

TOWN OF LEDGEVIEW ANNUAL BUDGET 2016



2016

Town of Ledgeview 2016 Budget

Table of Contents

ELECTED AND APPOINTED TOWN OFFICIALS.....	3
TOWN OF LEDGEVIEW VISION AND MISSION STATEMENT	6
INTRODUCTION.....	8
COMMUNITY BACKGROUND	8
TOWN BUDGET PROCESS	11
TOWN CLERK/ADMINISTRATORS BUDGET MESSAGE	12
FISCAL CHALLENGES	15
ASSESSED VALUE & BUDGET EFFECT ON RESIDENTS	16
OVERVIEW OF PERSONNEL, POSITION AND CLASSIFICATIONS	19
FUND BALANCE HEALTH.....	19
LEDGEVIEW’S FINANCIAL FOUNDATION.....	20
PERFORMANCE MEASUREMENT.....	23
BUDGET SUMMARY	26
EXPENDITURES	27
KEY EXPENDITURES AND PROJECTS	27
HIGHWAY EXPENDITURES.....	28
REVENUES.....	34
KEY REVENUES	34
CAPITAL IMPROVEMENT PLAN SUMMARY	42
KEY CAPITAL PROJECTS	44
DEPARTMENT BUDGETS	47
GENERAL GOVERNMENT	49
PUBLIC SAFETY – FIRE & RESCUE	53
PUBLIC SAFETY – OTHER SERVICES.....	54
PUBLIC WORKS	56
SANITATION & RECYCLING.....	58
CULTURE, RECREATION AND EDUCATION	60
HEALTH AND HUMAN SERVICES	62
CONSERVATION AND DEVELOPMENT.....	63
OTHER FINANCING AND DEBT SERVICE.....	65
STORMWATER UTILITY DISTRICT	66
TAX INCREMENT DISTRICT #1.....	69
WATER FUND	72
SEWER FUND	76
APPENDICES	80

Elected and Appointed Town Officials

TOWN BOARD

Philip J. Danen, Chairperson (Term expires April 2017)
Ken Geurts, Supervisor (Term expires April 2017)
Cullen Peltier, Supervisor (Term expires April 2017)
Andy Schlag (Term expires April 2016)
Renee Van Rossum (Term expires April 2016)

SANITARY DISTRICT COMMISSION

Steve Jauquet, President
Ken Geurts, Commissioner
Dennis Watermolen, Commissioner

PARK AND RECREATION COMMITTEE

Steve Krueger, Chair Person
Jason Shanda
Nicole Van Helden
Larry Sidman
Cullen Peltier
Joe Widi

PERSONNEL & FINANCE COMMITTEE

Tim Beno
Ken Geurts
Joe Schlag
Robert Voss

REDEVELOPMENT AUTHORITY

Tim Beno
Philip J. Danen
Robert Gryboski
Lora Matzke
Greg Runnoe
Carl Thiem
Ryan Van Straten

ZONING BOARD OF APPEALS

Gene Colwitz, Chairperson
John Fiddelke
Rick Laes
Roger Tenor, Sr.
Mark Vander Logt
Steve Corrigan, Alternate
Steve Rohr, Alternate

ZONING & PLANNING COMMISSION

Jane Tenor, Chairperson
Mark Handeland, Vice Chairperson
Mark Chambers
Taurino Garcia
Chet Lamers
Rebecca Afshar
Renee Van Rossum
Nedd Niedermeyer, Alternate

BEAUTIFICATION SUB-COMMITTEE

Yolanda Hernandez
Mary Handrick
Lori Ruedinger
Nicole Van Helden, Chairperson
Joe Widi
Kari Willmott

Town Staff

Town Clerk/Administrator

Sarah K. Burdette, Clerk/Administrator

Administrative Staff

Tom Guns, Fire Chief

Char Nelson, Deputy Clerk

Luann Pansier, Treasurer

Renaë Peters, Deputy Treasurer

Public Works and Community Services Staff

Mark Pansier, Public Works Operator

Mark Roberts, Code Enforcement Officer

Andrew Tenor, Public Works Crew

Brent Bouchonville, Public Works Crew

Patrick Van Rite, Town Constable (Term Expires April 2017)

Municipal Court/Multi-Jurisdictional Court

Judge David Matyas

Outside Consultants

Scott Sternhagen, CPA (Auditor- Schenck)

Jeffrey Belongia (Financial Consultant – Hutchinson, Shockey, Early)

Mike Denor (Assessor)

Scott Brosteau (Engineer – Mead & Hunt)

Dustin Wolff (Planning/Zoning Administration – Mead & Hunt)

Larry Bechler (Attorney – Murphy Desmond, S.C. – *Sanitary District*)

Lora Matzke (Municipal Prosecution Attorney – Stellpflug Law)

William Vande Castle (Attorney – Vande Castle, S.C.)

Corey Kimps (Attorney – Umentum & Kimps)

SAFEbuilt (Building Inspection)

Town Vision

The vision and mission for the Town of Ledgeview was identified in 2011 through the Town's strategic planning process and continues to serve the community.



Vision Statement

The Town of Ledgeview, a growing community located along the Niagara Escarpment, Fox River and I-43 Corridor, will provide comfortable living for established residents, families and professionals. Attracted by the natural beauty and city services in a country atmosphere, Ledgeview will have housing growth that compliments the natural amenities of the Town. Linked to the residential areas, its business corridors will have a clear identity, provide unique shopping and dining experiences and enhance the workforce opportunities for the area. The Town of Ledgeview will be a place where residents and businesses - set their sights high.

Mission Statement

The Town of Ledgeview is a policy making, governmental organization that plans and invests for orderly and appropriate community development while promoting opportunities and protecting its citizens, businesses and natural and cultural amenities. The Town participates and encourages an open and engaging discussion on community issues with its citizens, businesses and other governmental entities and stakeholders.

Background and General Information

General

- Established: 1839
- Area in square miles: 17.49
- Population: 7431 (2015)
- Town Board: 5 members; Sanitary District Commission: 3 members
- Full time Employees: 7; Part-time employees: 2

Finance

- 2015 total budget: \$6,061,772 (includes capital budget)
- 2015 (budget year) Town tax rate: \$2.647/\$1000 valuation
- 2015 (budget year) total assessed valuation: 684,465,000
- Net New Construction (2015): 2.55%

Public Safety

- Volunteer fire department/Paid per call
- Number of volunteer firefighters: 38
- Contract Rescue Service: City of De Pere and County Rescue
- Law enforcement provided for by Brown County Sheriff's Department

Infrastructure

- Miles of County Highway System: 14.9
- Miles of Local Roads and Streets: 57.28 (114.56 lane miles)
- Miles of Water Main: 54.88 (581 hydrants, 865 valves)
- Miles of Sewer Main: 48.77 (893 manholes)

Contracted Services

Building Inspection, planning/zoning administration and economic development, property assessment, auditing, garbage and recycling services, legal, engineering and general public works including snow removal.

For a descriptive history of the Town of Ledgeview and details on all Town services refer to the Town website (www.ledgeviewwisconsin.com).



Introduction

The Town of Ledgeview – A place where residents and businesses can set their sights high!

Community Background

Location

Located on the Niagara Escarpment in central Brown County, the Town of Ledgeview is a great place to live in northeastern Wisconsin. Founded as an agricultural community, its reputation for strong municipal services, million-dollar views, and outstanding natural amenities has attracted significant growth over the past two decades, more than quadrupling the Town's population. While agriculture, services, and natural amenities remain important defining characteristics of the community, the Town's residents have also benefited from its strategic location at the southern edge of the Green Bay Metropolitan Area.

The beautiful countryside of Ledgeview is rich with productive farmland. Generations of families have enjoyed the quiet rural character and strong sense of community found here. However, the Town's population has been increasing, presenting both opportunities and challenges. Economic growth has provided local employment opportunities, urban amenities, and a larger, diversified tax base.

Established in 1839, Ledgeview has grown to become one of the most progressive towns in Brown County. The ledge, parks and wildlife make Ledgeview a beautiful place to live, while the people and neighborhoods make it a strong community.

Community Life

The residents of Ledgeview enjoy the conveniences of urban life in neighboring Green Bay, while also enjoying the quiet rural lifestyle of a peaceful and beautiful environment that is the Town of Ledgeview. There is a long generational work ethic here, borne of farming and helping neighbors. Ledgeview has a very stable population with generations of family members choosing to make their homes here. Included with that, is a segment of the

new residents that have established themselves here that are calling Ledgeview home.



Ledgeview has over 300 acres of outdoor recreation uses and include Ledgeview Park and Scray Hill Park, the East River Trail and the Fox River Trail. The most unique natural area in the Town is the Niagara Escarpment, or “ledge”, as it is locally known. The escarpment creates a dramatic change in elevation as it runs southwest to northeast through the center of Ledgeview and is identifiable by its exposed bedrock and thin, rocky soils.

Town Administration

The Town is served by a five member Town Board. All are elected for two year terms. A full-time appointed Clerk/Administrator manages the affairs of the Town Board and day to day operations. The Town Board meets to conduct Town business on the first Monday of the month at 6:00pm as well as the third Tuesday of the month at 4:30 p.m. The Town Chairperson is the chief elected official and has the responsibility of directing the Town Board. The Town Board is elected at-large and is accountable to the electors town wide.

The Town of Ledgeview is also served by a Sanitary District Commission, Zoning and Planning Commission, Zoning Board of Appeals, Personnel & Finance Committee, Park & Recreation Committee, Beautification Committee and Board of Review. All Town meetings are held at the Ledgeview Town Hall located at 3700 Dickinson Road (except when noted). All meetings are open to the public. The Town of Ledgeview website (www.Ledgeviewwisconsin.com) provides meeting minutes and agendas. All agendas are posted in three locations within Town. The Town utilizes a newsletter, an electronic bi-monthly newsletter, Facebook and Twitter social media sites, in addition to its website, to keep residents informed of ongoing activities.

Demographics

The Town has a current population of 7431 residents and encompasses a land area of approximately 17.49 square miles or just over 11, 000 acres.

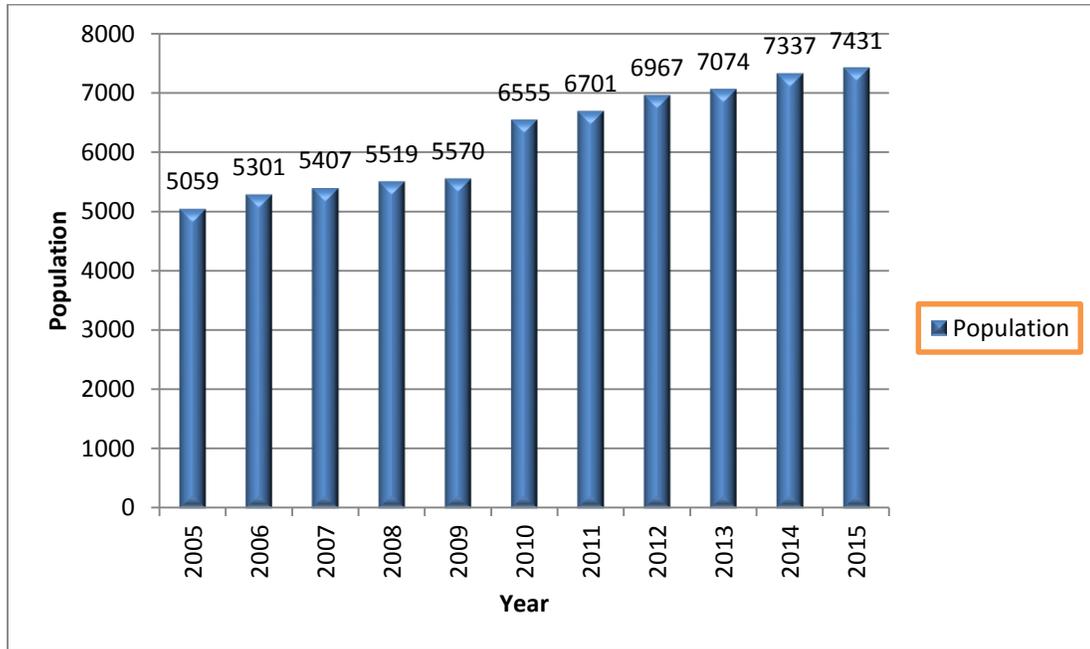
From 1980 to 2015 the Town experienced a 384 percent population growth. The significant growth of the municipalities in the outer ring of the City of Green Bay is one indication that the Town of Ledgeview is experiencing heavy competition for land and resources from the increasing demands of a growing region.

According to the U.S. Census Bureau and the Wisconsin Department of Administration (DOA), the population of the Town of Ledgeview was 6,555 in 2010 and has grown to an estimated 7,431 in 2015. Population projections, provided by DOA, indicate the Town is expected to continue to grow. The projected population, while positive, does increase at a slower rate than the previous 35-year period, but still nearly doubles the town’s

current population. Should the present rate of growth be maintained during the next 20 years the Town can expect a 2035 population of more than 11,000 people.

According to the American Community Survey (ACS), the Town’s median household income of \$77,033 is slightly higher than its neighbors and significantly higher than Brown County. The median home value in 2013 was \$258,800.

Town of Ledgeview Population, 2005-2015



Most homes are single-family on lots with a mixture of multi-family accommodations near the more urbanized areas. In addition, Ledgeview possesses a noticeably younger housing stock than the remainder of Brown County, and as such, should retain a high quality housing stock for the better part of the next 30 years. The Town has one of the lowest poverty rates (2.9%) in Wisconsin. The population in both Ledgeview and Brown County is younger than the state overall, indicating that there is a greater percentage of the population in their prime working years. Over 40% of our residents have a bachelor’s degree or higher, and over 95% of our community are high school graduates.

Financial Outlook

Earlier this year, the Town of Ledgeview’s financial consultant informed the Town Board that Ledgeview had maintained its on-going bond rating from Standard and Poor’s as “AA” and the rating was viewed to be ‘stable’.

The Standard and Poor’s Ratings Digest published January 14, 2015 reports that Ledgeview’s ‘AA’ long-term rating reflects the following factors:

- “Very strong economy, which benefits from participation in the broad and diverse Green Bay metropolitan statistical area (MSA);

- Strong budgetary performance;
- Very strong budgetary flexibility with 2013 audited reserves at 29.8% of adjusted general fund expenditures;
- Very strong liquidity providing very strong cash to cover both debt service and expenditures;
- Strong management with good financial policies and practices;
- Weak debt and contingent liability position, but with rapid amortization; and
- Adequate institutional framework.”

Economic Development

The Town of Ledgeview promotes future development in a manner that supports a high quality community that is attractive to existing and new businesses. The Economic Development team works with business and property owners to retain existing



businesses and help them expand, while working to establish new commercial, office, and industrial opportunities.

Ledgeview is the home to over 200 successful businesses. From small boutique stores to large production facilities, the Town offers ideal locations and opportunities to let commerce flourish. Ledgeview

offers a variety of business location options with easy access to interstates and local amenities. The Ledgeview I43 Business Park and CTH G and CTH GV Neighborhood Center provide signature entrances into the Town of Ledgeview and the Green Bay region.

School Districts

The Town is served by three school districts as listed below:

- Unified School District of De Pere
- Green Bay School District
- Denmark School District

Town Budget Process

Through the budgeting process, funds received from tax collections, special charges, user fees and grants are transferred into tangible goods and services. The Town Board sets the goals and priorities for the coming year while being mindful of future needs and priorities.

The Town budget process is initiated annually by the Clerk/Administrator who submits a budget development calendar to elected officials and department heads detailing the annual process, deadlines and meeting dates. The budget process in the Town of Ledgeview is consistent with Town budget and financing policies adopted by the Town Board annually. A public hearing on the budget is typically scheduled in the middle of November along with the required meeting of Town electors. The Town Board then formally adopts the budget at a regularly scheduled Board meeting. All adopted budgets are balanced, meaning expenditures are equal to revenues.



Town Clerk/Administrators Budget Message

November 17, 2015

Honorable Members of the Town of Ledgeview Town Board:

Presented is the Fiscal Year 2016 Operating Budget for the Town of Ledgeview. This document serves to improve the transparency of the budget process and improve the decision making ability of the Town Board. The budget strives to continue the Town's commitment to prudent financial management, effective service delivery and providing the highest quality of services to the citizens of the community. Ledgeview continues to be a strong, financially sound municipal government.

Looking Back at 2015

As much as this budget document is designed to be a plan for the coming year, it is important to recap the year 2015 leading up to this budget's approval. Below are just a few of the projects, policies or issues that were addressed in 2015.

- Funds for road improvements projects in the Capital Budget and for the completion of the CTH GV reconstruction and other town-wide road maintenance.
- Allocation of funds for the completion of the Comprehensive Plan and Park & Outdoor Recreation plans.
- Commencement of a development Impact Assessment Tool to utilize as a mechanism to further analyze future development proposals.
- Creation of Ledgeview TID #1, as a tool to enhance economic development opportunities along the CTH GV corridor.
- Enhancement of citizen and business communication via updates to Town website, social media and bi-monthly electronic newsletters.
- Purchase of new tender for fire department as a means to enhance public safety.

Moving Forward: 2016 Core Budgetary Priorities

The recommended 2016 budget is balanced, while still meeting our continued commitment to an excellent level of service, and is within the parameters of financial guidelines set forth by the Town Board. The Town's budget is a blueprint for financial

and policy decisions implemented during each fiscal year. It is also a blueprint to provide:

-  **Fiscal Integrity:** Provide strong current and future financial stability
-  **Civic Engagement:** Promote public spaces, community values, and transparent communications.
-  **Service Excellence:** Provide solution-based innovative services
-  **Sustainability:** Preserve and promote Town resources.

Summary of Levy and Tax Rate Payable 2016

The fiscal year 2016 budget is a financial plan that is moving our Town toward achievement of its goals within the constraints of available resources. The budget document is a means for allocating the resources of the Town to a variety of services necessary to protect and enhance the community, improve infrastructure and provide quality administration and oversight.

The budget for 2016 is the product of our planning, accomplishments, current commitments and future priorities. **In total the overall budget includes \$3,937,855 in expenditures.** In comparison, this is a decrease of \$2,123,917 from the 2015 Budget. This significant decrease is directly related to the capital budget fund. For the past several years, this fund included the expenses related to the CTH GV and CTH PP reconstruction projects. The projects have been paid for with bond proceeds and the impact of those expenditures will be evidenced by the increase in the Town's annual principal and interest payments.

Revenues include a **tax levy of \$1,898,027 which is a 4.5% increase** over the previous year. This results in a **tax rate of \$2.695/\$1,000** of assessed value which is a **1.77% increase** from the previous year to fund general operations and increasing debt service.

Housing development is a key indicator of growth and development for the Town of Ledgeview. This year to date, a total of 40 single family housing permits have been issued. In 2014 the Town issued 41 single family permits. The Town continues to experience moderate, consistent new housing growth.

We will look into the future to expand and promote commercial and industrial opportunities for growth in the Town. The Town of Ledgeview does have available opportunities in both the Ledgeview Business Park at I-43 and in the Ledgeview Industrial Park (near Viking Lane and CTH PP area) as well as the future opportunity for development now that the CTH GV road reconstruction project is complete. Overall economic conditions are improving and have resulted in a few new commercial or industrial buildings or additions. The Town should begin to evaluate how the tax base can be enhanced through economic development.

From 2014 to 2015 the Town experienced a **2.82% growth in net new construction**, a figure used to calculate allowed levy increases. In the previous year, the Town experienced a **2.55% growth**. The Town's net new construction increase of \$20,977,700 in 2015 was an increase over the growth in valuation from 2014. **Of the 24 municipalities**

in the County, Ledgeview had the 4th greatest net construction percentage increase in Brown County.

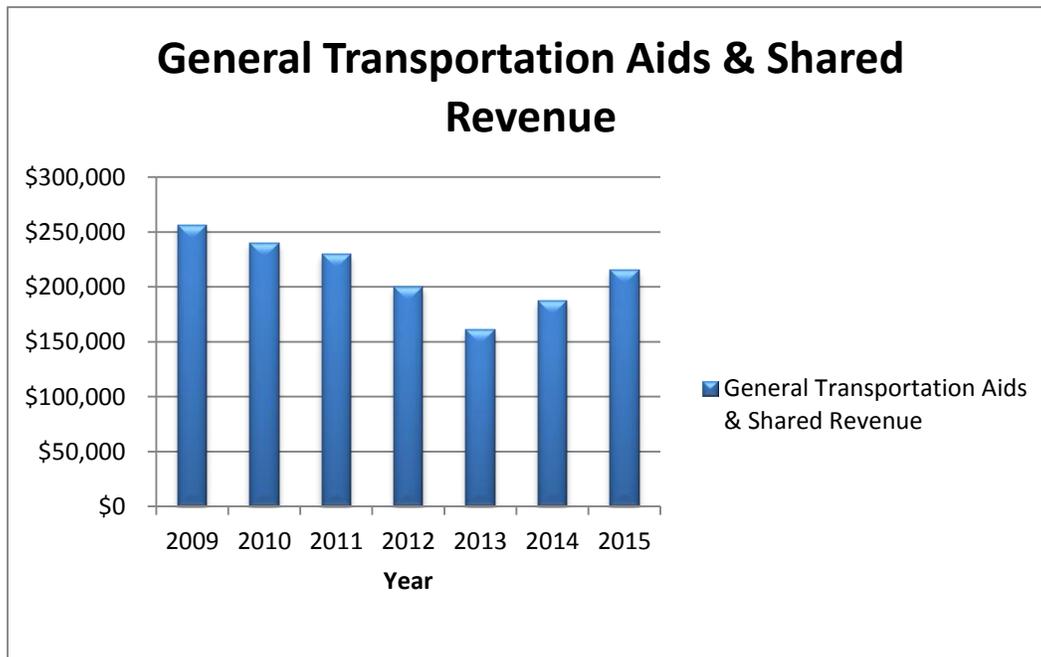
The Town's total assessed property value is \$704,212,900 as finalized by the Town assessor and Board of Review. This **value is a 2.8% increase** from the previous year. Manufacturing assessed values have decreased by \$85,800 from the previous year with a total manufacturing assessed value at estimated at \$15,219,300.

State Levy Limits

The Town continues to be constrained in its ability to increase the property tax levy by State imposed levy limits. Under 2011 Wisconsin Act 32, in 2011 and in all future years, the Town is allowed to increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction or zero percent. The Town can only exceed limits if approved by referendum. Levy limits continue to not apply to debt service on G.O. debt authorized after July 1, 2005.

State of Wisconsin Major Aids

Monetary aids from the State of Wisconsin are a major source of Town revenues, particularly General Transportation Aids (GTA) and State Shared Revenues. For 2015, GTA was increased by \$28,000. Shared Revenue has remained the same amount from 2015.



2016 Budget Major Figures

The 2016 proposed budget calls for the following:

- ❖ \$3,937,855 in total expenditures, a decrease of \$2,123,917 from 2015 (attributable to the completion of GV/PP road projects)
- ❖ \$1,898,027 Town tax levy, 4.5% increase from 2015.
- ❖ Tax rate of \$2.695/\$1000 of assessed value.
- ❖ Special Charge for residential waste collection/disposal of \$153, which is an increase from the \$147 charged in 2015.
- ❖ Special Charge for stormwater utility will be \$36.00/ERU, an increase of \$1.80 per ERU.

Other Fiscal Considerations & Challenges

Local economic conditions do appear to be rebounding and the Town is seeing positive improvements. However, the Town continues to experience low interest rates on Town investments and is challenged with a lack of new revenue sources. Costs for providing many high priority infrastructure projects also continue to increase and necessary contract services do increase annually.

2015 Key Development Statistics (Building Permits Issued to Date)

- 40 Single Family Homes
- 18 New Multi-Family Units
- 1 Subdivision
- 2 Commercial-Industrial Permits (new buildings/major renovations)

The priorities and funding recommendations for the 2016 fiscal year reflect current conditions as well as addresses Town challenges and opportunities that lay ahead. The budget is a continuation of previous Town strategic discussions, the updated 2015-2035 Comprehensive Plan, the updated 2015 Comprehensive Outdoor Park & Recreation Plan and other short and long range plans and reports.

The level of housing, commercial and industrial growth the Town experiences is a significant factor in the Town's overall tax base. Both housing and commercial growth are on the upswing and the Town is seeing indicators for improvements.

There are several other key fiscal challenges that face the Town of Ledgeview which are all considered when completed the budgetary map for 2016.

- Opportunities for grant funding continue to be highly competitive for both public safety and transportation related grants.
- Balancing the demands on employees for additional service and hours with the need to maintain a small, but high quality, workforce.
- Mandates related to storm water management/maintenance and emergency management and other commitments to infrastructure upgrades will continue to be a significant factor in budget development.

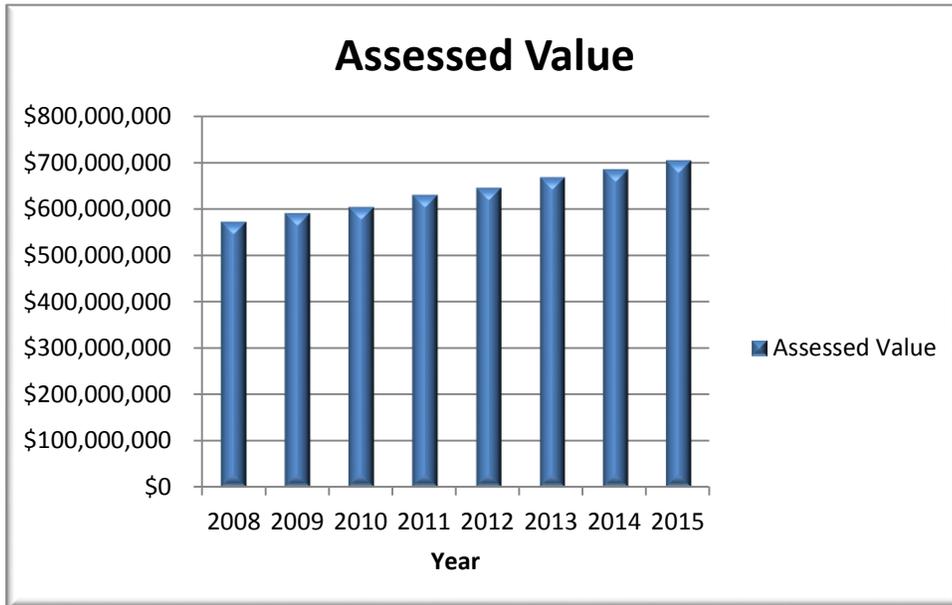
- Contract service expenses continue to increase as the population increases, as many contracts are equated to a per capita cost or a unit cost.

Overall, our current environment serves as an opportunity to propose or make changes which may not otherwise be possible. The Town has done a good job on working with neighboring municipalities and evaluating service contracting to identify opportunities for cost saving or other shared service opportunities.

Assessed Value & Budget Effect on Residents

The total assessed value of the Town is \$704,212,900, a 2.8% increase from the previous year. The 2016 budget results in a tax rate of \$2.695 per \$1,000 of assessed value. For the median home, assessed at \$253,700, this results in a total Town tax of \$683.72, a \$12.18 increase from last year.

