

**Village of Bristol
Cash Balances By Fund**

Fund		As of 9/21/23 Cash Balance	2023 Due to General Fund
100	General Fund	1,717,130.21	
200	Fire & Rescue	-	617,388.19
201	Garbage/Recycling	-	73,007.75
202	Equipment Replacement	436,805.78	
203	Capital Construction	1,804,219.65	
204	TID#1 Sewer District 5	-	873,208.37
205	TID#2 Sewer District 5	579,960.22	
206	TID#3 Sewer District 3	-	18,459.05
300	Debt Service Fund	141,809.32	
301	Community Dev Authority Fund	622,006.14	
400	Capital Projects Fund	592,155.29	
600	Water Utility fund	-	11,070.19
601	Sewer District #1	-	1,713,615.22
603	Sewer District #3	332,584.66	
604	Sewer District #4	238,088.05	
606	Stormwater fund	76,786.58	
800	Agency fund (Tax collection)	3,755,197.79	0.00
	Grand Total Cash (Checking & Investment Accts)	6,989,994.92	3,306,748.77

Village of Bristol Fire Department

May – August 2023 Report

Reporting Period: May-August 2023

Executive Summary

Overall Status: Green (meeting expectations)

	Green (Meeting expectations)	Yellow (Needs improvement)	Red (Significant improvement needed)	Summary
Budget	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Based on budget numbers through August we are projected to be higher at the end of the year than what was budgeted. We will continue to monitor the expenditures
Emergency Operations	<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Call volume through the end of August was 701 responses for 2023 which is 57 ahead of the end August 2022.
Public Education	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	During the last couple of months we hosted multiple public education classes.
Staffing levels	<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Staffing levels meet the operational needs of the department

Comments:

- The table above is a quick reference snapshot of the department status through the eighth month of 2023. Overall, the department through the eighth month is meeting the expectations set by the departments administrative staff.

Emergency Operations

Overall Response:

- We responded to 414 incidents May through August which when compared to the same time in 2022 was 81 responses higher. The daily average for those four months was 3.3 responses with a monthly average of 103.5. The monthly averages for 2023 are 2.8 daily and 87.6 monthly. In June we set a new record with a monthly high for responses in a month of 108. The June record didn't last long with a new record of 123 responses in August.

Emergency Medical Operations:

- 267 of the 414 responses May -August were related to emergency medical incidents of which 50 were motor vehicles crashes.

Fire Operations:

- 135 responses May-August were for structure fires, passenger vehicle fires, false alarms and multiple calls for service assistance.

Special Operations:

- The remaining 12 incidents were for special operations mostly related to water rescues.

Budget

Budget Status as of 08/31/2023

Expense	Original Budget	Remaining Budget	Year to date spent	Current Forecast	% Spent
Salaries & Wages	\$ 477,483.21	\$ 133,172.57	\$ 82,310.70	\$ 516,465.96	72.11
Fuel	\$ 15,000.00	\$ 329.45	\$ 14,670.55	\$ 22,005.83	97.80
Operating Supplies	\$ 25,000.00	\$ 1,769.15	\$ 23,230.85	\$ 34,846.29	92.92
R/M Equipment	\$ 35,000.00	\$ -	\$ 38,435.80	\$ 57,653.72	109.82
Fire Gear	\$ 18,000.00	\$ 4,690.14	\$ 13,309.86	\$ 18,000.00	73.94
Total Budget	\$ 837,839.49	\$ 102,256.68	\$ 735,582.80		87.80

Budgetary Comments:

- Budget numbers are not in line with where the department has been historically over the past five years. A vast majority of the higher expenditures is based on the increase in call volume, fuel costs, and the substantial increase in supply costs.
- We will continue to monitor our costs and closely watch the revenues which are currently at 98.48% collected.
- Our EMS billing through August was at 96% collected of what was budgeted for 2023. The addition of the revenues over the next four months should offset the expenditures.

