

TOWN OF LEDGEVIEW

2013 PROPOSED BUDGET

Adopted by Town Board: _____

Town of Ledgeview 2013 PROPOSED Budget

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Elected and Appointed Town Officials

TOWN BOARD

Marc D. Hess, Chairperson (Term expires April 2013)
Philip J. Danen, Supervisor (Term expires April 2013)
Greg Runnoe, Supervisor (Term expires April 2013)
Andy Schlag (Term expires April 2014)
Renee Van Rossum (Term expires April 2014)

SANITARY DISTRICT COMMISSION

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

BEAUTIFICATION COMMITTEE

Kris Bourassa, Chairperson
Donna Herber, Secretary
Anne Danen
Sandy Thomas

PERSONNEL COMMITTEE

Tim Beno
Philip J. Danen
Ken Geurts
Joe Schlag
Dave Tellock

REDEVELOPMENT AUTHORITY

Tim Beno
Max Frost
Robert Gryboski
Lora Matzke
Greg Runnoe
Carl Thiem
Ryan Van Straten

ZONING BOARD OF APPEALS

Vince Cisler, Chairperson

Gene Colwitz

Dan Kerkhoff

Roger Tenor, Sr.

Mark Vander Logt

Dennis Pansier, Alternate

Steve Rohr, Alternate

ZONING & PLANNING COMMISSION

Jane Tenor, Chairperson

Mark Handeland, Vice Chairperson

Todd Hendricks

Alan Case

Joel Pansier

Rebecca Afshar

Renee Van Rossum

Russ Nowak, Alternate

Dennis Rukamp, Alternate

Town Staff

Town Clerk/Administrator

Sarah K. Burdette, Clerk/Administrator

Administrative Staff

Tom Guns, Fire Chief

Nancy Hawley, Deputy Clerk

Luann Pansier, Treasurer

Rena Peters, Deputy Treasurer

Public Works and Community Services Staff

Logan Johnson, Public Works Laborer

Mark Pansier, Public Works Operator

Mark Roberts, Code Enforcement Officer

Andrew Tenor, Public Works Crew

Patrick Van Rite, Town Constable (Term Expires 2013)

Municipal Court/Multi-Jurisdictional Court

Judge David Matyas

Contracted Services

Scott Sternhagen, CPA (Auditor- Schenck)

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

Mike Denor (Assessor)

Scott Brosteau (Engineer – Mead & Hunt)

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

Mark Bartels & John D'Angelo (Attorneys – Stellpflug Law)

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

Corey Kimps (Attorney – Umentum & Kimps)

Independent Inspections, LTD (building inspection)

Town Vision

The vision for the Town of Ledgeview was previously identified in the Town's Comprehensive Plan and continues to serve as an overall community vision. Additional vision statement, goals, objectives and policies can be found in the Town's Comprehensive Plan.

Additionally in the 2011 Strategic Plan process, a revised vision and mission statement have been created for the Town of Ledgeview.

The graphic features a blue background with a white and brown abstract shape at the bottom. At the top center is the Ledgeview logo, which consists of a stylized mountain peak inside a circle, with the word "Ledgeview" in a bold, sans-serif font below it, and the tagline "Set your sights high" in a smaller font underneath. Below the logo, the text "Vision Statement" is centered and underlined. The vision statement text follows, describing the town's goals for housing, business, and community growth. Below this, the text "Mission Statement" is centered and underlined. The mission statement text describes the town's role as a policy-making organization focused on community development and citizen engagement.

Ledgeview
Set your sights high

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: 6967 (2012)
- Town Board: 5 members; Sanitary District Commission: 3 members
- Full time Employees: 6; Part-time employees: 3

Finance

- 2012 total budget: \$5,862,036 (includes capital budget)
- 2012 (budget year) Town tax rate: \$2.29/\$1000 valuation
- 2012 (budget year) total assessed valuation: \$630,107,600
- Net New Construction (2011-2012): 2.921%

Public Safety

- Volunteer fire department/Paid per call
- Number of volunteer firefighters: 41
- 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: 57.6 (115.2 lane miles)
- Miles of Water Main: 51.88 (552 hydrants, 803 valves)
- Miles of Sewer Main: 47.64 (897 manholes)

Contracted Services

Building Inspection, property assessment, auditing, garbage and recycling services, legal, engineering and general public works including snow removal.

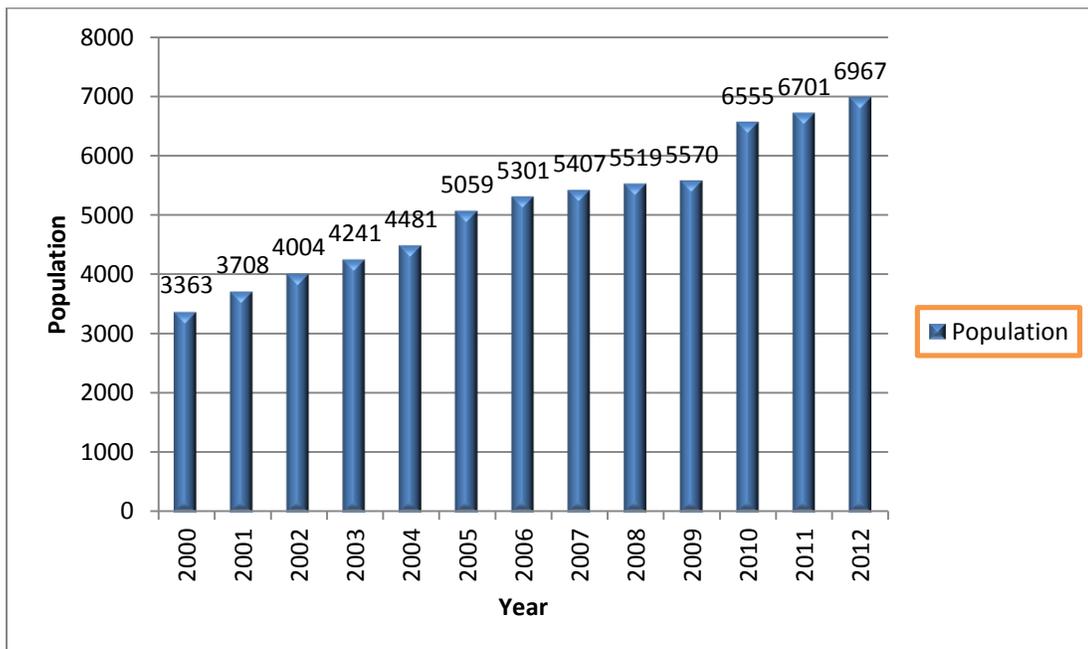
For a descriptive history of the Town of Ledgeview and details on all Town services refer to the Town website (www.ledgeviewwisconsin.com).

Introduction

Ledgeview Town Government

The Town of Ledgeview is located in central Brown County, Wisconsin and is a unique blend of rural and urban development. Ledgeview shares a common boundary with the communities of De Pere, Bellevue, Eaton, Glenmore and Rockland.

Town of Ledgeview Population, 2000-2012



The Town has a current population of 6,967 residents and encompasses a land area of approximately 17.7 square miles or just over 11,000 acres. According to 2000 U.S. Census data, the Town was projected to have a population of just over 7100 by 2020 and a population of over 8800 by 2030. The Town has surpassed those population projections and it appears that residential growth will continue to trend upward.

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 is in the process of furthering the tasks that were included in the 2011 Strategic Plan. The Strategic plan provides a work plan for the overall organizational chart of the Town of Ledgeview.

The Town of Ledgeview is also served by a Sanitary District Commission, Zoning and Planning Commission, Zoning Board of Appeals, Personnel Committee, Park 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 all meeting minutes and agendas. All agendas are posted in three locations within Town. The Town utilizes a newsletter, an electronic bi-monthly newsletter, and a Facebook and Twitter social media site, in addition to its website, to keep residents informed of ongoing activities.

Introduction to Contents

The Town of Ledgeview budget contains the following major sections:

- Town Clerk/Administrator's Budget Message
- Budget Summary
- Capital Improvement Plan Summary
- Department Budgets

The Town of Ledgeview budget is designed to highlight and emphasize department functions, objectives, accomplishments and future plans. The Town Administrators budget message summarizes the budget, major issues facing the Town and the budget impact on the tax rate. The budget also serves to provide a history of Town activities, performance and statistics.

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 in 2012. A public hearing on the budget is typically scheduled in mid 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 OF LEDGEVIEW

Town Clerk/Administrator's Budget Message



Town Clerk/Administrators Budget Message

November 15, 2012

Honorable Members of the Town of Ledgeview Town Board:

We are pleased to present to you the 2013 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.

The fiscal year 2013 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 2013 is the product of our planning, accomplishments, current commitments and future priorities. **In total the overall budget includes \$6,078,442 in expenditures.** In comparison, this is an increase of \$216,406 from 2012 – which can mainly be attributable to the on-going capital budget improvements for the GV Road reconstruction project that will continue in 2013. Revenues include a **tax levy of \$1,528,827 which is a 6.1% increase** over the previous year. This results in a **tax rate of \$2.369/\$1,000** of assessed value which is a **4.7% increase** from the previous year to fund general operations and debt service.