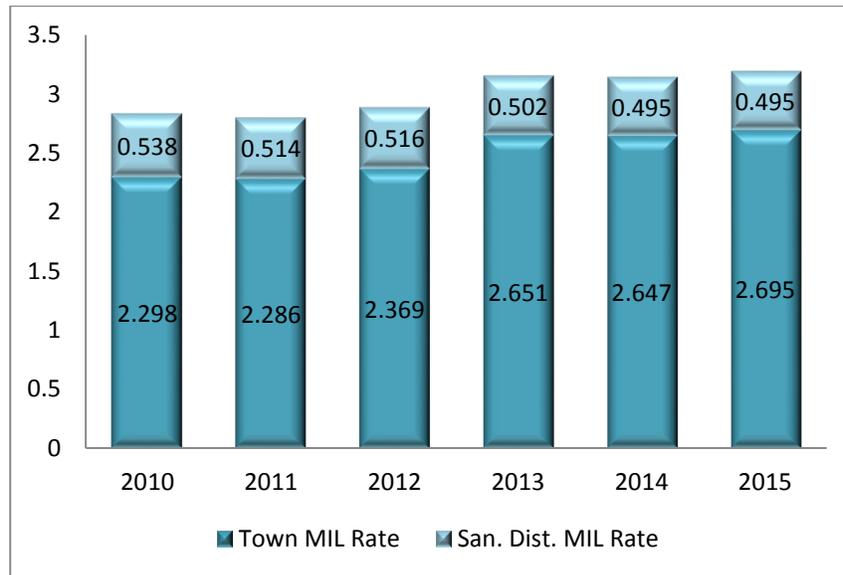
Town Total Assessed Value, 2008-2015



Budget Impact to Ledgerview Residents

Town Tax Rate		Assessed Value of Property			
		\$150,000	\$200,000	\$250,000	\$300,000
2015 (16 Budget)	2.6952	\$404	\$539	\$674	\$809
2014 (15 Budget)	2.6478	\$397	\$530	\$662	\$794
2013 (12 Budget)	2.6478	\$397	\$530	\$662	\$794

Town & Sanitary Dist. Tax Rate, 2010-2015

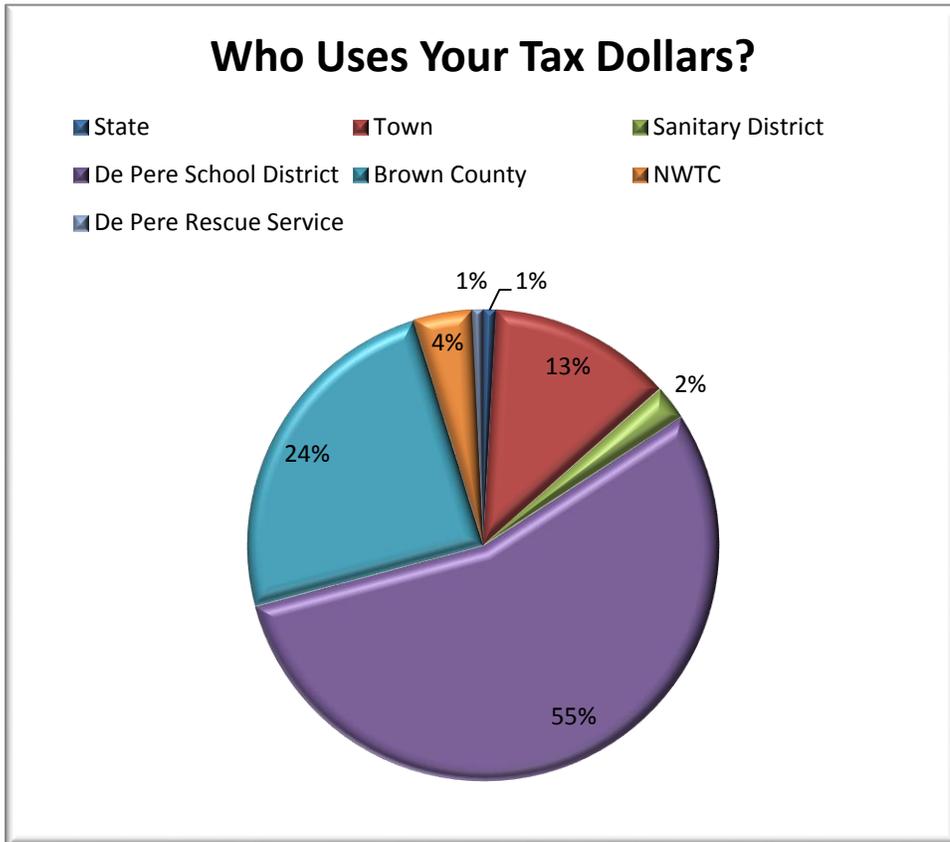


Key differences in between the 2015 budget and the 2016 budget include an increase of nearly \$100,000 in debt service obligations, creation of a fund for TID#1 to support economic development related expenses, increased funding to support the 4 elections that will be held in 2016, continued funding for the town-wide revaluation process and maintaining of the 2015 increased level of funding for snow plowing. The budget has also been proposed with reliance upon the use of the general fund balance, an amount of \$100,000.

How is the Town Spending my Tax Dollars?

Equally important for Ledgeview Taxpayers is to know where dollars go. The Town is only one of several taxing jurisdictions that share your annual property tax payment. Although the Town collects your entire tax payment, it only retains 12%, depending on which school district you reside in, for town operations. Taxing entities such as school districts, Brown County, NWTC, and the state of Wisconsin also retain a portion of your annual tax payment.

How does this impact a Ledgeview resident? The average home in Ledgeview is valued at \$253,700. The Town tax rate is \$2.6474/\$1,000 in 2015.



The chart above shows that only 13% of the funds coming from Ledgeview taxpayers are used to operate the Town of Ledgeview. The remaining 87% of your annual property tax payment goes to the operations of other taxing jurisdictions. These jurisdictions make their own financial and policy decisions.

Overview of Personnel, Position and Classifications

One of the most valuable assets the Town of Ledgeview has is its loyal, well trained and dedicated employees and volunteers.

The budget continues the Town philosophy of keeping a limited workforce and accomplishing many key services through the use of contracting. The following table displays current positions and classifications for 2015.

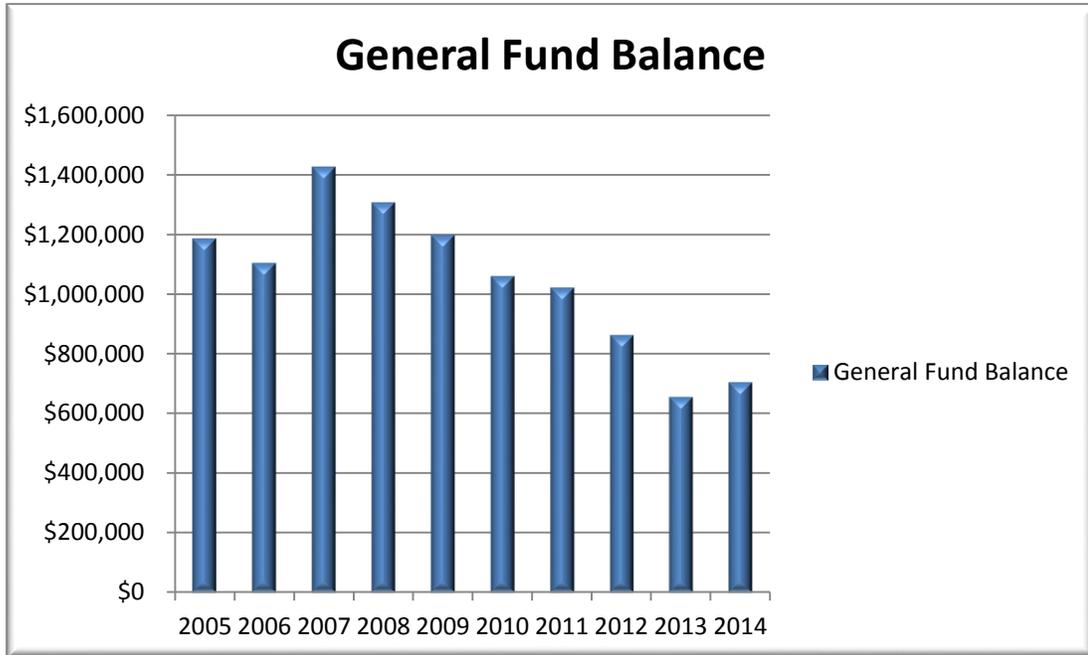
Position	Classification
Clerk/Administrator	Full Time/Salary
Deputy Clerk	Full Time/Salary
Treasurer	Full Time/Salary
Deputy Treasurer	Full Time/Hourly
Public Works Director	Full Time/Salary
Public Works Crew	Full Time/Hourly
Public Works Crew	Full Time/Hourly
Fire Chief	Volunteer/Stipend/Hourly for Inspections
Code Enforcement Officer	Part Time/Hourly

For detail on compensation and benefits for personnel and volunteer firefighters, please refer to the associated department budgets.

Fund Balance Health

A significant focus of Ledgeview's financial health is to continue to maintain a healthy fund balance. Through frugal spending, the Town has been able to build a reserved contingency. Over the years, this fund has fluctuated in order to maintain a flat tax rate for our residents.

The Town's adopted Budget and Financial Policies identifies a fund goal of 25% of the operating budget. The following chart shows the Town's general fund balance at year end. Percentages indicate the level of total funds in relation to the Town goal. The Town has always met or exceeded the 25% goal. Unreserved and undesignated funds can fluctuate year to year and are part of the Town's overall general fund.



Ledgeview's Financial Foundation

The Government Finance Officers Association (GFOA) provides a process for establishing best practices in public budgeting. Four key principles are identified as well as 12 elements as listed.

- I. Establish Broad Goals
 - 1) Assess community needs, priorities, challenges and opportunities
 - 2) Identify opportunities and challenges for government services, capital assets and management
 - 3) Develop and disseminate broad goals
- II. Develop Approaches
 - 4) Adopt financial policies
 - 5) Develop programmatic, operating, and capital policies and plans
 - 6) Develop programs and services that are consistent with policies and plans
 - 7) Develop management strategies
- III. Develop Budget
 - 8) Develop a process for preparing and adopting a budget
 - 9) Develop and evaluate financial options
 - 10) Make choices necessary to adopt a budget
- IV. Evaluate Performance
 - 11) Monitor, measure and evaluate performance
 - 12) Make adjustments as needed

A significant focus for Ledgeview's financial foundation continues to be building a contingency and fund balance. Through frugal spending, the Town has been able to build a fund that will ensure that our future operational needs can be met while maintaining a relatively stable tax rate. The Town should continue to focus on

maintaining this fund as well as other best practices to improve its overall financial foundation.

Town Goals, Priorities and Policies

The Town of Ledgeview has completed several efforts to develop overall community goals, priorities and policies. The Town budget continues to reflect the findings of these efforts. The following plans, policies and other documents have been completed to date and should be referenced for more detailed information.



- Public Works Department Analysis (2015)
- Town of Ledgeview Comprehensive Plan (2015)
- Park & Recreation Plan, 2015-2020 (2015)
- 2011 Strategic Plan & Implementation strategy and related strategic planning sessions held in 2011 (with revisions planned for 2016)
- Emergency Operations Plan (Revised in 2015)
- Official Map (Revised in 2014)
- Five Year Capital Improvement Plan, updated annually and incorporated into the budget
- Storm water Management Plan and Urban Storm water planning grant update; (Revised in 2015)
- Personnel Policy Manual (Revised in 2013)
- Fire Department Bylaws (Revised in 2015)
- Other Town budget related policies:
 - Budget and finance policy

Organization of Budget Document

The following budget document is designed in a manner that gives the public an easy-to-read “snapshot” of the Town’s financial direction in 2016. The following financial documents accounts for every revenue and expenditure anticipated by the Town in 2016.

The information contained herein intends to put Ledgeview on the path forward for the credentialing criteria for the GFOA Distinguished Budget Presentation award. In order to receive this award, a governmental unit such as the Town of Ledgeview 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. Staff believes the basis with which the information presented in this document will allow us to meet these criteria for future submittal of our budget for a Distinguished Budget Presentation award.

Closing

The Town of Ledgeview has reached a transformational phase in its development, as a community and as an organization, in which prioritization and strategic thinking is fundamental. Improving strategic thinking and planning into the budget process along with adding performance measurement will assist the Town in prioritizing services and capital asset replacement. This budget includes an increase in tax levy and expenditures. Continued commitment of the Town Board and dedicated staff and volunteers is required to ensure that Ledgeview provides exceptional services through effective and efficient methods.

The Town administration continues to focus on increasing efficiency through innovation and strategic investments. Staff will continue to build on past success as we incorporate new technology and foster public engagement in our community.

It remains an honor to continue serving Ledgeview as its Clerk/Administrator. We have an excellent group of people dedicated to great service for our 7,400+ residents and many have played a significant part in developing this budget.

Respectfully Submitted,

Sarah K. Burdette

Sarah K. Burdette
Town Clerk/Administrator



Performance Measurement

Performance measures in local government gauge the quantity, quality, efficiency and impact of work of a government. Assessment of performance can include the following measures:

- Productivity, which quantifies the outputs and inputs of an organization and expresses the two as a ratio.
- Effectiveness, which determines the relationship of an organization's output to what an organization is intended to accomplish.
- Quality, which examines an output or the process by which an output is produced. Attributes such as accuracy, thoroughness, complaints, etc.
- Timeliness, which evaluates the time involved in producing an appropriate output.

The 2016 Budget will serve as a way to continue to integrating budgeting and performance measurement. Throughout 2016, internal steps will be taken to increase the availability of measures and accuracy for this purpose. A performance measurement system will continue to be refined.

Within each section for department budgets, additional information will begin to be provided on measurable activities or performance of the department. This reporting will be a work in progress, but serves to slowly improve the decision making ability of the Board and provide improved accountability to taxpayers. The following are key strategic areas that will be the focus of our future assessment of performance.

QUALITY OF LIFE – STRATEGIC AREA

- Maintain the environmental assets and rural character of the community so that it continues to be an attractive place to live.
- Develop a Town park system based upon neighborhood parks and nature-based facilities and encourage community involvement in facility development and improvement.
- Preserve or improve the quality of existing neighborhoods and maintain housing values over time.
- Preserve and protect the Town's historical resources to promote the cultural and general welfare of residents of Ledgeview and provide for a more dynamic, attractive and vital community.

PUBLIC SAFETY – STRATEGIC AREA

- Continue to ensure that Ledgeview is a safe community by meeting or exceeding recognized standards for public safety.
- Continue to improve the internal and external quality of departments to ensure the long-term viability of volunteer services that exceed community needs.
- Continually evaluate contracted public safety providers to ensure Town needs are being met effectively.

FINANCIAL MANAGEMENT – STRATEGIC AREA

- Continue the implementation of the Town’s Budget and Financial Policies
- Continue to refine the Town’s annual budget report to allow additional transparency to residents and incorporate the practices of performance management.

COMMUNITY DEVELOPMENT – STRATEGIC AREA

- Continue to focus on the implementation of the Town’s 2015-2035 Comprehensive Plan and 2015-2020 Park and Recreation Facilities Plan as well as continued updates to the Town Municipal Code.
- Maintain open space, natural areas and farmland to preserve the Town’s rural character.
- Maintain a significant, yet manageable rate of housing development that provides a variety of housing choices for residents in all stages of life.

ECONOMIC DEVELOPMENT – STRATEGIC AREA

- Continue to expand commercial and industrial development opportunities to “grow” and diversify the local economy.
- Through aesthetic improvements, design review and construction standards, work to maintain a desirable commercial and industrial sector.
- Develop and maintain a physical, cultural, educational, and recreational environment in the Town that is conducive to business and residential development.

INFRASTRUCTURE – STRATEGIC AREA

- Improve processes, regulations and ordinances to preserve and maintain Town infrastructure.

- Work to address resident concerns regarding drainage and storm water management through a consistent, efficient and well planned process to ensure equitability and achievement of long-term improvements.
- Improve the Town's contracted services (garbage, yard waste, recycling, snow plowing, etc.) to meet the needs of the community and residents desires in a cost effective manner.

TRANSPORTATION – STRATEGIC AREA

- Maintain and improve Town roads in a timely and well-planned manner.
- Promote a multi-modal transportation system for efficient, safe and convenient movement of people, goods and services.
- Implement short and long range improvements as found in the Comprehensive Plan, Official Map, CIP and engineering studies.

ORGANIZATIONAL DEVELOPMENT – STRATEGIC AREA

- Maintain and continue to pursue additional opportunities for intergovernmental cooperation and/or regionalization of services.
- Through efficiencies and new technology, continue to improve the Town's internal processes with a focus on customer service.

TOWN OF LEDGEVIEW

Budget Summary

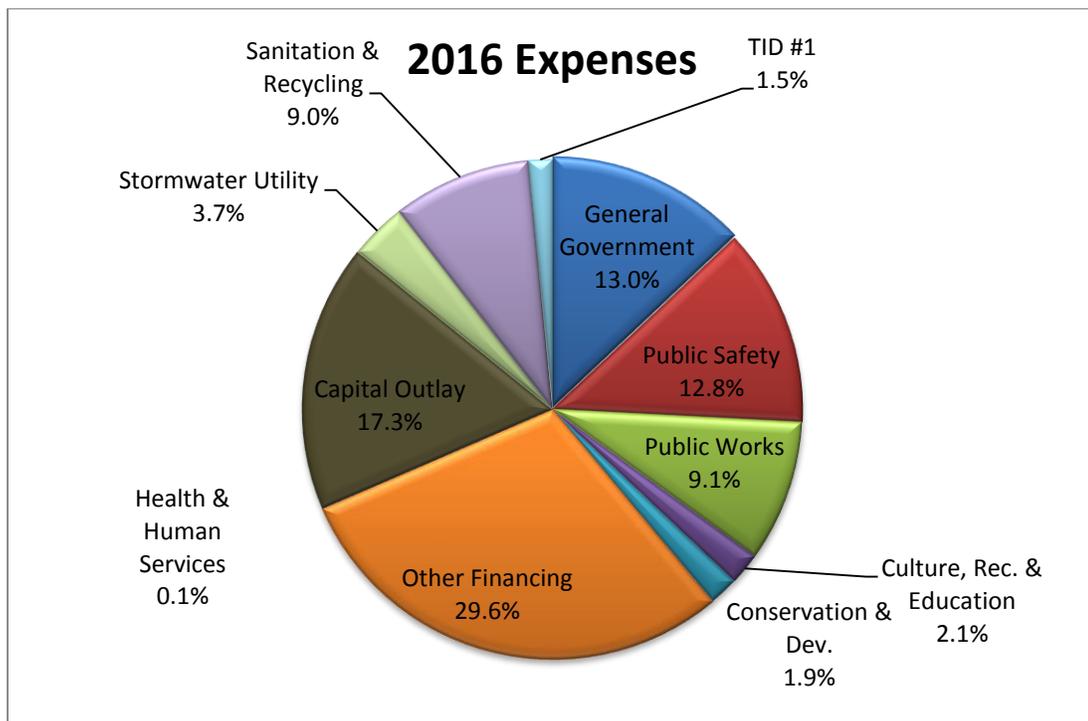


Budget Summary

The total budget for 2016 is \$3,937,855. The 2016 budget continues to hold the line on new costs with only essential expansion of services to meet the needs of the community and meet regulatory requirements or mandates.

Expenditures

Similar to last year's budget, close scrutiny was placed on all department expenditures. The Town continues to devote the majority of expenditures to capital outlay and retirement of debt service. General government and other Financing related costs contribute the next greatest segment of costs.



Key Expenditures and Projects

The following are some of the key expenditures and projects that are reflected in department budgets for 2016:

- Funds to update the 2011 Town Strategic Plan.
- Continued funding for mandated storm water management planning and MS4 related permitting and is contained in the Storm Water Utility Budget.
- Continued funding for the contract Planning Services for the assistance in Zoning Administration, Economic Development and Land Use Planning.
- Incremental funding to set aside the necessary funds for a town-wide revaluation that will commence in 2017.
- Increased funding to support four elections.
- Funding for a pedestrian connections between Euro Lane and Meadow Sound Drive.

Highway Expenditures

Wisconsin State Statutes require that Towns get approval from electors on highway expenditures which exceed more than \$5,000 per mile. The Town currently has 115 lane miles of road which means that the **Town can have \$575,000 of highway related expenditures without Town elector approval.** Highway expenditures include a variety of activities including basic road maintenance, snow removal, signage, ditch mowing, related engineering, paving, reconstruction, etc. As shown on the following table, the 2016 budget requires elector approval for highway expenditures. The Town is planning to receive \$213,500 in general transportation aids in 2016.

Town of Ledgeview Summary of Proposed Highway Expenditures 2016 Proposed Budget

Item	2016 Proposed Budget
Road Maintenance	\$645,600
Debt Service (Fund 100)	\$552,371
Snow Removal	\$145,000
Engineering	\$40,000
Bridge Fund	\$1,000
Central Brown County Water Authority	\$0
Public Works	\$105,165
Street Lighting	\$60,000
TOTAL	\$1,549,136

Town Funds: Basis for Budgeting, Fund Structure and Fund Description

The basis of budgeting and accounting refers to the timing of revenue and expenditure recognition. The Town's governmental funds as described below use the modified accrual basis of budgeting and accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available, and expenditures generally when the related liability is incurred. The Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The budgetary level of control is at the department level.

The Town of Ledgeview, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. 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. All of the funds of the Town can be divided into two categories: governmental funds and proprietary funds.

Functions of the Town are principally supported by taxes and inter-governmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include: general government, public safety, public works, culture and recreation, and conservation and development.

The Town's 2016 fund structure contains the following "governmental" and "proprietary" funds:

1. General Fund- "100"
2. Water Utility Fund- "061"
3. Sanitary Sewer Utility Fund- "062"
4. Capital Projects Fund- "420"
5. Debt Service Fund- "300"
6. Storm water utility Fund- "430"
7. Fire Department – "200"
8. Park & Recreation Committee – "210"
9. Beautification Committee – "220"
10. Sanitation & Recycling – "610"
11. TID #1 – "451"
12. Park Impact Fee - "211"

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Town's net resources available for spending at the end of the fiscal year.

1. **General Fund** – The General Fund is the chief operating fund of the Town. This fund accounts for the normal activities of the Town (general government, public works, etc.). The major revenue sources for this fund are tax levy, inter-governmental revenues, licenses and permits, fines and forfeitures, interest income, and charges for services. The major expenditures for this fund are public safety, public works, building inspections, and general government.
2. **Debt Service Fund** - The Debt Service fund accounts for the current fiscal year's principal and interest payments due on debt previously issued. The major revenue sources for this fund include the property tax levy and special assessments outstanding.
3. **Capital Projects Fund** –The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital expenditures in each department other than those financed by proprietary funds. The major revenue for this fund is bond proceeds.
4. **Tax Increment District Fund** – the Tax Increment District Fund is a special financing fund from a special taxing district established in the Town in

accordance with Wisconsin Statutes. Major sources of revenue in this fund are from the property tax revenue derived within the district boundary. 2016 will be the first year for Ledgerview TID #1.

PROPRIETARY FUNDS. The Town maintains a single type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The business-type activities of the Village include water, sewer, and storm water utilities. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

1. **Water (Sanitary District)** –Used to account for activities that are financed and operated in a manner similar to that found in the private sector. The principal revenues for the fund are generated through user fees. In the enterprise fund, the accrual basis of accounting is used.
2. **Sanitary Sewer (Sanitary District)** – Used to account for activities that are financed and operated in a manner similar to that found in the private sector. The principal revenues for the fund are generated through user fees. In the enterprise fund, the accrual basis of accounting is used.
3. **Storm water Utility Fund** – Used to account for activities that are financed and operated in a manner similar to that found in the private sector. The principal revenues for the fund are generated through a standardized fee called an “ERU.”

The annual operating budget serves as the foundation for the Town of Ledgerview’s financial planning and control. The operating budget includes proposed expenditures and the means of financing them, and is legally enacted by the Town Board.

The State of Wisconsin requires that municipalities adopt “balanced budgets” on an annual or bi-annual basis. The Town passes its budget on an annual basis and defines a “balanced budget” as a budget that contains revenues that are equal to expenditures in all governmental funds. During the fiscal year, the Town Board can adopt budget amendments in the event individual expenditure line items have grossly exceeded budgeted expectations, to address pending negative variances expected at year-end, or to reprioritize spending due to changes in project or department priorities. The budget is amended by Resolution of the Town Board, and requires a majority of the Town Board members to become effective. The Resolution will state the reasons for the amendment and, if necessary, the revenue and expenditure line items to be amended.

**Town of Ledgeview
Summary of Expenditures
Fiscal Year 2016**

			YEAR END	2016	Increase
		2015	ESTIMATE	PROPOSED	(Decrease)
	Department	BUDGET	2015	BUDGET	Budget
					2015 to 2016
General Government - 51000					
51100	Legislative (Town Board)	\$ 52,500	\$ 50,500	\$45,500	\$ (7,000)
51300	Legal Fees	\$ 43,200	\$ 41,100	\$36,100	\$ (7,100)
51400	General Administration	\$ 194,910	\$ 179,633	\$224,599	\$ 29,689
51500	Financial Administration	\$ 140,000	\$ 107,921	\$143,045	\$ 3,045
51600	General Building, Town Hall	\$ 25,085	\$ 21,912	\$22,810	\$ (2,275)
51900	Other General Government	\$ 25,053	\$ 23,439	\$26,325	\$ 1,272
Subtotal - General Government		\$ 480,748	\$ 424,505	\$ 498,379	\$ 17,631
Public Safety - 52000					
52100	Other Public Safety Expenses	\$ 21,500	\$ 18,000	\$20,000	\$ (1,500)
52200	Fire Department	\$ 322,567	\$ 310,935	\$326,401	\$ 3,834
52300	Emergency Medical Services	\$ 102,100	\$ 100,378	\$104,900	\$ 2,800
52400	Building Inspection	\$ 47,525	\$ 80,152	\$42,260	\$ (5,265)
Subtotal - Public Safety		\$ 493,692	\$ 509,465	\$ 493,561	\$ (131)
Public Works - 53000					
53311	Highway & Street Maintenance	\$ 298,617	\$ 260,561	\$291,165	\$ (7,452)
53420	Road Related Facilities	\$ 52,000	\$ 54,400	\$60,000	\$ 8,000
53600	Sanitation	\$ -	\$ -	\$0	\$ -
Subtotal - Public Works		\$ 350,617	\$ 314,961	\$ 351,165	\$ 548
Culture, Recreation & Education - 55000					
55200	Parks	\$ 47,725	\$ 55,480	\$64,825	\$ 17,100
55700	Beautification	\$ 6,600	\$ 7,100	\$14,800	\$ 8,200
Subtotal - Culture, Recreation & Ed.		\$ 54,325	\$ 62,580	\$ 79,625	\$ 25,300
Conservation & Development - 56000					
56700	Economic Development	\$ 10,000	\$ 11,008	\$1,200	\$ (8,800)
56900	Planning & Zoning/Erosion/Conservation	\$ 72,565	\$ 101,306	\$71,185	\$ (1,380)
Subtotal - Conservation & Development		\$ 82,565	\$ 112,314	\$ 72,385	\$ (10,180)

Other Financing Uses - 59000					
59200	Contingency & Reserves	\$ 1,022,413	\$ 965,013	\$1,135,529	\$ 113,116
Subtotal - Other Financing Uses		\$ 1,022,413	\$ 965,013	\$ 1,135,529	\$ 113,116
Health & Human Services - 54000					
54150	Constable Expenses	\$ 2,350	\$ 735	\$1,925	\$ (425)
Subtotal - Health & Human Services		\$ 2,350	\$ 735	\$ 1,925	\$ (425)
Capital Outlay - 57000					
57190	General Government	\$ 28,500	\$ 28,283	\$26,850	\$ (1,650)
57620	Parks & Recreation	\$ -	\$ -	\$49,000	\$ 49,000
57220	Fire & Rescue	\$ 80,000	\$ 229,828	\$20,000	\$ (60,000)
57331	Roads & Public Works	\$ 2,999,800	\$ 3,202,476	\$567,250	\$ (2,432,550)
57345	Stormwater & Drainage	\$ -	\$ -	\$0	\$ -
Subtotal - Capital Outlay		\$ 3,108,300	\$ 3,460,587	\$ 663,100	\$ (2,445,200)
Stormwater Utility - 53000					
51000	General Government	\$1,500	\$1,100	\$1,500	\$0
53000	Public Works	\$113,810	\$110,645	\$121,220	\$7,410
57000	Capital Outlay	\$18,000	\$6,880	\$20,000	\$2,000
Subtotal- Stormwater Utility		\$133,310	\$118,625	\$142,720	\$9,410
Sanitation & Recycling - 53600					
53600	Public Works	\$332,723	\$327,561	\$344,423	\$11,700
Subtotal - Sanitation & Recycling		\$332,723	\$327,561	\$344,423	\$11,700
Tax Increment District #1					
51000	General Government	\$0	\$13,594	\$12,161	\$12,161
53000	Public Works	\$0	\$16,455	\$10,000	\$10,000
56000	Conservation & Development	\$0	\$0	\$36,000	\$36,000
Subtotal- Tax Increment District #1		\$0	\$30,049	\$58,161	\$58,161
TOTAL - General Fund Operating, Debt & Capi		\$ 6,061,043	\$ 6,326,395	\$ 3,840,973	\$ (2,220,070)