Milestones / Goals

Milestone/Goals	Start	Current Forecast	Actual	Status
Complete ISO audit	01/10/2023	05/31/2023	05/31/2023	Completed
Medicare and Medicaid Audit	01/01/2023	12/31/2023		In ogress
Complete Building Construction Plan reviews	01/01/2023	On going in 2023		In progress
Monitor public roadway construction projects to ensure safe and efficient response in and around the Village	01/01/2023	On going in 2023		In progress
Complete outfitting on the new 5298	06/01/2023	10/31/2023		In progress
Complete outfitting of the new 5299	No started	01/01/2024		In progress
Obtain FEMA AFG grant for replacement of 23 sets of PPE	02/10/2023	09/30/2023		Submitted
Closeout State of Wisconsin EMS Flex Grant	05/01/2023	09/30/2023		In progress
Apply for public education grants	05/01/2023	07/31/2023		Complete
Research Fire training facility grants	01/01/2023	01/01/2024		In progress

Accomplishments & Plans

Accomplishments during this Reporting Period:

- Renewed Department EMS license.
- Assisted with State EMS license renewal for all Staff.
- Offered additional Public Education classes
- Participated in several summer community events
- Closely monitored the progress of the construction project at Bristol School
- Created partnerships with Bristol School, Central High School, and Westosha Senior Center to have staff onsite during lunch hours. Through this partnership we will provide public education in a non-formal setting.

Plans for the next Reporting Period:

- Offer additional Public Education classes
- Provide CPR courses to the public every third Wednesday of the month starting at 1800hrs.
- Plan EMS continuing education refreshers 2024-2025
- Review and present the information in the recent ISO report
- Find innovative ways to recruit new staff to our department.
- Train in the recently acquired residential structures.
- Plan for the upcoming construction in and around our community.

2023 Department Projects

Project Descriptions

This section contains a brief description of the projected 2023 department projects, annual maintenance of equipment and maintenance of facilities. These projects ensure our department is mission ready while maintaining our compliance with local and state mandates, along with generally accepted fire service operating standards.

Project Definition

Sale of 1991 Heavy Rescue	<ul style="list-style-type: none"> ▪ Vehicle was sold in the middle of August
Replacement Ford Explorer 5299	<ul style="list-style-type: none"> ▪ New Chevy Tahoe was delivered in late July. ▪ The old ford explorer will be sold at a later date.
Replacement Chevy Suburban 5298	<ul style="list-style-type: none"> ▪ New Ford pick up truck was delivered in late May ▪ Old chevy suburban will be sold at auction in October
Add additional Technology	<ul style="list-style-type: none"> ▪ Added I-pads with CAD (computer aided dispatch) software to ladder truck and new squad truck. So far, the staff likes the new technology. ▪ Considering expanding to other apparatus in 2024.
Plan for new station 2 and Training Facility	<ul style="list-style-type: none"> ▪ Working on conceptual plans for a future second station and training facility ▪ Working on details for a storage garage on site by July
Maintain Facilities	<ul style="list-style-type: none"> ▪ Interior maintenance will be completed to ensure the facility is kept in an operational state ▪ Access the exterior for corrosion and potential upgrades (cleaning painting, corrosion control, etc)
Maintain equipment	<ul style="list-style-type: none"> ▪ Maintain all equipment in a state of readiness.
Continue to monitor the hazards of new technology	<ul style="list-style-type: none"> ▪ Lithium-Ion batteries ▪ Electric vehicles
Smoke detectors	<ul style="list-style-type: none"> ▪ Provide detectors for the hearing and visually impaired

BRISTOL ASSESSMENT PROPOSAL

Accurate has been serving State of Wisconsin municipalities for over 23 years. We believe in a culture of transparency and technology. **We share all of our data and will always be open with you and your community** about the assessment process. We focus on education, customer service, and innovative technology. All of our contracts are all-inclusive so you will never see additional bills, the pricing below is shown in a not-to-exceed sum.

Through **Social Media** and newsletters we help you build a positive and informative **two-way communication** with your community. Check out our weekly education www.facebook.com/accurateappraisal



BLEND

2 Maintenance Years, 1 Market Update

	2024	2025	2026	Total	
3 YEAR	Assessment Services	Maintenance	Market Update	Maintenance	Blend
	Annual Cost	\$33,000	\$33,000	\$33,000	\$99,000

January 1, 2024 through December 31, 2026

Maintenance:

We will inspect all permits, new construction and any demolitions. Every sale will be entered and reviewed. If there are changes to condition or missing information we will update the data to reflect. Any request for inspection from your community will also be visited during a maintenance year.