The financial environment in which this budget has been created continues to be one of unique economic conditions. Neither the Town nor its residents are isolated from the overall economic conditions experienced at the national level. Low interest rates on Town investments, lack of new revenue sources as well as other revenue reductions are evident.

Housing development is a key indicator of growth and development for the Town of Ledgeview. To date, a total of 50 single family housing permits have been issued. In 2011 the Town issued forty-two single family permits. While no new subdivisions have been approved for the past several years, the Town continues to experience moderate consistent new housing growth. The on-going development of the Ledgeview Estates and the Woodland Estates projects will be significant contributors to residential assessed value in 2013.

Commercial growth however has slowed down over the past few years. The Town of Ledgeview does have available opportunities in both the Ledgeview Business Park at I-43 and in the Ledgeview Industrial Park as well as the future opportunity for development upon the completion of the CTH GV road reconstruction project. Overall economic conditions have resulted in very few or minor new commercial or industrial buildings to date. The Town should begin to evaluate how the tax base can be enhanced through economic development recognizing potential budgetary needs and constraints that the Town will face.

From 2011 to 2012 the Town experienced a **2.921% growth in net new construction**, a figure used to calculate allowed levy increases. In the previous year, the Town experienced a **3.934% growth**. The Town's net new construction increase of \$15,366,499 in 2012 was an increase over the growth in valuation from 2011. **Of the 24 municipalities in the County, Ledgeview had the 2nd greatest net construction percentage increase in Brown County.** (In comparison, the Town of Holland had the largest percentage of net construction increase at 3.06%)

The Town's non-manufacturing assessed property value is \$629,812,500 as finalized by the Town assessor and Board of Review. This **value is a 2.5% increase** from the previous year. Manufacturing assessed values have decreased somewhat by \$573,407 from the previous year with a total manufacturing assessed value at \$15,445,193.

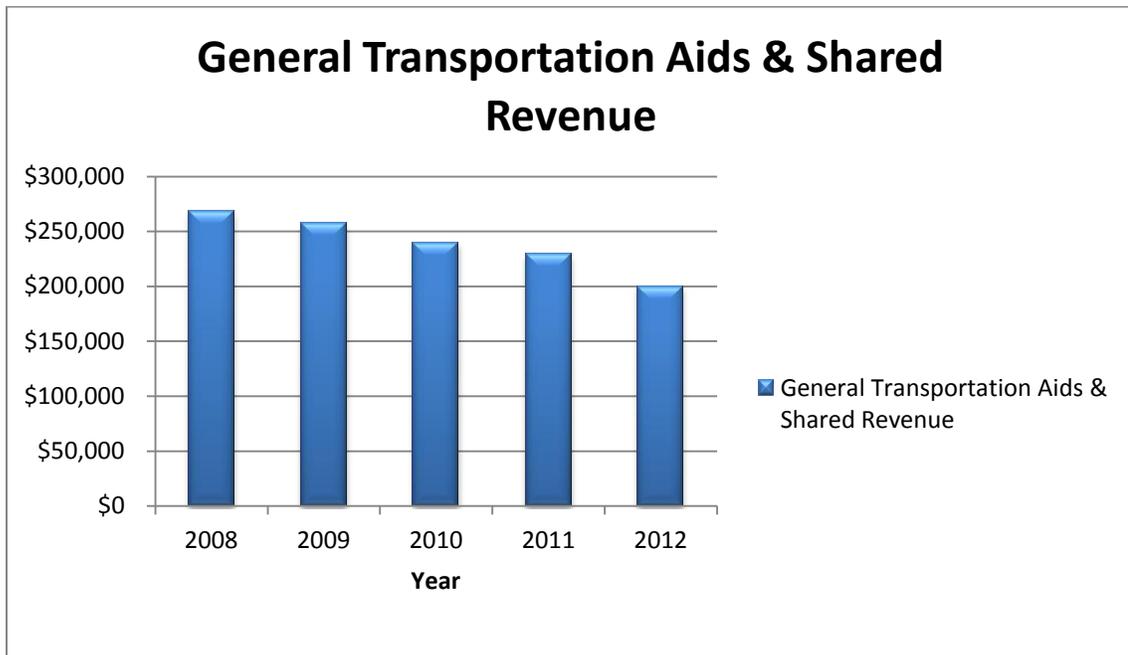
The priorities and funding recommendations for the 2013 fiscal year reflect the conditions of the current economy and challenges ahead. The budget is a continuation of previous Town strategic discussions, the comprehensive plan, a human resource and organizational study completed in 2010 and other short and long range plans and reports.

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. Carry forward of unused portion of the previous year's levy may occur up to a maximum of 0.5% and an extraordinary vote of the Town Board. Levy limits continue to not apply to debt service on G.O. debt authorized after July 1, 2005. From 2011-2012 the Town experienced a 2.921% growth in net new construction; therefore the Town is allowed to increase its levy by this amount for 2013.

State of Wisconsin Major Aids

Monetary aids from the State of Wisconsin are a major source of Town revenues, particularly General Transportation Aids and State Shared Revenues. The Town experienced a significant reduction in aids in 2012. For 2013, General Transportation Aids have decreased by an additional \$17,700, however State Shared Revenues have remained the same.



2013 Budget Major Figures

The 2013 proposed budget calls for the following:

- ❖ \$2,643,622 in total expenditures, a 4.7% increase from 2012 (Excluding the capital projects fund and the stormwater utility fund)
- ❖ \$1,528,827 Town tax levy, 6.1% increase from 2012.
- ❖ Tax rate of \$2.369/\$1000 of assessed value.
- ❖ Special Charge for residential waste collection/disposal of \$128, increase of \$9.00 from 2012.
- ❖ Special Charge for stormwater utility will be \$34.96/ERU, an increase of \$0.04 per ERU.

Fiscal Challenges

There are several key fiscal challenges to note that face the Town of Ledgeview that have been contemplating while compiling the 2013 budget. Some of these constraints continue to be a result of the 2011-2012 State Budget Bill. The following are some of the key challenges and constraints:

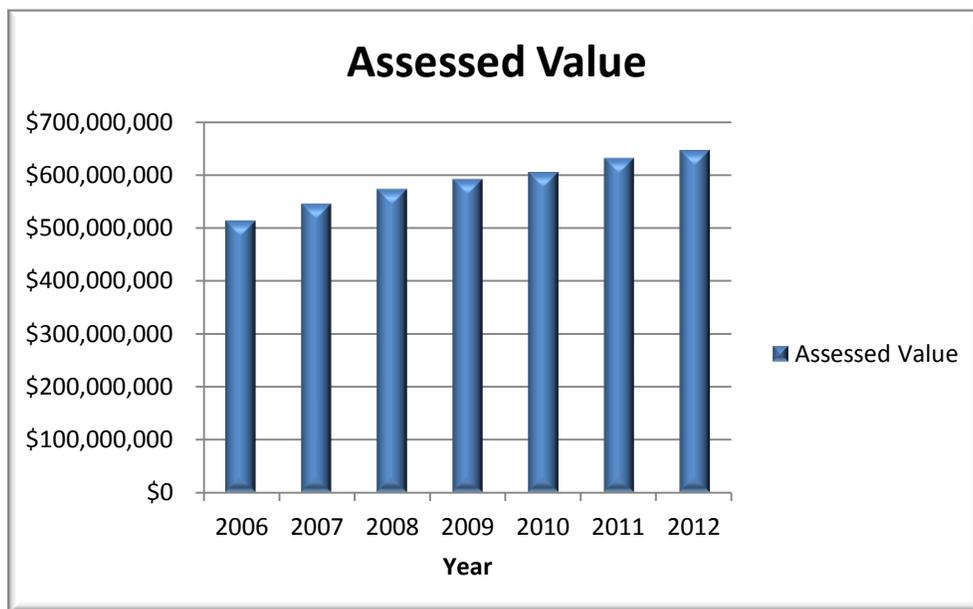
- Levy limits are limited to 0% growth a year or the amount of net new construction.
- General Transportation Aids (GTA) have decreased by 11.3%, approximately \$17,700, in 2013.
- Opportunities for grant funding are highly competitive and Federal stimulus related funds are no longer available.
- Mandates related to stormwater management, traffic signage, emergency radios and other areas will continue to be a significant factor in budget development.
- Interest on investments continues to decrease each year.
- Delinquent personal property tax amounts have increased.

Overall, the Town may be facing some continued financial changes, but this environment also 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.