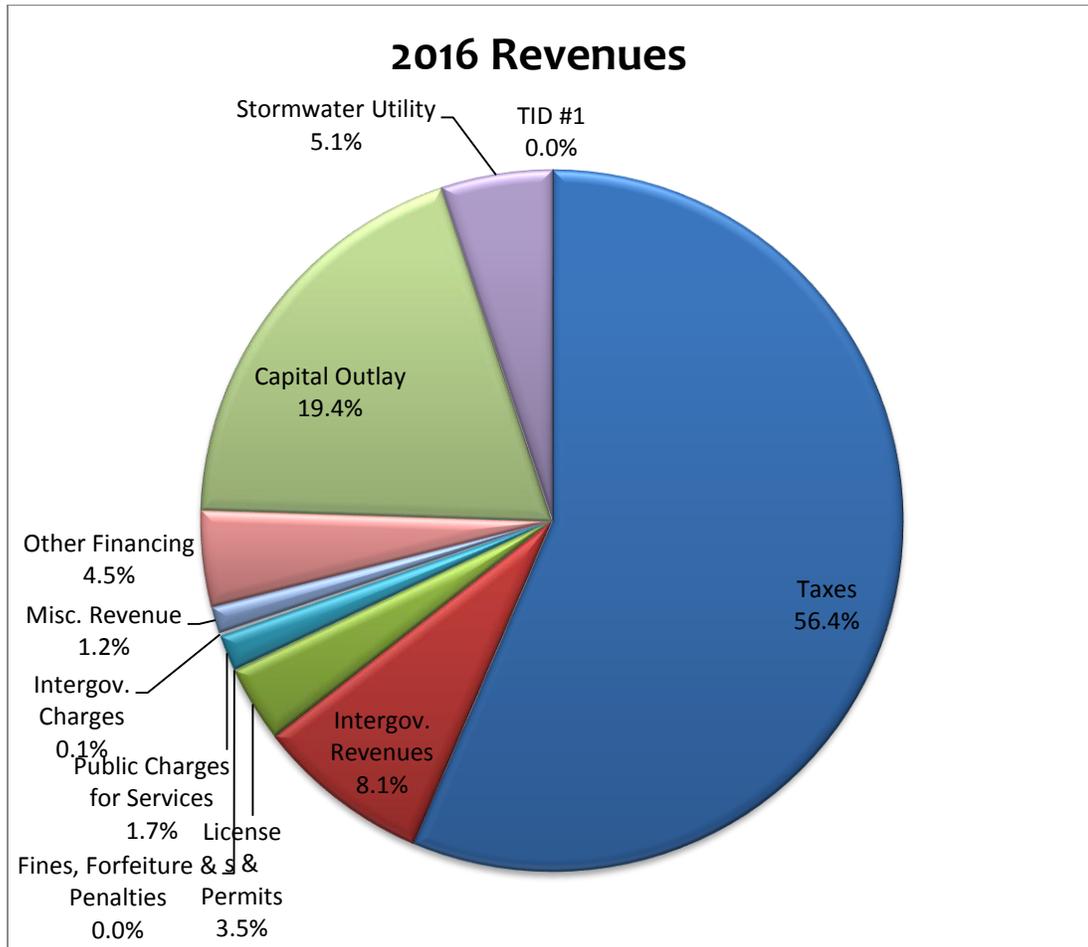
Town of Ledgeview						
Summary of Expenditures						
Fiscal Year 2016						
					Increase	
		YEAR END	2016		(Decrease)	% Change
	2015	ESTIMATE	PROPOSED		Budget	Budget
Department	BUDGET	2015	BUDGET		2015 to 2016	2015 to 2016
General Government - 51000	\$ 480,748	\$ 424,505	\$ 498,379		\$ 17,631	3.7%
Public Safety - 52000	\$ 493,692	\$ 509,465	\$ 493,561		\$ (131)	0.0%
Public Works - 53000	\$ 350,617	\$ 314,961	\$ 351,165		\$ 548	0.2%
Culture, Recreation & Education - 55000	\$ 54,325	\$ 62,580	\$ 79,625		\$ 25,300	46.6%
Conservation & Development - 56000	\$ 82,565	\$ 112,314	\$ 72,385		\$ (10,180)	-12.3%
Other Financing Uses - 59000	\$ 1,022,413	\$ 965,013	\$ 1,135,529		\$ 113,116	11.1%
Health & Human Services- 54000	\$ 2,350	\$ 735	\$ 1,925		\$ (425)	-18.1%
Capital Outlay - 57000	\$ 3,108,300	\$ 3,460,587	\$ 663,100		\$(2,445,200)	-78.7%
Stormwater Utility- 53000	\$ 133,310	\$ 118,625	\$ 142,720		\$ 9,410	7.1%
Sanitation & Recycling - 53600	\$332,723	\$327,561	\$344,423		\$11,700	3.5%
Tax Increment District #1 - 51000	\$0	\$30,049	\$58,161		\$58,161	
TOTAL - General Fund Operating, Debt	\$ 6,061,043	\$ 6,326,395	\$3,840,973		\$(2,220,070)	-36.6%

Explanation of General Fund (GF) Expenditures

The General Fund (GF) is the largest fund and represents four (4) spending areas as follows: General Government, Public Safety, Public Works and Conservation and Develop. The General Fund does not include other expenditure items like: capital, debt service, water, sewer, and storm water utilities, which are described in line item detail later in the budget document.

Revenues

Revenues were equally scrutinized and ideas for increasing revenues by use of fees, grants or other tools have been evaluated throughout the current year. The tax levy continues to be the greatest contributor to overall revenues, a 4.5% increase is proposed over the previous year.



Key Revenues

The following are some of the key revenue changes that are reflected in the 2016 budget.

- Tax levy increase of 4.5% or \$85,925.
- No new significant funding from grants.
- There will be an increase in the residential waste collection special charge. It will increase from \$147.00/unit to \$153.00/unit.
- No planned increases in overall Town fees, such as for building permits and planning/zoning reviews.
- Use of \$34,318 of park impact fee funding to offset the remaining debt obligation for the original improvements to Ledgeview Park and Scray Hill Park.

Tax Bill Special Charges Summary

Special charges are placed on property tax bills for specified services as allowed by Wisconsin Statute 66.0627 or other allowable methods. Charges can be applicable to all properties including tax-exempt or non-profits. Services which may be charged directly to property owners through special charges include snow and ice removal, weed elimination, oiling and tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, storm water management, including construction of storm water management facilities, tree care, removal and disposal of dead animals, loan repayment and soil conservation. The Town also has the authority to collect special charges for street lighting.

The Town of Ledgeview currently collects special charges for the following listed uses. Available information on charges for 2016 is provided.

- *Ledgeview Storm Water Utility (LSWU)*: The LSWU collects special charges for landowners located within a defined service area. Charges are based on Equivalent Runoff Units (ERU) which varies depending upon the land use and impervious service of the property.
- *Residential Garbage*: Fee charged to residential units receiving garbage collection services. The 2016 charge pays for 100% of the residential waste program.
- *Other Charges*: Other special charges may be placed on specific properties as applicable, generally for failure to pay a Town invoice during the year or for delinquent sewer or water bills.

Special Charge	2015 Budget	2016 Budget
Residential Garbage	\$147.00	\$153.00
LSWU (residential and commercial)	\$34.20 /ERU	\$36.00/ERU

**Town of Ledgeview
Summary of Revenues
Fiscal Year 2016**

Department	2015 BUDGET	YEAR END ESTIMATE 2015	2016 PROPOSED BUDGET	Increase	% Change
				(Decrease) Budget 2015 to 2016	Budget 2015 to 2016
Taxes - 41000	\$1,915,972	\$1,920,750	\$2,003,977	\$ 88,005	4.6%
Intergovernmental Revenues - 43000	\$260,908	\$262,219	\$286,000	\$ 25,092	9.6%
Licenses & Permits - 44000	\$127,805	\$174,211	\$124,955	\$ (2,850)	-2.2%
Fines, Forfeitures & Penalties - 45000	\$200	\$450	\$150	\$ (50)	-25.0%
Public Charges for Services - 46000	\$370,881	\$68,585	\$59,048	\$ (311,833)	-84.1%
Intergovernmental Charges for Services - 47000	\$15,000	\$7,831	\$5,000	\$ (10,000)	-66.7%
Miscellaneous Revenue - 48000	\$43,245	\$52,700	\$43,970	\$ 725	1.7%
Other Financing Sources - 49000	\$85,390	\$27,100	\$158,187	\$ 72,797	85.3%
Capital Outlay	\$3,130,800	\$3,466,374	\$688,100	-\$2,442,700	-78.0%
Stormwater Utility	\$136,181	\$117,834	\$181,117	\$44,936	33.0%
Tax Increment District #1	\$0	\$0	\$0	\$0	
TOTAL - Revenues	\$ 6,086,382	\$ 6,098,054	\$ 3,550,504	\$ (2,535,878)	-41.7%

Revenues	2013	2014	BUDGET	YEAR	YEAR END	PROPOSED
	ACTUAL	ACTUAL	2015	TO DATE 9/30/2015	ESTIMATE 2015	BUDGET 2016
TAXES (41000)						
41110 General Property Tax-100	\$907,435	\$1,100,297	\$1,159,743	\$1,158,734	\$1,158,733	\$1,180,623
41110 General Property Tax-200	\$363,627	\$393,875	\$363,610	\$363,610	\$363,610	\$356,353
41110 General Property Tax-210	\$256,770	\$269,950	\$284,749	\$284,749	\$284,749	\$348,831
41110 General Property Tax-220	\$0	\$4,000	\$4,000	\$4,000	\$4,000	\$12,200
41110 General Property Tax-420	\$0	\$0	\$0	\$0	\$0	\$0
41110 General Property Tax-610	\$0	\$0	\$0	\$0	\$0	\$0
41112 Recouped Old Personal Property Tax	\$4,824	\$0	\$0	\$0	\$0	\$0
41115 Agriculture Conversion Tax	\$2,220	\$3,693	\$0	\$313	\$6,150	\$0
41116 Bridge Fund Tax Portion	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
41117 Rescue City/County Tax Collection	\$95,000	\$99,000	\$102,100	\$102,100	\$102,100	\$104,900
41150 Forest Cropland-Managed Tax	\$21	\$31	\$20	\$33	\$33	\$20
41160 Woodland Tax	\$0	\$0	\$0	\$0	\$0	\$0
41180 Omitted Tax	\$0	\$0	\$0	\$0	\$0	\$0
41300 In Lieu of Tax-Belleveue/De Pere	\$1,314	\$0	\$0	\$0	\$0	\$0
41800 Interest on Tax	\$1,747	\$1,196	\$750	\$396	\$375	\$50
TOTAL TAXES	\$1,633,958	\$1,873,042	\$1,915,972	\$1,914,935	\$1,920,750	\$2,003,977

INTERGOVERNMENTAL REVENUES (43000)							
43410	State Shared Revenue	\$25,710	\$25,694	\$25,600	\$3,849	\$25,600	\$25,600
43510	State Grants	\$0	\$0	\$0	\$0	\$0	\$0
43516	Exempt Computer Aid	\$3,706	\$4,092	\$4,300	\$3,500	\$3,500	\$3,500
43530	State General Transportation Aids	\$157,255	\$161,442	\$185,500	\$139,244	\$185,500	\$213,500
43534	Local Road Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0
43540	Recycling Grant	\$15,587	\$17,429	\$0	\$0	\$0	\$0
43600	Other State Aid	\$0	\$0	\$0	\$0	\$0	\$0
43610	State Municipal Serv. (PMS)	\$468	\$527	\$500	\$362	\$362	\$400
43650	Forest Cropland-from State	\$8	\$8	\$8	\$0	\$0	\$0
43700	Grants from County	\$0	\$0	\$0	\$0	\$0	\$0
43200	Grants- Federal	\$0	\$0	\$0	\$0	\$0	\$0
43420	Fire Insurance-2% Fire Dues	\$24,814	\$30,279	\$29,000	\$29,757	\$29,757	\$29,000
43540	Recycling Grant	\$0	\$0	\$16,000	\$17,500	\$17,500	\$14,000
TOTAL INTERGOVERNMENTAL REVENUES		\$227,548	\$239,471	\$260,908	\$194,212	\$262,219	\$286,000
LICENSES & PERMITS (44000)							
44110	Liquor & Beer Licenses	\$7,089	\$7,316	\$7,000	\$7,736	\$7,736	\$7,300
44121	Operator's Licenses	\$2,060	\$1,190	\$1,050	\$1,770	\$1,800	\$1,200
44122	Cigarette Licenses	\$600	\$600	\$600	\$500	\$500	\$500
44124	Cable TV Franchise Fee	\$45,994	\$44,793	\$44,500	\$35,136	\$46,000	\$46,000
44125	Special Events Permit	\$560	\$300	\$250	\$620	\$620	\$500
44210	Dog Licenses	\$2,425	\$2,612	\$2,500	\$1,377	\$2,100	\$2,100
44310	Building Permit Inspection Fee	\$85,332	\$105,834	\$51,000	\$64,604	\$87,900	\$45,000
44311	Building Permit Assessor Fee	\$2,870	\$3,110	\$1,750	\$2,130	\$2,650	\$1,750
44312	Building Permit State Seal	\$1,440	\$1,640	\$1,400	\$1,200	\$1,600	\$1,400
44313	Building Permit Town Admin Fee	\$6,200	\$6,950	\$5,250	\$5,000	\$6,500	\$5,250
44315	Building Permit Erosion Control	\$3,675	\$6,025	\$0	\$0	\$0	\$0
44330	CSM Review Fee	\$1,200	\$750	\$450	\$750	\$900	\$600
44335	Plat Review Fee	\$2,475	\$0	\$0	\$1,350	\$1,350	\$0
44400	Zoning Request Fee	\$1,235	\$200	\$600	\$650	\$650	\$600
44410	Site Review Fee/ Zoning Permit	\$2,390	\$1,140	\$855	\$390	\$605	\$855
44411	Conditional Use Permit	\$400	\$0	\$200	\$800	\$800	\$200
44412	Variance Permits	\$600	\$200	\$400	\$0	\$0	\$200
44414	Quarry Permit Fee	\$5,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
44415	Quarry Blasting Permit Fee	\$500	\$1,000	\$500	\$1,000	\$1,000	\$1,000
44900	Utility Accomodation Fee	\$8,700	\$7,725	\$3,500	\$5,075	\$5,500	\$4,500
TOTAL LICENSES & PERMITS		\$180,745	\$197,385	\$127,805	\$136,088	\$174,211	\$124,955
FINES, FORFEITURES & PENALTIES (45000)							
45100	Court Penalties	\$986	\$852	\$100	\$340	\$400	\$100
45130	Parking Violations	\$320	\$80	\$100	\$30	\$50	\$50
TOTAL FINES, FORFEITURES & PENALTIES		\$1,306	\$932	\$200	\$370	\$450	\$150
PUBLIC CHARGES FOR SERVICES (46000)							
46111	Letters of Specials	\$3,480	\$3,385	\$3,000	\$3,285	\$3,400	\$3,000
46112	Copies	\$88	\$77	\$100	\$7	\$20	\$25
46113	Publication Fees	\$1,200	\$1,200	\$1,000	\$1,275	\$1,275	\$1,000
46114	Treasurer's Fees-NSF	\$0	\$0	\$0	\$0	\$0	\$0
46115	Administration Fees-Services	\$0	\$40	\$0	\$40	\$0	\$0
46420	Garbage-Tax Roll	\$258,112	\$306,305	\$0	\$0	\$0	\$0
46900	Wage Reimbursements	\$60	\$0	\$26,390	\$0	\$26,390	\$25,823
46220	Public Fire Services Revenue	\$0	\$0	\$0	\$0	\$0	\$0
46221	Knox Box Reimbursement	\$1,000	\$750	\$1,000	\$250	\$500	\$500
46723	Park Impact Fees	\$41,680	\$33,376	\$0	\$0	\$0	\$0
46723	Park Impact Fees	\$0	\$0	\$28,700	\$30,800	\$37,000	\$28,700
46420	Garbage-Tax Roll	\$0	\$0	\$310,691	\$313,028	\$313,028	\$330,690
TOTAL PUBLIC CHARGES FOR SERVICES		\$305,620	\$345,133	\$370,881	\$35,657	\$68,585	\$59,048
INTERGOVERNMENTAL CHARGES FOR SERVICES (47000)							
47320	Fire Protection Contract-Glenmore	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
47321	Brown Co. Task Force Reimbursement	\$3,582	\$4,189	\$4,000	\$1,456	\$1,456	\$0
47441	Sales of Recyclables-Paper	\$0	\$0	\$6,000	\$1,375	\$1,375	\$0
TOTAL INTERGOVERNMENTAL CHARGES FOR SERVICES		\$8,582	\$9,189	\$15,000	\$7,831	\$7,831	\$5,000

MISCELLANEOUS REVENUES (48000)							
48110 Interest on Investments-100	\$1,942	\$2,229	\$2,000	\$949	\$2,200	\$2,000	
48110 Interest on Investments-200	\$292	\$330	\$300	\$226	\$313	\$300	
48110 Interest on Investments-210	\$223	\$289	\$100	\$168	\$180	\$100	
48110 Interest on Investments-211	\$0	\$0	\$0	\$41	\$43	\$10	
48110 Interest on Investments-220	\$8	\$10	\$10	\$8	\$10	\$10	
48110 Interest on Investments-610	\$0	\$0	\$0	\$225	\$250	\$250	
48200 Rent of Town Property	\$17,404	\$17,404	\$17,400	\$13,093	\$17,400	\$17,400	
48300 Sale of Town Property	\$0	\$0	\$0	\$0	\$0	\$0	
48307 Sales of Recyclables-Paper	\$9,890	\$9,479	\$0	\$0	\$0	\$0	
48400 Insurance Recoveries	\$800	\$1,826	\$0	\$987	\$987	\$0	
48800 Insurance Dividend	\$694	\$0	\$0	\$1,390	\$1,390	\$0	
48900 Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
48101 Interest on Investments-Fundraiser	\$49	\$35	\$35	\$18	\$28	\$30	
48300 Sale of Town Property	\$0	\$0	\$0	\$0	\$0	\$0	
48401 Insurance Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	
48500 Donations, Fundraiser	\$25,488	\$25,456	\$23,000	\$29,054	\$29,054	\$23,000	
48200 Rental Pmt. For Park Use	\$695	\$730	\$400	\$765	\$845	\$720	
48201 Rental-Ag Land Use	\$0	\$0	\$0	\$0	\$0	\$0	
48500 Donations	\$0	\$0	\$0	\$0	\$0	\$0	
48501 Donations-Tree Memorials	\$0	\$0	\$0	\$0	\$0	\$0	
48900 Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
48510 Donations	\$0	\$0	\$0	\$0	\$0	\$0	
48900 Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
48130 Interest on Special Assessment	\$0	\$0	\$0	\$69	\$158	\$150	
TOTAL MISCELLANEOUS REVENUES	\$57,485	\$57,788	\$43,245	\$46,924	\$52,700	\$43,970	
OTHER FINANCING SOURCES							
49300 Fund Balance Applied-Bridge/ Other	\$0	\$0	\$0	\$0	\$0	\$100,000	
49310 Fund Balance- Community Devel. Director	\$0	\$0	\$17,000	\$0	\$0	\$5,751	
49320 Fund Balance- Economic Development	\$0	\$0	\$10,000	\$0	\$0	\$5,138	
49241 Transfer from Fund 400	\$0	\$15,000	\$23,000	\$23,000	\$23,000	\$39,100	
49210-200 Transfer from Fund 200	\$0	\$0	\$0	\$0	\$0	\$0	
49210 Transfers from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	
49300 Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$0	
49500 Proceeds from Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	
49200-400 Transfer From Fund 400	\$0	\$0	\$0	\$0	\$0	\$0	
49300 Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$0	
49303 Fund Balance Applied-Impact Fee	\$0	\$0	\$0	\$0	\$0	\$0	
49200-210 Transfer From Fund 210	\$0	\$37,924	\$0	\$4,100	\$4,100	\$0	
49303 Fund Balance Applied-Impact Fee	\$0	\$0	\$32,800	\$0	\$0	\$5,608	
49200 Transfers from Fund 100	\$0	\$0	\$0	\$0	\$0	\$0	
49300 Fund Balance Applied	\$0	\$0	\$2,590	\$0	\$0	\$2,590	
TOTAL OTHER FINANCING SOURCES	\$0	\$52,924	\$85,390	\$27,100	\$27,100	\$158,187	
TOTAL REVENUES	\$2,415,244	\$2,775,864	\$2,819,401	\$2,363,117	\$2,513,846	\$2,681,287	

2016 Revenue Discussion: Basis of Assumption and/or Significant Changes

Federal/State Grants: The Town will experience a 13.1% increase, or \$28,000, for state shared revenue from the state of Wisconsin in the *State Transportation Aid* line item.

Licenses/Permits: Revenue from Licenses and Permit, relating to construction activities, particularly from single-family home construction volume, has increased steadily over recent years, however a conservative estimate of 35 new single family homes has been budgeted for in 2016.

Other Revenue: Interest revenue continues to remain minor as the Town expects similar interest income from 2016.

Description of Individual Revenues

General Property Taxes: Property taxes are paid into the Town based on the value of an individual property. In 2015, tax payment to the Town-only portion equals \$2.647/\$1,000 in property value. Tax bills are sent to taxpayers in the first two weeks of December of each year.

State Shared Revenues: These are stipends the State of Wisconsin gives local governments as a “rebate” on the state income sales and other charges/taxes paid into the state. State contributions are wholly contingent on the strength of the economy and state budget, thus, cannot be relied upon each year as a steady revenue source.

Fire Dues Insurance: State contributions are given to Ledgeview to help offset costs of fire protection and firefighting services.

Exempt Computer Aid: Computers used for business and commerce cannot be computed as part of personal property taxes for Ledgeview residents. The State of Wisconsin gives a nominal stipend to aid the municipality in overcoming this lost revenue.

State Transportation Aids: Funds are given to local municipalities from the state for the purpose of operation, maintenance and construction of major road and infrastructure improvement. Again, these funds are wholly contingent on the economy and state budget. The awards are for amount of lane miles the Town maintains and the source of funds is a percentage of the state’s gasoline tax.

DNR Recycling Grant: Grants are also given to municipalities from the Wisconsin Department of Natural Resources (DNR) to help offset the costs of having a recycling program. Ledgeview contracts with Brown County Port and Solid Waste for the disposal of recyclables. The Town contracts with Advanced Disposal, which transports our recyclables to County facilities for processing.

Licenses and Permits: Revenues derived from permits, other than building permits and licenses, constitute license and permit revenue. Individuals come to the Town for a license/permit and pay a small fee.

Liquor Licenses, Legal Advertisements for Liquor Licenses: Ledgeview receives revenues from the issuance of liquor licenses for those establishments that serve beer, wine, or liquor. Most municipalities in Wisconsin control the number of liquor license either with quotas assigned to an “area” or per capita.

Cigarette Licenses: Businesses wishing to sell cigarettes at their establishments must also obtain a cigarette license for \$100.00 annually.

Franchise Fee/Cable TV: Cable TV providers refund a certain percentage of their profits on their subscription accounts from Town residents.

Dog Licenses and County Refund: Ledgeview receives revenues from annual dog licenses that residents must get for their pets. The cost is \$10.00 if the animal is not spayed/ neutered and \$5.00 if it is. Residents must renew their licenses prior to March 31 to avoid a \$5.00 late fee.

Building Permits: Fees are collected from homebuilders, homeowners, general contractors, or individual residents for the cost of reviewing, processing, issuing permits, and for inspecting new construction, rezoning, remodeling, etc.

State Seals Collected: The Town collects fees for new construction projects to verify they are up to all regulatory building codes. The state requires the Town to use these seals to qualify a building as safe and in compliance with all applicable codes and regulations.

Administration Fee for Permits: Some permits, building site review, etc. require extensive time from the Town Building Inspector/Zoning Administrator and other Town staff.

Erosion Control Fees: Erosion control fees are specific to the Town's storm water management. When constructing new buildings, additions, etc. the Building Inspector, Zoning Administrator or Town Engineer must approve proper storm water management practices. Erosion control, however, also extends beyond new construction sites and can apply to any circumstance where erosion regulation is required.

Land Use/Zoning/Conditional Use/Variations: Ledgeview accounts for revenues derived from specific requests for changes to the Zoning Code that affects only one or a few number of parcels within the Town. The Planning and Zoning Commission recommends changes to the Board for ultimate approval.

CSM/Plat/Site Review Fees: Revenues derived from the planning and approval process for sub-division of land and building projects within the Town are accounted in this category. The plans have many required details that must proceed through the Planning and Zoning Commission and ultimately the Town Board for final approval.

Park Rental/Shelter Area: Rental revenues are from rental of the park shelters and facilities for private parties and occasions.

Quarry Permits: Anyone wanting to operate a quarry in the Town limits must pay a fee. This will help offset the wear and tear on the transportation (roads) systems to and from the quarry.

Court Penalties/Costs: Revenues from Municipal Court are fines and forfeitures for violations of a Ledgeview municipal ordinance. The Code Enforcement Department and the Brown County Sheriff's Department issues citations and the person receiving it has the opportunity to appear before the De Pere-Ledgeview Municipal Judge.

Public Charges: Public charges revenue occur when real estate brokers, banks, and other financiers request information and a determination, via a letter from Town staff, that a piece of property does not have any outstanding charges, liens, or delinquencies.

Garbage Collection/Bags/Bins: Revenues collected from residents for refuse and recycling service. These appear as charges separate from property taxes and are thus, also accounted for in this revenue category.

Interest: Interest pertains to interest earnings yielded from the investment of Town funds. The state sets strict guidelines and limits the risk the Town can assume when investing the public's money.

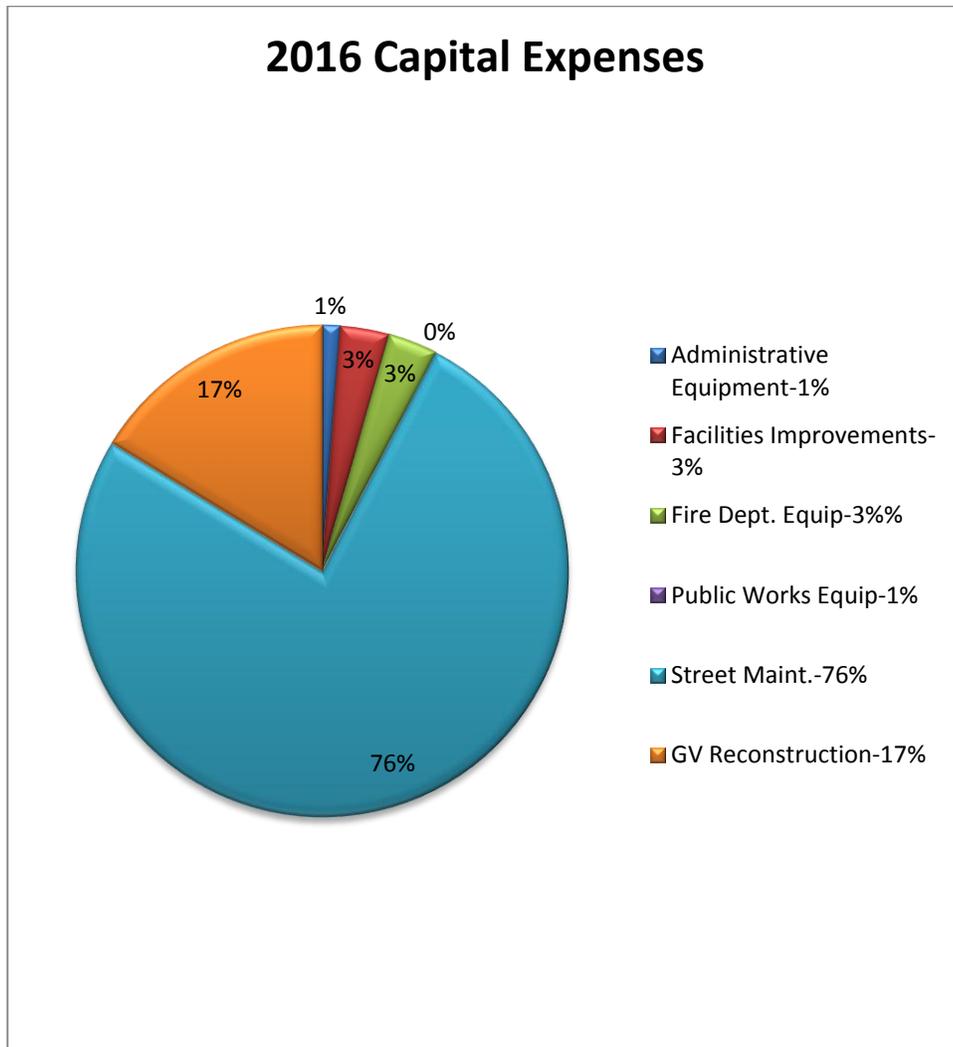
TOWN OF LEDGEVIEW

Capital Improvement Plan Summary



Capital Improvement Plan Summary

The Town annually completes a five year capital improvement plan. This plan is reviewed as a separate document and is typically preliminarily approved in September. Projects included within the capital improvement plan are then transferred to the Town budget. All capital projects are still considered preliminary until the Town Board reviews the entire Town budget. For further information on the Town's capital improvement planning process please refer to the capital improvement planning document. The **2016 capital improvement budget totals \$688,100**. The following chart details capital expenditures by department for 2016.



