

# 2023 FISCAL YEAR BUDGET

## *PUBLIC HEARING*



Date: November 9, 2022

Presented By: Benjamin Krumenauer  
Village Administrator



# BUDGET PURPOSE

**PROVIDE CORE FINANCIAL AND PROGRAM PLANNING DOCUMENTS FOR ANNUAL IMPLEMENTATION**

## **PROVIDE RESOURCES TO MEET LEGAL, MANDATED & STATUTORY OBLIGATIONS**

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

## **MATCHING RESOURCES TO COMMUNITY NEEDS & GOALS POLICY DOCUMENT**

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

## STRATEGIC VISION



# BUDGET PROCESS



## **JUNE-JULY**

Drafting & Review of  
2023-2027 Capital  
Improvement Plan  
(CIP)



## **JULY-SEPTEMBER**

Proposed operations  
budgets from  
departments &  
internal reviews



## **AUGUST**

DRAFT CIP Work Session  
August 15, 2022



## **OCTOBER**

DRAFT Budget Work  
Session  
October 3, 2022



## **NOVEMBER**

Budget & CIP Approval  
November 9, 2022



*Distinguished  
Budget  
PRESENTATION  
Award*

## GFOA BUDGET AWARD

Awarded Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award

**AWARDED TO THE VILLAGE OF  
BELLEVUE YEARLY SINCE 2016!**

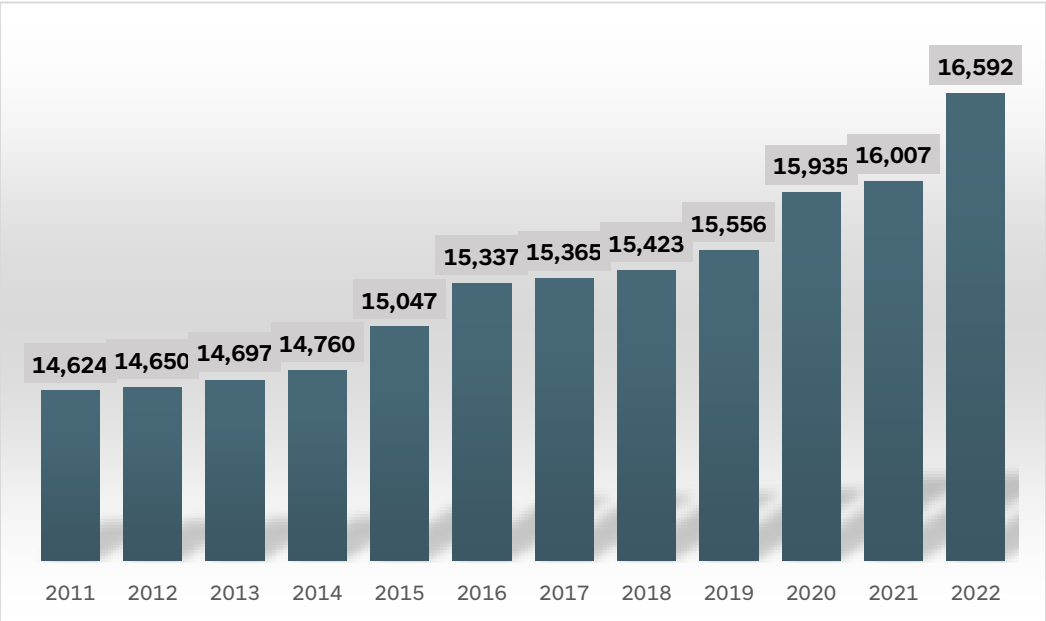


# KEY STATISTICS & HIGHLIGHTS

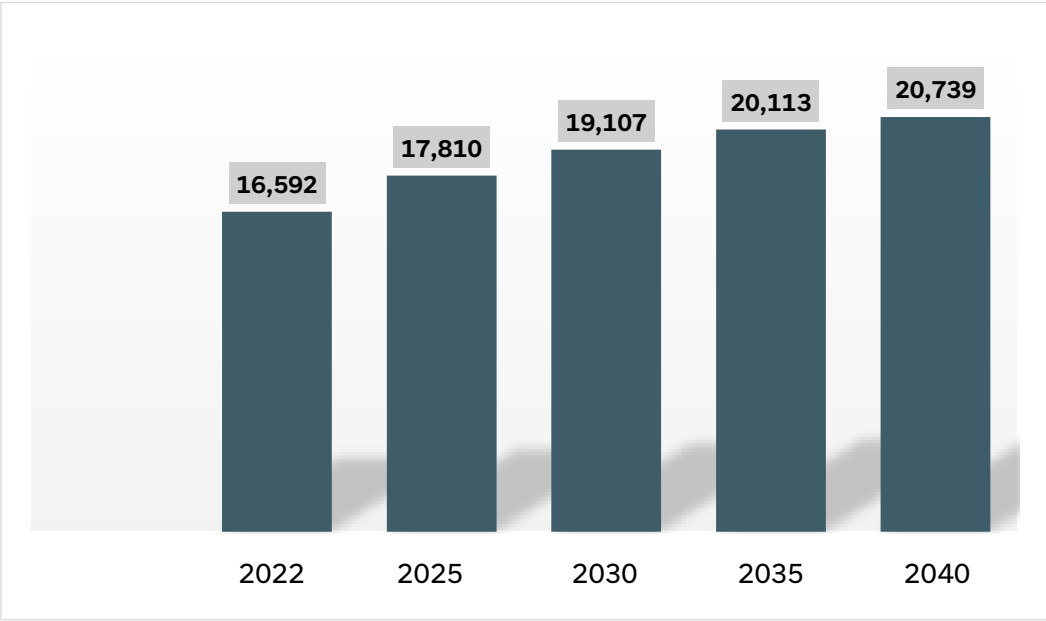
# OUR POPULATION

Forecasting for success

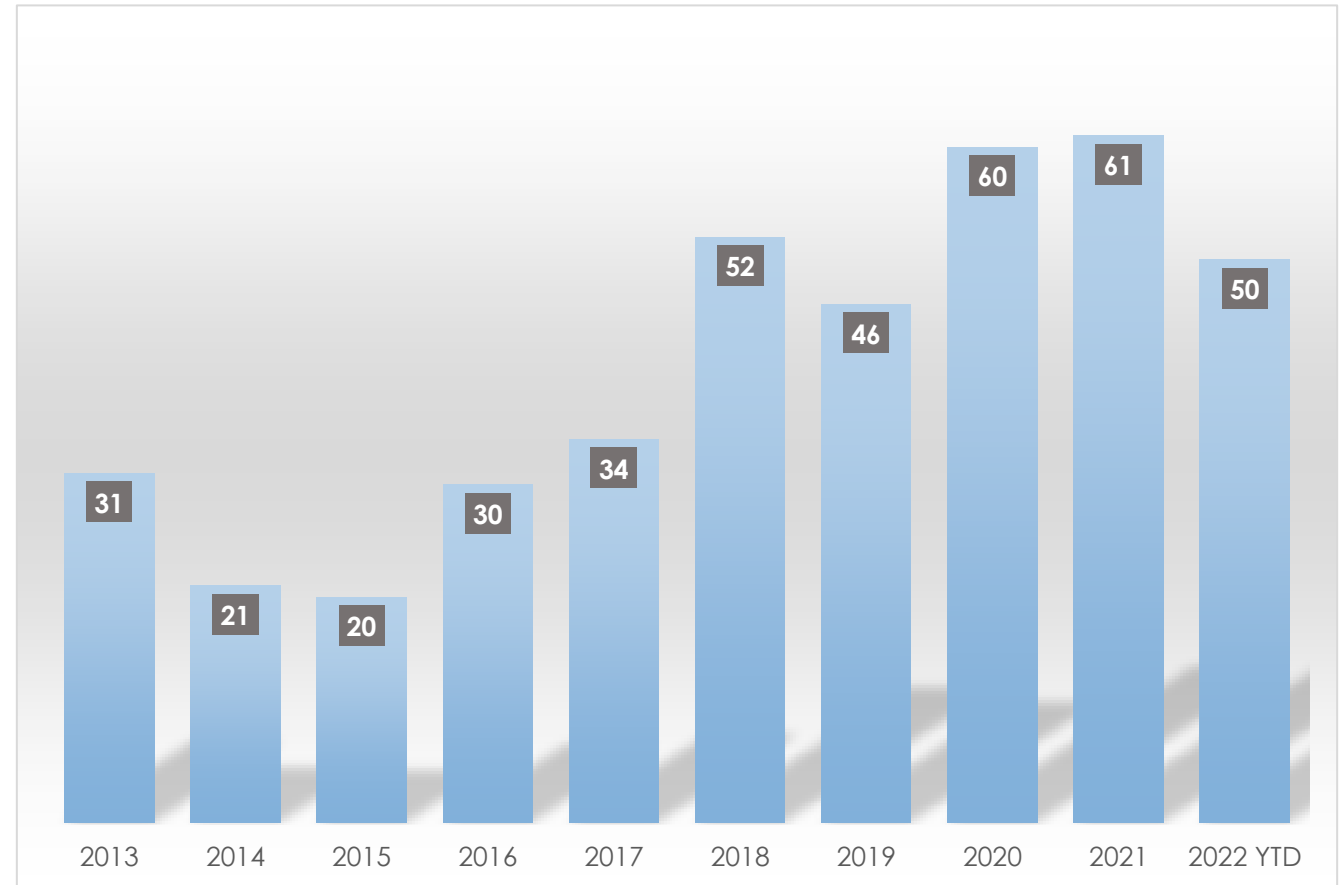
Current



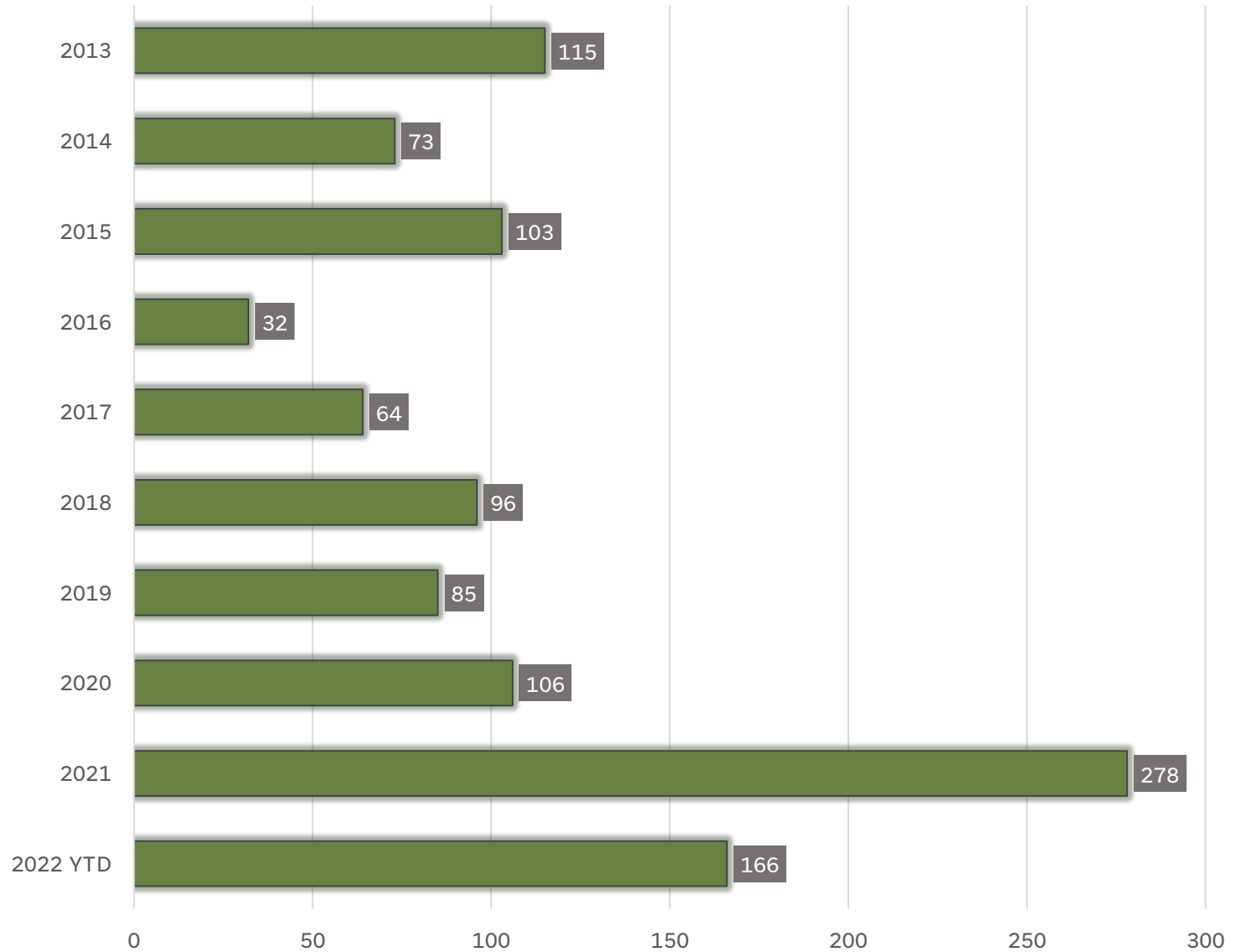
Projection



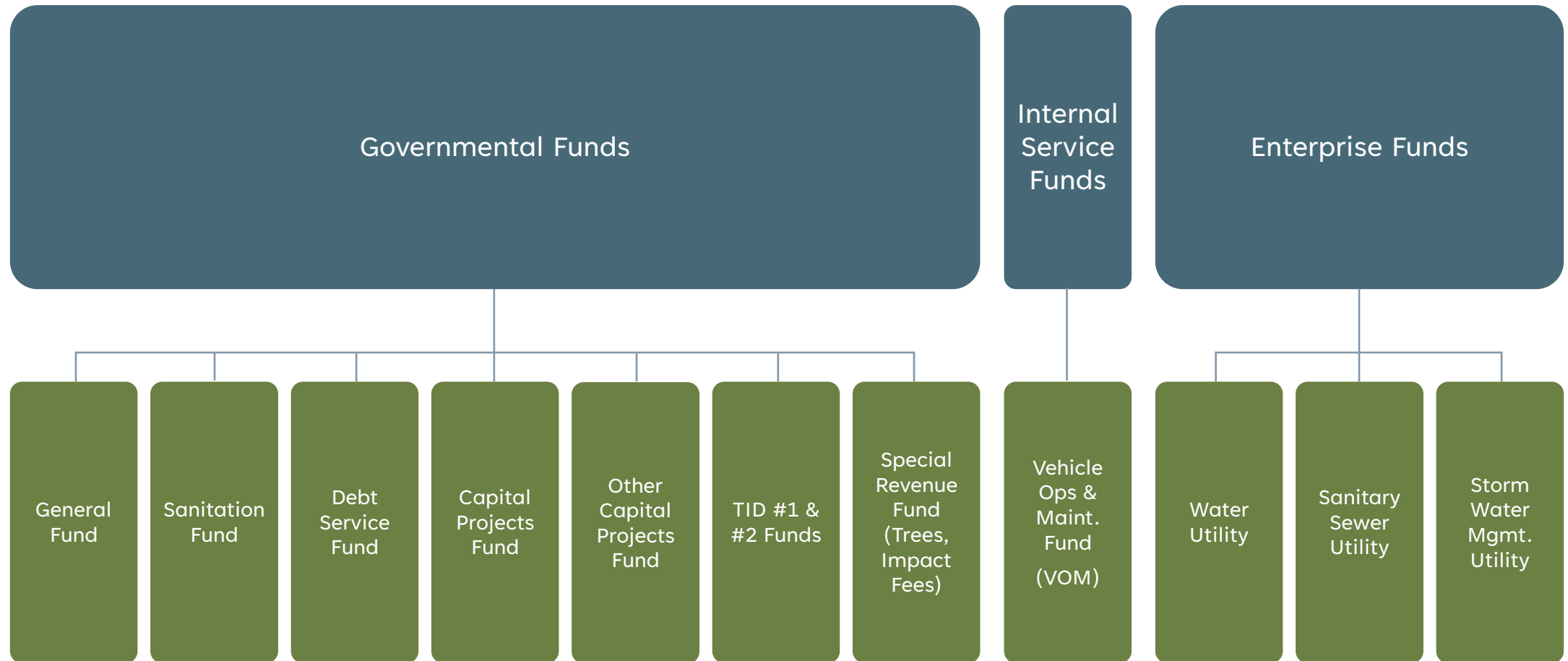
## SINGLE FAMILY PERMITS



## TOTAL RESIDENTIAL UNITS ADDED



## OUR BUDGET FUND