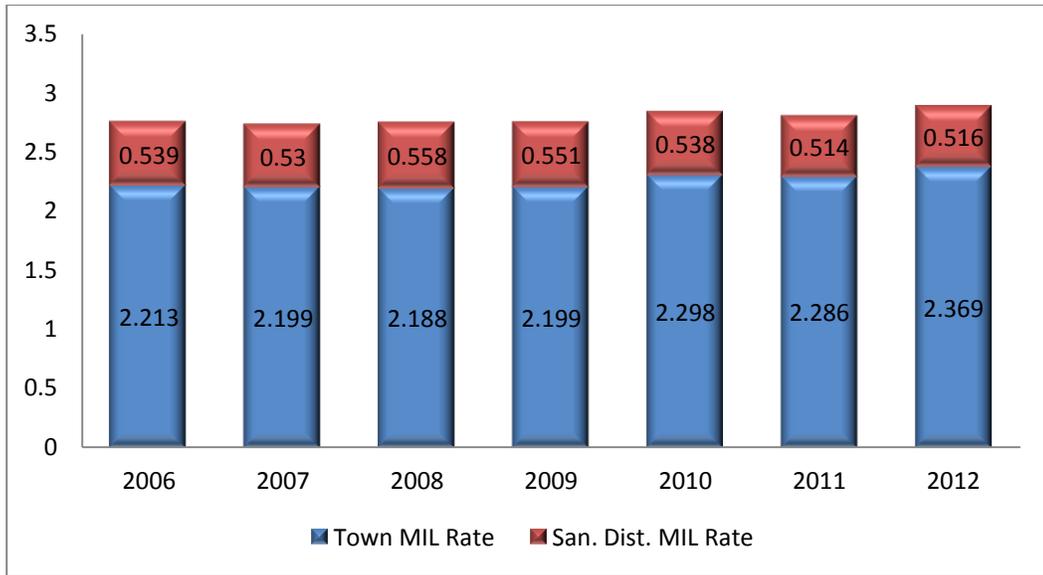
Assessed Value & Budget Effect on Residents

The total assessed value of the Town is \$645,257,693, a 2.4% increase from the previous year. The 2013 budget results in a tax rate of \$2.369 per \$1,000 of assessed value. For a \$200,000 assessed home, this results in a total Town tax of \$473.80, a \$15.80 increase from last year.

Town Total Assessed Value, 2006-2012



Town & Sanitary Dist. Tax Rate, 2006-2012



The following table shows the effect of the tax rate increase on various assessed values. For example, a property valued at \$200,000 paid \$458 in taxes to the Town in 2012. The 2013 budget tax rate of 2.37 would result in a increased tax of \$16, or \$474 total.

Budget Impact to Ledgeview Residents

Town Tax Rate		Assessed Value of Property			
		\$150,000	\$200,000	\$250,000	\$300,000
2012 (13 Budget)	2.37	\$356	\$474	\$593	\$711
2011 (12 Budget)	2.29	\$344	\$458	\$573	\$687
Town Tax Rate		Tax Increase from 2011 Rate			
		\$150,000	\$200,000	\$250,000	\$300,000
2010 (11 Budget)	2.30	-\$12	-\$16	-\$20	-\$24

Overview of Personnel, Position and Classifications

One of the most valuable assets the Town of Ledgeview has is its loyal and dedicated employees and volunteers. To ensure this important aspect of Town operations is being well planned for, the Town completed a human resource and organizational study in 2010. This extensive study closely reviewed the overall organization of the Town, service delivery in specific areas, job descriptions, benefits and salary/pay scales for employees. The Town Board continues to closely review and utilize this study and has been implementing its recommendations when feasible and necessary.

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 2013.

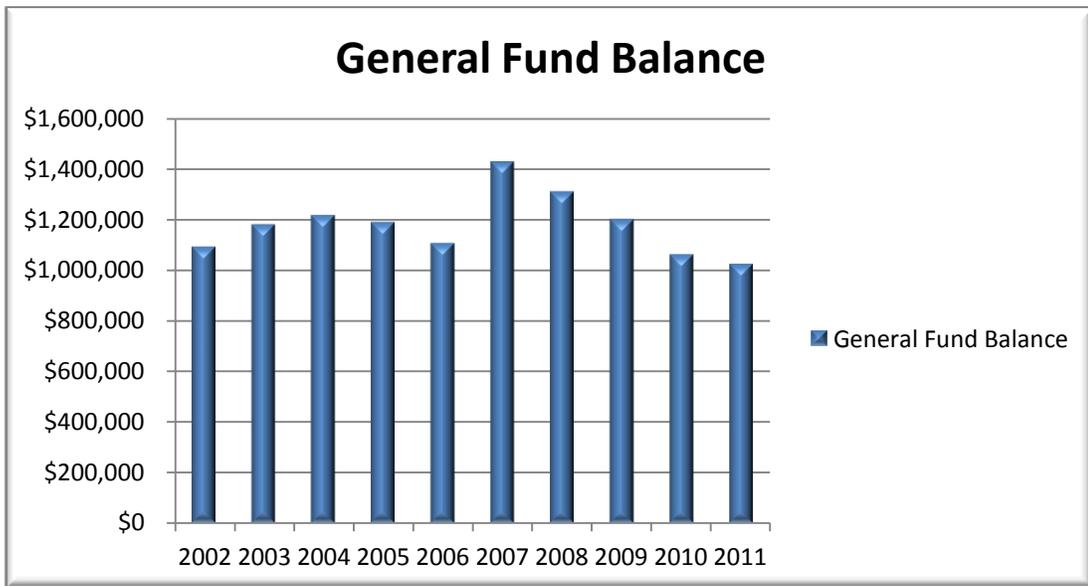
Position	Classification
Administrator/Clerk	Full Time/Salary
Deputy Clerk	Full Time/Salary
Treasurer	Full Time/Salary
Deputy Treasurer	Full Time/Hourly
Building Inspector	Contract position
Public Works Operator	Full Time/Salary
Public Works Crew	Full Time/Hourly
Public Works Laborer	Part Time/Hourly
Fire Chief	Volunteer/Stipend/Hourly for Inspections
Code Enforcement Officer	Part Time/Hourly
Community Development Director	Proposed for consideration in 2013

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

With strategic changes to Town administration and the Town Board that have been identified in both the 2010 Organizational Study and the 2011 Strategic Plan and related implementation strategy, many of these best practices are in progress. There does however continue to be room for improvement, whereby using the above framework will be beneficial.

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.

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 outputs 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 2013 Budget will serve as a way to continue to integrating budgeting and performance measurement. Throughout 2013, 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 with the ultimate goal of moving into performance management.

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.

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.

- Human Resource and Organizational Study (completed in 2010)
- Town of Ledgeview Comprehensive Plan (Revised 2009)
- Open Space and Recreation Facilities Plan, 2007-2012 (adopted 2007)
- 2011 Strategic Plan & Implementation strategy and related strategic planning sessions held in 2011
- Emergency Operations Plan (adopted 2011)
- Official Map (adopted 2007)
- Five Year Capital Improvement Plan, updated annually and incorporated into the budget
- Stormwater Management Plan (completed in 2009)
- Personnel Policy Manual (updated August 2010)
- Fire Department Bylaws (adopted 2011)
- Other Town budget related policies:
 - Budget and finance policy
 - Purchasing and sale/disposal of Town property policy

Closing

The Town of Ledgeview has now reached a 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 performance measurement will take the Town into its next phase.

Respectfully Submitted,

Sarah K. Burdette

Sarah K. Burdette
Town Clerk/Administrator

TOWN OF LEDGEVIEW

Budget Summary

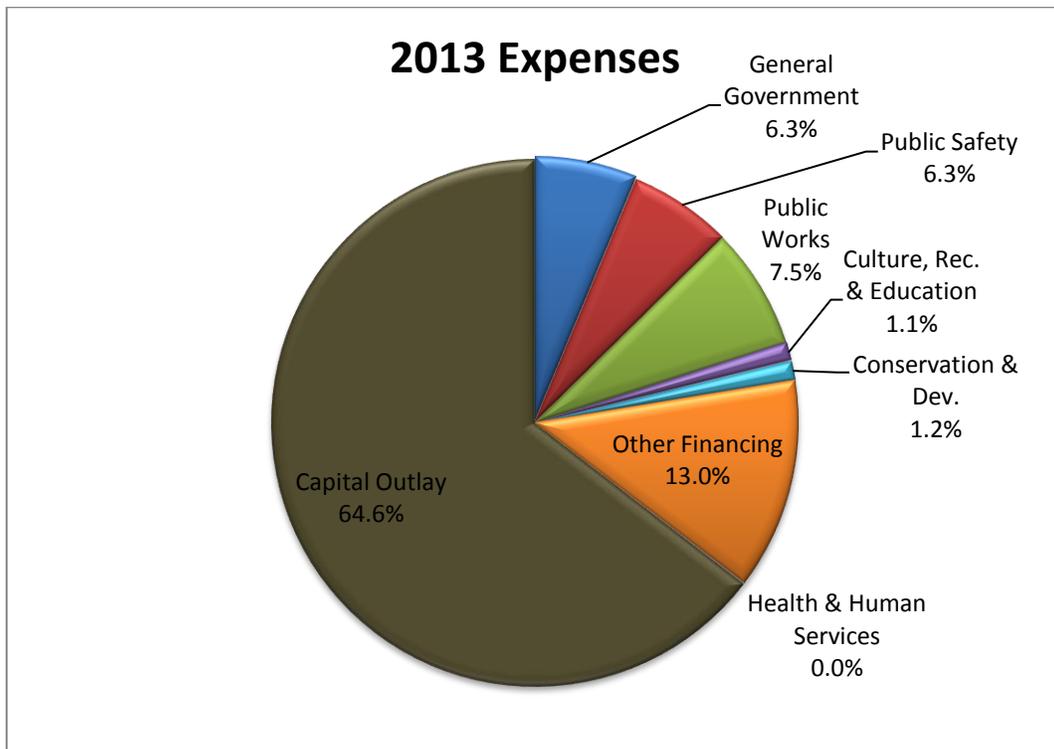


Budget Summary

The total budget for 2013 is \$6,078,442 (inclusive of the Stormwater Utility). The 2013 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 particularly any new expenditures or significant increases in any line items. The Town continues to devote the majority of expenditures to capital outlay, particularly CTH GV improvements. 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 2013.