GOAL:

To ensure that funds are available to meet the short and long-term capital needs of the Town including fleet, equipment, infrastructure, and buildings & grounds.

GENERAL OBJECTIVES:

- Provide advance forecasting for replacement of capital items;

- Stabilize the tax levy for capital expenditures versus seeing high and low levy requirements when capital items need to be addressed;
- Plan ahead to avoid issuing debt for smaller capital items;
- Accommodate capital items on a life-cycle costing approach.

PROGRAM DESCRIPTION:

Capital expenditures are fixed assets such as land purchases, infrastructure, vehicles, buildings, computers, or a large piece of equipment that is held or used for more than one year and usually for many uses (“fixed asset”). Different municipalities have various thresholds for what is a capital item, but a general rule is any item costing the Town over \$5000, with a useful asset life of greater than 3 year. Larger organizations may set different thresholds. Numerous reasons exist as to why capital items are treated and budgeted differently than regular General Fund expenditures. Some reasons include the fact that they are often financed through debt, spending varies year-to-year and the stakes are high due to high costs. It is important that capital budgets are evaluated well into the future to ensure proper financial planning, especially regarding infrastructure planning. The Town does not have significant non-recurring capital expenditures for 2016. Most expenditures listed in the capital fund are in some way recurring, just at time intervals unique to the project or asset.

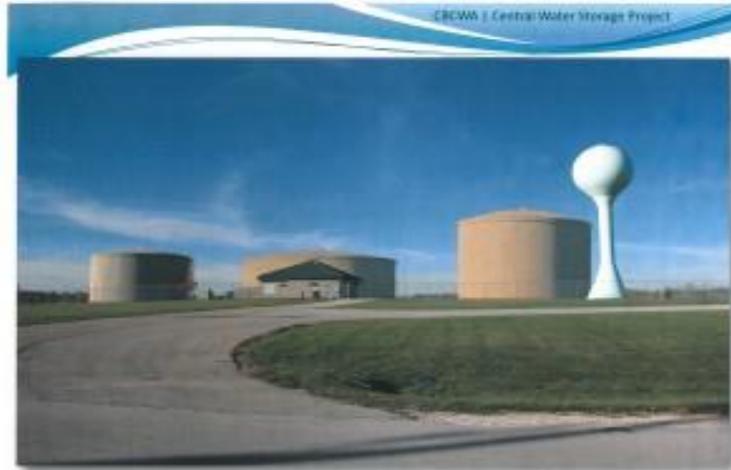
SIGNIFICANT FUNDING CHANGES FOR 2016

There are no new or significant funding changes for 2016 with the exception that the majority of the expenses related to the CTH GV reconstruction work will have been completed and paid for, with only a residual amount to be reimbursed in 2016.

Key Capital Projects

The following are key projects included in the 2016 budget.

- Construction of a trail from CTH GV to Angel’s Path.
- Annual sinking fund allotments for public works vehicle and equipment replacement.
- Road Maintenance to include crack sealing, shouldering and various other repairs.
- The \$17,400 facilities rental payment that is paid to the Town by the Sanitary District will be transferred to the Capital Improvements Fund and will be set aside in a designated account and applied for future town facilities
- \$2200 will be accumulated each year for the next 5 years. This payment will be applied to any future name/logo painting on the Town of Ledgeview water tower located at Scray Hill Road.
- The construction of a pedestrian connection from Meadow Sound Drive to Euro Lane.



Capital Outlay 57000							
(For Detail in Purchases Refer to the Capital Improvement Plan)							
					YEAR	YEAR END	PROPOSED
Revenues	2013	2014	BUDGET	TO DATE	ESTIMATE	BUDGET	
	ACTUAL	ACTUAL	2015	9/30/2015	2015	2016	
CONTRIBUTION- PRINCIPAL PORTION OF MIL							
42300 Special Assessment	\$0	\$0	\$0	\$12,722	\$12,722	\$0	
TOTAL CONTRIB-PRINC PORTION OF MIL	\$0	\$0	\$0	\$12,722	\$12,722	\$0	
MISCELLANEOUS REVENUES							
48110 Interest on Investments-420	\$467	\$548	\$300	\$364	\$420	\$300	
48900-001 Sanitary Dist. Vehicle Appropriation	\$9,000	\$6,000	\$9,000	\$6,750	\$9,000	\$10,000	
48900-002 Sanitary Dist.- Other Appropriation	\$0	\$0	\$12,050	\$12,050	\$12,050	\$1,250	
TOTAL MISCELLANEOUS REVENUE	\$9,467	\$6,548	\$21,350	\$19,164	\$21,470	\$11,550	
OTHER FINANCING							
49210-061 Transfer From Fund 061	\$0	\$0	\$0	\$0	\$0	\$0	
49210-062 Transfer From Fund 062	\$0	\$0	\$0	\$0	\$0	\$0	
49210-100 Transfer From Fund 100	\$162,980	\$132,395	\$200,450	\$200,450	\$200,450	\$210,550	
49210-200 Transfer From Fund 200	\$36,819	\$55,965	\$20,000	\$20,000	\$113,304	\$20,000	
49210-210 Transfer From Fund 210	\$4,500	\$3,000	\$4,500	\$4,500	\$4,500	\$19,000	
49210-410 Transfer From Fund 410	\$850,768	\$1,570,062	\$2,745,000	\$1,205,650	\$2,969,602	\$409,000	
49210-430 Transfer From Fund 430	\$4,500	\$3,000	\$4,500	\$4,500	\$4,500	\$5,000	
49210-960 Transfer From Fund 960	\$0	\$0	\$0	\$0	\$0	\$0	
49240 Developer Funds	\$0	\$0	\$0	\$0	\$0	\$0	
49300 Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$0	
49310 Fund Balance-Equipment Sinking Fund	\$0	\$0	\$30,000	\$0	\$34,826	\$0	
49320 Fund Balance Applied-Fire Equipment	\$0	\$0	\$60,000	\$0	\$60,000	\$0	
49330 Fund Balance Applied-Roads	\$0	\$0	\$45,000	\$0	\$45,000	\$13,000	
49400 Sale of Used Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL OTHER FINANCING	\$1,059,567	\$1,764,422	\$3,109,450	\$1,435,100	\$3,432,182	\$676,550	
TOTAL REVENUES	\$1,069,034	\$1,770,970	\$3,130,800	\$1,466,986	\$3,466,374	\$688,100	

Capital Outlay 57000						
(For Detail in Purchases Refer to the Capital Improvement Plan)						
Expenditures	2013	2014	BUDGET	YEAR	YEAR END	PROPOSED
	ACTUAL	ACTUAL	2015	TO DATE	ESTIMATE	BUDGET
				9/30/2015	2015	2016
CAPITAL PROJECTS						
57120-810 Administrative Equipment	\$0	\$0	\$28,500	\$25,656	\$26,351	\$7,250
57120-820 Facilities Improvements	\$0	\$163,494	\$0	\$1,933	\$1,932	\$19,600
57210-810 Public Safety Equipment	\$0	\$0	\$0	\$0	\$0	\$0
57220-810 Fire Department Equipment	\$6,819	\$2,661	\$80,000	\$229,828	\$229,828	\$20,000
57324-810 Public Works Equipment	\$19,970	\$0	\$30,000	\$34,827	\$34,826	\$0
57333-820 Street Maintenance-Improvements	\$355,869	\$68,024	\$599,800	\$199,309	\$807,650	\$467,250
57334-820 G/GV Roundabout	\$0	\$0	\$0	\$0	\$0	\$0
57335-820 Brown County Road Projects	\$739,240	\$1,395,817	\$2,370,000	\$1,433,023	\$2,360,000	\$100,000
57345-820 Stormwater Management Fund	\$0	\$0	\$0	\$0	\$0	\$0
57620-820 Park Improvements	\$0	\$0	\$0	\$0	\$0	\$49,000
TOTAL CAPITAL PROJECTS	\$1,121,898	\$1,629,996	\$3,108,300	\$1,924,576	\$3,460,587	\$663,100
Capital Projects						
59200-300 Transfer to Fund 300	\$0	\$0	\$0	\$0	\$0	\$0
59200-430 Transfer to Fund 430	\$0	\$113,846	\$0	\$0	\$0	\$0
59210 Transfer to Equipment Replacement Fund	\$0	\$0	\$22,500	\$0	\$22,500	\$25,000
TOTAL OTHER FINANCING	\$0	\$113,846	\$22,500	\$0	\$22,500	\$25,000
TOTAL CAPITAL OUTLAY	\$1,121,898	\$1,743,842	\$3,130,800	\$1,924,576	\$3,483,087	\$688,100

TOWN OF LEDGEVIEW

Department Budgets



Department Budgets

The Town of Ledgeview is a unique organization which operates somewhat outside of a traditional department based organization. There are many services provided by the Town, but there is not necessarily a corresponding department or department head. For example, the Town does provide some park scheduling and also has obligations for park planning and maintenance, but there is no park department or corresponding dedicated park department employee.

Therefore, and for the time being, department budgets are organized based on categories required for accounting purposes. These categories or departments are as follows:

- General Government
- Public Safety
 - Fire & Rescue
 - Public Safety – Other Services
- Public Works
- Culture, Recreation and Education
- Conservation and Development
- Other Financing and Debt Service
- Storm Water Utility District
- TID #1
- Sanitary District – Sewer and Water
- Sanitation and Recycling

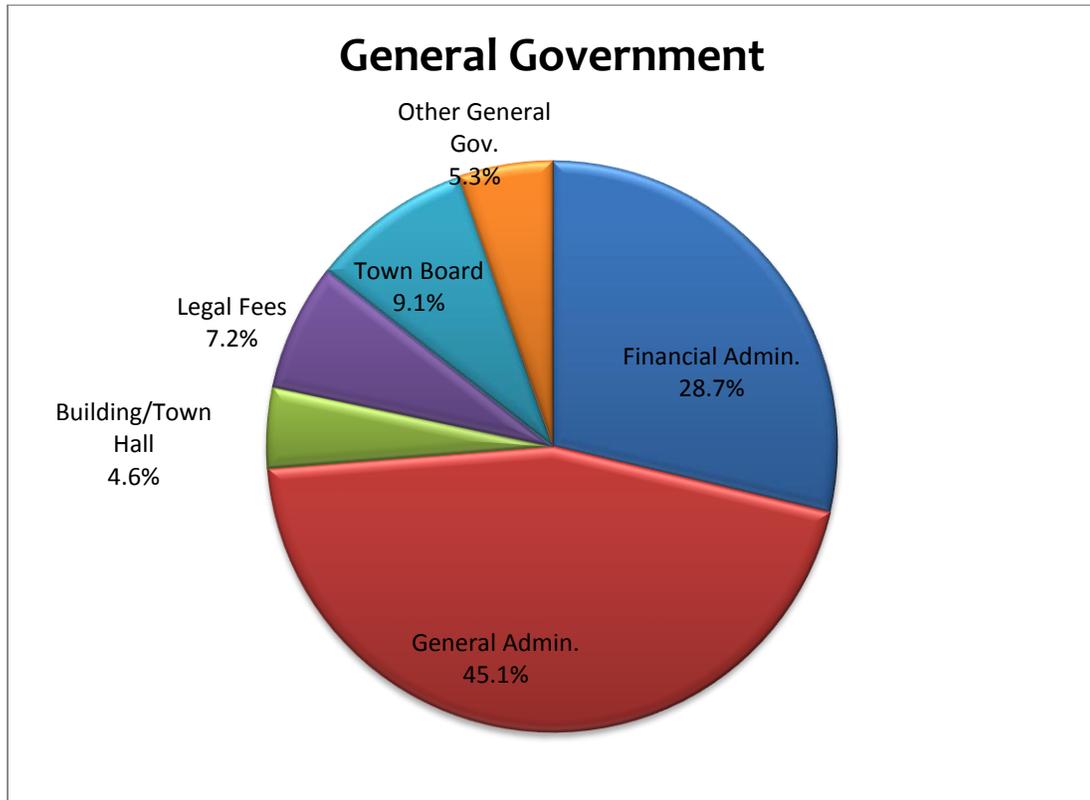
Town of Ledgeview
2016 Budget

General Government

The General Government department currently includes a significant amount of overall Town operations. In future years this department may be broken down further to provide more detail. The department includes legislative services of the Town Board, legal, Town administration, elections, financial administration, Town maintenance and buildings and other general administration. These services vary widely and serve to meet many of the Town's statutory duties as well as ensure proper fiscal and other resource management.

Mission Statement

We provide for efficient and accurate management of Town functions including elections, financial administration, budgeting, human resources, record keeping, facilities management and legislative services. We serve as the primary point of contact for our community and provide professional and cost effective management to meet the highest standards of local government performance and accountability.



General Government 51000							
Expenditures	2013	2014	BUDGET	YEAR	YEAR END	PROPOSED	
	ACTUAL	ACTUAL	2015	TO DATE	ESTIMATE	BUDGET	
				9/30/2015	2015	2016	
FINANCIAL ADMINISTRATION (51500)							
51510-210	Auditing Contract Services	\$10,775	\$11,050	\$11,325	\$11,325	\$11,325	\$11,600
51530-210	Property Assessor Contract	\$19,320	\$20,240	\$20,300	\$15,180	\$20,300	\$20,300
51530-211	Assessor Wage- Bldg Permit Fee Reimbursement	\$2,870	\$3,110	\$2,500	\$1,590	\$2,500	\$1,750
51530-217	Property Revaluation	\$0	\$0	\$30,225	\$0	\$0	\$30,225
51530-300	Assessor Supplies & Expenses	\$988	\$1,023	\$1,200	\$1,006	\$1,200	\$1,500
51530-310	Assessor Postage	\$287	\$510	\$400	\$208	\$500	\$725
51530-340	Assessor Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0
51530-590	Manufacturing Assessment Fee	\$1,125	\$1,093	\$1,300	\$0	\$1,200	\$1,400
51520-110	Treasurer Salary	\$28,500	\$29,284	\$30,100	\$21,988	\$30,089	\$31,000
51520-120	Deputy Treasurer Salary/Wage	\$18,720	\$19,403	\$20,300	\$14,820	\$18,405	\$20,425
51520-121	Deputy Treasurer - Overtime	\$54	\$14	\$150	\$0	\$0	\$150
51520-130	Treasurer/Dep. Treasurer FICA	\$3,552	\$3,657	\$3,900	\$2,761	\$3,710	\$3,968
51520-131	Treasurer/Dep. Treasurer Retirement	\$3,143	\$3,409	\$3,450	\$2,503	\$3,290	\$3,429
51520-132	Treasurer/Dep. Treasurer Health/Dental	\$10,304	\$10,391	\$11,000	\$8,593	\$9,966	\$10,979
51520-133	Treasurer/Dep. Treasurer ST/LT Disability	\$608	\$643	\$725	\$564	\$665	\$742
51520-134	Treasurer/Dep. Treasurer Life Insurance	\$317	\$450	\$325	\$480	\$571	\$602
51520-320	Treasurer/Dep. Treasurer Dues, Bank Fees	\$1,978	\$1,570	\$1,600	\$2,267	\$2,650	\$2,700
51520-330	Treasurer/Dep. Treasurer Travel/Mileage	\$604	\$418	\$600	\$691	\$900	\$950
51520-331	Treasurer/Dep. Treasurer Training & Seminars	\$228	\$218	\$600	\$203	\$650	\$600
TOTAL FINANCIAL ADMINISTRATION		\$103,373	\$106,483	\$140,000	\$84,179	\$107,921	\$143,045

GENERAL ADMINISTRATION (51400)							
<u>Election Expenses</u>							
51440-120	Election Wages	\$3,519	\$6,761	\$2,200	\$2,215	\$2,215	\$21,000
51440-240	Maintenance/Repair -Voting Machine	\$457	\$359	\$500	\$359	\$359	\$700
51440-321	Election Legal Notices	\$1,848	\$1,598	\$1,500	\$143	\$143	\$3,500
51440-331	Election Training & Seminars	\$0	\$0	\$500	\$0	\$500	\$2,000
51440-340	Election Operating Supplies	\$430	\$4,444	\$1,200	\$800	\$758	\$7,700
51440-341	Election Worker Food/Beverage	\$289	\$512	\$500	\$173	\$173	\$1,400
	Subtotal Elections	\$5,539	\$13,674	\$6,400	\$3,690	\$4,148	\$36,300
<u>Office Salary & Benefits</u>							
51420-110	Clerk/Deputy Clerk Salary	\$37,077	\$40,650	\$42,200	\$30,786	\$42,127	\$43,400
51420-130	Clerk/Deputy Clerk FICA	\$2,836	\$3,098	\$3,250	\$2,347	\$3,212	\$3,350
51420-131	Clerk/Deputy Clerk Retirement	\$2,466	\$2,845	\$2,900	\$2,093	\$2,865	\$2,900
51420-132	Clerk/Deputy Clerk Health/Dental	\$9,763	\$7,424	\$7,800	\$6,255	\$7,535	\$8,100
51420-133	Clerk/Deputy Clerk ST/LT Disability	\$592	\$407	\$500	\$346	\$418	\$450
51420-134	Clerk/Deputy Clerk Life Insurance	\$730	\$192	\$250	\$160	\$192	\$200
51420-320	Clerk/Deputy Clerk Pubs, Subs, Dues	\$50	\$50	\$100	\$90	\$90	\$75
51420-330	Clerk, Deputy Clerk Travel, Mileage	\$408	\$746	\$750	\$596	\$750	\$750
51420-331	Clerk/Deputy Clerk Training & Seminar	\$85	\$749	\$650	\$518	\$575	\$650
51420-340	Clerk/Deputy Clerk Operating Supplies	\$986	\$364	\$400	\$567	\$730	\$500
	Subtotal Office Salary & Benefits	\$54,993	\$56,525	\$58,800	\$43,758	\$58,494	\$60,375
<u>Office Technology</u>							
51430-212	General Office Contract Tech Maintenance	\$5,423	\$4,883	\$8,000	\$184	\$6,800	\$7,000
51430-223	General Office Telephone	\$2,755	\$2,845	\$3,000	\$1,949	\$2,900	\$2,500
51430-224	General Office Internet Access	\$651	\$572	\$550	\$360	\$1,100	\$2,300
51430-241	General Office Communication Maintenance/Repair	\$13,209	\$10,142	\$11,000	\$13,150	\$11,000	\$11,000
51430-242	General Office Equipment Maintenance/Repair	\$5,974	\$6,284	\$5,500	\$4,369	\$5,800	\$5,700
51430-310	General Office Supplies	\$9,938	\$8,465	\$10,000	\$6,073	\$7,000	\$10,000
51430-311	General Office Postage	\$1,854	\$737	\$1,500	\$1,265	\$765	\$1,500
51430-341	General Small Tools/Equipment	\$6,226	\$5,493	\$0	\$0	\$0	\$0
	Subtotal Office Technology	\$39,412	\$39,421	\$39,550	\$27,350	\$35,365	\$40,000
<u>Town Administrator Expenses</u>							
51410-110	Administrator Salary	\$69,300	\$71,206	\$73,400	\$53,596	\$66,060	\$71,550
51410-130	Administrator FICA	\$5,291	\$5,436	\$5,650	\$4,092	\$5,040	\$5,490
51410-131	Administrator Retirement	\$4,609	\$4,984	\$5,000	\$3,645	\$4,500	\$4,770
51410-132	Administrator Health/Dental	\$454	\$461	\$500	\$398	\$450	\$472
51410-133	Administrator ST/LT Disability	\$374	\$378	\$400	\$337	\$369	\$405
51410-134	Administrator Life Insurance	\$96	\$96	\$110	\$90	\$100	\$112
51410-220	Administrator Telephone	\$797	\$642	\$750	\$772	\$900	\$750
51410-320	Administrator Pubs, Subs, Dues	\$708	\$771	\$750	\$807	\$807	\$775
51410-330	Administrator Travel, Mileage	\$1,093	\$1,285	\$1,500	\$998	\$1,300	\$1,500
51410-331	Administrator Training/Seminar	\$719	\$934	\$850	\$815	\$850	\$850
	Subtotal Administrator Expenses	\$83,441	\$86,193	\$88,910	\$65,550	\$80,376	\$86,674
51430-342	Dog License Fees to Brown County	\$1,165	\$1,230	\$1,250	\$0	\$1,250	\$1,250
	TOTAL GENERAL ADMINISTRATION	\$184,550	\$197,043	\$194,910	\$140,348	\$179,633	\$224,599
GENERAL BUILDING, MUNICIPAL FACILITIES (51600)							
<u>Town Hall/Fire Station #1 Supplies & Expenses</u>							
51610-220	Municipal Building Gas/Electricity	\$4,313	\$5,334	\$5,800	\$2,965	\$4,600	\$5,200
51610-221	Municipal Building Sewer/Water	\$2,459	\$8,303	\$0	\$0	\$0	\$0
51610-240	Municipal Building Shop/Cleaning Supplies	\$0	\$117	\$100	\$0	\$50	\$100
51610-241	Municipal Building Custodial Services	\$2,040	\$1,800	\$1,800	\$1,550	\$2,000	\$2,000
51610-340	Municipal Building Operating Supplies	\$820	\$587	\$1,000	\$332	\$550	\$750
51610-350	Municipal Building Maintenance/Repair	\$7,487	\$6,595	\$6,500	\$4,637	\$6,000	\$6,500
51610-	Security and Alarm Monitoring						
<u>Fire Station #2 Supplies & Expenses</u>							
51620-220	Fire Station #2 Gas/Electricity	\$4,129	\$5,315	\$5,700	\$2,740	\$4,400	\$5,000
51620-224	Fire Station #2 Internet	\$813	\$970	\$925	\$774	\$1,182	\$0
51620-240	Fire Station #2 Shop/Cleaning Supplies	\$0	\$10	\$0	\$0	\$0	\$0
51620-241	Fire Station #2 Custodial Services	\$560	\$960	\$960	\$720	\$960	\$960
51620-340	Fire Station #2 Operating Supplies	\$107	\$92	\$300	\$149	\$150	\$200
51620-350	Fire Station #2 Maintenance/Repair Facilities	\$2,102	\$1,887	\$2,000	\$1,264	\$2,020	\$2,100
	TOTAL GENERAL BUILDING, TOWN HALL	\$24,830	\$31,970	\$25,085	\$15,131	\$21,912	\$22,810

LEGAL AND MUNICIPAL COURT FEES (51200 & 51300)							
51200-210	Legal Representation - Court	\$3,180	\$0	\$3,000	\$0	\$1,000	\$8,000
51200-310	Municipal Court Office Supplies	\$0	\$0	\$200	\$0	\$100	\$100
51300-210	Legal Representation - General Government	\$21,038	\$25,239	\$40,000	\$33,337	\$40,000	\$28,000
TOTAL LEGAL FEES		\$24,218	\$25,239	\$43,200	\$33,337	\$41,100	\$36,100
LEGISLATIVE (TOWN BOARD) (51100)							
51100-120	Town Board Member Salaries	\$28,000	\$27,583	\$28,000	\$21,000	\$28,000	\$28,000
	Town Chair @ \$8000 per year						
	Supervisors @ \$5,000 per year						
51100-130	Town Board FICA	\$2,173	\$2,116	\$2,150	\$1,607	\$2,150	\$2,150
51100-140	Committee/Commission Stipends	\$400	\$75	\$400	\$0	\$0	\$250
51100-311	Newsletter Postage	\$2,513	\$2,391	\$2,350	\$1,485	\$2,235	\$800
51100-320	Newsletter Publishing	\$2,808	\$2,804	\$2,300	\$2,030	\$3,000	\$1,000
51100-320	Legal Notices - Publishing	\$5,630	\$3,078	\$4,000	\$3,816	\$4,700	\$4,000
51100-322	Town Board Pubs, Subs, Dues	\$3,120	\$2,235	\$1,500	\$1,215	\$1,215	\$1,500
51100-330	Town Board Travel/Mileage	\$0	\$0	\$300	\$0	\$0	\$300
51100-331	Town Board Workshops	\$28	\$50	\$500	\$97	\$200	\$500
51100-340	Town Board Operating Supplies	\$2,206	\$4,937	\$11,000	\$1,887	\$9,000	\$7,000
TOTAL LEGISLATIVE (TOWN BOARD)		\$46,878	\$45,269	\$52,500	\$33,137	\$50,500	\$45,500
OTHER GENERAL GOVERNMENT (51900)							
51910-000	Uncollected Personal Property	\$2,980	\$0	\$53	\$51	\$52	\$1,100
51930-510	Insurance - Property	\$1,412	\$1,574	\$1,600	\$0	\$1,680	\$1,800
51930-511	Insurance - Liability	\$6,507	\$6,568	\$6,100	\$0	\$6,500	\$7,000
51930-512	Insurance - Employee Bonds	\$625	\$0	\$650	\$625	\$625	\$625
51930-513	Insurance - Worker's Compensation	\$6,562	\$7,600	\$7,700	\$0	\$5,600	\$5,600
51930-514	Insurance - Inland Marine	\$665	\$622	\$800	\$0	\$650	\$800
51930-515	Insurance - Umbrella	\$2,437	\$2,472	\$2,600	\$0	\$2,730	\$3,000
51930-516	Insurance - Crime	\$149	\$155	\$200	\$0	\$162	\$200
51930-517	Insurance - Public Officials Liability	\$3,227	\$2,679	\$2,800	\$0	\$2,790	\$2,900
51930-518	Insurance - Auto Liability	\$1,245	\$990	\$1,000	\$53	\$1,500	\$1,500
51930-519	Unemployment Insurance	\$1,742	\$0	\$0	\$0	\$0	\$0
51930-740	Insurance - Uninsured Losses	\$0	\$0	\$0	\$0	\$0	\$0
51940-133	Employee Education Reimbursement	\$1,452	\$1,293	\$500	\$0	\$0	\$500
51950-220	Emergency Siren Electricity	\$743	\$918	\$1,050	\$790	\$1,150	\$1,300
51950-901	General Government Contingency	\$0	\$0	\$0	\$0	\$0	\$0
51950-902	Emergency Management	\$7,694	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER GOVERNMENT		\$37,440	\$24,871	\$25,053	\$1,519	\$23,439	\$26,325
TOTAL GENERAL GOVERNMENT		\$421,289	\$430,875	\$480,748	\$307,651	\$424,505	\$498,379

Town of Ledgeview
2016 Budget

Public Safety – Fire & Rescue

The Ledgeview Fire Department includes a volunteer fire department consisting of approximately 38 members. The department has a part-time Fire Chief who is paid an annual salary as well as department officers who provide further leadership. Services provided by the department include, but are not limited to, fire suppression, accident clean-up, vehicle extrication, public education and fire inspections. The department utilizes mutual aid agreements to further supplement services.