Interim Market Update:

We will conduct the same services as in a maintenance year. On top of our maintenance services every year we will break down each property by neighborhood, style, age, location etc. Each will be evaluated and re-assessed to its new fair market value. A notice of new value will be mailed to the property owner. It is important to maintain a schedule of social media education to ensure your community understands how the assessment process works.

PROLOREM | A REVOLUTION IN ASSESSING SOFTWARE

SOFTWARE COST: \$0.00

LICENSING/MAINTENANCE: \$0.00

SOFTWARE:

INTEGRATION ABILITY: YES, \$0.00

CONVERSION ABILITY: YES, \$0.00

We never charge additional costs for: conversions, updates, licensing, integrations, additions, etc.

ALL INCLUSIVE SERVICES

- ✓ **FREE** Web Data Access
- ✓ **CUSTOM** Community Education
- ✓ **LIVE** Customer Service
- ✓ **CLOUD** Based Assessment Software



INNOVATION | EDUCATION | TECHNOLOGY

ASSESSMENT SERVICES SUMMARY

Prepared for:

Village of Bristol
Randy Kerkman
Administrator



Fee Schedule

The figures below are based on 5 years of professional assessment services. Optional add-on assessment services for a revaluation would be in addition to the price of annual maintenance. Prices quoted below are only valid for 60 days after 7/28/2023.

*Assessment Services	2024 Assessment Year	2025 Assessment Year	2026 Assessment Year	2027 Assessment Year	2028 Assessment Year
MAINTENANCE	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
FULL VALUE MAINTENANCE	\$44,500	\$44,500	\$44,500	\$44,500	\$44,500
OPTIONAL ADD-ON REVALUATION ASSESSMENT SERVICES					
FULL INSPECTION REVALUATION	+\$120,000 (for each revaluation assessment year)				
EXTERIOR ONLY REVALUATION	+\$103,000 (for each revaluation assessment year)				
INTERIOR PRC QUESTIONNAIRE	+\$4,800 (for each exterior revaluation assessment year)				
INTERIM MARKET UPDATE	Not an option at this time due to onsite inspections taking place in 2007				
OPTIONAL COMBINED MAINTENANCE AND REVALUATION ASSESSMENT SERVICES					
ANNUAL MAINTENANCE 2024 OR 2025 EXTERIOR REVALUATION	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000

Out-of-Pocket Expenses / Invoice Procedures

MAINTENANCE: The compensation due to the Assessor shall be paid in monthly or quarterly installments throughout the 2024, 2025, 2026, 2027 and 2028 assessment year(s). The maintenance and full-value maintenance contracts will be all-inclusive without separate charges for monthly parking permit fee accounts and postage and mailing services. The **Full value maintenance** option would keep the Village's assessment values within 10% of the prior year equalized values each year of the contract. This program can be implemented after an onsite inspection revaluation has occurred to ensure property records are current.

REVALUATION: Payment shall be made on a monthly basis for services and expenses incurred during a revaluation year. Monthly invoices shall reflect the percentage of work completed, less 5 percent retained by the municipality until completion of the revaluation and final adjournment of the Board of Review.

- The 2023 assessment year will be the 2nd year out of compliance in accordance with sec. 70.05(5), Wis. Stats. (See attached flow chart). The municipality will be required to conduct a revaluation prior to or during the 2027 assessment year at the latest to avoid a state ordered reassessment for the 2028 assessment year which will cost 2-3 times the amounts provided above due to Wisconsin Department of Revenue oversight etc.
- Municipality will be responsible for all postage and mailing services costs during the revaluation year and are estimated to cost \$5,200 +/- depending on the revaluation type chosen and how many introduction letters, record questionnaires, agricultural land use forms, assessment notices and other general correspondence letters are mailed. The combined maintenance and exterior revaluation option above includes estimated postage and mailing services.
- For budgeting purposes if the municipality were to conduct one of the revaluation options for the 2024 assessment year the estimated total cost would be as follows:

Maintenance	Exterior Revaluation	Mailings	Total
\$33,000	+\$103,000	+\$5,200 +/-	= \$141,200 +/-
Maintenance	Full Revaluation	Mailings	Total
\$33,000	+\$120,000	+\$5,200 +/-	= \$158,200 +/-

As identified on the annual assessor requirements chart (see attached) from the Wisconsin Department of Revenue (WIDOR), municipalities/assessors have a few guidelines or recommendations for annual assessment cycles.