STRUCTURE



## OUR ASSESSED VALUE (TAX BASE)

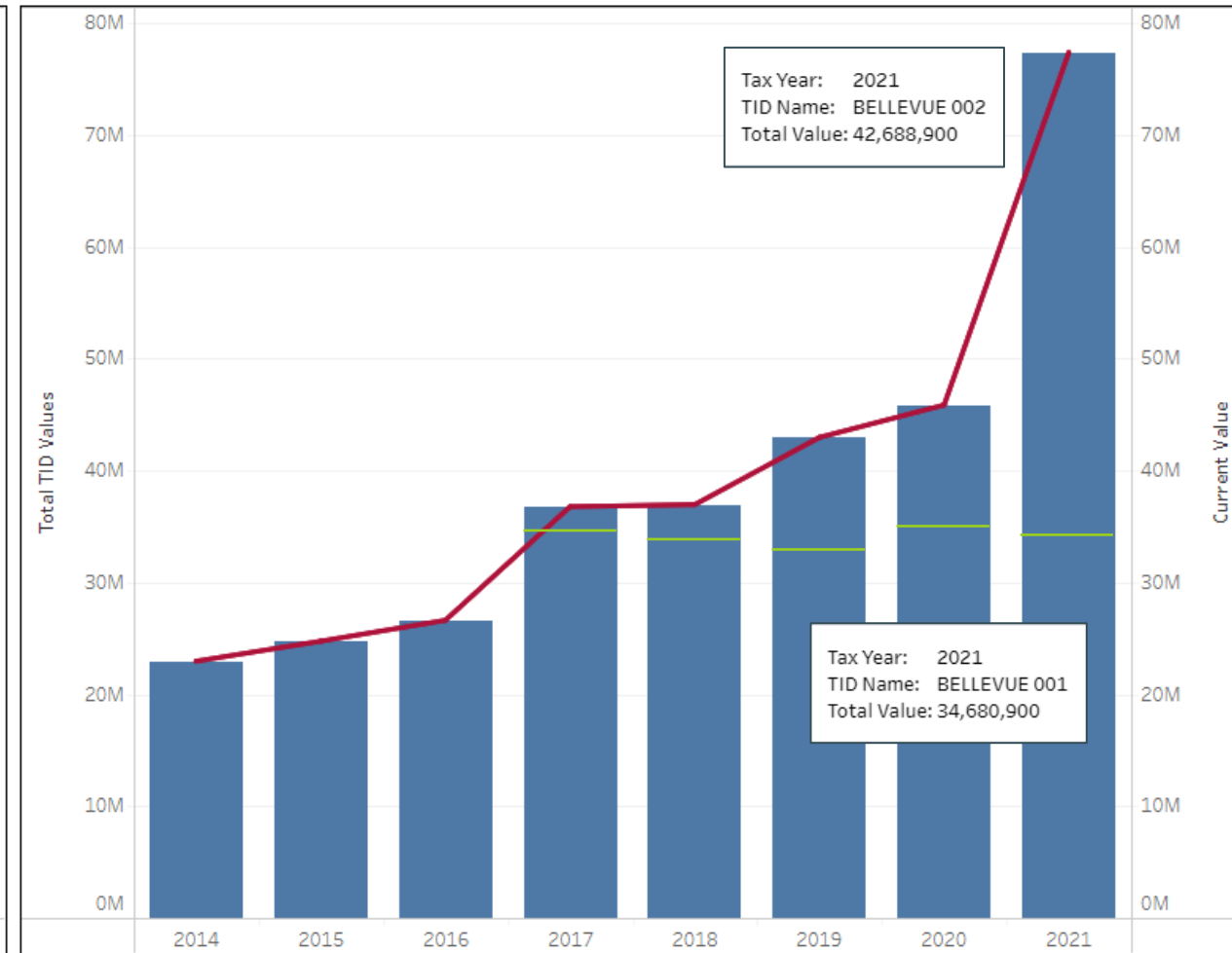
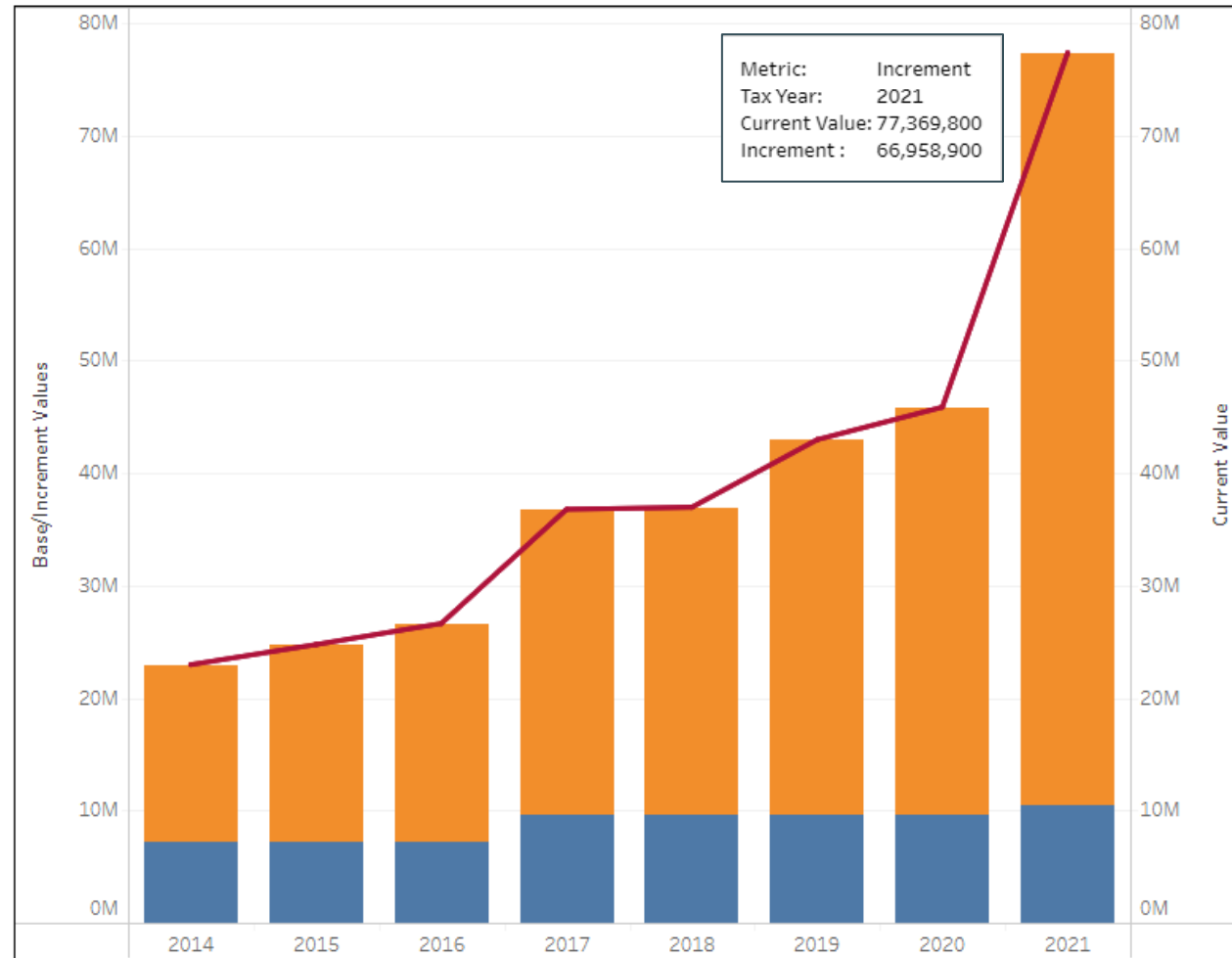
Budget Year	Assessed Value (Not including TIDs)	% Change (from previous year)	# Change (from previous year)
2014	\$1,172,781,100	0.9%	\$10,778,900
2015	\$1,186,229,576	1.1%	\$13,448,476
2016	\$1,191,632,900	0.5%	\$5,403,324
2017	\$1,204,071,700	1.0%	\$12,438,800
2018	\$1,217,697,600	1.1%	\$13,625,900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

\*Revaluation year.