The City of De Pere Rescue (for areas up to Lime Kiln Road) and Brown County Rescue (for areas from Lime Kiln Road and to the eastern border of Ledgeview) provide service to the Town. Agreements are in place with each entity to provide emergency rescue services on a per capita amount. Annually, a cost of living adjustment (COLA) takes place. When Ledgeview residents dial 9-1-1 for an emergency, the call is transmitted to Brown County Dispatch and rescue personnel are dispatched to serve the person(s) in need depending upon the geographic service area the call is needed.

Mission Statement

The Town of Ledgeview Fire Department will uphold a time honored profession at all times and will serve the Town of Ledgeview through the highest quality of education and professionalism with a timely response when services are requested.

The Fire Department is also responsible for completing fire inspections and the monitoring/enforcement of burning permits issues by Town office staff.



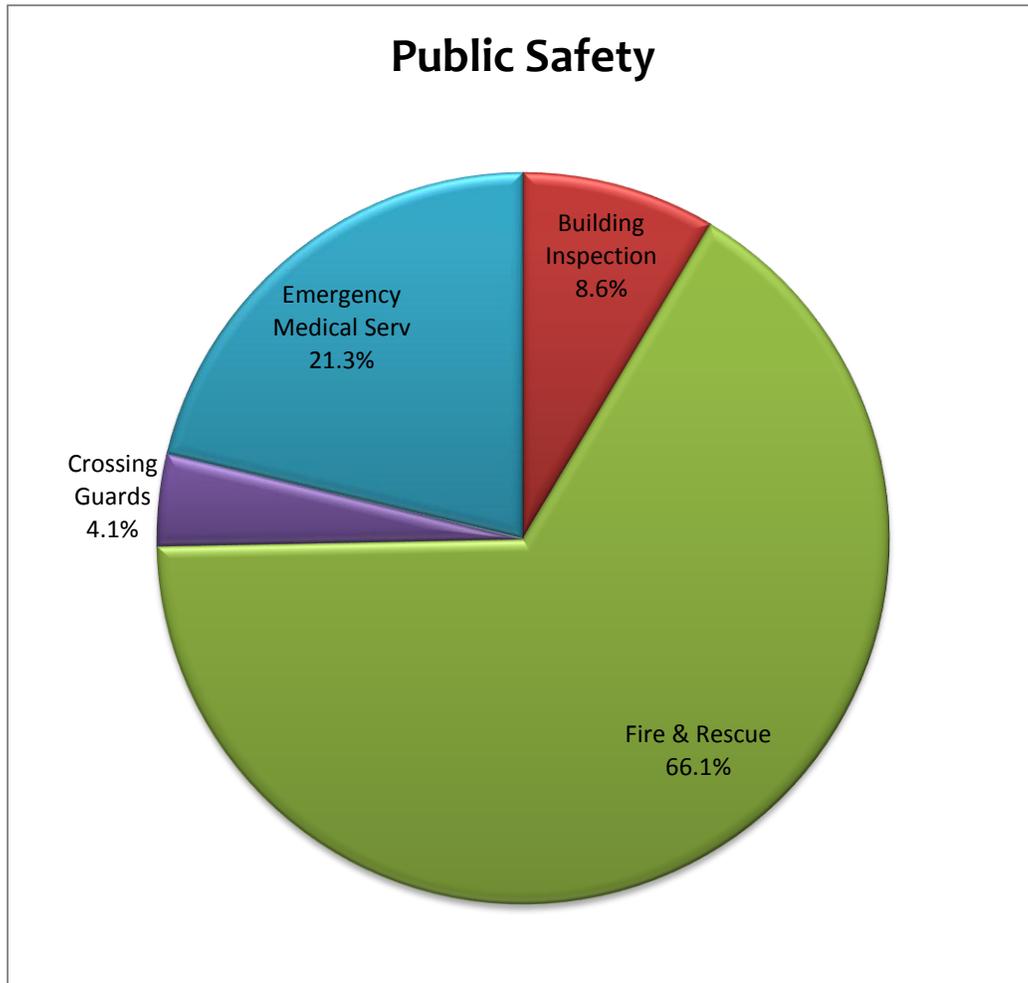
Town of Ledgeview
2016 Budget

Public Safety – Other Services (Inspection/other)

Other services provided within the public safety category include law enforcement and building inspection. Building inspection will continue to be contracted with for service with a certified inspector. Ledgeview receives law enforcement services from the Brown County Sheriff's Department and does so by nature of Town status. The Town will continue to monitor data and service needs for future consideration of police protection beyond the current service received.

Mission Statement

Through the use of contracted services, we provide our community a professional and timely response to requests for services which includes the fair and equitable application of the law, regulations and Town ordinances to meet the highest expectations of public safety in our community.



Public Safety 52000							
Expenditures	2013	2014	BUDGET	YEAR	YEAR END	PROPOSED	
	ACTUAL	ACTUAL	2015	TO DATE	ESTIMATE	BUDGET	
				9/30/2015	2015	2016	
BUILDING INSPECTION (52400)							
52400-232 Building Inspection Contract Services	\$81,921	\$100,645	\$45,900	\$60,464	\$78,500	\$40,500	
52400-310 Building Inspection Office Supplies	\$0	\$0	\$100	\$0	\$0	\$100	
52400-311 Building Inspector Postage	\$19	\$5	\$25	\$1	\$2	\$10	
52400-340 Building Inspector Operating Supplies	\$1,758	\$1,506	\$1,500	\$1,650	\$1,650	\$1,650	
TOTAL BUILDING INSPECTION	\$83,698	\$102,156	\$47,525	\$62,115	\$80,152	\$42,260	
FIRE & RESCUE (52200)							
<u>Firefighters Compensation</u>							
52200-111 Officer/ Maintenance/ Preplan/ Prevention	\$12,632	\$11,582	\$19,000	\$5,642	\$11,500	\$16,000	
52200-112 Fire Inspection Wages	\$5,738	\$5,833	\$7,000	\$2,936	\$6,000	\$6,500	
52200-121 Fire Calls/ Meetings/ Per Diems	\$15,176	\$19,437	\$20,000	\$0	\$22,500	\$25,000	
52200-122 Task Force Wages	\$3,105	\$3,615	\$3,400	\$1,305	\$1,305	\$0	
52200-130 FICA	\$3,340	\$3,707	\$4,667	\$656	\$4,055	\$4,934	
52200-131 Retirement (WRS)	\$0	\$0	\$0	\$0	\$0	\$0	
52200-132 Task Force- Social Security & Medicare	\$238	\$277	\$260	\$100	\$100	\$0	
52200-133 Retirement-LOSA	\$11,020	\$11,170	\$13,000	\$0	\$11,500	\$14,500	
<u>Operations & Maintenance</u>							
52200-191 Hepatitis Shots/ Physicals	\$0	\$98	\$800	\$464	\$450	\$800	
52200-212 Technology Serv.- Contract	\$0	\$139	\$500	\$0	\$200	\$500	
52200-220 Telephone	\$1,241	\$1,269	\$800	\$778	\$1,200	\$1,250	
52200-224 Technology Services	\$7,795	\$4,278	\$2,000	\$1,048	\$2,000	\$2,000	
52200-226 Hydrant Rental (Fire Protection)	\$148,235	\$152,211	\$152,250	\$151,555	\$154,372	\$156,467	
52200-242 Maintenance/ Repair-Vehicles-Service	\$1,668	\$4,238	\$5,000	\$3,777	\$4,000	\$5,000	
52200-245 Maintenance/ Repair-Equipment-Service	\$1,307	\$1,908	\$4,000	\$1,544	\$3,000	\$4,000	
52200-310 General Supplies	\$4,312	\$1,134	\$4,000	\$1,130	\$2,500	\$4,000	
52200-320 Dues, Subscriptions, Etc.	\$1,325	\$1,500	\$1,700	\$1,425	\$1,500	\$1,700	
52200-330 Travel/ Mileage	\$389	\$416	\$1,000	\$642	\$850	\$1,000	
52200-331 Training & Seminars	\$10,612	\$11,871	\$15,000	\$818	\$14,000	\$15,000	
52200-341 Small Tools/ Gear/ Equipment	\$16,904	\$18,775	\$18,000	\$10,470	\$17,000	\$18,000	
52200-342 Fuel Expense	\$3,573	\$2,810	\$4,000	\$1,731	\$3,200	\$4,000	
52200-343 Foods/ Sundrie/ Annual Banquet	\$2,930	\$3,899	\$3,000	\$1,395	\$3,000	\$3,000	
52200-344 Task Force Supplies	\$229	\$158	\$340	\$28	\$28	\$0	
52200-350 Repair/ Maintenance-Vehicles-Parts	\$1,582	\$1,552	\$4,000	\$926	\$2,000	\$4,000	
52200-351 Repair/ Maintenance-Equipment-Parts	\$607	\$2,384	\$2,000	\$1,093	\$1,600	\$2,000	
52200-352 Replacement of Bad Hose	\$539	\$2,384	\$2,250	\$0	\$2,000	\$2,250	
52200-393 Fundraising-Petty Cash Expense	\$20,818	\$32,272	\$23,000	\$31,039	\$29,550	\$23,000	
52200-394 Knox Box Expense	\$0	\$1,872	\$1,000	\$0	\$0	\$0	
52200-510 Worker's Comp Insurance	\$5,590	\$6,174	\$6,900	\$0	\$7,425	\$7,500	
52200-511 Auto Insurance	\$3,543	\$2,970	\$3,700	\$398	\$4,100	\$4,000	
TOTAL FIRE & RESCUE	\$284,448	\$309,933	\$322,567	\$220,900	\$310,935	\$326,401	
EMERGENCY MEDICAL SERVICES (52300)							
<u>Contract EMS Services</u>							
52300-211 Contract Service - City of De Pere	\$79,458	\$81,914	\$88,000	\$64,767	\$86,400	\$90,200	
52300-212 Contract Service - County Rescue	\$12,633	\$13,150	\$14,100	\$13,979	\$13,978	\$14,700	
TOTAL EMERGENCY MEDICAL SERVICES	\$92,091	\$95,064	\$102,100	\$78,746	\$100,378	\$104,900	
OTHER PUBLIC SAFETY EXPENSES (52100)							
<u>Contract Crossing Guard Services</u>							
52100-295 Contract Service - City of De Pere	\$10,062	\$14,886	\$21,500	\$17,858	\$18,000	\$20,000	
TOTAL OTHER PUBLIC SAFETY EXPENSES	\$10,062	\$14,886	\$21,500	\$17,858	\$18,000	\$20,000	
PUBLIC SAFETY TOTAL	\$470,299	\$522,039	\$493,692	\$379,619	\$509,465	\$493,561	

Town of Ledgeview
2016 Budget

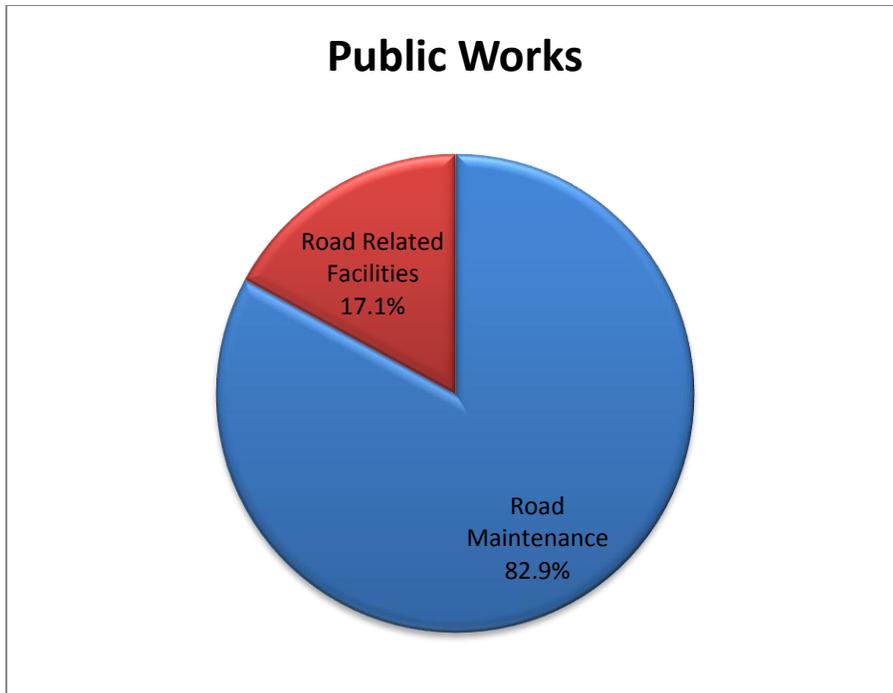
Public Works

The Town public works program is not defined by a particular department or personnel, but services which it provides. Public works includes highway and street maintenance, sanitation, as well as other road related facilities such as street lights and drainage. The Town completes the majority of services through contracting and the assistance of a consulting Town Engineer.



Mission Statement

We responsibly manage transportation and all public facilities in a safe, efficient and fiscally responsible manner to provide the highest quality of life to our residents, visitors and taxpayers of our community. Our contracted services are managed to ensure high quality, value and performance for all our community.



Public Works 53000							
					YEAR	YEAR END	PROPOSED
	Expenditures	2013	2014	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2015	9/30/2015	2015	2016
HIGHWAY & STREET MAINTENANCE (53310/53311)							
<u>Maintenance</u>							
53311-231	Public Works Equipment Rental	\$225	\$0	\$2,000	\$358	\$2,000	\$2,500
53311-232	Public Works Contract Services (ditch mowing, etc)	\$23,919	\$22,663	\$23,000	\$6,944	\$24,700	\$25,000
53310-000	Road Maintenance (County levy match)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
53310-210	Engineering Services - Contract	\$41,394	\$25,664	\$35,000	\$31,418	\$30,000	\$35,000
53310-212	GIS Technology Services - Contract	\$4,966	\$4,118	\$5,000	\$625	\$5,000	\$5,000
53311-233	P.W. Snow Removal - Contract	\$168,210	\$126,773	\$115,000	\$54,569	\$95,000	\$115,000
53311-245	P.W. Repair/Maintenance Equipment - Outside Services	\$52	\$22	\$200	\$87	\$100	\$200
53311-246	P.W. Repair/Maintenance Equipment - Supplies	\$1,261	\$1,754	\$1,250	\$2,399	\$2,450	\$2,000
53311-342	P.W. Vehicle Fuel/Oil	\$7,788	\$6,532	\$6,000	\$946	\$1,000	\$5,000
53311-354	P.W. Snow Removal Supplies and Salt Contract	\$38,402	\$33,038	\$32,000	\$17,515	\$31,400	\$30,000
53311-355	Road Sign, Barrier, Safety Equipment	\$4,974	\$9,133	\$5,000	\$4,472	\$5,000	\$5,000
53311-356	P.W. Tools/Shop Supplies	\$1,823	\$1,853	\$3,000	-\$1,516	\$3,000	\$3,000
<u>Public Works Department Wages & Benefits</u>							
53311-110	Public Works Salary	\$16,133	\$16,614	\$17,500	\$12,904	\$13,790	\$15,100
53311-120	Public Works Wages	\$21,229	\$31,630	\$30,000	\$24,381	\$26,009	\$25,000
53311-121	Public Works Overtime	\$736	\$1,340	\$1,000	\$728	\$1,760	\$2,000
53311-130	Public Works FICA	\$2,718	\$3,606	\$3,700	\$2,792	\$3,179	\$3,500
53311-131	Public Works Retirement	\$2,534	\$3,471	\$3,250	\$2,585	\$2,766	\$2,800
53311-132	Public Works Health/Dental	\$7,813	\$8,022	\$8,100	\$6,606	\$7,917	\$8,300
53311-133	Public Works ST/LT Disability	\$380	\$439	\$485	\$394	\$476	\$520
53311-134	Public Works Life Insurance	\$307	\$324	\$357	\$279	\$336	\$375
53311-136	Public Works Employee Clothing Allowance	\$247	\$103	\$750	\$85	\$268	\$750
53311-220	Public Works Telephone/Cell Phone	\$1,411	\$1,339	\$1,800	\$832	\$1,000	\$1,000
53311-311	Public Works Postage	\$1	\$5	\$25	\$5	\$10	\$20
53311-320	Public Works Pubs, Subs & Dues	\$0	\$0	\$300	\$0	\$300	\$300
53311-330	Public Works Travel/Mileage	\$0	\$11	\$300	\$10	\$100	\$200
53311-331	Public Works Training & Seminars	\$190	\$563	\$2,600	\$1,200	\$2,000	\$2,600
TOTAL HIGHWAY & STREET MAINTENANCE		\$347,713	\$300,017	\$298,617	\$171,618	\$260,561	\$291,165
ROAD RELATED FACILITIES							
53420-220	Street Lighting	\$39,689	\$51,660	\$52,000	\$36,166	\$54,400	\$60,000
TOTAL ROAD RELATED FACILITIES		\$39,689	\$51,660	\$52,000	\$36,166	\$54,400	\$60,000
SANITATION (53600)							
53620-290	Refuse & Garbage Collection- Contract	\$151,333	\$137,992	\$0	\$0	\$0	\$0
53620-390	Refuse & Garbage Collection- Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0
53621-290	Additional Bin Charge	\$6,168	\$7,449	\$0	\$0	\$0	\$0
53630-000	Refuse Disposal Charge	\$48,140	\$52,232	\$0	\$0	\$0	\$0
53631-000	Recycling Disposal Charge	\$0	\$91	\$0	\$0	\$0	\$0
53635-290	Recycling Collection - Contract	\$60,443	\$70,053	\$0	\$0	\$0	\$0
53635-292	Compost Facility Expense - Contract	\$24,890	\$23,511	\$0	\$0	\$0	\$0
53635-390	Recycling Collection- Operating Supplies	\$710	\$0	\$0	\$0	\$0	\$0
TOTAL SANITATION		\$291,684	\$291,328	\$0	\$0	\$0	\$0
TOTAL PUBLIC WORKS		\$679,086	\$643,005	\$350,617	\$207,784	\$314,961	\$351,165

Town of Ledgeview
2016 Budget

Sanitation and Recycling

The sanitation and recycling program includes funding for garbage and recycle collection and disposal charges, compost site expenditures and an allocation of staff time that assists with the provision of these services.

GOAL:

To remove all residential refuse and recycling materials at the lowest cost achievable to taxpayers; to promote recycling to reduce landfill tonnage and tipping fees.



GENERAL OBJECTIVES:

- Remove residential refuse and recycling in a timely and cost-effective manner;
- Provide responsive customer service when the need arises;
- Promote single stream recycling program throughout the Town;
 - Provide compost site, jointly with the City of De Pere for residents to take debris

PROGRAM DESCRIPTION:

The Town contracts for residential trash and recycling services with Advanced Disposal. The charges will appear on resident's property tax bill. All residents are provided the same size recycle and garbage bin. Additional bins may be requested for a related charge.

610 Sanitation & Recycling 53600							
Expenditures		2013	2014	BUDGET	YEAR	YEAR END	PROPOSED
		ACTUAL	ACTUAL	2015	TO DATE	ESTIMATE	BUDGET
					9/30/2015	2015	2016
SANITATION							
53620-120	Wage Reimbursement to Fund 100	\$0	\$0	\$17,250	\$0	\$17,250	\$18,250
53620-290	Garbage Disposal Contract	\$0	\$0	\$145,000	\$91,098	\$137,504	\$145,000
53620-390	Garbage Supplies	\$0	\$0	\$0	\$0	\$0	\$0
53621-290	Additional Bin Charge	\$0	\$0	\$7,800	\$5,390	\$8,200	\$8,900
53622-340	Public Outreach	\$0	\$0	\$1,750	\$0	\$1,750	\$1,000
53623-390	Transfer to Fund 100- 5 Year Loss	\$0	\$0	\$7,573	\$0	\$7,573	\$7,573
53630-000	Misc. Refuse Disposal	\$0	\$0	\$0	\$605	\$605	\$0
53630-290	Brown County Port & Resource Recovery	\$0	\$0	\$55,000	\$37,602	\$55,945	\$61,500
53631-000	Recycling Disposal- Misc.	\$0	\$0	\$100	\$0	\$0	\$100
53635-290	Recycling Disposal Contract	\$0	\$0	\$72,500	\$48,360	\$72,900	\$76,000
53635-292	Compost Site	\$0	\$0	\$25,000	\$25,084	\$25,084	\$26,000
53635-390	Recycling Supplies	\$0	\$0	\$750	\$718	\$750	\$100
TOTAL PUBLIC WORKS		\$0	\$0	\$332,723	\$208,857	\$327,561	\$344,423

Town of Ledgeview
2016 Budget

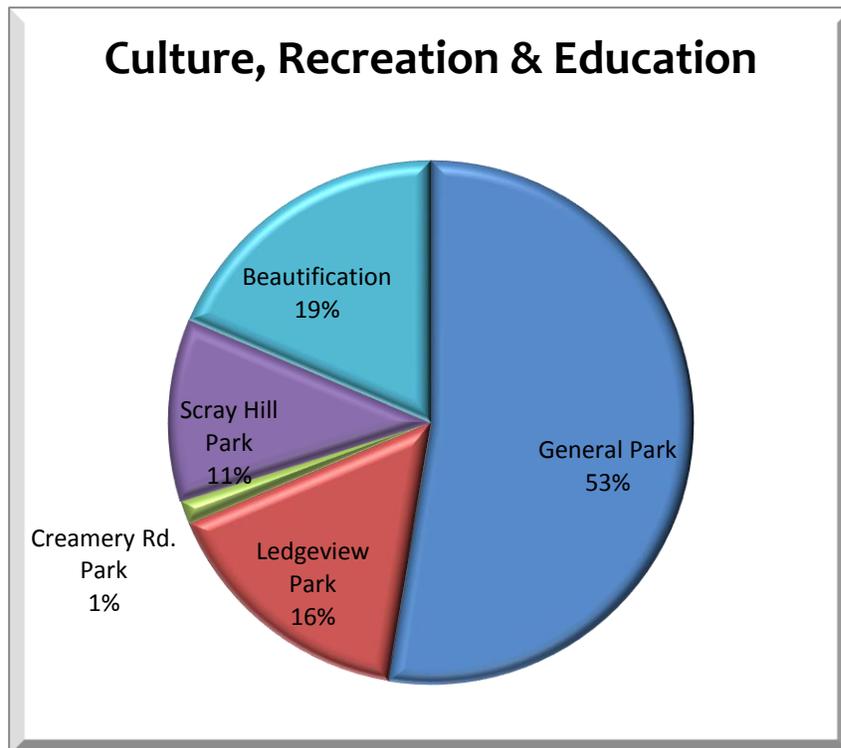
Culture, Recreation and Education

The culture, recreation and education program includes funding for Town park maintenance and supplies, park construction projects and town-wide beautification projects other park or recreation related events or services.



Mission Statement

We seek to provide high quality park and recreation facilities and opportunities to strengthen each resident's sense of place in the community, promote health and wellness, protect environmental resources and provide recreational experiences that improve the quality of life for all.



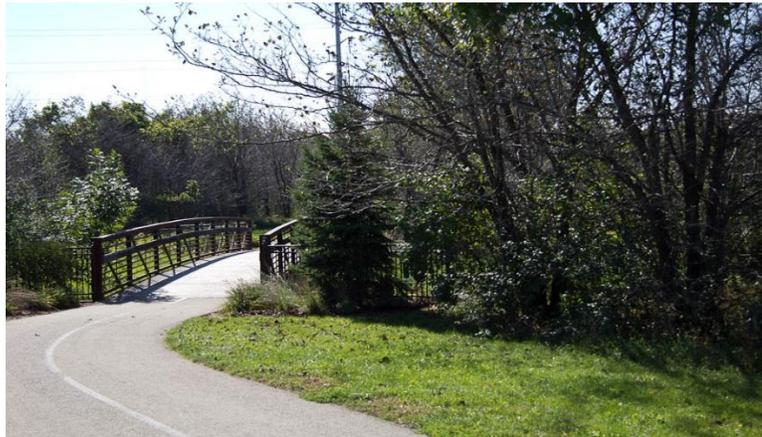
Culture, Recreation & Education 55000							
	Expenditures	2013	2014	BUDGET	YEAR	YEAR END	PROPOSED
		ACTUAL	ACTUAL	2015	TO DATE	ESTIMATE	BUDGET
					9/30/2015	2015	2016
PARKS (55200)							
55200-391	Memorial Trees/ Plaques Ledgeview Park	\$392	\$0	\$500	\$0	\$500	\$500
55210-221	Ledgeview Park Gas/ Electric	\$526	\$616	\$650	\$517	\$750	\$800
55210-241	Ledgeview Contract Custodial	\$2,040	\$1,920	\$2,000	\$1,760	\$2,080	\$2,100
55210-243	Ledgeview Facility Maint-Other	\$42	\$33	\$500	\$565	\$565	\$500
55210-293	Ledgeview Park Contract Services	\$0	\$0	\$0	\$0	\$0	\$5,000
55210-340	Ledgeview Park Operating Supplies	\$298	\$133	\$400	\$230	\$400	\$400
55210-351	Ledgeview Park Facility Maint.	\$5,295	\$300	\$5,000	\$3,852	\$4,400	\$4,000
	Ledgeview Park Subtotal	\$8,201	\$3,002	\$8,550	\$6,924	\$8,195	\$12,800
<u>Creamery Road Park</u>							
55220-221	Creamery Park Gas/ Electric	\$135	\$172	\$200	\$220	\$350	\$350
55220-222	Creamery Park Water/ Sewer	\$0	\$0	\$0	\$0	\$0	\$0
55220-241	Creamery Park Contract Custodial	\$0	\$0	\$0	\$0	\$0	\$0
55220-243	Creamery Facility Maint- Other	\$0	\$0	\$0	\$508	\$0	\$0
55220-293	Creamery Park Contract Services	\$0	\$0	\$0	\$0	\$0	\$0
55220-340	Creamery Park Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0
55220-351	Creamery Park Facility Maint.	\$1,435	\$0	\$1,000	\$99	\$100	\$800
	Creamery Road Park Subtotal	\$1,570	\$172	\$1,200	\$827	\$450	\$1,150
<u>Scray Hill Park</u>							
55230-221	Scray Hill Park Gas/ Electric	\$1,707	\$1,824	\$2,000	\$1,113	\$1,800	\$1,900
55230-222	Scray Hill Park Water/ Sewer	\$125	\$125	\$125	\$125	\$125	\$125
55230-241	Scray Hill Park Contract Custodial	\$1,495	\$1,569	\$1,750	\$920	\$1,400	\$1,750
55230-243	Scray Hill Facility Maint- Other	\$1,575	\$111	\$1,200	\$2,040	\$2,050	\$2,100
55230-293	Scray Hill Park Contract Services	\$0	\$0	\$0	\$0	\$0	\$0
55230-340	Scray Hill Park Operating Supplies	\$0	\$11	\$2,000	\$0	\$20	\$100
55230-351	Scray Hill Park Facility Maint.	\$2,559	\$2,370	\$2,000	\$638	\$640	\$3,000
	Scray Hill Park Subtotal	\$7,461	\$6,010	\$9,075	\$4,836	\$6,035	\$8,975
55235-351	Fireman Park Facility Maint.	\$0	\$0	\$0	\$0	\$0	\$0
55238-351	Bike/ Pedestrian Facility Maint.	\$0	\$0	\$0	\$0	\$0	\$3,000
55240-210	Professional Planning Assistance	\$6,000	\$2,000	\$2,000	\$10,179	\$18,000	\$13,000
55250-210	Urban Forestry Services	\$0	\$0	\$0	\$0	\$0	\$0
55250-240	Contract Serv.- Mowing	\$16,343	\$18,385	\$20,000	\$13,696	\$17,200	\$20,000
55250-491	Landscaping/ Weed Control	\$6,717	\$3,881	\$6,400	\$1,157	\$5,100	\$5,400
	TOTAL PARKS	\$46,684	\$33,450	\$47,725	\$37,619	\$55,480	\$64,825
BEAUTIFICATION (55700)							
55710-220	Utility Expenses	\$4	\$162	\$100	\$0	\$100	\$100
55710-311	Postage & Mailings	\$0	\$0	\$0	\$0	\$0	\$1,000
55710-340	Landscape Supplies	\$0	\$0	\$1,000	\$0	\$500	\$1,000
55710-341	Banners/ Maintenance	\$154	\$0	\$1,500	\$0	\$0	\$1,500
55710-342	Holiday Supplies	\$400	\$136	\$1,000	\$4,761	\$5,000	\$5,500
55710-343	Marketing Supplies & Expense	\$0	\$0	\$0	\$0	\$0	\$1,000
55710-350	Maintenance & Repair	\$915	\$198	\$1,000	\$875	\$1,000	\$1,200
55710-390	Misc. Supplies & Exp.	\$500	\$1,000	\$2,000	\$40	\$500	\$2,000
55710-391	Ledgefest Donation/ Expense	\$0	\$0	\$0	\$0	\$0	\$1,500
	TOTAL BEAUTIFICATION	\$1,973	\$1,496	\$6,600	\$5,676	\$7,100	\$14,800
	TOTAL CULTURE, RECREATION & EDUCATION	\$48,657	\$34,946	\$54,325	\$43,295	\$62,580	\$79,625

Town of Ledgerview
2016 Budget

Health & Human Services

The health and human resources program includes funding for the elected position and related activities of the Town Constable. Generally speaking the Town Constable provides animal control related services and the goal is to ensure public safety through the removal of stray, diseased, wild and/or deceased animals.