- Continued funding for mandated stormwater management planning and MS4 related permitting and is contained in the Storm Water Utility Budget.

- Funding for the position of a Community Development Director for the assistance in Zoning Administration, Economic Development and Land Use Planning.
- A complete update to the original 2004 Comprehensive Plan.

Overall, there are very limited new services, projects or planning included within department budgets for 2013.

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 115.2 lane miles of road which means that the **Town can have \$576,000 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 2013 budget requires elector approval for highway expenditures. The Town is planning to receive \$157,000 in general transportation aids in 2013.

Town of Ledgerview Summary of Proposed Highway Expenditures 2013 Proposed Budget

Item	2013 Proposed Budget
Road Maintenance/Reconstruction	\$4,817,035
Debt Service (Fund 100)	\$389,390
Snow Removal	\$110,000
Engineering	\$37,000
Bridge Fund	\$0
Central Brown County Water Authority	\$500
Public Works	\$96,328
Street Lighting	\$39,000
TOTAL	\$5,489,253

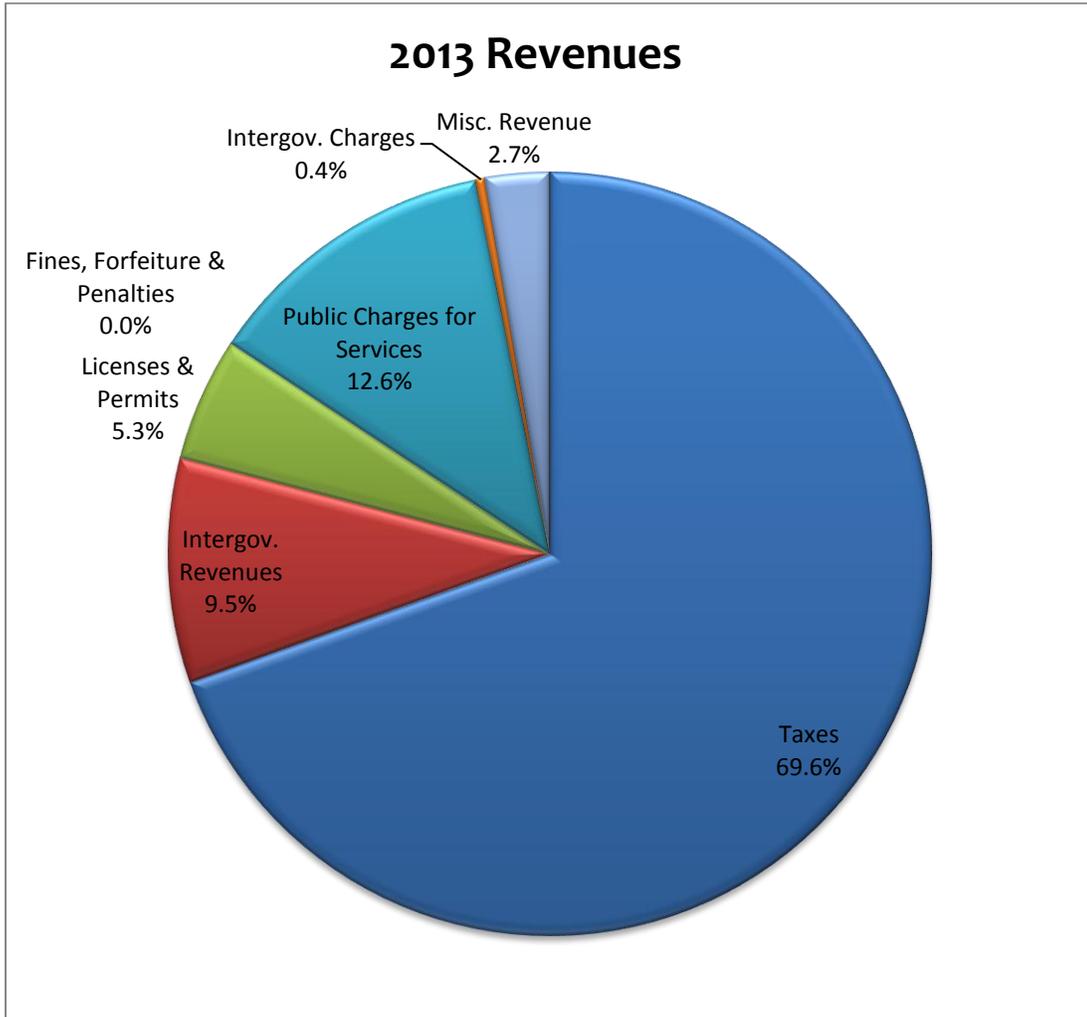
Town of Ledgeview					
Summary of Expenditures					
Fiscal Year 2013					
					Increase
			YEAR END	2013	(Decrease)
		2012	ESTIMATE	PROPOSED	Budget
Department		BUDGET	2012	BUDGET	2012 to 2013
General Government - 51000					
51100	Legislative (Town Board)	\$ 61,050	\$ 52,175	\$56,950	\$ (4,100)
51300	Legal Fees	\$ 31,000	\$ 40,850	\$36,000	\$ 5,000
51400	General Administration	\$ 229,491	\$ 229,926	\$213,355	\$ (16,136)
51500	Financial Administration	\$ 101,468	\$ 97,349	\$104,250	\$ 2,782
51600	General Building, Town Hall	\$ 28,550	\$ 27,621	\$28,180	\$ (370)
51900	Other General Government	\$ 35,209	\$ 32,340	\$29,825	\$ (5,384)
Subtotal - General Government		\$ 486,768	\$ 480,261	\$ 468,560	\$ (18,208)
Public Safety - 52000					
52100	Other Public Safety Expenses	\$ 11,500	\$ 10,500	\$15,500	\$ 4,000
52200	Fire Department	\$ 344,000	\$ 289,723	\$323,600	\$ (20,400)
52300	Emergency Medical Services	\$ 88,500	\$ 88,000	\$95,000	\$ 6,500
52400	Building Inspection	\$ 47,765	\$ 94,664	\$37,265	\$ (10,500)
Subtotal - Public Safety		\$ 491,765	\$ 482,887	\$ 471,365	\$ (20,400)
Public Works - 53000					
53311	Highway & Street Maintenance	\$ 247,190	\$ 233,070	\$244,825	\$ (2,365)
53420	Road Related Facilities	\$ 40,000	\$ 37,800	\$39,000	\$ (1,000)
53600	Sanitation	\$ 271,000	\$ 269,007	\$277,610	\$ 6,610
Subtotal - Public Works		\$ 558,190	\$ 539,877	\$ 561,435	\$ 3,245
Culture, Recreation & Education - 55000					
55200	Parks	\$ 54,375	\$ 45,722	\$77,535	\$ 23,160
55700	Beautification	\$ 5,000	\$ 2,050	\$5,000	\$ -
Subtotal - Culture, Recreation & Ed.		\$ 59,375	\$ 47,772	\$ 82,535	\$ 23,160
Conservation & Development - 56000					
56700	Economic Development	\$ 15,000	\$ 15,000	\$5,000	\$ (10,000)
56900	Planning & Zoning/Erosion/Conservation	\$ 90,859	\$ 24,781	\$83,000	\$ (7,859)
Subtotal - Conservation & Development		\$ 105,859	\$ 39,781	\$ 88,000	\$ (17,859)

Other Financing Uses - 59000					
59200	Contingency & Reserves	\$ 818,337	\$ 1,037,897	\$ 954,377	\$ 136,040
Subtotal - Other Financing Uses		\$ 818,337	\$ 1,037,897	\$ 954,377	\$ 136,040
Health & Human Services - 54000					
54150	Constable Expenses	\$ 2,350	\$ 2,350	\$ 2,350	\$ -
Subtotal - Health & Human Services		\$ 2,350	\$ 2,350	\$ 2,350	\$ -
Capital Outlay - 57000					
57190	General Government	\$ 853,000	\$ 1,809	\$ 853,000	\$ -
57620	Parks & Recreation	\$ -	\$ -	\$ 0	\$ -
57220	Fire & Rescue	\$ 188,000	\$ 144,560	\$ 40,000	\$ (148,000)
57331	Roads & Public Works	\$ 2,171,580	\$ 1,708,590	\$ 3,924,035	\$ 1,752,455
57345	Stormwater & Drainage	\$ -	\$ -	\$ 0	\$ -
Subtotal - Capital Outlay		\$ 3,212,580	\$ 1,854,959	\$ 4,817,035	\$ 1,604,455
TOTAL - General Fund Operating, Debt & Capi		\$ 5,735,224	\$ 4,485,784	\$ 7,405,657	\$ 1,670,433

Town of Ledgeview						
Summary of Expenditures						
Fiscal Year 2013						
					Increase (Decrease)	% Change
	2012	YEAR END ESTIMATE	2013		Budget	Budget
Department	BUDGET	2012	PROPOSED BUDGET		2012 to 2013	2012 to 2013
General Government - 51000	\$ 486,768	\$ 480,261	\$ 468,560		\$ (18,208)	-3.7%
Public Safety - 52000	\$ 491,765	\$ 482,887	\$ 471,365		\$ (20,400)	-4.1%
Public Works - 53000	\$ 558,190	\$ 539,877	\$ 561,435		\$ 3,245	0.6%
Culture, Recreation & Education - 55000	\$ 59,375	\$ 47,772	\$ 82,535		\$ 23,160	39.0%
Conservation & Development - 56000	\$ 105,859	\$ 39,781	\$ 88,000		\$ (17,859)	-16.9%
Other Financing Uses - 59000	\$ 818,337	\$ 1,037,897	\$ 969,377		\$ 151,040	18.5%
Health & Human Services- 54000	\$ 2,350	\$ 2,350	\$ 2,350		\$ -	0.0%
Capital Outlay - 57000	\$ 3,212,580	\$ 1,854,959	\$ 4,839,835		\$ 1,627,255	50.7%
TOTAL - General Fund Operating, Debt & Capital	\$ 5,735,224	\$ 4,485,784	\$ 7,483,457		\$ 1,748,233	30.5%

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 6.1% increase is proposed over the previous year.



