2027	\$ 85,000	\$ 15,368	\$ 100,368
2028	\$ 90,000	\$ 12,743	\$ 102,743
2029	\$ 85,000	\$ 10,118	\$ 95,118
2030	\$ 90,000	\$ 7,493	\$ 97,493
2031	\$ 95,000	\$ 4,646	\$ 99,646
2032	\$ 100,000	\$ 1,575	\$ 101,575
2033	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -
Totals	\$ 945,000	\$ 160,995	\$ 1,105,995

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 stormwater budget.



## UTILITY: STORMWATER MANAGEMENT

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### CIP FY22 – FY26

The 2022 – 2026 Stormwater Management capital projects expenditures are listed below.

Stormwater Utility								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2022	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	TOTAL
Urban NonPoint Source & Storm Water Plan	ST19-01	1	50,000	480,000				530,000
Oak Park Drive Streambank Stabilization	ST9	4		331,000				331,000
Pond TMDL compliance project (TBD)	ST20-01	2			110,000	380,000		490,000
Fire Lane Pond Revisions	ST20-02	3			50,000	115,000		165,000
TOTALS			50,000	811,000	160,000	495,000	0	1,516,000

## **11.0      INTERNAL SERVICE FUNDS**

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## **VEHICLE OPERATIONS & MAINTENANCE**

## DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

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

**OBJECTIVES:**

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

**PROGRAM ACTIVITY STATEMENT:**

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

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

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

Wages and salaries that are allocated to the VOM Fund continue to be reviewed annually for changes or adjustments. Capital Improvement Plan purchases for 2022 include an aerial lift, a street sweeper, and a front deck mower and trailer

**REPLACEMENT SCHEDULE:**

2022 BUDGET	Department Proposed	Retained Earnings
Aerial Lift (VOM-17-13)	\$ 59,500	\$ 59,500
Street Sweeper Replacement (VOM-20-0003)	\$ 253,000	\$ 253,000
Front Deck Mower & Trailer (VOM-20-0008)	\$ 29,000	\$ 29,000
	<u>\$ 341,500</u>	<u>\$ 341,500</u>

## DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

### REVENUES:

<b>VOM FUND</b>	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>OPERATIONS &amp; MAINTENANCE &amp; REPLACEMENT</b>						
Village Administrator's Office	\$ 178	\$ 138	\$ 178	\$ 178	\$ 178	\$ 195
Clerk/Treasurer Department	\$ 180	\$ 138	\$ 178	\$ 178	\$ 178	\$ 195
Buildings & Grounds Department	\$ 9,352	\$ 7,170	\$ 8,119	\$ 8,119	\$ 8,119	\$ 8,931
Building Inspection	\$ 3,445	\$ 2,641	\$ 2,633	\$ 2,633	\$ 2,633	\$ 2,897
Street & Highway Maintenance	\$ 34,411	\$ 26,382	\$ 29,824	\$ 29,824	\$ 29,824	\$ 32,807
Engineering & Construction	\$ 3,056	\$ 2,343	\$ 2,689	\$ 2,689	\$ 2,689	\$ 2,958
Snow Removal	\$ 116,948	\$ 89,658	\$ 95,450	\$ 95,450	\$ 95,450	\$ 104,996
Recycling	\$ 19,520	\$ 19,520	\$ 19,031	\$ 19,031	\$ 19,031	\$ 20,934
Parks	\$ 25,158	\$ 19,287	\$ 26,009	\$ 26,009	\$ 26,009	\$ 28,610
Recreation	\$ 807	\$ 619	\$ 1,166	\$ 1,166	\$ 1,166	\$ 1,282
Community Development Depart.	\$ 667	\$ 511	\$ 608	\$ 608	\$ 608	\$ 669
Economic Development	\$ 359	\$ 275	\$ 253	\$ 253	\$ 253	\$ 278
Water Utility	\$ 45,008	\$ 45,008	\$ 37,267	\$ 37,267	\$ 37,267	\$ 59,906
Sewer Utility	\$ 36,786	\$ 36,786	\$ 33,245	\$ 33,245	\$ 33,245	\$ 48,962
Stormwater Utility	\$ 61,301	\$ 61,301	\$ 54,911	\$ 54,911	\$ 54,911	\$ 81,592
Fire Administration	\$ 510	\$ 391	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 357,686</b>	<b>\$ 312,168</b>	<b>\$ 311,561</b>	<b>\$ 311,561</b>	<b>\$ 311,561</b>	<b>\$ 395,212</b>
<b>NONOPERATING REVENUES</b>						
Interest	\$ 20,083	\$ 3,883	\$ 5,000	\$ 158	\$ 250	\$ 250
Sale of Equipment or Vehicles	\$ -	\$ 6,045	\$ 10,000	\$ -	\$ -	\$ 12,500
<b>Subtotal</b>	<b>\$ 20,083</b>	<b>\$ 9,928</b>	<b>\$ 15,000</b>	<b>\$ 158</b>	<b>\$ 250</b>	<b>\$ 12,750</b>
<b>TOTAL REVENUE</b>	<b>\$ 377,769</b>	<b>\$ 322,096</b>	<b>\$ 326,561</b>	<b>\$ 311,719</b>	<b>\$ 311,811</b>	<b>\$ 407,962</b>

## DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

### REQUIRED RESOURCES – continued:

	2019 Actual	2020 Actual	2021 Budget	Actual - August 31	2021 Estimate	2022 Budget
<b>VOM FUND</b>						
<b>DEPARTMENT UTILIZATION</b>						
General Government:						
- Audit/Accounting	\$ 700	\$ 540	\$ 725	\$ 2,072	\$ 2,072	\$ 2,100
- Engineering Fees	\$ 1,998	\$ -	\$ -	\$ -	\$ -	\$ -
- Depreciation	\$ 134,300	\$ 155,277	\$ 140,000	\$ 173,022	\$ 173,022	\$ 175,000
- Transfer to General Fund	\$ 1,998	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 138,995</b>	<b>\$ 155,817</b>	<b>\$ 140,725</b>	<b>\$ 175,095</b>	<b>\$ 175,094</b>	<b>\$ 177,100</b>
Public Works:						
- Wages & Salaries	\$ 41,515	\$ 49,568	\$ 44,455	\$ 35,158	\$ 40,823	\$ 46,153
- FICA Payroll Benefits	\$ 3,064	\$ 3,597	\$ 3,390	\$ 2,615	\$ 3,000	\$ 3,519
- Retirement Benefits	\$ 2,414	\$ 3,059	\$ 2,990	\$ 2,252	\$ 2,763	\$ 2,990
- Employee Benefits	\$ 8,661	\$ 9,889	\$ 10,829	\$ 8,407	\$ 10,945	\$ 13,514
- Software Support	\$ -	\$ 1,250	\$ 1,250	\$ 765	\$ 1,250	\$ 21,400
- Contracted Services	\$ -	\$ 725	\$ 500	\$ 725	\$ 725	\$ 750
- Training & Seminars	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -
- Operating Supplies	\$ 7,471	\$ 3,705	\$ 6,000	\$ 2,879	\$ 5,000	\$ 8,500
- Vehicle Repairs and Maint.	\$ 68,589	\$ 62,739	\$ 60,250	\$ 38,186	\$ 66,000	\$ 70,250
- Fuel	\$ 55,316	\$ 37,191	\$ 53,400	\$ 26,396	\$ 40,000	\$ 53,400
- Insurance	\$ 15,677	\$ 17,482	\$ 17,224	\$ 18,192	\$ 23,276	\$ 25,186
<b>Subtotal</b>	<b>\$ 202,707</b>	<b>\$ 189,205</b>	<b>\$ 200,538</b>	<b>\$ 135,574</b>	<b>\$ 193,782</b>	<b>\$ 245,662</b>
Parks:						
- Vehicle Repairs and Maintenance	\$ 157	\$ 61	\$ 500	\$ -	\$ 500	\$ 500
<b>Subtotal</b>	<b>\$ 157</b>	<b>\$ 61</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>TOTAL EXPENSES</b>	<b>\$ 341,859</b>	<b>\$ 345,082</b>	<b>\$ 341,763</b>	<b>\$ 310,668</b>	<b>\$ 369,376</b>	<b>\$ 423,262</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>\$ 35,911</b>	<b>\$ (22,987)</b>	<b>\$ (15,202)</b>	<b>\$ 1,051</b>	<b>\$ (57,565)</b>	<b>\$ (15,300)</b>

## DEPARTMENT: VEHICLE OPERATIONS & MAINTENANCE (VOM)

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### REQUIRED RESOURCES – continued:

#### CIP FY22 – FY26

The 2022 – 2026 VOM capital projects expenditures are listed below.

VOM								
PROJECT DESCRIPTION	PROJECT #	PRIORITY	Yr. 2022	Yr. 2023	Yr. 2024	Yr. 2025	Yr. 2026	TOTAL
Aerial Lift	VOM-17-13	4	59,500					59,500
Backhoe Replacement	VOM-20-005	3		145,000				145,000
Front Deck Mower & Trailer	VOM-20-008	3	29,000					29,000
Street Sweeper Replacement	VOM-20-003	3	253,000					253,000
Fleet Staff Vehicle Replacement	VOM-14-003	3		9,000		10,000		19,000
Snow Plow Truck Replacements	VOM-14-002	2		275,000	266,000	279,000		820,000
Smithco Ball Field Conditioner	LS16	4					22,000	22,000
Pickup Truck Replacements	VOM-14-001	3		39,300	34,000	60,000		133,300
TOTALS			341,500	468,300	300,000	349,000	22,000	1,480,800



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## **12.0 APPENDIX**

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## APPENDIX A – BUDGET GLOSSARY OF TERMS

### A

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

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

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

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

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

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

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

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

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

### B

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

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

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

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

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

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

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

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

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

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

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

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

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

## C

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

**Capital Assets.** Assets 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 basis organizational unit of government which is functionally unique in its delivery of services.

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

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

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

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

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

## E

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

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

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

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

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

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

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

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

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

## F

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

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

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

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

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

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

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

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

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

## G

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



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

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

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

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

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

## I

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

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

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

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

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

## L

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

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

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

## M

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

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

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

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

## N

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

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

## O

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

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

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

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

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

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

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

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

## P

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

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

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

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

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

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

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

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

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

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

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

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

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

## R

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

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

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

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

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

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

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

## S

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

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

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

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

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

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

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

## T

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

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

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

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

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

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

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

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

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

## U

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

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

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

## V

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

## W

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

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

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