Health & Human Services 54150							
Expenditures		2013	2014	BUDGET	YEAR	YEAR END	PROPOSED
		ACTUAL	ACTUAL	2015	TO DATE	ESTIMATE	BUDGET
					9/30/2015	2015	2016
TOWN CONSTABLE							
54150-120	Constable Wages	\$783	\$538	\$1,000	\$507	\$510	\$800
54150-130	Constable FICA	\$60	\$41	\$100	\$39	\$40	\$75
54150-330	Constable Travel/Mileage	\$522	\$254	\$750	\$183	\$185	\$750
54150-340	Constable Supplies & Expenses	\$251	\$0	\$500	\$0	\$0	\$300
TOTAL HEALTH AND HUMAN SERVICES		\$1,616	\$833	\$2,350	\$729	\$735	\$1,925



Town of Ledgeview
2016 Budget

Conservation and Development

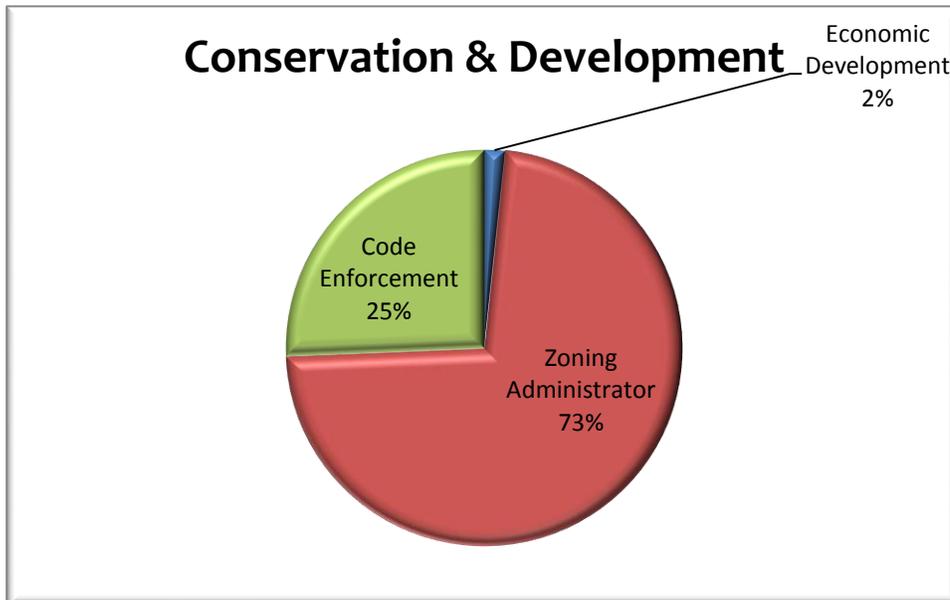
The conservation and development program includes limited funding for Town economic development efforts. It also includes all functions regarding planning and zoning including the utilization of a Plan Commission and Board of Appeals. In addition, it contains expenses related to the enforcement and overall management of Ledgeview ordinances.

Mission Statement

We strive to protect and promote the public health, safety, economic base and general welfare of the community and protect the environmental assets for the



future through citizen participation, effective municipal codes, planning practices and professional service contracting. We shall continually work to improve the unique qualities of our community through innovative tools, collaborative approaches and strategic decision making.



Conservation & Development 56000							
				YEAR	YEAR END	PROPOSED	
Expenditures				2013	2014	BUDGET	
				ACTUAL	ACTUAL	2015	
						9/30/2015	
						2015	
							2016
ECONOMIC DEVELOPMENT (56700)							
56700-791	Economic Development Memberships/Initiatives	\$1,974	\$8,889	\$10,000	\$11,008	\$11,008	\$1,200
TOTAL ECONOMIC DEVELOPMENT		\$1,974	\$8,889	\$10,000	\$11,008	\$11,008	\$1,200
PLANNING & ZONING/CODE ENFORCEMENT(56900)							
<u>Planning & Zoning</u>							
56300-130	Zoning Administrator FICA	\$119	\$189	\$190	\$0	\$190	\$190
56300-210	Contract Planning Assistance	\$11,673	\$46,507	\$44,000	\$21,427	\$48,000	\$44,000
56300-311	Zoning Administrator Postage	\$20	\$23	\$25	\$16	\$26	\$25
56300-331	Zoning Administrator Training & Seminar	\$15	\$33	\$100	\$10	\$0	\$0
56300-340	Zoning Administrator Operating Supplies	\$22,688	\$10,845	\$8,000	\$29,137	\$37,000	\$6,000
56300-140	Planning & Zoning Commission Meeting Pay	\$1,555	\$2,475	\$2,400	\$0	\$2,050	\$2,400
Subtotal		\$36,070	\$60,072	\$54,715	\$50,590	\$87,266	\$52,615
<u>Code Enforcement</u>							
56900-120	Code Enforcement Wages	\$9,305	\$9,346	\$12,500	\$7,067	\$10,450	\$13,000
56900-130	Code Enforcement FICA	\$712	\$715	\$1,000	\$541	\$800	\$1,000
56900-131	Code Enforcement Retirement	\$619	\$654	\$850	\$481	\$711	\$900
56900-220	Code Enforcement Telephone/Cell phone	\$616	\$139	\$250	\$279	\$267	\$420
56900-310	Code Enforcement Office Supplies	\$75	\$0	\$200	\$0	\$0	\$200
56900-311	Code Enforcement Postage	\$65	\$46	\$100	\$32	\$62	\$100
56900-320	Code Enforcement Pubs, Subs, Dues	\$0	\$0	\$50	\$0	\$0	\$50
56900-330	Code Enforcement Travel/Mileage	\$1,790	\$2,294	\$2,000	\$803	\$1,650	\$2,000
56900-331	Code Enforcement Training & Seminars	\$0	\$0	\$700	\$0	\$0	\$700
56900-340	Code Enforcement Operating Supplies	\$0	\$0	\$200	\$53	\$100	\$200
Subtotal		\$13,182	\$13,194	\$17,850	\$9,256	\$14,040	\$18,570
TOTAL PLANNING & ZONING/CODE ENFORCEMENT		\$49,252	\$73,266	\$72,565	\$59,846	\$101,306	\$71,185
TOTAL CONSERVATION & DEVELOPMENT		\$51,226	\$82,155	\$82,565	\$70,854	\$112,314	\$72,385

Town of Ledgerview
2016 Budget

Other Financing and Debt Service

This program is provided to meet the Town’s budget and financing policies with regard to undesignated funds.

Mission Statement

There is no mission statement for this department, funding is guided by Town adopted budget and financing polices.



Other Financing Uses 59200							
					YEAR	YEAR END	PROPOSED
Expenditures		2013	2014	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2015	9/30/2015	2015	2016
OTHER FINANCING USES							
<u>General Government</u>							
59220	Transfer to Fire Department Fund	\$0	\$0	\$0	\$0	\$0	\$0
59230	Transfer to Debt Service Fund	\$389,390	\$418,545	\$419,561	\$419,561	\$419,561	\$552,371
59240	Transfer to Capitol Projects	\$162,980	\$132,395	\$200,450	\$200,450	\$200,450	\$210,550
<u>Public Safety</u>							
59200	Transfer to Fund 100	\$0	\$0	\$0	\$0	\$0	\$0
59230	Transfer to Fund 300-Bond Payment	\$94,882	\$96,763	\$83,378	\$83,378	\$83,378	\$67,782
59240	Transfer to Capitol Projects	\$36,819	\$55,965	\$20,000	\$20,000	\$20,000	\$20,000
<u>Culture, Recreation & Education</u>							
59200-211	Transfer to Fund 211	\$0	\$37,924	\$0	\$4,100	\$4,100	\$0
59230	Transfer to Fund 300-Bond Payment	\$272,625	\$289,525	\$233,024	\$233,024	\$233,024	\$265,826
59240	Transfer to Capitol Projects	\$4,500	\$3,000	\$4,500	\$4,500	\$4,500	\$19,000
59230	Transfer to Fund 300	\$0	\$0	\$61,500	\$61,500	\$61,500	\$34,218
TOTAL CONTINGENCY & RESERVES		\$961,196	\$1,034,117	\$1,022,413	\$1,026,513	\$965,013	\$1,135,529
TOTAL OTHER FINANCING USES		\$961,196	\$1,034,117	\$1,022,413	\$1,026,513	\$965,013	\$1,135,529

Town of Ledgeview
2016 Budget

Stormwater Utility

The storm water utility will provide a dedicated source of revenue for the Town to improve, operate and maintain the storm water management system. Previously, expenditures for storm water management have come from the Town's general fund (i.e. property taxes) and/or from special assessments. The utility will reduce or eliminate the need to levy taxes for these projects and will instead apply the charges proportionally to those people who contribute to storm water runoff and receive benefit from storm water management.

GOAL:

To provide a cost-efficient utility that effectively conveys and discharges storm water and associated runoff in an environmentally-sound manner; to comply with all relevant regulations regarding storm water quality and quantity controls.

GENERAL OBJECTIVES:

- Provide annual maintenance of the system and compliance reporting, where appropriate;
- Reduce flooding tendencies and limit damage to flood-prone areas;
- Through a 5-year CIP (Capital Improvement Program), pro-actively engage storm water best management practices.

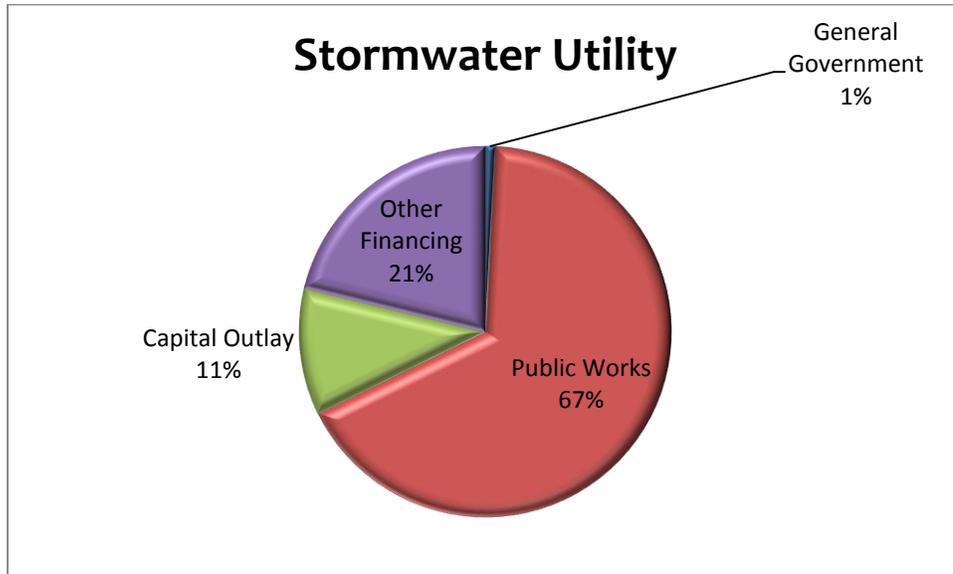
PROGRAM DESCRIPTION:

Ledgeview's storm water utility is a system of ditches, culverts, retention/detention ponds, and curb and gutter. The system is designed to effectively allow storm water to infiltrate into the water table or to channel the water to local natural bodies of water, such as streams and rivers.

The majority of Ledgeview's storm water is managed by storm sewer, a ditch and culvert system and many large detention ponds located throughout the Town. New regulations from the Environmental Protection Agency (EPA) and Department of Natural Resources (DNR) are forcing municipalities to further restrict pollutants from reaching natural waterways. The Clean Water Act originally called for certain metrics to be in place by 2008 and further restrictions by 2011. The EPA and DNR are now regulating the benchmarks set by the Clean Water Act. Ledgeview will experience costly infrastructure improvements in the coming few years to ensure we are in compliance with all federal and state regulations. By having a storm water ordinance and subsequent storm water user charges, the Town will be better able to fund such projects and further the objectives of having clean and safe waterways.

The storm water utility ordinance has been in effect since September 2010. The health of the utility is very good with a stable fund balance. Accruing funds will be used for large capital projects in the coming years. The Town Board chooses to be pro-active by reserving funds from user charges on an annual basis to lessen the financial burden local

governments are anticipating as new EPA and DNR storm water quality mandates are enforced.



430 Stormwater Utility							
Revenues	2013	2014	BUDGET	YEAR	YEAR END	PROPOSED	
	ACTUAL	ACTUAL	2015	TO DATE	ESTIMATE	BUDGET	
				9/30/2015	2015	2016	
REGULAR & INTERGOVERNMENTAL REVENUES							
43510 State Grants	\$0	\$0	\$33,390	\$0	\$33,390	\$0	
43710 Hwy & Bridges Grants	\$0	\$27,765	\$0	\$0	\$3,200	\$0	
43800 Other Grants	\$0	\$0	\$0	\$0	\$0	\$0	
44315 Erosion Control	\$0	\$0	\$3,500	\$3,400	\$4,400	\$3,500	
PUBLIC CHARGES FOR SERVICES							
46324 Residential Revenue (ERU)	\$124,644	\$121,728	\$115,476	\$117,134	\$117,134	\$128,583	
46325 Commercial Revenue (ERU)	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL PUBLIC CHARGES FOR SERVICES	\$124,644	\$121,728	\$115,476	\$117,134	\$117,134	\$132,083	
MISCELLANEOUS REVENUES							
48110 Interest on Investments-430	\$257	\$311	\$300	\$306	\$483	\$600	
48130 Interest on Special Assessment	\$638	\$450	\$250	\$70	\$217	\$200	
TOTAL MISCELLANEOUS REVENUES	\$895	\$761	\$550	\$376	\$700	\$800	
OTHER FINANCING							
49200-400 Transfer From Fund 400	\$0	\$0	\$0	\$0	\$0	\$0	
49200-420 Transfer From Fund 420	\$0	\$113,846	\$0	\$0	\$0	\$0	
49300 Fund Balance Applied	\$0	\$0	\$20,155	\$0	\$0	\$48,234	
TOTAL OTHER FINANCING	\$0	\$113,846	\$20,155	\$0	\$0	\$48,234	
TOTAL REVENUES	\$125,539	\$236,335	\$136,181	\$117,510	\$117,834	\$181,117	

430 Stormwater Utility									
				YEAR	YEAR END	PROPOSED			
Expenditures				2013	2014	BUDGET	TO DATE	ESTIMATE	BUDGET
				ACTUAL	ACTUAL	2015	9/30/2015	2015	2016
GENERAL GOVERNMENT 51000									
51300-210	Legal Representation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
51430-310	General Office Supplies		\$0	\$32	\$500	\$29	\$100	\$500	
51430-312	Public Education		\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	
51510-210	Audit/ Accounting Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL GOVERNMENT				\$0	\$32	\$1,500	\$29	\$1,100	\$1,500
PUBLIC WORKS 53000									
53310-210	Engineering-General		\$3,347	\$13,933	\$45,000	\$15,105	\$52,000	\$16,800	
53310-212	Engineering-Mapping/ GIS		\$59	\$683	\$4,000	\$625	\$4,000	\$4,000	
53310-322	Publications, Subscriptions & Dues		\$1,250	\$1,250	\$1,250	\$1,500	\$1,500	\$1,500	
53311-110	Public Works-Salary		\$5,715	\$4,630	\$5,500	\$1,632	\$5,300	\$5,500	
53311-120	Public Works-Wages		\$3,675	\$6,634	\$11,500	\$1,462	\$11,900	\$12,500	
53311-121	Public Works-Overtime		\$0	\$314	\$500	\$0	\$0	\$500	
53311-130	Public Works-FICA		\$663	\$838	\$1,300	\$227	\$1,315	\$1,400	
53311-131	Public Works-Retirement		\$624	\$811	\$1,200	\$210	\$810	\$1,200	
53311-132	Public Works-Health/ Dental		\$1,847	\$1,920	\$2,000	\$1,536	\$1,805	\$1,750	
53311-133	Public Works ST/LT Disability Ins.		\$75	\$91	\$110	\$83	\$105	\$120	
53311-134	Public Works Life Ins.		\$53	\$58	\$100	\$51	\$70	\$100	
53311-136	Public Works-Employee Clothing		\$0	\$2	\$200	\$0	\$0	\$200	
53311-232	Contracted Serv.- Street Sweeping		\$11,250	\$12,900	\$12,500	\$5,486	\$12,500	\$12,500	
53311-331	Training & Seminars		\$0	\$175	\$500	\$0	\$200	\$500	
53441	Erosion Control/ Inspection		\$0	\$0	\$3,150	\$0	\$4,140	\$3,150	
53442	Storm Sewer Maintenance		\$17,022	\$8,057	\$5,000	\$3,766	\$10,000	\$8,000	
53443	Pond Inspections		\$0	\$0	\$0	\$0	\$0	\$1,500	
53444	Pond Maintenance		\$0	\$0	\$14,000	\$0	\$0	\$39,000	
53445	Ditch Cleaning		\$385	\$2,900	\$5,000	\$925	\$5,000	\$10,000	
53640	Mowing & Weed Control		\$0	\$0	\$1,000	\$0	\$0	\$1,000	
TOTAL PUBLIC WORKS				\$45,965	\$55,196	\$113,810	\$32,608	\$110,645	\$121,220
CAPITAL OUTLAY 57000									
57200	Culvert Replacement		\$3,813	\$51,401	\$18,000	\$17,791	\$6,880	\$20,000	
TOTAL CAPITAL OUTLAY				\$3,813	\$51,401	\$18,000	\$17,791	\$6,880	\$20,000
Stormwater									
59230	Trans. To Fund 300		\$35,212	\$36,512	\$35,261	\$35,261	\$35,261	\$33,397	
59240	Transfer to Capital Projects		\$4,500	\$3,000	\$4,500	\$4,500	\$4,500	\$5,000	
TOTAL OTHER FINANCING				\$39,712	\$39,512	\$39,761	\$39,761	\$39,761	\$38,397
TOTAL OTHER FINANCING USES				\$89,490	\$146,141	\$173,071	\$90,189	\$158,386	\$181,117

Town of Ledgeview 2016 Budget

Ledgeview TID#1

GOAL:

To develop the area along CTH GV (from the border with the Village of Bellevue to the area near the intersection of Ledgeview Road and Oak Ridge Circle) by implementing TID #1 project plan's capital projects and account for funds received from TIF increments.

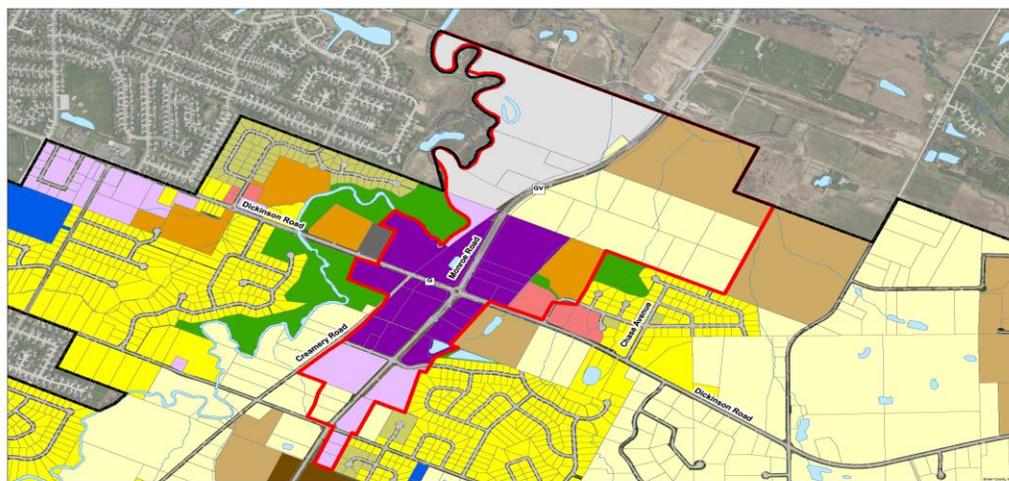
GENERAL OBJECTIVES:

- Work with property owners 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 a premier commercial area within the greater Green Bay metro area.

PROGRAM DESCRIPTION: Tax Increment District (TID) #1 Fund is a Capital Improvement Fund relating to infrastructure improvements to the GV Corridor area in Ledgeview. The purpose is to encourage investment, increase property tax base and create jobs. TID #1 is the economic implementation tool used to achieve some of the goals and objectives that were identified in the newly adopted Comprehensive Plan. The Town 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:

Included in the 2016 budget are funds for general planning and engineering. Additional funds are included to hire a consultant to conduct market analysis and provide a marketing strategy and related materials.



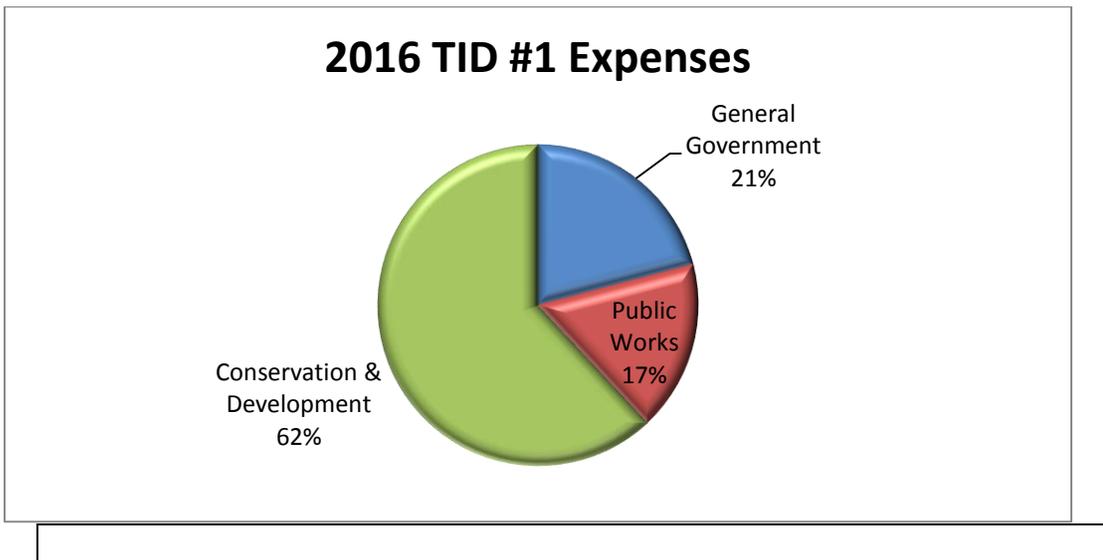
TID # 1: BOUNDARY WITH ZONING



Date Sources:
Parcel/Zoning: Mead & Hunt 2013
Orthophoto: Brown County 2014
Map Date: January 30, 2015

451 Tax Increment District #1							
				YEAR	YEAR END	PROPOSED	
Expenditures		2013	2014	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2015	9/30/2015	2015	2016
GENERAL GOVERNMENT 51000							
51100-321	Legal Notices	\$0	\$0	\$0	\$0	\$700	\$0
51300-210	Legal Representation	\$0	\$0	\$0	\$0	\$1,630	\$1,500
51410-110	Administration Salary	\$0	\$0	\$0	\$0	\$9,385	\$9,025
51410-130	Administration FICA	\$0	\$0	\$0	\$0	\$716	\$692
51410-131	Administration Retirement	\$0	\$0	\$0	\$0	\$639	\$601
51410-132	Administration Health/ Dental	\$0	\$0	\$0	\$0	\$453	\$274
51410-133	Administration ST/LT Disability	\$0	\$0	\$0	\$0	\$55	\$53
51410-134	Administration Life Ins.	\$0	\$0	\$0	\$0	\$16	\$16
51430-321	Application/ Amendment Fees	\$0	\$0	\$0	\$0	\$0	\$0
51430-330	Travel/ Mileage	\$0	\$0	\$0	\$0	\$0	\$0
51510-210	Audit/ Accounting Service	\$0	\$0	\$0	\$0	\$0	\$0
51520-210	Financial Consultants	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL GOVERNMENT		\$0	\$0	\$0	\$0	\$13,594	\$12,161
PUBLIC WORKS 53000							
53110-210	Contract Engineering	\$0	\$0	\$0	\$0	\$16,455	\$10,000
53310	Street Outlay	\$0	\$0	\$0	\$0	\$0	\$0
53440	Stormwater Projects	\$0	\$0	\$0	\$0	\$0	\$0
53610	Sewer Projects	\$0	\$0	\$0	\$0	\$0	\$0
53701	Water Projects	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PUBLIC WORKS		\$0	\$0	\$0	\$0	\$16,455	\$10,000
CONSERVATION & DEVELOPMENT							
56300-210	Contract Planning Assistance	\$0	\$0	\$0	\$0	\$0	\$16,000
56700	Economic Devl./ Marketing	\$0	\$0	\$0	\$0	\$0	\$20,000
TOTAL CONSERVATION & DEVELOPMENT		\$0	\$0	\$0	\$0	\$0	\$36,000
TOTAL OTHER FINANCING							
TOTAL OTHER FINANCING		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES							
TOTAL EXPENSES		\$0	\$0	\$0	\$0	\$30,049	\$58,161

451 Tax Increment District #1							
				YEAR	YEAR END	PROPOSED	
Revenues		2013	2014	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2015	9/30/2015	2015	2016
TAXES							
4110	General Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
4120	Tax Increments	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TAXES		\$0	\$0	\$0	\$0	\$0	\$0
SPECIAL ASSESSMENT REVENUE							
4200	Special Assessment Revenue	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SPECIAL ASSESSMENT REVENUE		\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC CHARGES FOR SERVICES							
4351	State Computer Aid	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INTERGOVERNMENTAL REVENUES		\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUES							
4810	Interest on Investments-430	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL MISCELLANEOUS REVENUES		\$0	\$0	\$0	\$0	\$0	\$0
OTHER FINANCING							
49210-410	Transfer From Fund 410	\$0	\$0	\$0	\$0	\$0	\$0
49300	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$0	\$0	\$0	\$0	\$0	\$0



Ledgeview Sanitary District #2
WATER FUND

Description:

Ledgeview Sanitary District #2 first began water service in December of 1994 with its only well located at the intersection of Swan and Heritage Roads. At that time, it was projected to increase its customer base at a rate of 25 households per year. However, Ledgeview quickly realized immense growth and the need for an additional water source. The Town of Ledgeview joined other surrounding communities in search of high quality water and is now one of six members that make up the Central Brown County Water Authority (CBCWA). In their remarkable quest, an agreement was reached with Manitowoc and the CBCWA has been purchasing Lake Michigan water from them since June of 2007. The Manitowoc Public Utilities' Water Department produces some of the highest quality drinking water in the nation. Last year, as in years past, your tap water met and exceeded every federal and state drinking water health standard.