Key Revenues

The following are some of the key revenue changes that are reflected in the 2012 budget.

- Tax levy increase of 6.1% or \$88,599.
- There will be the need to secure funds through long term borrowing to assist with the 2013 Capital Budget.

- No new significant funding from grants.
- Increase in the residential waste collection special charge from \$119.00/unit to \$128.00/unit.
- No planned increases in overall Town fees, such as for building permits and planning/zoning reviews.
- Use of \$82,440 of park impact fee funding.

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, stormwater management, including construction of stormwater 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 2013 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 2013 charge pays for approximately 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	2012 Budget	2013 Budget
Residential Garbage	\$119.00	\$128.00
LSWU (residential and commercial)	\$34.92 /ERU	\$34.96/ERU

Town of Ledgeview					
Summary of Revenues					
Fiscal Year 2013					
		YEAR END	2013	Increase	
	2012	ESTIMATE	PROPOSED	(Decrease)	% Change
Department	BUDGET	2012	BUDGET	Budget	Budget
				2012 to 2013	2012 to 2013
Taxes - 41000	\$1,531,948	\$1,530,926	\$1,631,437	\$ 99,489	6.5%
Intergovernmental Revenues - 43000	\$237,206	\$243,021	\$222,008	\$ (15,198)	-6.4%
Licenses & Permits - 44000	\$108,865	\$153,010	\$123,235	\$ 14,370	13.2%
Fines, Forfeitures & Penalties - 45000	\$500	\$1,210	\$500	\$ -	0.0%
Public Charges for Services - 46000	\$280,630	\$278,532	\$295,152	\$ 14,522	5.2%
Intergovernmental Charges for Services - 47000	\$9,000	\$10,184	\$9,500	\$ 500	5.6%
Miscellaneous Revenue - 48000	\$59,070	\$68,309	\$63,215	\$ 4,145	7.0%
Other Financing Sources - 49000	\$295,425	\$96,000	\$302,565	\$ 7,140	2.4%
TOTAL - Revenues	\$ 2,522,644	\$ 2,381,192	\$ 2,647,612	\$ 124,968	5.0%

		2010	2011	BUDGET	YEAR	YEAR END	PROPOSED
Revenues		ACTUAL	ACTUAL	2012	TO DATE	ESTIMATE	BUDGET
					9/30/2012	2012	2013
TAXES (41000)							
	41110	General Property Tax-100	\$747,715	\$744,698	\$799,900	\$798,909	\$908,430
	41110	General Property Tax-200	\$338,863	\$399,726	\$406,243	\$406,243	\$363,627
	41110	General Property Tax-210	\$210,734	\$230,220	\$230,095	\$230,095	\$256,770
	41110	General Property Tax-220	\$0	\$2,998	\$3,990	\$3,990	\$3,990
	41110	General Property Tax-420	\$0	\$0	\$0	\$0	\$0
	41112	Recouped Old Personal Property Tax	\$0	\$0	\$0	\$75	\$0
	41115	Agriculture Conversion Tax	\$2,956	\$2,265	\$0	\$0	\$0
	41116	Bridge Fund Tax Portion	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
	41117	Rescue City/County Tax Collection	\$69,500	\$71,800	\$88,500	\$87,500	\$95,000
	41150	Forest Cropland-Managed Tax	\$21	\$21	\$20	\$21	\$20
	41160	Woodland Tax	\$0	\$0	\$0	\$0	\$0
	41180	Omitted Tax	\$0	\$0	\$0	\$0	\$0
	41300	In Lieu of Tax-Bellevue/De Pere	\$2,099	\$2,099	\$2,100	\$518	\$2,100
	41800	Interest on Tax	\$1,540	\$1,203	\$100	\$497	\$500
TOTAL TAXES		\$1,374,428	\$1,456,031	\$1,531,948	\$1,528,848	\$1,530,926	\$1,631,437
INTERGOVERNMENTAL REVENUES (43000)							
100	43410	State Shared Revenue	\$33,910	34018	\$25,000	\$3,855	\$25,000
	43510	State Grants	\$0	0	\$0	\$0	\$0
	43516	Exempt Computer Aid	\$2,139	2238	\$2,000	\$2,958	\$3,000
	43530	State General Transportation Aids	\$205,737	195450.55	\$174,700	\$131,046	\$157,000
	43534	Local Road Improvement Program	\$0	0	\$0	\$0	\$0
	43540	Recycling Grant	\$24,063	15547	\$15,000	\$15,573	\$15,500
	43600	Other State Aid	\$0	0	\$0	\$0	\$0
	43610	State Municipal Serv. (PMS)	\$569	497	\$500	\$848	\$500
	43650	Forest Cropland-from State	\$6	8	\$6	\$8	\$8
	43700	Grants from County	\$0	0	\$0	\$0	\$0
200	43200	Grants- Federal	\$0	0	\$0	\$0	\$0
	43420	Fire Insurance-2% Fire Dues	\$19,438	21223.14	\$20,000	\$23,915	\$21,000
TOTAL INTERGOVERNMENTAL REVENUES		\$285,862	\$268,982	\$237,206	\$178,202	\$243,021	\$222,008
LICENSES & PERMITS (44000)							
	44110	Liquor & Beer Licenses	\$7,085	7392.76	\$7,000	\$7,099	\$7,000
	44121	Operator's Licenses	\$1,115	1084.9	\$900	\$920	\$900
	44122	Cigarette Licenses	\$900	800	\$700	\$600	\$600
	44124	Cable TV Franchise Fee	\$34,628	39438.5	\$38,000	\$32,203	\$46,000
	44125	Special Events Permit	\$400	150	\$200	\$400	\$200
	44210	Dog Licenses	\$3,541	2390.53	\$2,500	\$1,384	\$2,300
	44310	Building Permit Inspection Fee	\$52,261	70664	\$35,000	\$40,848	\$40,000
	44311	Building Permit Assessor Fee	\$4,325	3570	\$2,200	\$2,680	\$2,100
	44312	Building Permit State Seal	\$2,050	1840	\$1,760	\$1,560	\$1,680
	44313	Building Permit Town Admin Fee	\$12,490	9300	\$6,600	\$6,800	\$6,300
	44314	Building Permit Storm Water	\$6,000	5750	\$4,400	\$4,200	\$0
	44315	Building Permit Erosion Control	\$3,450	3700	\$2,200	\$2,450	\$6,300
	44330	CSM Review Fee	\$900	300	\$450	\$600	\$450
	44335	Plat Review Fee	\$200	0	\$0	\$150	\$850
	44400	Zoning Request Fee	\$800	200	\$400	\$800	\$400
	44410	Site Review Fee/ Zoning Permit	\$935	855	\$1,105	\$35	\$855
	44411	Conditional Use Permit	\$400	400	\$400	\$0	\$400
	44412	Variance Permits	\$200	400	\$450	\$0	\$400
	44414	Quarry Permit Fee	\$0	1500	\$3,000	\$5,500	\$5,000
	44415	Quarry Blasting Permit Fee	\$0	250	\$1,000	\$0	\$500
	44900	Utility Accomodation Fee	\$770	2375	\$600	\$1,700	\$1,000