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



# TAX INCREMENT DISTRICTS – BY THE NUMBERS



<b>Metric</b>	<b>TID Name</b>
Increment	BELLEVUE 002
Base Value	BELLEVUE 001

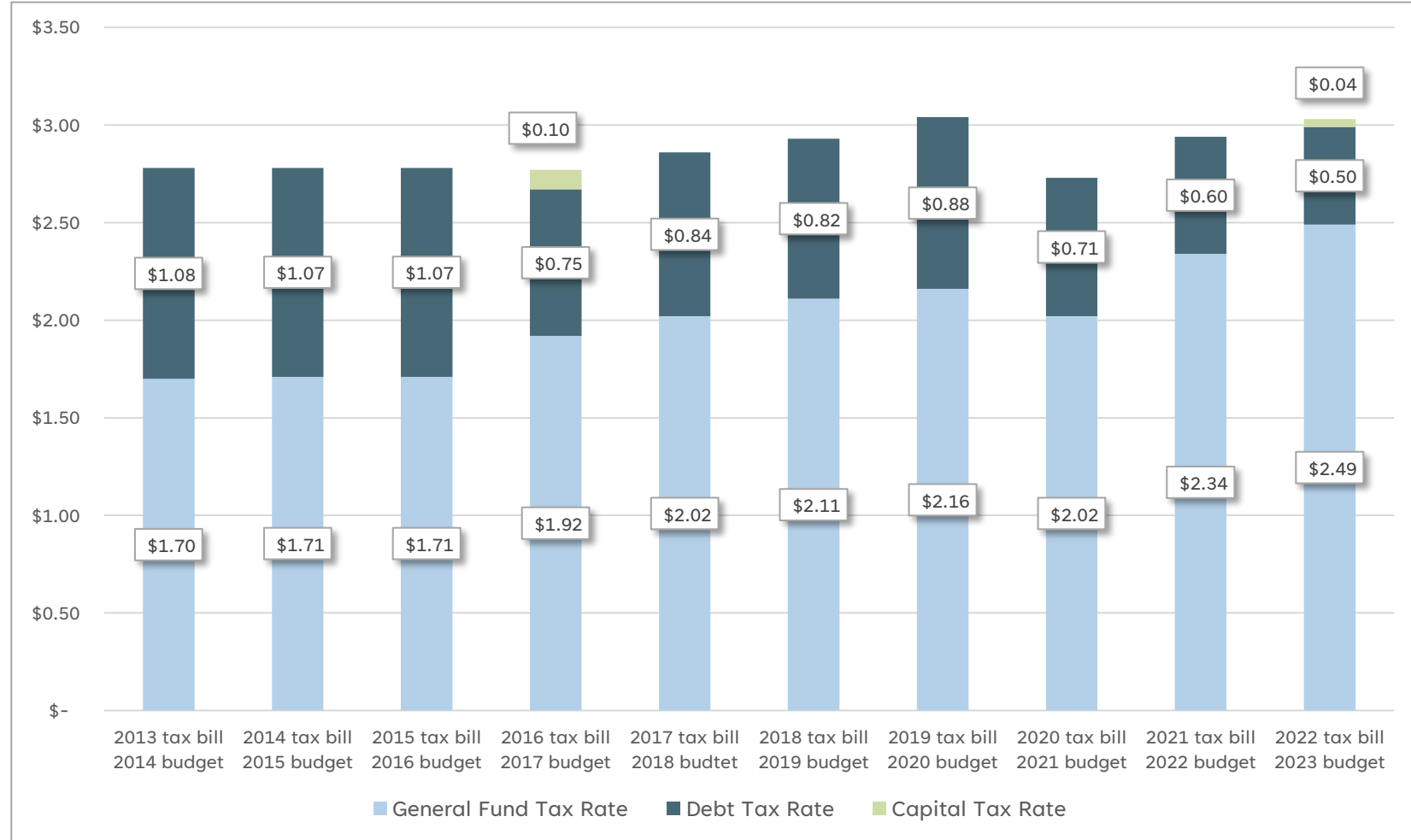


### ANNUAL IMPACT ON A \$200K HOME

ADOPTED 2022: \$588  
 PROPOSED 2023: \$606  
 DIFFERENCE: \$ 18

EVERY \$0.01 BRINGS IN APPROXIMATELY  
 \$15,296.33 IN REVENUE

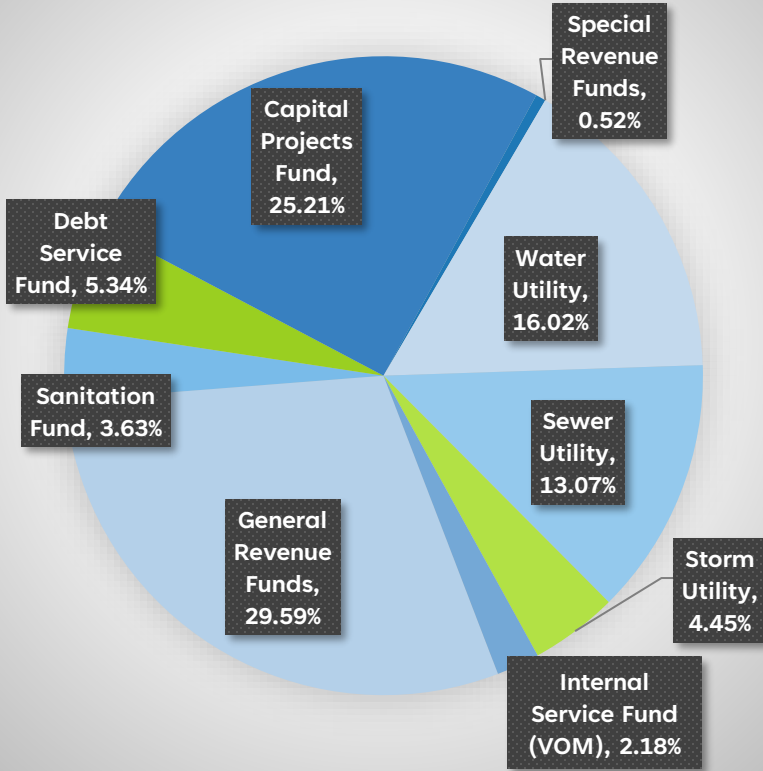
## HISTORICAL & PRESENTED TAX RATE



Category	2022 FY	2023 FY Proposed	\$ CHANGE 2022-2023	% CHANGE 2021-2022
General Fund Levy	\$ 3,513,675	\$3,813,273	\$ 299,598	8.53%
Debt Service Levy	\$ 899,202	\$ 757,033	\$ -142,169	-15.81%
Capital Tax Rate	\$ 0	\$ 62,500	\$ 62,500	100.00%
<b>Total Tax Levy</b>	<b>\$ 4,412,877</b>	<b>\$ 4,631,891</b>	<b>\$219,014</b>	<b>4.96%</b>
<b>Tax Rate*</b>	<b>\$ 2.94</b>	<b>\$ 3.03</b>	<b>\$ 0.09</b>	<b>3.06%</b>