Annual Review/Maintenance Option:

This type of assessment service is the minimum requirement for all municipalities. The annual review/maintenance cycle consists of copying the assessment roll from the previous year and updating assessment values taking into consideration the current level of assessment when changes are warranted. Examples of changes include new construction, combining or splitting of parcels, annexations, remodeling, demolition/razing, zoning changes, changes in tax classification, and any other occurrence that might affect market value or the physical attributes of the parcel. These changes may, or may not, result in a change in value; nonetheless each of these requires the Property Record Card (PRC) to be updated.

Full Inspection and Exterior Only Revaluation Options:

These types of assessment cycles are recommended when Property Record Card information is outdated or inaccurate, assessment uniformity and equity is poor, a full inspection or exterior only revaluation has not been conducted in 10 years and or a reassessment is required per Wis. Stats. 70.75. The last onsite revaluation for the Village occurred during the 2007 assessment year. It has been 15 years since the last onsite review for all parcels in the same year.

Positives

- Typically, a lesser cost for annual maintenance between revaluation years.
- Municipality can budget additional funds yearly towards a full or exterior revaluation.
- The real estate market dictates when to complete a revaluation.
- Each parcel is visited during the same assessment cycle/year thus ensuring equitable record collection and verification of the property record card.
- The municipality could pick up additional new construction or building improvements done without a permit which would increase the net new construction values and have a potential impact to your levy limit.
- Corrects inequities amongst individual property assessments and between classes of properties i.e.: residential, commercial, sum of 5,5m, 6 & G7 etc.
- Brings all major classes of property within 10 percent of full value in the same assessment year as required under state law, sec 70.05(5), Wis. Stats.

Negatives

- The municipality will experience a spike in cost due to services for revaluation work if every parcel were needed to be visited during one calendar year.
- Additional time spent on Open Book, Board of Review or other appeals due to larger swings in assessment value changes since the last revaluation.
- Slower reaction to market corrections/changes than more annual market updates through a full value maintenance program or interim market updates.
- Reactive approach rather than a proactive approach to real estate market changes.

Associated Appraisal has many municipalities that plan and budget for a full inspection or exterior only revaluation on different cycles (every 2, 4, 6, 10 years etc.) regardless of market conditions. Planned revaluation schedules allow them to stay in compliance with both WIDOR recommendations and Wis. Stats. 70.05(05). They see a great benefit of visiting each property during one calendar year or on a cyclical basis (some cases 20% or 25% visited per year) thus having all assessment parcel reviewed onsite regularly. Capturing PRC changes that may affect assessments is worth the additional scope of work and relating cost. In addition, by visiting each property during the same year they ensure that the records and values are looked at equitably and updated under the same market conditions.

Interim Market Update Revaluation:

This option works best when the property record card information is deemed reliable and a full inspection or exterior only revaluation has been completed within the last five (5) years and the overall assessment level shows an unacceptable degree of variance in some neighborhoods, property types or classes. This would be an option for the municipality if an onsite inspection revaluation had taken place within the past 5 to 10 years otherwise property record card information and building pictures would be outdated. AAC conducted an IMU for the Village during the 2019 assessment year.

Positives

- **Cost.** This method is much less costly for the municipality than the full inspection or exterior only revaluation options as there would not be as many field inspections except in cases such as a parcel sale, building permit or a property owner requested a review which is common practice during a typical annual maintenance assessment year.
- The computer aided mass appraisal (CAMA) model would be reviewed and adjustments/calibrations would be made to all taxable parcels when deemed necessary to ensure all tax payers are assessed fairly and equitably.
- Corrects inequities between individual property assessments and between classes of properties i.e.: Residential, Commercial, Sum of 5,5m, 6 & G7 etc.
- Brings all major classes of property within 10 percent of full market value in the same year as required under state law (sec 70.05(5), Wis. Stats.)