FINES, FORFEITURES & PENALTIES (45000)								
	45100	Court Penalties	\$20	\$615	\$500	\$1,086	\$1,100	\$500
	45130	Parking Violations	\$0	\$180	\$0	\$110	\$110	\$0
TOTAL FINES, FORFEITURES & PENALTIES			\$20	\$795	\$500	\$1,196	\$1,210	\$500
PUBLIC CHARGES FOR SERVICES (46000)								
100	46111	Letters of Specials	\$3,600	\$3,760	\$3,000	\$2,740	\$3,000	\$3,000
	46112	Copies	\$359	\$226	\$200	\$201	\$225	\$200
	46113	Publication Fees	\$0	\$0	\$0	\$225	\$150	\$0
	46114	Treasurer's Fees-NSF	\$0	\$0	\$0	\$0	\$0	\$0
	46115	Administration Fees-Services	\$0	\$80	\$0	\$40	\$0	\$0
	46420	Garbage-Tax Roll	\$181,099	\$230,111	\$240,350	\$233,657	\$233,657	\$256,512
	46900	Wage Reimbursements	\$30	\$2,770	\$0	\$0	\$0	\$0
200	46220	Public Fire Services Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	46221	Knox Box Reimbursement	\$500	\$825	\$1,000	\$250	\$500	\$1,000
210	46720	Ledgeview Park Impact Fee	\$38,450	\$49,590	\$24,200	\$25,610	\$27,500	\$34,440
	46721	Scray Hill Park Impact Fee	\$18,570	\$23,550	\$11,880	\$12,450	\$13,500	\$0
TOTAL PUBLIC CHARGES FOR SERVICES			\$242,608	\$310,912	\$280,630	\$275,172	\$278,532	\$295,152
INTERGOVERNMENTAL CHARGES FOR SERVICES (47000)								
200	47320	Fire Protection Contract-Glenmore	\$4,900	\$5,000	\$5,000	\$5,000	\$5,000	\$5,500
	47321	Brown Co. Task Force Reimbursement	\$3,296	\$7,339	\$4,000	\$3,938	\$5,184	\$4,000
TOTAL INTERGOVERNMENTAL CHARGES FOR SERVICES			\$8,196	\$12,339	\$9,000	\$8,938	\$10,184	\$9,500
MISCELLANEOUS REVENUES (48000)								
	48110	Interest on Investments-100	\$5,086	\$4,518	\$6,500	\$1,333	\$2,608	\$2,000
	48110	Interest on Investments-200	\$556	\$470	\$500	\$275	\$350	\$300
	48110	Interest on Investments-210	\$270	\$325	\$400	\$280	\$320	\$250
	48110	Interest on Investments-220	\$16	\$15	\$10	\$0	\$10	\$10
100	48200	Rent of Town Property	\$17,404	\$17,404	\$17,400	\$13,053	\$17,400	\$17,400
	48300	Sale of Town Property	\$0	\$0	\$0	\$0	\$0	\$0
	48307	Sales of Recyclables-Paper	\$22,181	\$32,695	\$12,000	\$15,385	\$23,400	\$20,000
	48400	Insurance Recoveries	\$8	\$0	\$0	\$0	\$0	\$0
	48800	Insurance Dividend	\$0	\$2,406	\$0	\$0	\$0	\$0
	48900	Miscellaneous Revenue	\$24	\$1,088	\$0	\$10	\$10	\$0
200	48101	Interest on Investments-Fundraiser	\$94	\$73	\$60	\$43	\$55	\$55
	48300	Sale of Town Property	\$0	\$1,226	\$0	\$0	\$0	\$0
	48401	Insurance Recoveries	\$0	\$70	\$0	\$0	\$0	\$0
	48500	Donations, Fundraiser	\$20,700	\$23,346	\$22,000	\$23,480	\$23,480	\$23,000
210	48200	Rental Pmt. For Park Use	\$500	\$280	\$200	\$280	\$320	\$250
	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	\$34	\$100	\$0
220	48510	Donations	\$0	\$0	\$0	\$0	\$0	\$0
	48900	Miscellaneous Revenue	\$0	\$0	\$0	\$256	\$256	\$0
TOTAL MISCELLANEOUS REVENUES			\$66,839	\$83,916	\$59,070	\$54,429	\$68,309	\$63,265
OTHER FINANCING SOURCES								
100	49300	Fund Balance Applied-Bridge/ Other	\$0	\$0	\$200,000	\$0	\$0	\$114,575
	49310	Fund Balance- Community Devel. Director	\$0	\$0	\$46,425	\$0	\$0	\$40,000
	49320	Fund Balance- Economic Development	\$0	\$0	\$0	\$0	\$0	\$20,000
200	49210	Transfers from General Fund	\$0	\$0	\$0	\$0	\$75,000	\$0
	49300	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$45,000
210	49300	Fund Balance Applied	\$0	\$0	\$28,000	\$0	\$0	\$15,000
	49303	Fund Balance Applied-Impact Fee	\$0	\$0	\$20,000	\$0	\$20,000	\$48,000
220	49300	Fund Balance Applied	\$0	\$0	\$1,000	\$0	\$1,000	\$4,990
TOTAL OTHER FINANCING SOURCES			\$0	\$0	\$295,425	\$0	\$96,000	\$287,565
TOTAL REVENUES			\$2,110,403	\$2,285,335	\$2,522,644	\$2,156,714	\$2,381,192	\$2,632,662

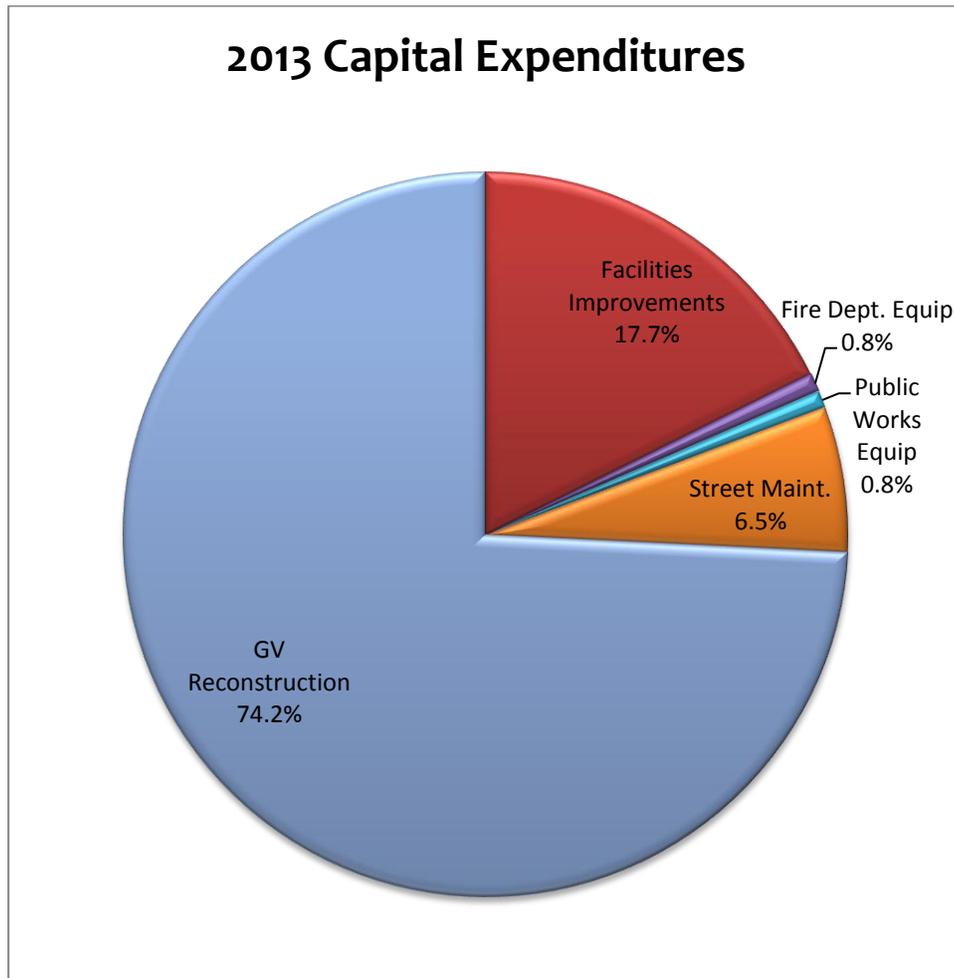
TOWN OF LEDGEVIEW

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 or October. 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 **2013 capital improvement budget totals \$4,839,835**. The following chart details capital expenditures by department for 2012.



Key Capital Projects

The following are key projects included in the 2013 budget.

- Future general purchases of equipment for the Fire Department.
- Contribution of funding to the reconstruction of the CTH GV/Monroe Road between CTH G and CTH X and the STH 57/PP reconstruction.

- Construction of sidewalk on Ledgeview Road from Swan Road to Winding Waters Way.
- Construction of sidewalk on Swan Road from Dickinson Road (CTH G) to Ledgeview Road.
- Annual sinking fund allotments for public works vehicle and equipment replacement.
- Road Maintenance to include crack sealing, shouldering and various other repairs.
- Municipal Building Addition and renovation considerations – including the architect, engineering, construction fees.