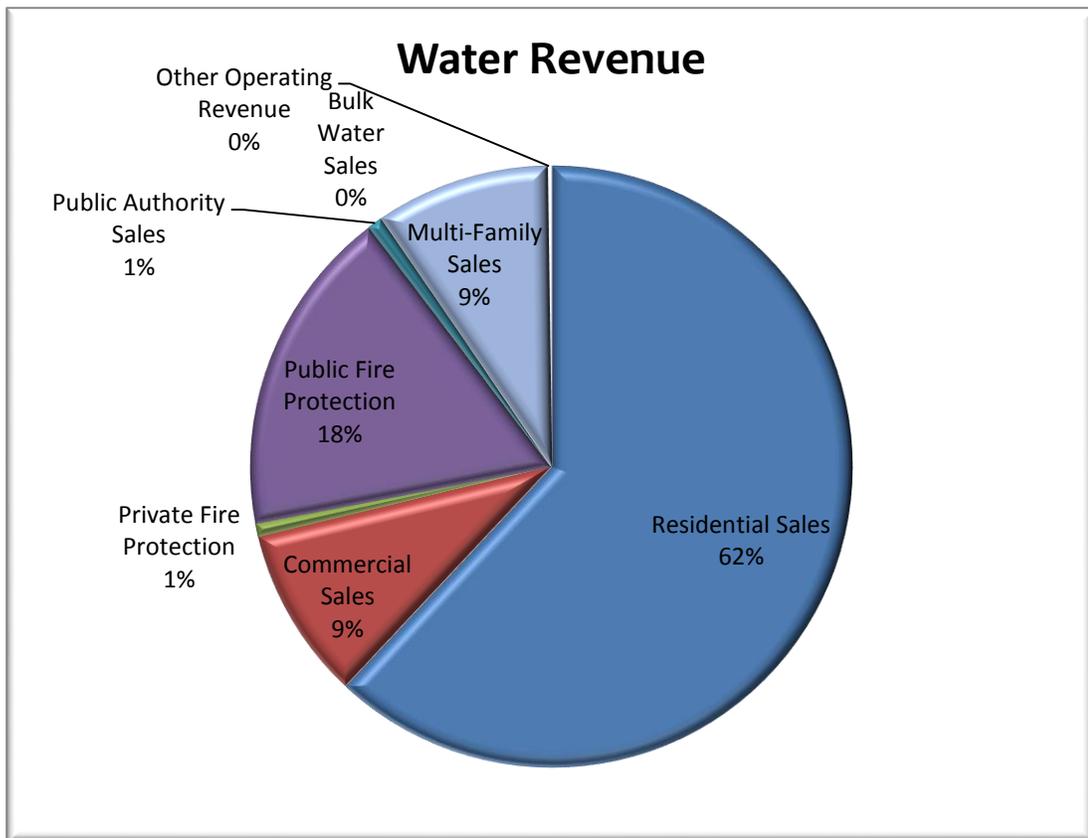
Ledgeview has two metered intake sites from the CBCWA line; LW1 is on Scray Hill Road and LW2 is on Elmview Road. A 1,000,000 gallon reservoir is located at LW1, along with a 100,000 gallon elevated water tower that stores and pressurizes the system. Because this site is the high point in Ledgeview, there are eight pressure-reducing stations at various locations throughout the system that help maintain proper flow to our customers. Our certified water system operators control the level of water in the storage facilities and the direction of flow in the mains by using a computerized, radio-controlled signal system called SCADA. The SCADA system also sets off an alarm to alert staff to changes in performance levels at any given time, day or night, seven days a week. All facilities are inspected daily and require daily reports, including weekends.

The District owns and maintains a total of 57.28 miles of water main made up of PVC pipes ranging in size from 6" to 16" with approximately 98% of the distribution system being 8" or larger. Our certified operators routinely take many test samples of the water to prove optimum water quality, and they maintain and operate the District's 581 fire hydrants and 865 distribution valves each year for expedited water availability for fire service.

Over the past 21 years, the water distribution system has expanded Ledgeview's customer base way beyond original projections. We currently serve 1,998 residential homes, 84 multi-family buildings, 130 commercial establishments and 2 schools.

We take great pride in this exceptional community and vow to continue serving the highest quality water possible to its customers.

	Water Revenue	2013	2014	BUDGET	YEAR	YEAR END	ADOPTED
				2015	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL		9/30/2015	2015	2016
OPERATING REV - SALES OF WATER							
46450-460	Residential Sales	\$883,482	\$875,186	\$892,109	\$687,816	\$889,576	\$912,594
46450-461	Commercial Sales	\$261,758	\$124,702	\$127,000	\$103,833	\$134,912	\$136,619
46450-462	Private Fire Protection	\$8,968	\$9,160	\$9,336	\$7,844	\$10,451	\$10,753
46450-463	Public Fire Protection	\$243,913	\$249,765	\$251,028	\$219,298	\$255,410	\$260,204
46450-464	Public Authority Sales	\$9,454	\$9,242	\$9,500	\$9,157	\$12,072	\$11,977
46450-465	Bulk Water Sales	\$659	\$1,364	\$200	\$0	\$936	\$200
46450-467	Multi-Family Sales	\$0	\$135,608	\$138,755	\$104,245	\$141,227	\$136,903
Total Rev From Sales Of Water		\$1,408,234	\$1,405,027	\$1,427,928	\$1,132,193	\$1,444,584	\$1,469,250
OTHER OPERATING REVENUES							
46450-470	Forfeited Discounts	\$3,867	\$3,260	\$3,000	\$0	\$3,100	\$3,100
46450-474	Other Water Rev - labor reim, etc	\$1,252	\$642	\$200	\$270	\$410	\$200
Total Other Water Operating Rev		\$5,119	\$3,902	\$3,200	\$270	\$3,510	\$3,300
TOTAL WATER OPERATING REVENUE		1,413,353	\$1,408,929	\$1,431,128	\$1,132,463	\$1,448,094	\$1,472,550



061-00-	Water Expense	2013	2014	BUDGET	YEAR	YEAR END	ADOPTED
					TO DATE	ESTIMATE	BUDGET
53701-		ACTUAL	ACTUAL	2015	9/30/2015	2015	2016
Plant Operation And Maintenance							
601	Purchased Water	\$681,850	\$815,615	\$635,840	\$416,468	\$746,314	\$770,077
621-622	Power and Fuel	\$8,471	\$8,158	\$11,323	\$5,199	\$8,625	\$9,307
631	Chemicals	\$0	\$0	\$0	\$0	\$0	\$0
623-632-641	Supplies and Expense	\$20,127	\$24,761	\$27,795	\$25,119	\$33,914	\$31,725
625	Maintenance - Pumping Plant	\$225	\$266	\$300	\$452	\$452	\$300
635	Maintenance - Treatment Plant	\$0	\$0	\$0	\$0	\$0	\$0
650	Maintenance - Reservoirs, Tower	\$4,600	\$670	\$3,000	\$2,035	\$2,035	\$0
651	Maintenance - Mains	\$17,774	\$32,311	\$15,000	\$8,884	\$8,884	\$15,000
652	Maintenance - Services	\$2,036	\$4,249	\$5,000	\$2,535	\$2,535	\$2,500
653	Maintenance - Meters	\$1,926	\$489	\$1,600	\$1,393	\$1,393	\$1,500
654	Maintenance - Hydrants	\$14,183	\$10,297	\$2,500	\$1,050	\$1,257	\$3,000
655	Maintenance - Other Plant	\$0	\$3,582	\$1,000	\$466	\$1,000	\$2,500
600-620-630-	Public Works - Salaries & Wages	\$45,994	\$53,700	\$58,318	\$47,276	\$67,151	\$69,220
408	Public Works - FICA (S.S. & Medicare)	\$3,519	\$4,108	\$4,461	\$3,617	\$5,137	\$5,295
926	Public Works - Health & Dental Ins	\$10,112	\$13,835	\$14,418	\$11,785	\$13,397	\$13,741
926	Public Works - Disability & Life Ins	\$1,316	\$1,474	\$1,475	\$1,314	\$1,583	\$1,773
926	Public Works - WRS (Retirement)	\$4,362	\$3,759	\$3,965	\$3,215	\$4,566	\$4,569
903	Public Works - Clothing	\$322	\$185	\$188	\$115	\$187	\$188
933	Transportation - Vehicle Appropriation to Town	\$4,500	\$3,000	\$3,000	\$3,375	\$4,500	\$5,000
933	Transportation - Gas, Oil, Insurance, etc	\$5,640	\$5,439	\$7,500	\$3,979	\$6,200	\$6,300
Total Plant Operation & Maintenance		\$826,957	\$985,898	\$796,683	\$538,277	\$909,130	\$941,995
Administration & General Expense							
901-902-920	Administrative - Salaries & Wages	\$47,557	\$47,564	\$48,950	\$36,477	\$50,144	\$51,600
408	Administrative - FICA (S.S. & Medicare)	\$3,357	\$3,338	\$3,745	\$2,552	\$3,836	\$3,948
926	Administrative - Health & Dental Ins	\$8,474	\$5,196	\$5,455	\$4,262	\$5,184	\$5,806
926	Administrative - Disability & Life Ins	\$462	\$547	\$550	\$522	\$629	\$705
926	Administrative - WRS (Retirement)	\$1,585	\$3,329	\$3,329	\$2,480	\$3,410	\$3,406
921	Office Space Leased From Town	\$8,702	\$8,702	\$8,702	\$6,527	\$8,702	\$8,702
903-921	Office Supplies & Expense	\$10,968	\$10,537	\$12,610	\$9,976	\$12,967	\$13,385
923	Outside Services - Misc -Legal	\$73	\$1,073	\$1,400	\$98	\$298	\$500
923	Outside Services - Misc -Engineering	\$691	\$3,617	\$10,281	\$2,338	\$3,429	\$5,000
923	Outside Services - Auditing	\$5,338	\$5,475	\$5,613	\$5,613	\$5,613	\$5,750
923	Outside Services - Com X-Connection Inspect	\$3,529	\$4,452	\$4,452	\$2,597	\$4,452	\$4,452
923	Outside Services - Other	\$12,015	\$1,096	\$254	\$0	\$1,875	\$798
924	Insurance - Property	\$2,191	\$2,254	\$2,322	\$0	\$2,096	\$2,300
925	Insurance - Liability, Workers Comp, Other	\$8,042	\$7,411	\$7,936	\$519	\$7,474	\$8,000
928	Regulatory Commission Expense	\$1,478	\$1,478	\$1,500	\$239	\$1,640	\$1,500
906-930	Misc General Exp - Dues, Publishing, etc	\$2,341	\$3,062	\$3,000	\$3,728	\$3,799	\$3,850
935	Maint & Repairs Of Office Equipment	\$3,482	\$1,249	\$7,025	\$6,774	\$11,124	\$5,000
904	Uncollectible Accounts	\$44,660	\$0	\$0	\$0	\$0	\$0
Total Administration & General Expense		\$164,945	\$110,380	\$127,124	\$84,702	\$126,672	\$124,702
403	Depreciation	\$313,797	\$319,904	\$325,000	\$239,931	\$325,000	\$330,000
TOTAL WATER OPERATING EXPENSE		\$1,305,699	\$1,416,182	\$1,248,807	\$862,910	\$1,360,802	\$1,396,697
TOTAL OPERATING REVENUES							
		\$1,413,353	\$1,408,929	\$1,431,128	\$1,132,463	\$1,448,094	\$1,472,550
TOTAL OPERATING EXPENSE		\$1,305,699	\$1,416,182	\$1,248,807	\$862,910	\$1,360,802	\$1,396,697
NET OPERATING INCOME + /LOSS (-)		\$107,654	-\$7,253	\$182,321	\$269,553	\$87,292	\$75,853

Nonoperating Revenues / Expense(-)							
42100-48100	Interest Income	\$37,419	\$23,788	\$17,000	\$5,973	\$18,830	\$14,296
427	Interest Paid On Debt	-\$196,193	-\$180,761	-\$161,198	-\$124,293	-\$161,198	-\$135,351
435	Debt Refunding Payment	\$0	\$0	\$0	\$0	\$0	\$0
435-1	Utility Retirement	\$0	\$0	\$0	\$0	\$0	\$0
429	Amortization of Premium On Debt	\$16,573	\$16,573	\$16,573	\$16,573	\$16,573	\$16,573
428	Amortization of Debt Issuance Cost	\$0	\$0	\$0	\$0	\$0	\$0
271	New S/A's & Contributions	\$0	\$281,572	\$0	\$163,021	\$0	\$0
421	Misc Revenue - Credit from De Pere	\$16,179	\$0	\$0	\$0	\$0	\$0
421	Misc Revenue - Insurance Refunds	\$0	\$651	\$0	\$0	\$0	\$0
421	Misc Revenue - Well Permits	\$435	\$930	\$945	\$795	\$945	\$1,320
TOTAL NONOPERATING REV / EXP(-)		-\$125,587	\$142,753	-\$126,680	\$62,069	-\$124,850	-\$103,162
NET WATER INCOME / LOSS (-)		-\$17,933	\$135,500	\$55,641	\$331,622	-\$37,558	-\$27,309

2016 Budget

Ledgeview Sanitary District #2
SEWER FUND

Description:

Ledgeview Sanitary District #2 includes a wastewater collection system consisting of 48.77 miles of sanitary sewer main and 893 manholes. Its system is unique compared to most municipalities. Years ago, a Master Sewer Plan was designed to create a system that uses Ledgeview's topography to build a system completely based on gravity flow. With the exception of only two small lift pumps on private lines in the Old Plank Road area and a temporary lift station on Monroe Road, this plan has been moving forward as growth occurs. Looking forward, this is a tremendous feat that will help keep Ledgeview's future sewer rates lower when compared to others.

All of the District's wastewater treatment services are provided by the Green Bay Metropolitan Sewerage District (GBMSD). The wastewater from the Hwy 57/Fox River Area flows to the GBMSD treatment plant through De Pere, and the remainder of the District flows to the GBMSD lift station located on East River Drive.

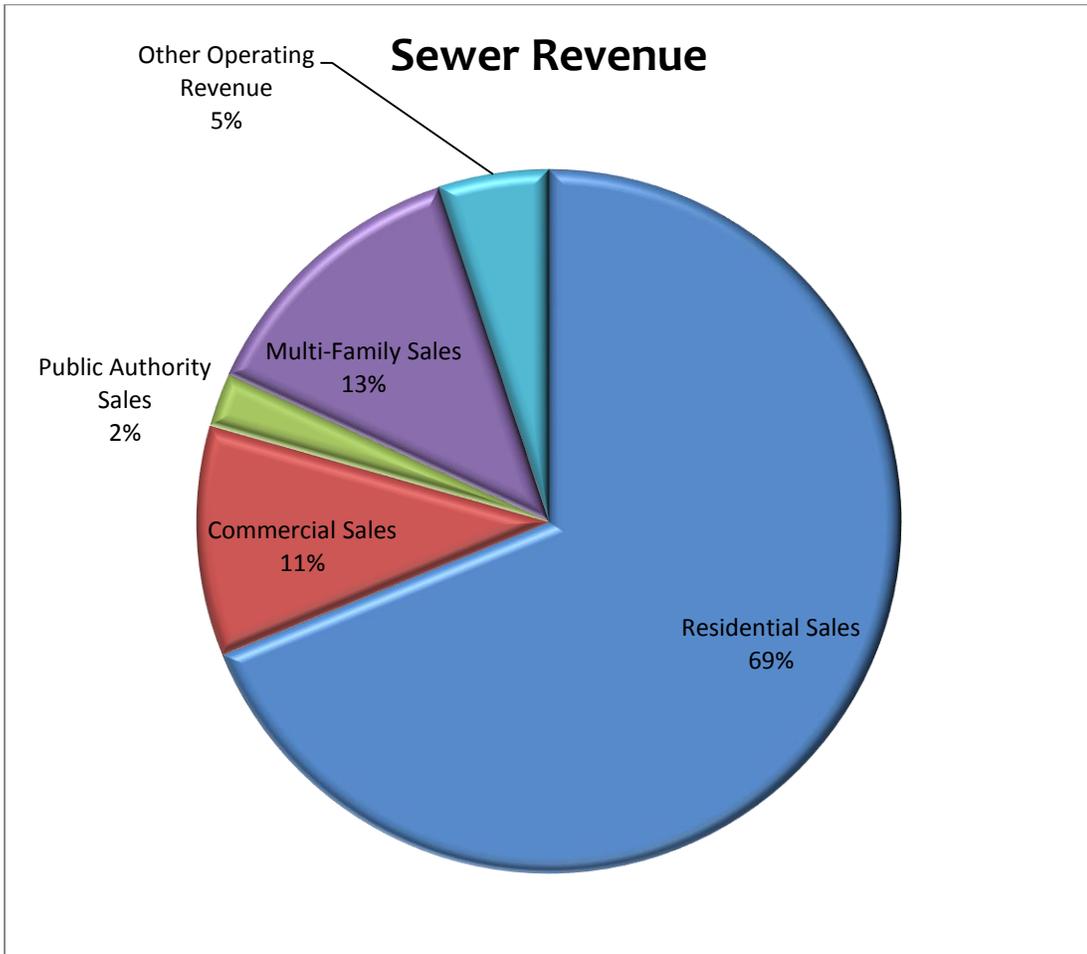
The GBMSD has installed and maintains infrastructure, such as interceptors and the East River Lift Station, that are intended to serve multi-jurisdictions. Ledgeview Sanitary District makes annual payments to the GBMSD for its' proportionate allocation in that infrastructure. Those principal and interest payments have totaled \$121,855 each year and are in addition to the monthly user fees. That amount drops to \$92,031 in 2016 and will be fully paid off by the end of 2020.

The District sets an annual levy upon all taxable property within the Town of Ledgeview to cover debt payments derived from infrastructure that was not assessable to private properties. This includes the above mentioned annual payments to the GBMSD, as well as river crossings and other upsizing of mains intended for future customers to the system. The District strictly applies this levy toward debt payments. *All operation and maintenance expenses are paid for by the users on the system.*

The District puts great emphasis on maintenance of its wastewater collection system to control costs and minimize the risk of sewer backups. 20% of Ledgeview's wastewater collection system is cleaned and televised each year and any leakage problems found are corrected as soon as possible. In 2015, our system operators also completed an inspection of all 893 sanitary sewer manholes owned by the District and made several repairs.

Ledgeview's goal is to maintain and operate the most efficient wastewater collection system possible.

Sewer Revenue	2013	2014	BUDGET	YEAR	YEAR END	ADOPTED
	ACTUAL	ACTUAL	2015	TO DATE	ESTIMATE	BUDGET
				9/30/2015	2015	2016
OPERATING REV - SALES OF SEWER USE						
46410-460 Residential Service	\$607,600	\$638,586	\$666,661	\$513,959	\$667,228	\$681,380
46410-461 Commercial Service	\$183,121	\$93,768	\$95,000	\$79,025	\$103,419	\$104,457
46410-464 Public Authority Service	\$20,865	\$30,502	\$21,000	\$16,786	\$20,283	\$24,255
46410-467 Multi-Family Service	\$0	\$108,846	\$111,600	\$87,054	\$117,984	\$129,625
Total Rev From Sales Of Sewer Use	\$811,586	\$871,702	\$894,261	\$696,824	\$908,914	\$939,717
OTHER OPERATING REVENUES						
46410-470 Forfeited Discounts	\$2,446	\$2,222	\$2,300	\$0	\$2,300	\$2,300
46410-635 Sewer Installation Inspections	\$6,364	\$5,687	\$4,847	\$4,342	\$5,259	\$5,109
46410-635 Sewer Connection - Capacity Fees	\$65,820	\$50,992	\$42,700	\$43,440	\$49,540	\$42,700
Total Other Sewer Operating Rev	\$74,630	\$58,901	\$49,847	\$47,782	\$57,099	\$50,109
TOTAL SEWER OPERATING REVENUES	\$886,216	\$930,603	\$944,108	\$744,606	\$966,013	\$989,826



					YEAR	YEAR END	ADOPTED
062-00-	Sewer Expense	2013	2014	BUDGET	TO DATE	ESTIMATE	BUDGET
53610-		ACTUAL	ACTUAL	2015	9/30/2015	2015	2016
Operation and Maintenance Expense							
600	Public Works - Salaries & Wages	\$15,768	\$14,711	\$16,630	\$14,323	\$17,760	\$18,300
408	Public Works - FICA (S.S. & Medicare)	\$1,206	\$1,125	\$1,272	\$1,096	\$1,359	\$1,400
686	Public Works - Health & Dental Ins	\$2,935	\$3,393	\$3,563	\$3,073	\$3,699	\$3,775
686	Public Works - Disability & Life Ins	\$395	\$429	\$460	\$377	\$454	\$508
686	Public Works - WRS (Retirement)	\$1,049	\$1,030	\$1,131	\$974	\$1,208	\$1,208
689	Public Works-Employee Clothing	\$75	\$185	\$188	\$21	\$201	\$188
610-611	Treatment Charges	\$513,545	\$523,513	\$598,877	\$359,397	\$541,800	\$587,549
620	Power And Fuel For Pumping	\$241	\$376	\$430	\$578	\$930	\$1,400
640	Operating Supplies And Expense	\$2,064	\$2,067	\$2,200	\$3,139	\$3,290	\$2,500
650	Maintenance And Repairs Of System	\$36,097	\$51,042	\$56,550	\$47,832	\$48,000	\$56,500
660	Transportation Expense	\$1,949	\$1,904	\$2,400	\$1,526	\$2,516	\$2,700
661	Vehicle Appropriation To Town	\$4,500	\$3,000	\$4,500	\$3,375	\$4,500	\$5,000
Total Operation & Maint Expense		\$579,824	\$602,775	\$688,201	\$435,711	\$625,717	\$681,028
Administration & General Expense							
680	Administrative - Salaries & Wages	\$27,969	\$27,933	\$29,310	\$20,467	\$29,505	\$30,300
408	Administrative - FICA (S.S. & Medicare)	\$2,049	\$2,059	\$2,242	\$1,487	\$2,257	\$2,318
686	Administrative - Health & Dental Ins	\$4,732	\$5,196	\$5,055	\$4,206	\$5,184	\$5,806
686	Administrative - Disability & Life Ins	\$462	\$547	\$550	\$522	\$627	\$703
686	Administrative - WRS (Retirement)	\$2,588	\$1,955	\$1,993	\$1,392	\$2,006	\$2,000
681	Office Space Leased From Town	\$8,702	\$8,702	\$8,702	\$6,527	\$8,702	\$8,702
681	Office Supplies & Expense	\$8,156	\$7,639	\$13,723	\$13,213	\$15,198	\$9,798
682	Outside Services - Misc -Legal	\$73	\$1,093	\$1,400	\$98	\$598	\$1,500
682	Outside Services - Misc -Engineering	\$10,362	\$2,871	\$6,000	\$1,701	\$2,602	\$3,500
682	Outside Services - Auditing	\$4,363	\$4,475	\$4,700	\$4,588	\$4,588	\$4,700
682	Outside Services - Other	\$5,408	\$6,595	\$6,925	\$4,991	\$11,329	\$10,625
684	Insurance-Liability, Workers Comp, Othe	\$6,169	\$6,124	\$6,500	\$60	\$6,167	\$6,300
689	In Lieu Of Tax - To Bellevue	\$574	\$639	\$700	\$0	\$538	\$700
689	Misc General Exp - Dues, Publishing, etc	\$995	\$458	\$325	\$286	\$261	\$351
Total Administration & Gen Expense		\$82,602	\$76,286	\$88,125	\$59,538	\$89,562	\$87,303
403	Depreciation	\$337,792	\$341,903	\$350,000	\$256,428	\$350,000	\$356,000
404	Interceptor Amortization	\$12,120	\$12,120	\$12,120	\$12,120	\$12,120	\$12,120
409	SSA Acres Amortization	\$7,555	\$8,280	\$9,000	\$0	\$9,000	\$9,475
904	Uncollectible Accounts	\$66,916	\$0	\$0	\$0	\$0	\$0
TOTAL SEWER OPERATING EXPENSE		\$1,019,893	\$1,041,364	\$1,147,446	\$763,797	\$1,086,399	\$1,145,926
TOTAL OPERATING REVENUES		\$886,216	\$930,603	\$944,108	\$744,606	\$966,013	\$989,826
TOTAL OPERATING EXPENSE		\$920,226	\$1,041,364	\$1,147,446	\$763,797	\$1,086,399	\$1,145,926
NET OPERATING INCOME + / LOSS (-)		-\$34,010	-\$110,761	-\$203,338	-\$19,191	-\$120,386	-\$156,100

Nonoperating Revenues / Expense (-)							
421,271-1	Tax Levy	\$347,919	\$352,077	\$370,947	\$0	\$255,611	\$360,017
419	Interest Income	\$32,317	\$24,090	\$17,008	\$5,554	\$20,174	\$15,379
421	Misc Rev - State Computer Aid	\$760	\$1,973	\$734	\$620	\$620	\$620
271	New S/A's & Contributions	\$0	\$461,339	\$0	\$145,935	\$0	\$0
421	Grant	\$0	\$0	\$0	\$0	\$0	\$0
271	Amortization of Construction Grants	\$3,484	\$3,484	\$3,484	\$3,484	\$3,484	\$3,484
427	Interest Paid On Debt	-\$214,517	-\$196,424	-\$176,623	-\$134,625	-\$176,623	-\$152,508
435	Debt Refunding Payment	\$0	\$0	\$0	\$0	\$0	\$0
429	Amortization of Premium On Debt	\$8,353	\$8,353	\$8,353	\$8,353	\$8,353	\$8,353
428	Amortization of Debt Issuance Cost	\$0	\$0	\$0	\$0	\$0	\$0
409	Amortization of SSA Acres From DePer	-\$7,555	-\$8,280	-\$9,000	\$0	-\$9,000	-\$9,475
Total Nonoperating Revenues / Expense (-)		\$170,761	\$646,612	\$214,903	\$29,321	\$102,619	\$225,870
NET INCOME / LOSS (-)		\$136,751	\$535,851	\$11,565	\$10,130	-\$17,767	\$69,770

APPENDICES

TOWN OF LEDGEVIEW

Budget and Financial Policies



**TOWN OF LEDGEVIEW
FINANCIAL POLICY AND PROCEDURES
MANUAL**

I. GENERAL

- a. The Town Board formulates financial policies, delegates administration of the financial policies to the Clerk/Administrator, and reviews operations and all activities of the Town.
- b. The Clerk/Administrator has management responsibility including financial management.
- c. Current job descriptions will be maintained for all employees, indicating financial duties and responsibilities.
- d. Financial duties and responsibilities must be separated so that no one employee has sole control over cash receipts, disbursements, payroll, reconciliation of bank accounts, etc.
- e. All employees involved with financial procedures shall take vacations or leaves of 5 consecutive work days each year. During such periods, back-up personnel who have been cross-trained in their duties will perform their tasks.
- f. Blanket employee dishonesty and theft coverage shall be maintained.
- g. Professional financial service providers will be established annually. For 2016 these include "Workhorse Software Systems", "Ansay & Associates Insurance", "Wells Fargo Bank", and "Schenck S.C."
- h. The Treasurer will maintain a current and accurate log of the chart of accounts.
- i. These policies and procedures will be reviewed annually by the Clerk/Administrator and amended by the Town Board as seen fit.

II. CASH RECEIPTS (Includes Checks)

- a. The Deputy Clerk or Deputy Treasurer opens any mail addressed to the Town of Ledgeview including that to committees and departments thereof or without specific addressee. The receipt of checks or cash in payment of "utility bills" will be entered daily within the accounting system. All other checks or cash will be documented as received, noting date, manner of payment, source and purpose of payment; then immediately forwarded to the Treasurer and locked in a secure location until deposited.

It shall be noted that the Town has an agreement with Wells Fargo Bank, to deposit checks using "Desktop Deposit". Once processed, checks are locked in safe keeping for up to three weeks and then destroyed. Due to this ability, documentation of cash received will be recorded separately from checks received.

- b. The Treasurer or Deputy Treasurer will endorse all checks by ink stamp to read as follows:

FOR DEPOSIT ONLY
Organization Name

- c. The Treasurer or Deputy Treasurer will make timely deposits, no less than once per week.
- d. A record of all deposits as entered into the accounting program must be printed and a copy of the receipt documentation as recorded in “2(a)” must be attached as proof of balanced entry completed.
- e. Cash deposits, as well as any other deposits delivered to the bank, will be verified by two persons before sealing the envelope. The Treasurer will then deliver the deposit in person.
- f. Bank receipts are to be attached to the duplicate deposit slip or record of journal entry as applicable.
- g. All receipts will be deposited intact. No disbursements will be made from cash or check receipts prior to deposit.