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

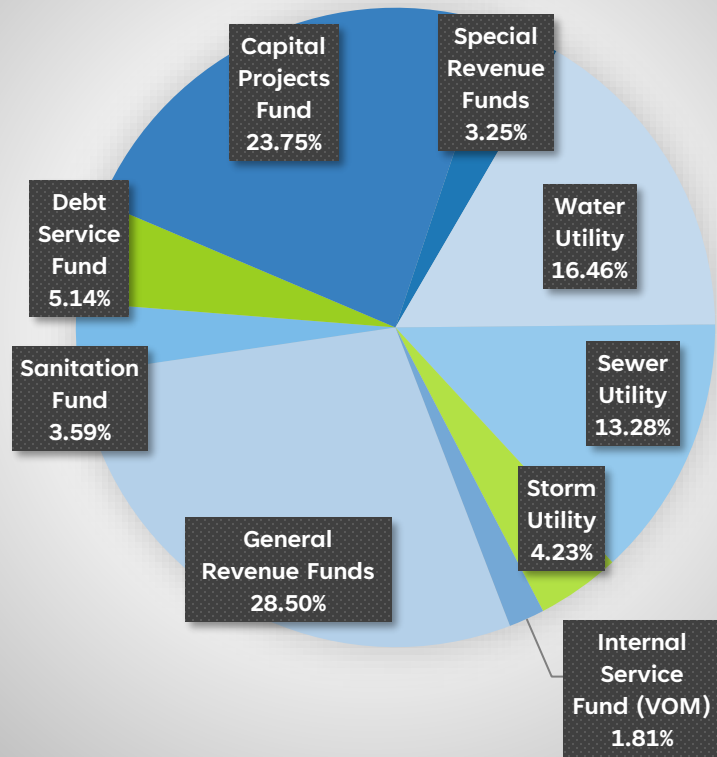
## 2023 Overall Village Operating Revenues



## ALL FUND REVENUES

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

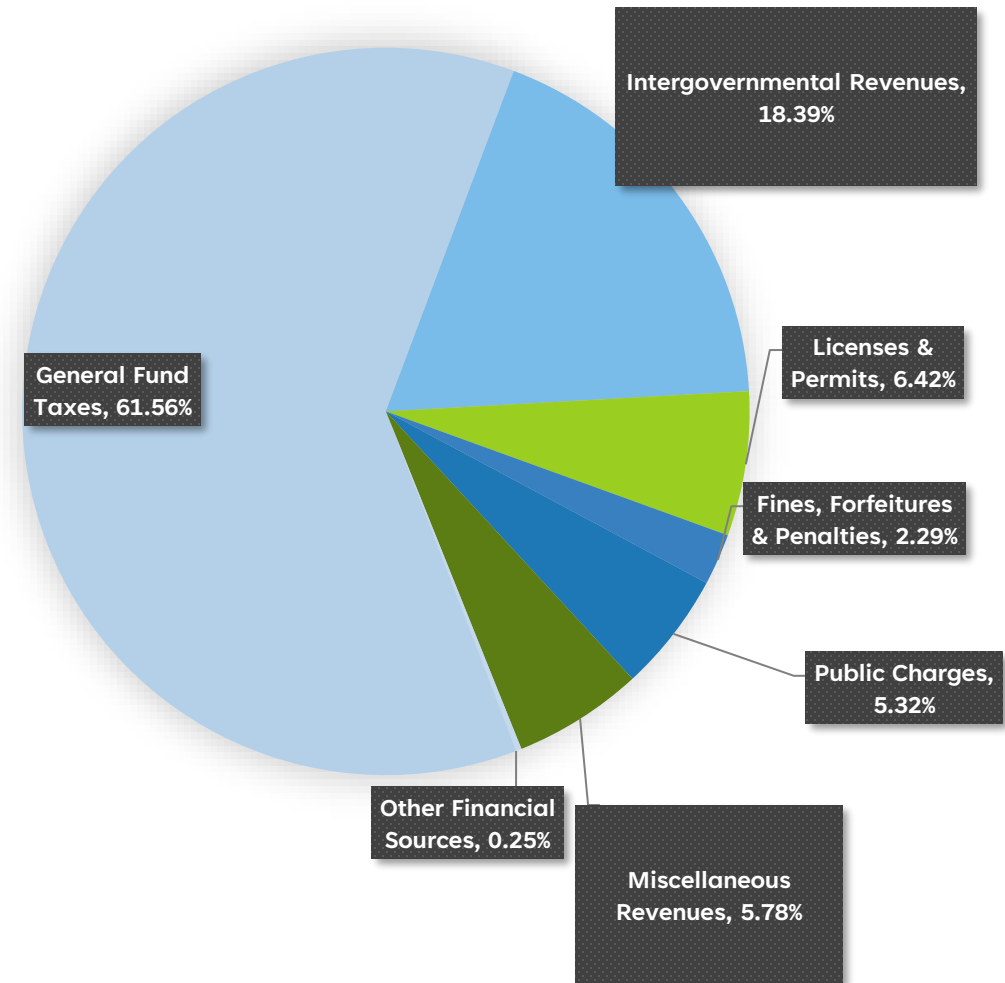
## 2023 Overall Proposed Village Operating Expenses



## ALL FUND EXPENSES

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

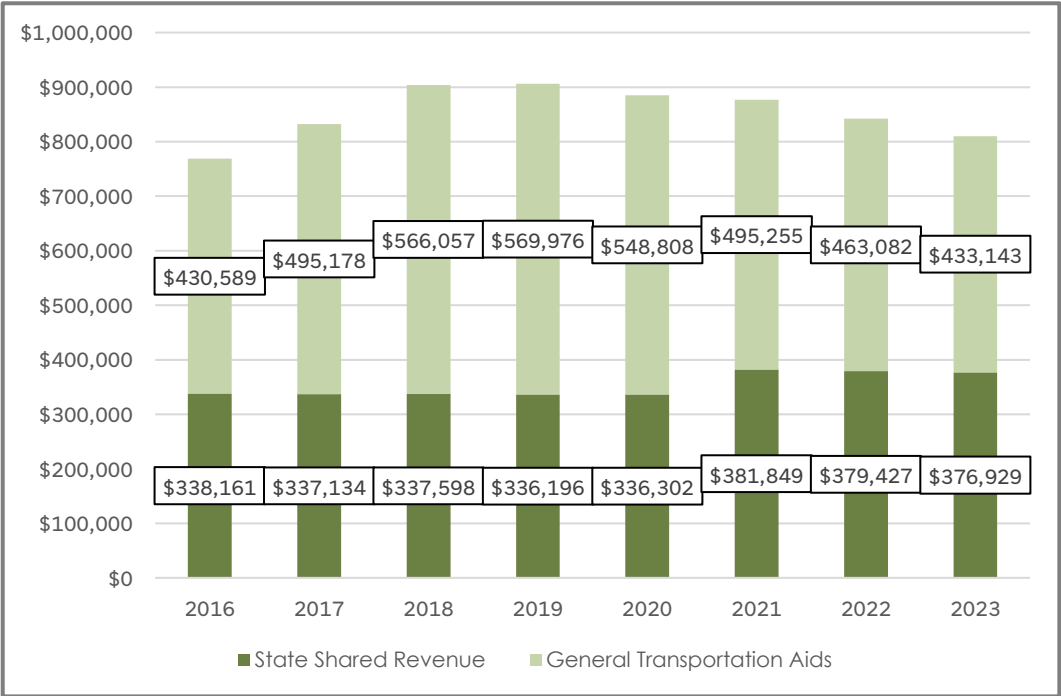
General Fund Revenues	2023 Proposed	\$ Change	% Change
General Fund Taxes	4,267,230	305,403	7.71%
Intergovernmental Revenues	1,274,796	(32,437)	-2.48%
Licenses & Permits	445,010	32,670	7.92%
Fines, Forfeitures & Penalties	158,500	-	0.00%
Public Charges	369,021	70,347	23.55%
Miscellaneous Revenues	400,604	65,327	19.48%
Other Financial Sources	17,000	(257,300)	-93.80%
<b>TOTAL GENERAL REVENUES</b>	<b>6,932,161</b>	<b>184,010</b>	<b>2.73%</b>