Capital Outlay 57000							
(For Detail in Purchases Refer to the Capital Improvement Plan)							
Revenues	2010	2011	BUDGET	YEAR	YEAR END	PROPOSED	
	ACTUAL	ACTUAL	2012	TO DATE	ESTIMATE	BUDGET	
				9/30/2012	2012	2013	
MISCELLANEOUS REVENUES							
48110 Interest on Investments-420	\$320	\$164	\$100	\$272	\$375	\$300	
48900-001 Sanitary Dist. Vehicle Appropriation	\$5,000	\$5,000	\$7,200	\$3,750	\$5,000	\$9,000	
TOTAL MISCELLANEOUS REVENUE	\$5,320	\$5,164	\$7,300	\$4,022	\$5,375	\$9,300	
OTHER FINANCING							
49110 Bond Proceeds (2001)	\$0	\$0	\$0	\$0	\$0	\$0	
49120 Loans/ Other Long Term Debt	\$0	\$0	\$168,000	\$0	\$0	\$0	
49210-100 Transfer From Fund 100	\$233,074	\$158,900	\$162,980	\$162,980	\$162,980	\$162,980	
49210-200 Transfer From Fund 200	\$10,000	\$20,000	\$20,000	\$35,365	\$164,560	\$30,000	
49210-210 Transfer From Fund 210	\$0	\$900	\$1,150	\$1,150	\$1,150	\$4,500	
49210-410 Transfer From Fund 410	\$0	\$1,681,750	\$2,824,000	\$12,832	\$1,600,000	\$4,568,500	
49210-430 Transfer From Fund 430	\$0	\$900	\$1,150	\$1,150	\$1,150	\$4,500	
49210-960 Transfer From Fund 960	\$0	\$64,808	\$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	\$28,000	\$0	\$23,590	\$21,200	
49320 Fund Balance Applied-Fire Equipment	\$0	\$0	\$0	\$0	\$0	\$10,000	
49330 Fund Balance Applied-Roads	\$0	\$0	\$0	\$0	\$0	\$13,855	
49400 Sale of Used Equipment	\$0	\$0	\$0	\$0	\$0	\$15,000	
TOTAL OTHER FINANCING	\$243,074	\$1,927,258	\$3,205,280	\$213,477	\$1,953,430	\$4,830,535	
TOTAL REVENUES	\$248,394	\$1,932,422	\$3,212,580	\$217,498	\$1,958,805	\$4,839,835	

Capital Outlay 57000							
(For Detail in Purchases Refer to the Capital Improvement Plan)							
Expenditures		2010	2011	BUDGET	YEAR	YEAR END	PROPOSED
		ACTUAL	ACTUAL	2012	TO DATE	ESTIMATE	BUDGET
					9/30/2012	2012	2013
CAPITAL PROJECTS							
57120-810	Administrative Equipment	\$0	\$0	\$0	\$0	\$0	\$0
57120-820	Facilities Improvements	\$0	\$11,503	\$853,000	\$1,809	\$1,809	\$853,000
57210-810	Public Safety Equipment	\$0	\$0	\$0	\$0	\$0	\$0
57220-810	Fire Department Equipment	\$0	\$0	\$188,000	\$144,560	\$144,560	\$40,000
57324-810	Public Works Equipment	\$92,074	\$38,302	\$37,600	\$23,591	\$23,590	\$36,200
57333-820	Street Maintenance-Improvements	\$131,055	\$120,267	\$218,980	\$14,796	\$85,000	\$312,335
57334-820	G/GV Roundabout	\$6,677	\$1,071,294	\$0	\$0	\$0	\$0
57335-820	GV Reconstruction	\$0	\$92,344	\$1,915,000	\$12,172	\$1,600,000	\$3,575,500
57345-820	Stormwater Management Fund	-\$1,087	\$0	\$0	\$0	\$0	\$0
57620-820	Park Improvements	\$57,354	\$582,387	\$0	\$0	\$0	\$0
TOTAL CAPITAL PROJECTS		\$286,073	\$1,916,096	\$3,212,580	\$196,927	\$1,854,959	\$4,817,035
Capital Projects							
59200-300	Transfer to Fund 300	\$51,170	\$8,494	\$0	\$0	\$0	\$0
59200-430	Transfer to Fund 430	\$1,087	\$0	\$0	\$0	\$0	\$0
59210	Transfer to Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$22,800
TOTAL OTHER FINANCING		\$52,257	\$8,494	\$0	\$0	\$0	\$22,800
TOTAL CAPITAL OUTLAY		\$338,330	\$1,924,590	\$3,212,580	\$196,927	\$1,854,959	\$4,839,835

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

As the Town budget document continues to be refined in future years, the categories listed below are planned to be provided for each department and as the related organizational and department needs take shape. For the 2013 budget document, only a minimal number of these categories have been used. In future budget years, text and further detail will be provided.

- Program Description
- Mission Statements
- 2012 Accomplishments
- 2013 Goals

Town of Ledgeview
2013 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 Towns 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.

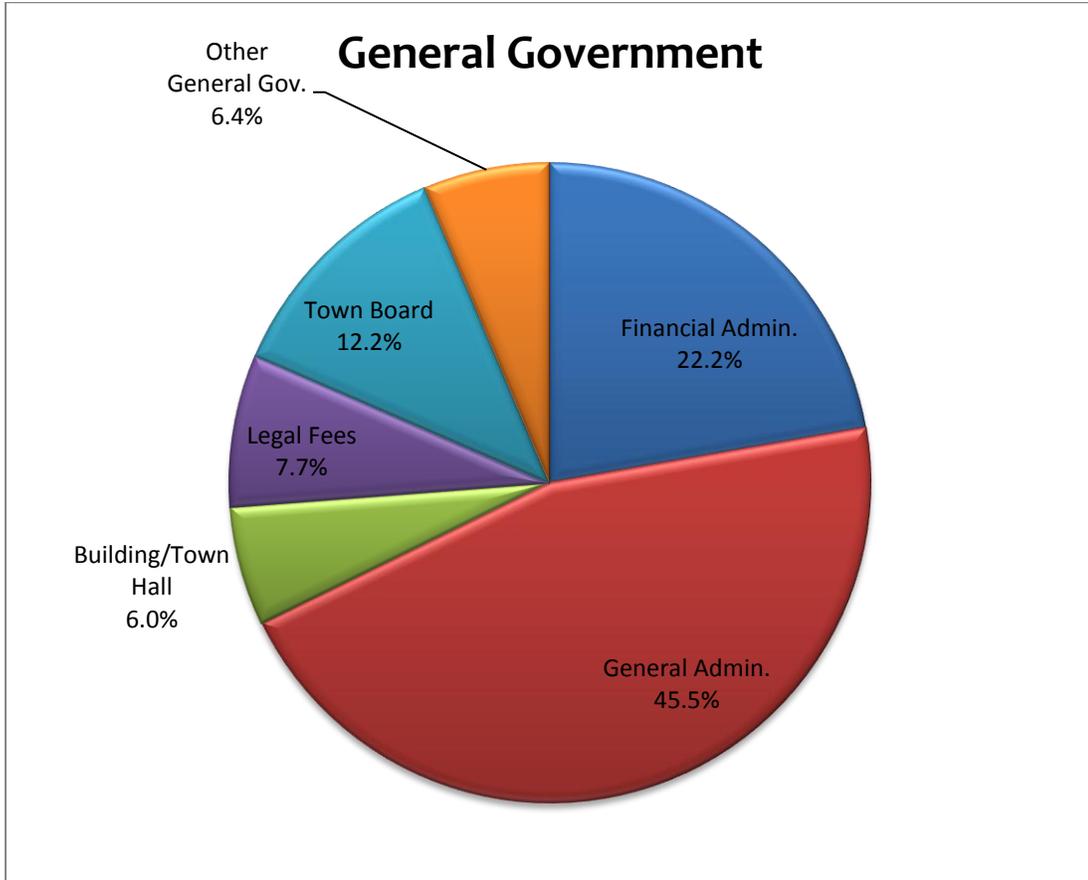
2012 Accomplishments

- Initiated further implementation of the Human Resource and Organizational Study completed in 2010.
- Completion of five elections (including the Governor recall and Presidential). Also completed redistricting process and education/training as necessary.
- RFP Process for legal services
- Transition to new contractors for financial auditing services.

2013 Goals

- Continued refinement and development of the Town budget document and reporting, including increased development of performance measures.
- Exploration of additional software and technology upgrades to further improve efficiency and record keeping.
- Conversion and upgrades to all Town forms, handouts, permits, etc. for consistency with Town Municipal Code.
- Publication of the Town newsletter a minimum of three times and continued use and promotion of Social Media.
- Completion of additional strategic planning with the Town Board, which could include a town-wide citizen survey.

- Conduct a cost of services study.
- Complete an entire revision to the 2004 original Ledgeview Comprehensive Plan.