Negatives

- This may delay onsite inspections of every parcel more frequently, which would create less reliable assessment property record data and or assessment values.
- It only works if the data being used for assessments is accurate and up to date.
- There would not be field inspections on every parcel, so changes made without a permit would not be captured.
- May lead to higher attendance at Open Book and or assessment value changes at Open Book due to corrections/updates to property records that were unknown due to lack of recent onsite inspections.

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	Exterior Revaluation	Interim Market Update	Annual Review/Maintenance
Appropriate when	PRC is outdated or inaccurate, or assessment uniformity is poor or full revaluation hasn't been done in 10 years or assessment uniformity is poor or reassessment is required per statute 70.75.	Most PRC information can be verified by exterior inspection and full revaluation completed within past 6-9 years	PRC is deemed reliable and full revaluation completed within past 5 years and assessment level shows unacceptable degree of variance in some neighborhoods or classes	PRC is deemed reliable and revaluation was completed within past 5 years and assessment level during previous assessment year is within acceptable parameters
Real Property affected	All Property	All Property	Changes identified in column D PLUS Analysis of problem strata identified from previous assessment year	Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning As necessary Buildings w/changes
Land Study	On-site Inspection	On-site Inspection	As necessary	As necessary
Inspect Exterior	All Buildings	All Buildings If no changes, may use digital imaging technology to supplement field re-inspections with a computer-assisted office review.	Buildings w/changes	Buildings w/changes
Inspect Interior	All Buildings	Buildings w/changes	Buildings w/changes	Buildings w/changes
Building Measurements	Measure all buildings	Measure or verify as needed	Measure or verify as needed	Measure or verify as needed
Photos	All primary buildings	As necessary	As necessary	As necessary
Sketch	All primary buildings	As necessary	As necessary	As necessary
Analyze neighborhoods, property types, trends	Required	Required	Required. Results determine whether assessment is full value or aggregate assessment level	Optional
Property Record Card (PRC)	Create new	Update/create new as needed	Update/create new as needed	Update/create new as needed
Review classifications	Required	Required	Required	Required
Validate usability of sales	Required	Required	Required	Required
Verify sales attributes (Ch 7 and 9)	Required	Required	Required	Required
Parcels to be valued	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Review / revalue properties	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Assessment level	Full Value	Full Value	Aggregate assessment level or full value as appropriate	Aggregate Assessment
Mail Notice of Change in Asmt	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Personal property assessment	Required	Required	Required	Required
Add omitted property to roll (70.44)	Required	Required	Required	Required
Correct errors in roll (70.43)	Required	Required	Required	Required
Hold open book / attend BOR (minimum 7 days between open book and BOR (70.47))	Required	Required	Required	Required

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type

Full Value Law
Wisconsin Statute §70.05
Village of Bristol, Kenosha County

Assessment Year

Action

2022, 2023,
2024, **2025**
(4 Years out of compliance)

(1st) **Non-
Compliance**
Notice to
Municipality

Wisconsin Department
of Revenue will monitor the
level of assessment for the
municipality during the next
assessment year.

2026
(5 Years out of Compliance)

(2nd) **FINAL**
Notice to
Municipality

Wisconsin Department
of Revenue will order a state
supervised revaluation for the
next assessment year if still
out of compliance.

2027
(6 Years out of Compliance)

A revaluation is
Ordered
by the Wisconsin
Department of
Revenue

Wisconsin Department of Revenue
orders a complete revaluation if
the municipality is still out of
compliance. It will become a stated
mandated reassessment the
following year without action
during the 2027 assessment year.