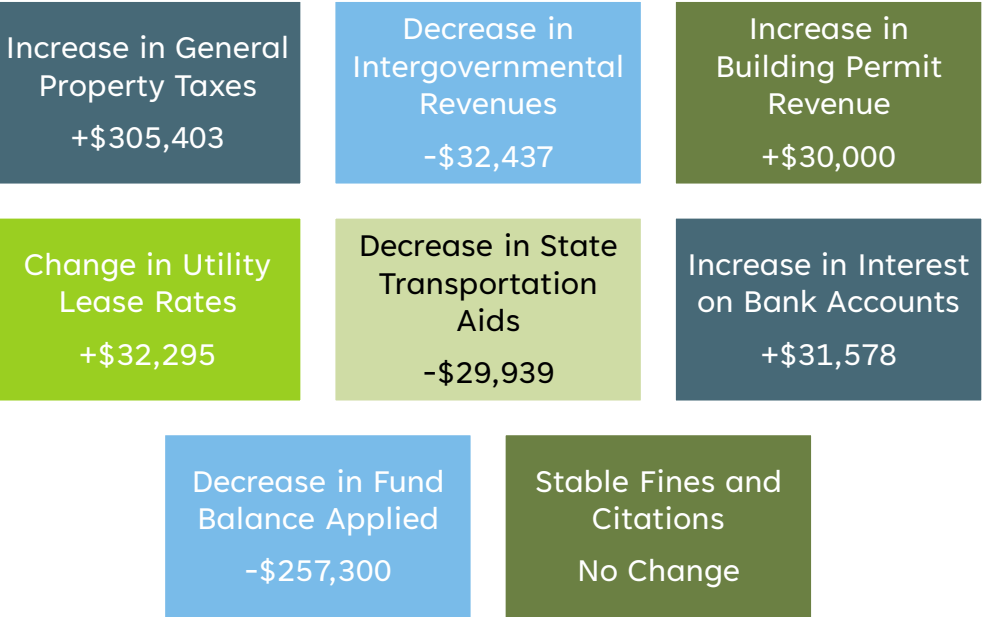
## GENERAL FUND REVENUES

# HIGHLIGHTS OF CHANGE (REVENUES)

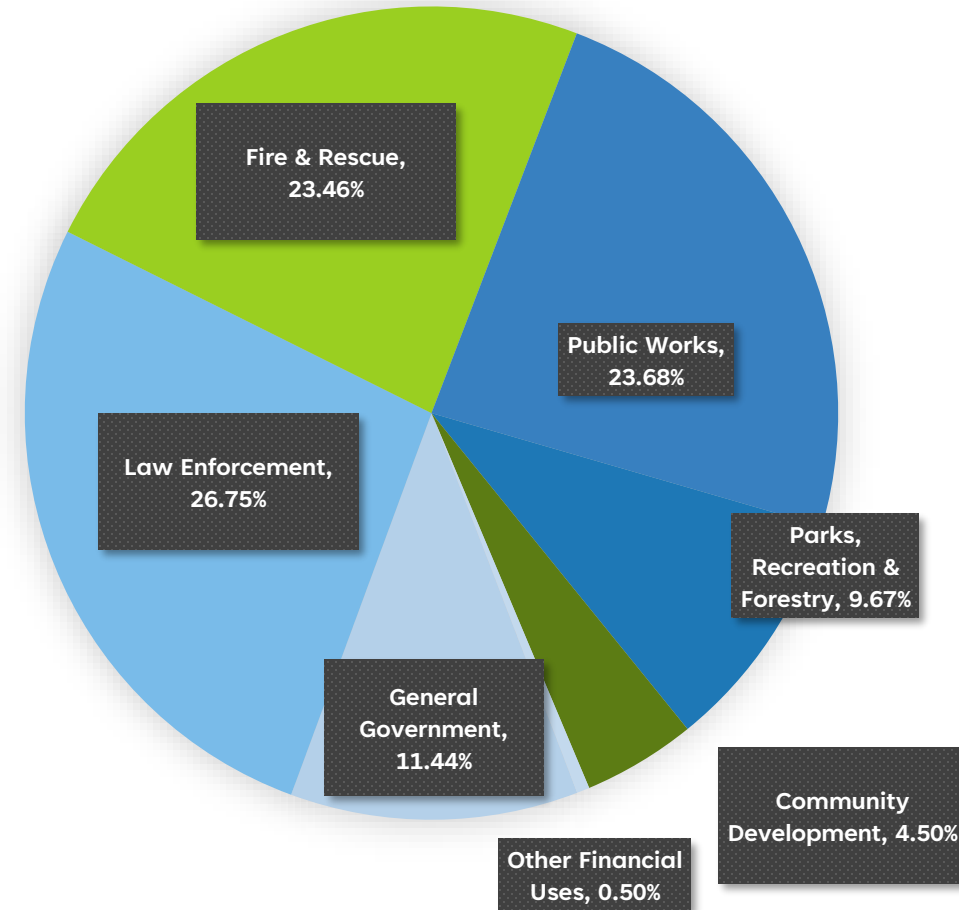
## State Shared & Transportation Aids



## Highlights of Change - Revenue



General Fund Expenditures	2023 Proposed	\$ Change	% Change
General Government	793,335	42,091	5.60%
Law Enforcement	1,854,305	87,437	4.95%
Fire & Rescue	1,626,042	60,307	3.85%
Public Works	1,641,204	112,377	7.35%
Parks, Recreation & Forestry	670,147	52,172	8.44%
Community Development	312,128	27,628	9.71%
Other Financial Uses	35,000	(239,300)	-87.24%
<b>TOTAL GENERAL EXPENSES</b>	<b>6,932,161</b>	<b>142,712</b>	<b>2.10%</b>