III. CASH DISBURSEMENTS

- a. CHECK AUTHORIZATION, PREPARATION AND MAILING
 - 1. All invoices are to be forwarded as received to the Deputy Treasurer, who will review the invoice for mathematical accuracy and validity.
 - 2. Prior to payment, all invoices will be approved by the Clerk or Treasurer by coding or approving each invoice with the appropriate chart of account number(s).
 - 3. The Deputy Treasurer will ensure that all conditions and specifications on a contract or order have been satisfactorily fulfilled, including inventorying items received against packing slip counts.
 - 4. The Deputy Treasurer will enter the invoices into the accounting system and prepare the checks for signature and board approval no less than on a semi-monthly basis.
 - 5. An itemized list depicting the prepared payment of invoices is presented at the Board Meeting. The Town Board is then asked to review and approve this list before payment is forwarded to the vendor, however certain situations are the exception to this rule. These situations include, but are not limited to, minor miscellaneous petty cash expenses, payroll and related liabilities, payments for health and dental benefits and any emergency payments for appropriated budget items with the approval of both the department head and administrator; all of which are reviewed and accounted for by the board after payment has been issued.
 - 6. Authorized signers on the Town of Ledgeview’s main checking account include:

Clerk/Administrator, Treasurer, Deputy Clerk, Deputy Treasurer, Chair of the Board, Multiple Board Members and Sanitary District Commissioners.

7. All checks derived from the main checking account, including payroll checks (with the exception of direct deposit payroll items and pre-authorized direct ACH payments) will be signed by three of the above approved persons, one of which must be a chair or board member of the Town or Sanitary District if the check is in the amount of \$1,000 or more.
 8. Vouchers listing a recap of disbursements paid or to be paid, including check number, date, vendor and amount, must be signed and approved by a majority of the board.
 9. If for any reason, an item included on a voucher list is contested by the board, the Treasurer must take action to either void or stop payment on the check, or, acquire reimbursement of payment made.
 10. Voided checks will have "VOID" written boldly in ink on the face, have the signature portion of the check torn out, and be stapled to the bank statement.
 11. In no event will:
 - a. Invoices be paid unless approved by an authorized signer, or
 - b. Blank checks (checks without a date or payee designated) be signed in advance, or
 - c. Checks be made out to "cash", "bearer", "petty cash", etc., or
 - d. Checks be prepared on verbal authorization, unless approved by the Clerk/Administrator.
 12. In the event that it is necessary to issue a replacement check for a lost or stolen check of an amount over \$35, a "stop payment" will be filed with the bank on the original check.
- b. PURCHASES UNDER \$5,000
1. All purchases over \$500 must be approved in advance by the Clerk/Administrator.
 2. The Clerk/Administrator is responsible to know if the item ordered is within the budget and guidelines.
 3. If a purchase is less than \$500, persons authorized by the Clerk/Administrator can initiate immediate purchase and delivery. When this is done, invoice copies and/or packing slips are to be turned over to the Deputy Treasurer.
- c. PURCHASES BETWEEN \$5,000 - \$25,000
1. Purchases estimated to be between \$5,000 to \$25,000 will require a minimum of (3) three quotes whenever possible unless prior approval by the Town Board has been obtained. Quotes for purchases less than \$25,000 can be made through various criteria:
 - Informal telephone quotations
 - Negotiated purchases
 - Published price lists
 - Emphasis placed on local businesses

2. All bid requests and quotes will contain clear specifications and will not contain features which unduly restrict competition.
 3. The Clerk/Administrator will be responsible to ensure that all conditions and specifications of a contract, bid or order have been satisfactorily fulfilled and will be responsible for timely follow-up of these purchases.
 4. Purchases of over \$5,000 will not be fragmented or reduced to components of less than \$5,000 to avoid the bid/quote process.
- d. PURCHASES OVER \$25,000
1. By State Statutes, the Town must use competitive sealed bids for all public construction of \$25,000 or more. This process shall be done in accordance with State Statutes for publication in authorized Town newspaper, bid invitations, opening and evaluating bids and awarding the bids through Town Board approval.
 2. Competitive bidding procedures will also be utilized for all equipment purchases in excess of \$25,000. The procedure will include a bid specifications sheet, inviting all qualified suppliers in writing to submit quotes, quotes being evaluated concurrently and awarding the bid.
- e. PAYROLL
1. Each employee will be responsible for completing a time sheet on a weekly basis.
 2. Completed time sheets will be dated and signed by the employee and submitted to the Clerk/Administrator by 9:00 a.m. the following Monday morning.
 3. The Clerk/Administrator or Deputy Treasurer will verify the accuracy of the time sheets and addition.
 4. Employees will be paid every two weeks; deductions are itemized on each paycheck.
 5. The Deputy Treasurer is responsible for entering payroll reports into the account system and generating the payroll checks.
 6. The Clerk/Administrator, Treasurer and at least one board member will review and sign the payroll checks before they are distributed.
 7. The Deputy Treasurer will distribute the payroll checks to the employees. Checks will not be issued to any person other than the employee without written authorization from the employee.
 8. Voluntary terminations will be paid at regular pay date. Involuntary terminations will be paid on day of separation.
- f. PAYROLL TAXES
1. The Treasurer or Deputy Treasurer will prepare and transmit the payroll taxes, W-2 forms, and 1099 forms.

2. The Treasurer will verify payroll tax preparation and then prepare and submit the quarterly 941's and Unemployment Reports.

g. BENEFITS

1. Payroll will be prepared in accordance with the personnel policies and benefit plan.

h. REIMBURSEMENTS

Per the Internal Revenue Service, payments designated as reimbursement to individuals are to be treated as taxable wages unless the amounts are substantiated and paid under an accountable plan. In an effort to avert fraudulent activity, or potential accusations thereof, Ledgeview hereby declares and adopts the following criteria as its "accountable plan":

Reimbursement for Travel:

- The Clerk/Administrator must authorize all travel expense.
- The Town will reimburse an employee for expenses such as travel, lodging and meals when the activity is directly related to accomplishing an assignment pertinent to the Town and a receipt of expense is submitted as proof of payment, with the exception of mileage.
- The standard mileage rate, set and kept current by the Internal Revenue Service, will be paid to an employee who uses his/her personal vehicle on official Town business if proper documentation is submitted showing date, destination to/from, and mileage of each event.
- The Employee Handbook should define Travel Expense in greater detail and may set maximum limitations to meal reimbursements and other travel expense.

Reimbursement for Other Expense:

- The expense must be with direct purpose to the Town or any committees and departments thereof.
 - The expense must be substantiated, meaning it requires a receipt of actual expense incurred.
 - No payments will be issued in advance to any individual.
 - Submission for reimbursement must be made within a reasonable timeframe and must be made within correlation of budget. A reasonable timeframe is defined to be within thirty days of event as preference, however no later than January 31st of the following year for correct budget application.
1. The Clerk/Administrator, Town Treasurer or Department Treasurer must authorize reimbursement of expense to anyone who submits substantiated documentation of bills they incurred under the above accountable plan.

IV. BOOKS OF ORIGINAL ENTRY

- a. The Town of Ledgeview will maintain its accounting records on a cash basis and Ledgeview Sanitary District #2 will maintain its accounting records on an accrual

basis, both in a manner that facilitates the preparation of audited financial statements conforming to generally accepted accounting principles and the standards applicable to financial audits contained in *Government Auditing Standards*.

- b. Adequate documentation will be maintained to support all general entries.
- c. All miscellaneous journal entries are to be written, reviewed and then entered by at least two of the following three individuals: The Treasurer, Clerk/Administrator and/or Deputy Treasurer. Each step shall be so noted by initials upon completion.

V. BANK RECONCILIATIONS

- a. Bank statements will be opened by the Deputy Treasurer or Deputy Clerk and given directly to the Treasurer.
- b. The Treasurer will reconcile all bank statements monthly. The Deputy Treasurer will also reconcile the Main Checking and Office Expense checking accounts via online reconciliation.
- c. On all checks outstanding over 90 days, the Treasurer should take appropriate action to resolve the status.

VI. REPORTS

- a. The Treasurer is to submit a monthly Cash Flow report to the Town Board. This summary report is to include beginning cash, revenues, expense, adjustments of accounts receivable and payables, and end of the month cash balances for each department. It also should include a listing each bank account balance at the end of the month, verifying the cash balance total of the departments.
- b. The Treasurer also shall submit a budget comparison report to the Town Board which summarizes by line item all revenue and expense of the previous month, year to date and budget balance.

VII. CONSULTANTS

- a. Consideration will be made of internal capabilities to accomplish services before contracting for them.
- b. Written contracts clearly defining work to be performed, terms and conditions will be maintained for all consultant and contract services.
- c. The qualifications of the consultant and reasonableness of fees will be considered in hiring consultants.
- d. Consultant services will be paid for as work is performed or as delineated in the contract.

- e. The Town Board will approve audit and other significant contracts.
- f. The Treasurer or Deputy Treasurer will prepare 1099 returns for consultants at year-end.

VIII. PROPERTY

a. EQUIPMENT – PURCHASED OR DONATED

- 1. Equipment shall be defined as all items (purchased or donated) with a unit cost of \$5,000 or more and a useful life of more than one year.
- 2. The Treasurer or Deputy Treasurer will maintain an inventory log; which shall list a description of the item, date of purchase or acquisition, price or fair value of the item and its location.
- 3. A depreciation schedule shall be prepared at least annually for the audited financial statements.
- 4. The Treasurer or Deputy Treasurer will record all equipment in the accounting system. An entry must be made whenever property is disposed of or acquired.

IX. LEASES

a. REAL ESTATE

- 1. The Clerk/Administrator will review leases prior to submission to the Town Board for approval.
- 2. All leases, clearly delineating terms and conditions, will be approved by the Town Board and signed by the Town Chair.
- 3. The Deputy Clerk will keep a copy of each lease on file.
- 4. The Consulting Accountant will be notified of each lease and lease specifications, and will make proper general journal entries for same.

b. EQUIPMENT

- 1. The Clerk/Administrator will review all leases.
- 2. All leases, clearly delineating terms and conditions, will be approved, signed and reported to the Town Board by the Clerk/Administrator.
- 3. The Deputy Clerk will keep a copy of each lease on file.
- 4. The Consulting Accountant will be notified of each lease and lease specifications, and will make proper general journal entries for same.

X. INSURANCE

- a. Reasonable, adequate coverage will be maintained to safeguard all assets of the Town of Ledgeview and Ledgeview Sanitary District #2. Such coverage will include property and liability, worker's compensation, employee dishonesty and other insurance deemed necessary.
- b. The Clerk/Administrator and Treasurer will carefully review insurance policies before renewal and maintain insurance policies in insurance files.

XI. BUDGETS

- a. The Clerk/Administrator and the Treasurer will prepare the financial budget and bring before the pertaining board for review, public hearing and passage.
- b. The Clerk/Administrator will insure that budgets are on file.
- c. The Town Board must approve by resolution any line item adjustments within the adopted budget, should any category exceed its allotted expenditures.

XII. GRANTS AND CONTRACTS

- a. The Clerk/Administrator and Treasurer will carefully review each award and contract to ensure compliance with all financial and programmatic provisions. The Clerk/Administrator will maintain originals of all grants and contracts in a file. The Consulting Accountant will prepare initial entries as appropriate to record each award.
- b. The Treasurer will prepare and maintain on a current basis a Grant/Contract Summary form for each grant or contract awarded to the Town of Ledgeview, Ledgeview Sanitary District #2, or any committees thereof. This form shall include the name, address, contact person, and phone number for the funding organization; the time period applicable to expenditures; all significant covenants (such as bonding or liability insurance requirements) and restrictions on expenditures; all require financial and program report and due dates; and the chart of accounts line item number for the revenue deposited.
- c. It will be the responsibility of the Treasurer to insure that all financial reports are submitted on a timely basis.

XIII. LOANS, BONDS AND NOTES

- a. The Town Board or Sanitary District Commissioners will approve loans, bonds and notes.

XIV. OTHER

a. MINUTES OF MEETINGS

1. The Clerk/Administrator, Deputy Clerk or Treasurer will prepare accurate minutes of all meetings of the Town Board and Sanitary District Commission.
2. The Clerk/Administrator and Treasurer will note all items in the minutes relating to finance and take appropriate action.

b. ACCOUNTS RECEIVABLE / ACCOUNTS PAYABLE

1. Documentation will be maintained for accounts receivables and accounts payable.
2. Accounts receivable will be recorded in the books and collected on a timely basis.
3. Accounts payable will be recorded in the books prior to year end and disbursement will be made thereafter as soon as possible.

c. AUDITS

1. The Town Board and Sanitary District Commissioners are to contract with an independent auditing firm a full audit of the books, to be completed prior to the following first of May.

d. PERSONNEL FILES

1. The Clerk/Administrator will maintain a personnel file for each employee, containing appropriate documents, such as the signed compensation agreement, approval of changes in compensation, an I-9 immigration form, withholding forms for taxes, benefits, deferred compensation, and contributions.

e. FINANCIAL PROCEDURES

1. The Town Board must approve changes to this financial procedure manual prior to implementation.

APPENDIX B

TOWN OF LEDGEVIEW COMMUNITY GOALS AND KEY TASKS

Goals

Working with the vision and mission for the community, several goals were identified to assist in achieving the vision and mission. These goals are as follows:

- Broaden the tax-base and strengthen the Town's economy and employment base through commercial, industrial, and agricultural activity.
- Develop attractive, efficient, safe commercial corridors. (Infrastructure investment)
- Attract more residents.
- Work with surrounding communities, School Districts, County, and the State to cooperatively plan and develop the Town and Region.
- Provide quality housing opportunities for new residents.
- Strengthen the identity of the community of Ledgeview.
- Enhance resources to complete goals identified in plans.
- Capitalize on the amenities offered by the Town's cultural, natural and agricultural resources.
- Integrate the Town's amenities into future developments of the area to enhance the character of Ledgeview and the quality of life of its residents.
- To develop a safe and efficient pedestrian and trail system that serves Ledgeview residents.
- Promote a quality living environment through the timely provision of adequate and efficient:
 - Recreation
 - Emergency Services
 - Public Facilities
 - And other services affecting the health, safety and well-being of Ledgeview Residents and businesses.

Tasks

Through discussions with residents, business leaders and town officials regarding the goals, the following tasks have been identified as areas of focus for the future

- Create a marketing program to promote the community, and strengthen the identity
- Design and create defining infrastructure (signage, street signs, etc.)
- Further develop the GV corridor
- Develop and implement a business recruitment plan
- Retain residential quality
- Maintain stable tax rate
- Further staff development (hiring, training, etc.)
- Create a development impact assessment tool (used to determine the financial impact of development on the community)

- Develop donor/sponsorship program for community needs
- Address town hall/community center facility needs
- Create an amenity awareness campaign
- Develop parks programming
- Develop border protection agreement and identification
- Create signage and landscaping featuring ledge stone
- Make ledge stone available for all homes to create signature markers
- Set aside land for trails and implement plans
- Apply for safe walk to school grant(s)
- Integrate pedestrian system (sidewalks, trails, paths)
- Encourage growth in the I-43 Corridor

APPENDIX C:

Glossary of Wisconsin Government Finance Terms

Account. A classification established for the purpose of recording revenues and expenditures. (The various classifications used are likely to be drawn from a "chart of accounts" developed or adopted by the unit of government.)

Accrual Basis of Accounting. The basis in which revenues are recorded when earned (whether or not actual payment is received at that time) and expenditures are recorded when goods and services are received (whether or not payment is made at that time).

Accountability. The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry -- to justify the raising of public resources and the purposes for which they are used.

Activity. A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the public safety function).

Ad Valorem Tax. A tax based on value (e.g., a property tax).

Adopted Budget. The governing body shall adopt by a majority vote financial plan for the ensuing fiscal year. It shall contain; a general summary, detailed estimates of all anticipated revenue, all expenditures, and a compensation schedule.

Allocation. Most often refers to the division of tax proceeds among local agencies.

Allotment. A part of an appropriation that may be encumbered or expended during a given period.

Amended Budget. Legal alterations to the Adopted Budget as provided by Wisconsin Statutes that require a two-thirds vote of the governing body.

Appropriation. A legal authorization granted by the governing body which permits public officials to incur obligations and make expenditures up to the amount of money allocated and within time limits set by the governing body does not mean it will be fully expended.

Assessed Valuation. A dollar value placed upon real estate or personal property by the local assessor, as a basis for levying property taxes.

Audit. A careful examination, using generally accepted accounting principles and practices, giving the independent auditor's opinion whether or not revenues and expenditures are fairly reported.

Basis of Accounting. A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities -- are recognized in the accounts and reported in the financial statements (Accrual, Modified Accrual, or Cash).

Balance Sheet. A statement which discloses the financial condition of an entity by assets, liabilities, reserves, and equities of a fund or account group at a specific date to exhibit financial position.

Balanced Budget. A budget in which revenues and expenditures are equal.

Bill. A term used to denote a law or statute passed by the State legislative bodies, which is listed by the body in which introduced it. AB indicates it was first introduced in the Assembly, SB represents the Senate.

Bond. A City may raise capital by issuing a written promise to pay a specified sum of money called the face value, or principal amount, at a specified date or dates in the future, together with periodic interest, at a special rate.

Bond Rating. A level of risk assigned to general obligation debt assessed by a rating agency, such as Moody's, S & P, Fitch, etc. The higher the rating, the less risky the bonds are.

Budget. A financial and program operation plan to provide services and capital assets which lists appropriations and the means of financing them for a given time period.

Budget Message. The opening section of the budget prepared by the Chief Administrative or Executive Officer which provides the governing body and the public with a general summary of the most important aspects of budget policy, including changes from the current and previous fiscal years.

Budgetary Control. The control or management of a government or enterprise in accordance with an adopted budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Capital Improvements. Physical improvements which typically cost over \$5,000 and will have a useful life of a year or more and involve the construction or reconstruction of a physical asset. Examples are street reconstruction, storm drain construction, recreational and other facility construction, etc. Also known as capital assets or fixed assets.

Capital Improvement Plan. A plan listing priorities for major capital improvement projects anticipated over a fixed number of years (usually three to seven years), their costs, and methods of financing the expenditures.

Capital Outlay. A budget category which accounts for all furniture and equipment having a unit cost of \$1,000 or more and a useful life of more than one year.

Cash Basis of Accounting. The basis in which revenues are recorded when received in cash and expenditures are recorded when payment is made in cash.

Contingency Funds. Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

Debt. An obligation resulting from the borrowing of money or purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt Limit. The maximum amount of debt legally permitted. In Wisconsin General Obligation debt is limited to 5% of the equalized value.

Debt Service. The amount of money required to pay principal and interest on outstanding debt.

Defeasance. Defeasance occurs with the refunding of an outstanding bond issue before the final payment, or a provision for future payment, of principal and interest on a prior issue.

Deficit. The excess of expenditures/uses over revenues/resources.

Department. An organizational unit comprised of programs and sub-programs. Each department is managed by a single director.

Depreciation. The portion of the total expended to acquire a capital asset charged as an expense during a particular period of time. Depreciation is usually estimated in a straight line calculation in which the original value is decreased each year as a percentage of full value over the expected life of the asset.

Designated for Subsequent Year. A portion of this year's unreserved fund balance to provide for the excess of expenditures and other financing uses over revenues and other financing sources budgeted in the next year.

Division. A unit within a Department that contains the necessary administrative services to function as a self-contained program or service.

Eminent Domain. The power of a government to acquire private property for public purposes. It is used frequently to obtain real property that cannot be purchased from owners in a voluntary transaction. When the power of eminent domain is exercised, owners normally are compensated by the government in an amount determined by an independent appraisal of the property.

Employee Benefits. Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, Wisconsin Retirement, and salary continuance (disability insurance).

Encumbrances. Financial commitments related to unperformed services or contracts for goods for which part of an appropriation has been reserved,

Endowment. Funds or property that are donated with either a temporary or permanent restriction as to the use of principal.

Enterprise Fund. A type of fund established to account for the total costs of those governmental facilities and services which are operated in a manner similar to a private business.

Equalized Valuation. The statutory full market value of all taxable property within each jurisdiction. The State Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value for each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (for example, schools and counties) to the municipalities within them. Also, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

Expenditures. Expenditures include current operating expenses which require the current or future use of net current assets, service and capital outlays.

Expenses. Decreases in net total assets. Expenses represent total cost of operations during a period regardless of the timing of related expenditures.

Fines and Forfeitures. The automatic loss of cash or other property as a penalty for not complying with legal provisions and as compensation for the resulting damages or losses. This term should not be confused with confiscation. The latter term designates the actual taking over of the forfeited property by the government. Even after property has been forfeited, it cannot be said to be confiscated until the government claims it.

Fiscal Year. A twelve-month period of time used for budgeting, accounting or tax collection purposes which may differ from a calendar year. Wisconsin municipal entities operate on a calendar basis from January 1 to December 31.

Fixed Budget. A budget setting forth dollar amounts that are not subject to change based on the volume of goods or services to be provided.

Franchise. A special privilege granted by a government permitting the continuing use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

Full Time Equivalent (FTE). A term used to compare the hours budgeted for regular full-time and regular part-time, temporary part-time and overtime based on 2,080 hours annually 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. An independent fiscal and accounting term used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance. The fund equity of governmental funds and trust funds consisting of the excess of assets over liabilities. Two type of Fund Balance are:

Reserved Fund Balance -A portion of fund balance, which is not available for other expenditures and is legally segregated for a specific use.

Unreserved Fund Balance.

- **Designated** -A portion of fund balance established to indicate tentative plans for financial resource utilization in a future period. Such plans are subject to change and may never be legally authorized or result in expenditures such as designations for operations and for subsequently budgeted expenditures.

- **Undesignated** - The remainder of fund balance which is neither reserved nor designated.

Governmental Fund Types. Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities -- except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources.

Grant. Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

Impact Fees. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

Infrastructure. Facilities on which the continuance and growth of a community depend on such as roads, water lines, sewers, public buildings, parks and so forth.

In-Lieu Tax. Tax levied in place of another tax or taxes.

Inter-fund Transfers. Transfers are classified into residual equity transfers and operating transfers. Residual equity transfers are non-recurring or non-routine transfers of equity between funds. Operating transfers reflect ongoing operating subsidies between funds. An example of operating transfer is when the General Fund would report its annual subsidy to fund capital improvements in the Capital Projects Fund.

Levy. To impose taxes, special assessments or service charges for the support of governmental activities.

Liquidity. The ability to convert an investment (of idle funds) quickly in order to meet obligations with minimum loss of earning power.

Line-item. The classification of expenditures on the basis of categories called objects-of expenditure and within each category more detailed line-items (salaries, travel, telephone expense, etc.). (This type of budget, traditionally used among local units of government, focuses attention on how much money is spent and for what purpose rather than the activity affected or its outcomes.)

Management letter. A letter from the independent auditors that is usually a series of findings or recommendations on ways the financial management policies and practices may be improved.

Maintenance and Operations. A budget category which accounts for all the supplies, goods, and services required to support a program or activity.

Mission: A statement defining the major reasons for the existence of the department including its purpose.

Modified Accrual Basis. The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, which is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Municipal. Any county, city, village, town, technical college district, special purpose district or board or commission, and any public or quasi-public corporation or board or commission created pursuant to statute, ordinance or resolution, but does not include the state, a state agency, or corporation chartered by the state or a school district. In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

Objectives. Departmental statements describing significant activities to be accomplished during the fiscal year.

Objects of Expenditures. The individual expenditure accounts used to record each type of expenditure are categorized into groups of similar types of expenditure town operations may incur, For budgeting purposes, objects of expenditure are categorized into groups of similar types of expenditures called major categories of expenditure. The principal objects of expenditure used in the budget are:

Personnel Services. Salaries and fringe benefits paid to City employees. Includes items such as health/dental insurance, retirement contributions, educational and other benefits.

Maintenance and Operations. Supplies and other materials/services used in the normal operations of City departments. Includes items such as books, chemicals and construction materials, consultant contracts, vehicle use charges, advertising, travel and utilities.

Capital Outlay. A budget category which budgets all equipment having a unit cost of more than \$1,000 and an estimated useful life of more than one year. This includes furniture, automobiles, machinery, equipment and other types of fixed assets.

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

Operating Budget. A financial, programmatic, and organization plan, for furthering the goals of the governing body for the current year.

Operating Transfers. All interfund (between fund) and intrafund (within funds) appropriation transfers other than residual equity transfers, (Fund Balance), e.g. legally authorized, to the appropriation unit of the fund through which the resources are to be expended.

Ordinance. A formal legislative enactment by the City Council. An Ordinance has the full force and effect of law within the City boundaries, unless it is in conflict with any higher form of law, such as a State Statute or constitutional provision. An Ordinance has a higher legal standing than a Resolution.

Performance Budget. A budget that bases expenditures primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are secondary to activity performance.

Performance Measures. Indicators that allow the assessment of program accomplishments.

Personnel Costs. Budget category used to denote salaries and wages as well as all associated benefits such as employer paid pension cost, social security, health life, dental, and disability insurances, vacation, holidays and sick leave.

Principal. In the context of bonds, the face value or par value of a bond or issue of bonds payable on stated dates of maturity.

Program. A division of a department that specifies a particular group of activities.

Program budget. The classification of expenditures on the basis of programs, significant problems or policy issues each attempts to deal with, and alternatives for dealing with them. (This type of budget focuses attention on the kinds of problems and policy issues chief executives and governing bodies are expected to resolve and, in a summary fashion, the resources needed to resolve them.)

Property Tax. Taxes levied and revenue received based on both real and personal property assessed valuation and the tax rate.

Proprietary Fund Types. Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations

and activities that are similar to those often found in the private sector (i.e., enterprise and internal revenue funds), All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

Re-appropriation. The amount of money budgeted for a project in a prior year, but not spent, or encumbered, and which needs to be appropriated again in the current year.

Reimbursements. Payments remitted on behalf of another party, department, or fund. These amounts are recorded as expenditures, or expenses, in the reimbursing fund, and as reductions of the expenditure, or expense, in the fund that is reimbursed.

Reserve. An account used to earmark a portion of the fund balance as legally segregated, for a specific use.

Restricted assets. An account set up to control monies or other resources, the use of which is restricted by legal or contractual requirements.

Resolution. A special order of the governing body, which requires less legal formality than an Ordinance, in terms of public notice, and the number of public readings prior to approval. A Resolution has lower legal standing than an Ordinance.

Revenues. Amount received for taxes, fees, permits, licenses, interest, use of property, and intergovernmental sources during the fiscal year.

Special Assessment. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Funds. This fund is separately administered because revenues are restricted by the Town Board, the State of Wisconsin, the Federal Government, or other governmental agencies as to how the Town may spend them.

State Aid. Funds made available by the State of Wisconsin for distribution to local governments based on a prescribed formula of distribution to offset some expenditure.

Statute. A written law enacted by the State of Wisconsin Legislature.

Sub-Program. A division of the program unit. Sub-programs are used to further define a program to assist management and citizenry in better assessing the costs of providing an identifiable service.

Tax Levy. The total amount of revenues to be raised by property taxes. Property taxes are levied in the current year for the following year appropriations.

Tax Levy Rate (Mill Rate). The amount of taxes levied for each \$1,000 (mill) of assessed property valuation. For example, a tax levy budget of \$2.5 million (total property tax assessment) with a property tax base of \$1 billion (value of all taxable property) would

generate a levy rate of \$2.50 per \$1,000 of assessed value. On a house value at \$100,000, the property tax would equal \$250 ($\$100 \times \2.50).

Tax Increment Districts. Financing districts designated as areas of redevelopment, within a municipality. Financing is made available for projects that stimulate development or Redevelopment that would not otherwise occur. To finance the cost of improvements, property taxes levied on any increased property value within the district are diverted from the overlying taxing jurisdictions (municipal, school district, vocational district and county) and, instead, are placed in a special account. The money in the account is used to pay the project and /or debt service costs.

Transfer of funds. An approved movement of monies from one separate fund to another fund. Often budgets call for Transfers In to the General Fund to pay for centralized expenditures such as utilities, insurance, or fringe benefits. Transfers Out from the General Fund may be required to subsidize new special activity funds or those with insufficient or unreliable revenue sources.