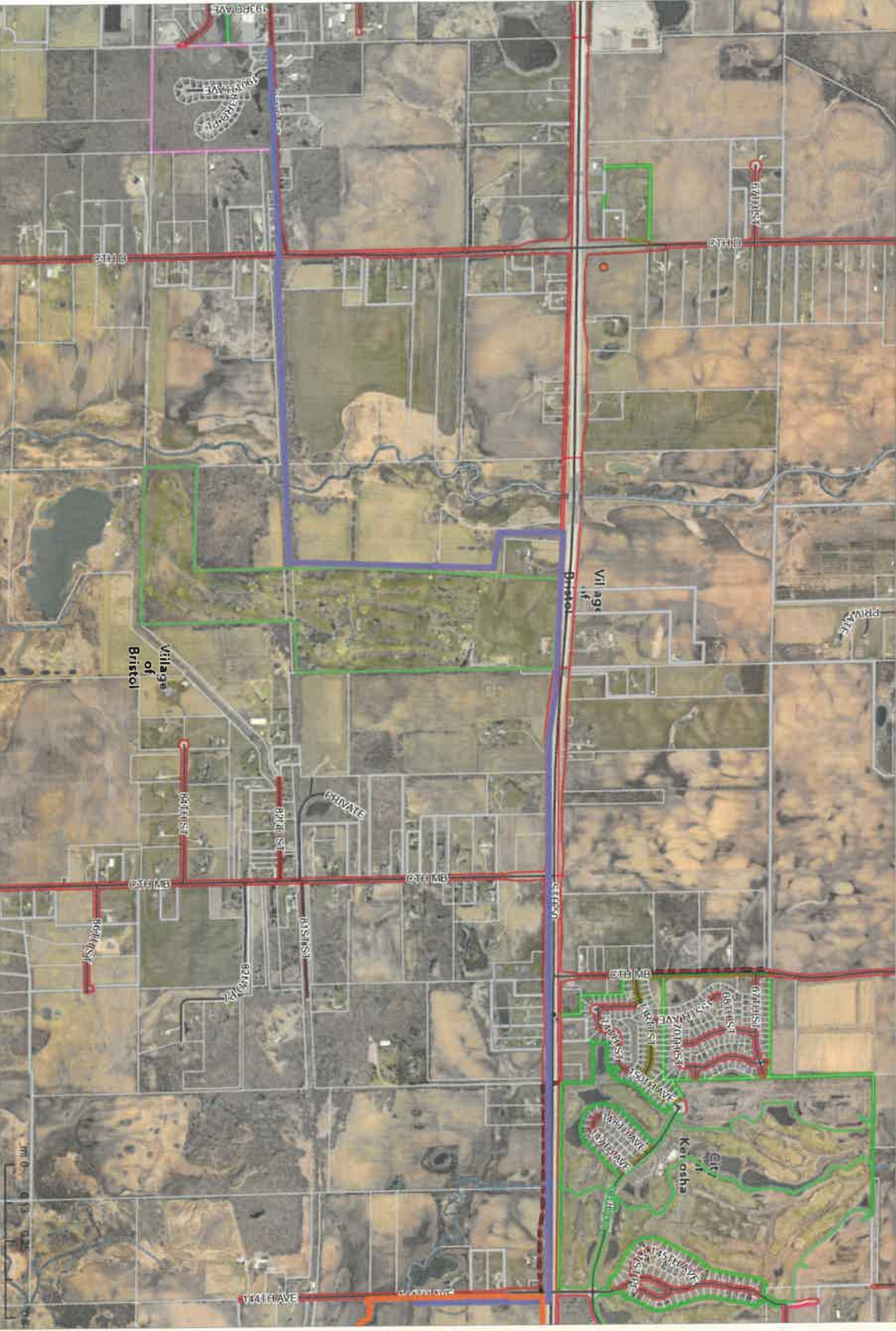
2028
(State Ordered Reassessment)

A revaluation
MUST be
completed
and Supervised by
the Wisconsin
Department of
Revenue

A complete reassessment will be
conducted and supervised by the
Wisconsin Department of Revenue
(all costs will be billed to the
municipality).

POSSIBLE TRAIL GRANT

biketraittoUD3draft



1:19,826
1" = 1,652'

DISCLAIMER: This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is a compilation of records, data and information located in various state, county and municipal offices and other sources affecting the area shown and is to be used for reference purposes only. Kenosha County is not responsible for any inaccuracies herein contained. If discrepancies are found, please contact Kenosha County.

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