## GENERAL FUND EXPENSES

## HIGHLIGHTS OF CHANGE (EXPENDITURES)

Law Enforcement  
Contract – Year 2 of 3  
(PS)  
+\$37,723

Green Bay Metro Fire  
Contract (PS)  
+\$53,605

15% Increase in VOM  
Contribution (Across all  
Departments)  
+\$102,536

Stable Mass Transit Rate  
with Green Bay Metro  
Transit  
No Change\*  
\*Staff anticipate a small decrease upon  
final Federal Aide distribution

Decrease tied to type of  
elections in 2023 vs  
2022 (GG)  
-\$33,941

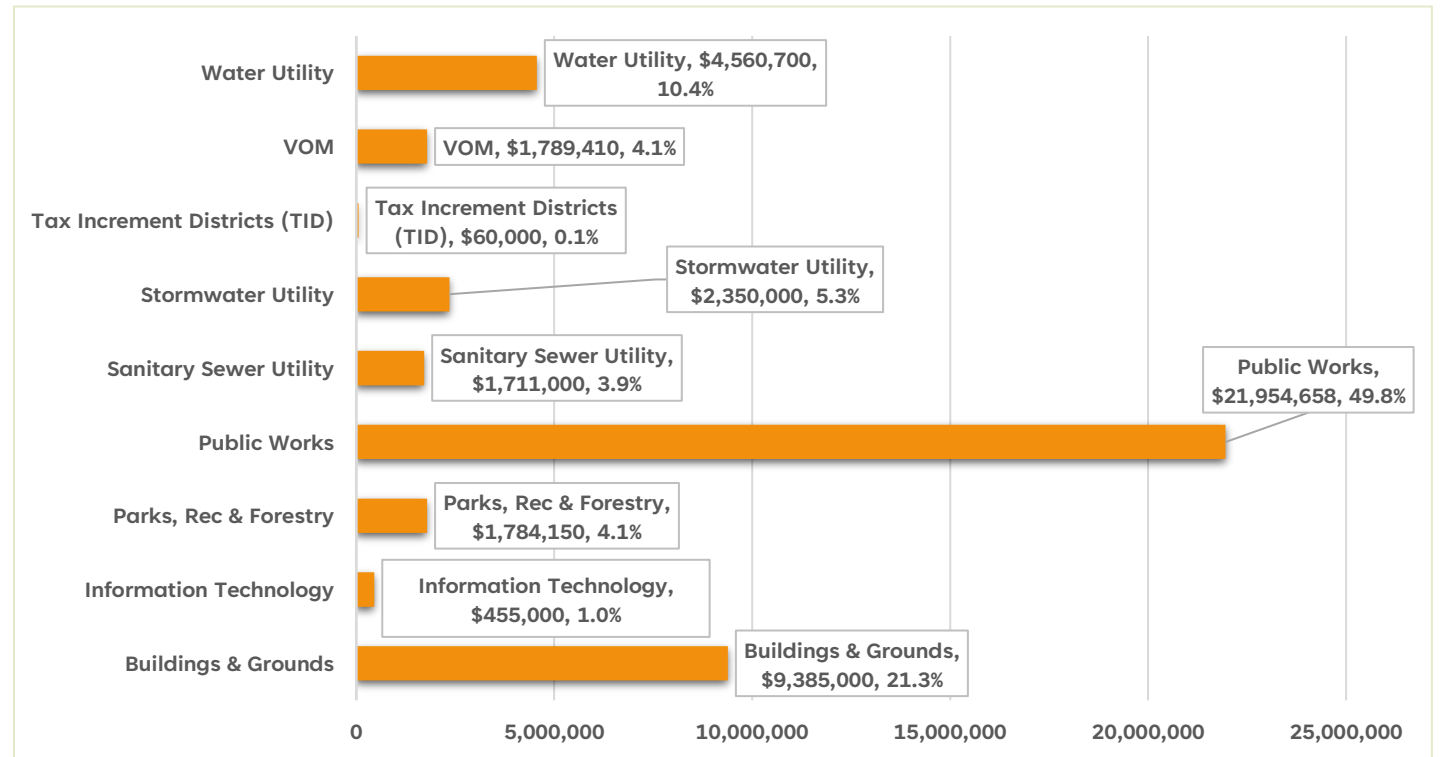
Wages and Benefits of a  
Full-Time Lead Building  
Inspector (GG)

Annual Changes in  
Health Related Benefits  
+\$22,555 (Health)  
+\$1,519 (Dental)

4% Wage Adjustment for  
Majority of Village Staff  
+\$52,322

## 2023-2027 CAPITAL IMPROVEMENT PLAN

Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
Buildings & Grounds	135,000	1,000,000	3,250,000		5,000,000	9,385,000
Information Technology	65,000	65,000	80,000	80,000	165,000	455,000
Parks, Rec & Forestry	403,510	75,000	429,000	616,640	260,000	1,784,150
Public Works	4,034,004	2,736,170	7,559,286	1,193,914	6,431,284	21,954,658
Sanitary Sewer Utility	1,126,000	15,000	245,000	17,000	308,000	1,711,000
Stormwater Utility	480,000	110,000	455,000	216,000	1,089,000	2,350,000
Tax Increment Districts		60,000				60,000
VOM	587,410	319,000	575,000		308,000	1,789,410
Water Utility	1,144,865	1,372,835		148,000	1,895,000	4,560,700
<b>TOTAL</b>	<b>\$7,975,789</b>	<b>\$5,753,005</b>	<b>\$12,593,286</b>	<b>\$2,271,554</b>	<b>\$15,456,284</b>	<b>\$44,049,918</b>



Initial design of 3100 Eaton offices	(\$135,000)
IT Surveillance System Upgrades	(\$50,000)
DeBroux Tennis Court Replacement	(\$205,000)
Manitowoc Road Reconstruction	(\$689,000)
Sidewalk Handrail Refurbishment	(\$15,000)
Village Street Resurfacing: 2.3 mi	(\$2,667,740)
Sal St & Industrial St Sewer	(\$1,101,000)
Water Main: Various Locations	(\$1,144,865)
Snowplow Truck Replacement	(\$275,000)
Backhoe Replacement	(\$154,410)

## MAJOR CIP PROJECTS/ PURCHASES IN 2023

## REQUESTED MOTION AFTER PUBLIC HEARING



Motion to APPROVE Resolution V-36-2022 as presented OR APPROVE with changes to the 2022 Budget to include...”



**The final decision on the tax levy MUST be made at this meeting.**



Motion to Approve Resolution V-37-2022 to apply excess Green Bay/Brown County Professional Stadium District Sales Tax Funding of \$169.40 to tax levy supported debt relief

# THANK YOU!

## FUTURE QUESTIONS

**Benjamin Krumenauer**

Village Administrator

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Director of Finance/Clerk-Treasurer

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