General Government 51000							
					YEAR	YEAR END	PROPOSED
Expenditures		2010	2011	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2012	9/30/2012	2012	2013
FINANCIAL ADMINISTRATION (51500)							
51510-210	Auditing Contract Services	\$9,222	\$9,000	\$10,500	\$10,500	\$10,500	\$11,000
51510-212	Auditing Services (Outside of Contract	\$373	\$0	\$1,000	\$0	\$0	\$1,000
51530-210	Property Assessor Contract	\$17,600	\$18,400	\$18,500	\$13,800	\$18,500	\$18,500
51530-211	Assessor Wage- Bldg Permit Fee Reimbursement	\$4,325	\$3,570	\$2,200	\$1,760	\$2,500	\$2,100
51530-217	Property Revaluation	\$0	\$0	\$0	\$0	\$0	\$0
51530-300	Assessor Supplies & Expenses	\$0	\$0	\$0	\$130	\$130	\$1,150
51530-310	Assessor Postage	\$198	\$183	\$300	\$385	\$385	\$400
51530-340	Assessor Operating Supplies	\$500	\$571	\$600	\$500	\$500	\$500
51530-590	Manufacturing Assessment Fee	\$356	\$1,219	\$300	\$0	\$1,300	\$1,300
51520-110	Treasurer Salary	\$13,375	\$13,750	\$28,000	\$20,462	\$28,000	\$28,500
51520-120	Deputy Treasurer Salary/Wage	\$8,320	\$8,840	\$18,500	\$13,277	\$18,252	\$19,000
51520-121	Deputy Treasurer - Overtime	\$0	\$0	\$100	\$0	\$0	\$100
51520-130	Treasurer/Dep. Treasurer FICA	\$1,660	\$1,709	\$3,600	\$2,539	\$3,538	\$3,700
51520-131	Treasurer/Dep. Treasurer Retirement	\$1,736	\$1,616	\$2,800	\$1,991	\$2,729	\$3,200
51520-132	Treasurer/Dep. Treasurer Health/Dental	\$3,909	\$4,887	\$12,000	\$6,648	\$9,551	\$10,700
51520-133	Treasurer/Dep. Treasurer ST/LT Disability	\$416	\$416	\$950	\$443	\$590	\$900
51520-134	Treasurer/Dep. Treasurer Life Insurance	\$159	\$159	\$318	\$232	\$309	\$400
51520-320	Treasurer/Dep. Treasurer Pubs, Subs, Dues	\$1,157	\$1,069	\$100	\$65	\$65	\$100
51520-330	Treasurer/Dep. Treasurer Travel/Mileage	\$545	\$742	\$900	\$255	\$500	\$900
51520-331	Treasurer/Dep. Treasurer Training & Seminars	\$474	\$549	\$800	\$0	\$0	\$800
New	51520-340	Treasurer/Dep. Treasurer Operating Supplies					
TOTAL FINANCIAL ADMINISTRATION		\$64,324	\$66,679	\$101,468	\$72,985	\$97,349	\$104,250
GENERAL ADMINISTRATION (51400)							
<u>Election Expenses</u>							
51440-120	Election Wages	\$4,347	\$2,439	\$10,000	\$12,232	\$16,500	\$8,000
51440-240	Maintenance/Repair -Voting Machine	\$256	\$487	\$750	\$677	\$700	\$700
51440-321	Election Legal Notices	\$1,715	\$1,148	\$2,500	\$1,825	\$2,500	\$1,200
51440-331	Election Training & Seminars	\$100	\$0	\$500	\$0	\$0	\$500
51440-340	Election Operating Supplies	\$1,734	\$1,180	\$4,000	\$4,210	\$7,500	\$2,000
51440-341	Election Worker Food/Beverage	\$695	\$286	\$1,400	\$1,072	\$1,200	\$600
	Subtotal Elections	\$8,847	\$5,539	\$19,150	\$20,016	\$28,400	\$13,000
<u>Office Salary & Benefits</u>							
51420-110	Clerk/Deputy Clerk Salary	\$38,000	\$38,500	\$39,000	\$28,500	\$39,000	\$40,000
51420-130	Clerk/Deputy Clerk FICA	\$2,907	\$2,945	\$3,000	\$2,179	\$2,984	\$3,100
51420-131	Clerk/Deputy Clerk Retirement	\$3,040	\$2,754	\$2,400	\$1,682	\$2,301	\$2,800
51420-132	Clerk/Deputy Clerk Health/Dental	\$8,865	\$11,284	\$15,000	\$8,733	\$11,550	\$13,200
51420-133	Clerk/Deputy Clerk ST/LT Disability	\$1,046	\$1,046	\$1,150	\$591	\$788	\$1,000
51420-134	Clerk/Deputy Clerk Life Insurance	\$318	\$318	\$318	\$792	\$1,056	\$1,200
51420-320	Clerk/Deputy Clerk Pubs, Subs, Dues	\$90	\$255	\$205	\$205	\$205	\$205
51420-330	Clerk, Deputy Clerk Travel, Mileage	\$179	\$408	\$750	\$163	\$500	\$750
51420-331	Clerk/Deputy Clerk Training & Seminar	\$165	\$374	\$700	\$122	\$300	\$500
New	51420-340	Clerk/Deputy Clerk Operating Supplies					
	Subtotal Office Salary & Benefits	\$54,610	\$57,885	\$62,523	\$42,966	\$58,684	\$62,755
<u>Office Technology</u>							
51430-212	General Office Contract Tech Maintenance	\$10,101	\$6,521	\$8,000	\$5,010	\$8,000	\$8,000
51430-223	General Office Telephone	\$1,916	\$1,912	\$2,400	\$1,543	\$2,300	\$2,400
51430-224	General Office Internet Access	\$539	\$539	\$600	\$360	\$550	\$550
51430-241	General Office Communication Maintenance/Repair	\$7,002	\$6,489	\$10,000	\$12,615	\$13,000	\$13,000

	51430-242	General Office Equipment Maintenance/Repair	\$6,729	\$7,863	\$10,000	\$6,638	\$8,750	\$10,000
	51430-310	General Office Supplies	\$12,135	\$10,599	\$10,000	\$5,956	\$10,000	\$10,000
	51430-311	General Office Postage	\$3,355	\$2,960	\$4,500	\$666	\$1,500	\$2,000
	51430-341	General Small Tools/Equipment	\$13,387	\$2,528	\$11,000	\$4,149	\$11,000	\$6,000
		Subtotal Office Technology	\$55,165	\$39,412	\$56,500	\$36,938	\$55,100	\$51,950
		Town Administrator Expenses						
	51410-110	Administrator Salary	\$64,000	\$66,000	\$68,000	\$49,692	\$68,000	\$69,300
	51410-130	Administrator FICA	\$4,896	\$5,049	\$5,300	\$3,794	\$5,202	\$5,400
	51410-131	Administrator Retirement	\$5,120	\$4,722	\$4,100	\$2,932	\$4,012	\$4,700
	51410-132	Administrator Health/Dental	\$5,483	\$6,748	\$7,500	\$4,411	\$5,959	\$0
	51410-133	Administrator ST/LT Disability	\$452	\$486	\$550	\$281	\$374	\$500
	51410-134	Administrator Life Insurance	\$318	\$318	\$318	\$72	\$96	\$200
	51410-220	Administrator Telephone	\$709	\$725	\$750	\$523	\$750	\$750
	51410-320	Administrator Pubs, Subs, Dues	\$201	\$682	\$700	\$701	\$701	\$700
	51410-330	Administrator Travel, Mileage	\$928	\$1,169	\$1,600	\$1,274	\$1,600	\$1,600
	51410-331	Administrator Training/Seminar	\$947	\$1,101	\$1,200	\$958	\$1,000	\$1,200
New	51410-340	Administrator Operating Expenses						
		Subtotal Administrator Expenses	\$83,053	\$87,000	\$90,018	\$64,638	\$87,694	\$84,350
	51430-342	Dog License Fees to Brown County	\$1,299	\$1,122	\$1,300	\$48	\$48	\$1,300
		TOTAL GENERAL ADMINISTRATION	\$202,975	\$190,958	\$229,491	\$164,605	\$229,926	\$213,355
		GENERAL BUILDING, MUNICIPAL FACILITIES (51600)						
		Town Hall/Fire Station #1 Supplies & Expenses						
	51610-220	Municipal Building Gas/Electricity	\$4,752	\$4,885	\$7,200	\$3,221	\$7,000	\$7,500
	51610-221	Municipal Building Sewer/Water	\$2,731	\$2,641	\$2,600	\$0	\$2,600	\$2,500
	51610-240	Municipal Building Shop/Cleaning Supplies	\$125	\$280	\$500	\$506	\$506	\$600
	51610-241	Municipal Building Custodial Services	\$2,000	\$2,000	\$2,200	\$1,550	\$2,000	\$2,000
	51610-340	Municipal Building Operating Supplies	\$548	\$322	\$600	\$438	\$500	\$600
	51610-350	Municipal Building Maintenance/Repair	\$11,078	\$6,104	\$6,500	\$4,322	\$6,000	\$6,500
New	51610-	Security and Alarm Monitoring						
		Fire Station #2 Supplies & Expenses						
	51620-220	Fire Station #2 Gas/Electricity	\$ 3,908	\$3,761	\$5,000	\$2,718	\$4,000	\$4,500
	51620-224	Fire Station #2 Internet	\$ 288	\$865	\$900	\$592	\$900	\$900
	51620-240	Fire Station #2 Shop/Cleaning Supplies	\$ 79	\$44	\$300	\$283	\$300	\$300
	51620-241	Fire Station #2 Custodial Services	\$ 480	\$480	\$650	\$360	\$480	\$480
	51620-340	Fire Station #2 Operating Supplies	\$ 88	\$125	\$300	\$1,335	\$1,335	\$300
	51620-350	Fire Station #2 Maintenance/Repair Facilities	\$ 1,950	\$1,638	\$1,800	\$1,667	\$2,000	\$2,000
		TOTAL GENERAL BUILDING, TOWN HALL	\$28,029	\$23,146	\$28,550	\$16,991	\$27,621	\$28,180
		LEGAL AND MUNICIPAL COURT FEES (51200 & 51300)						
	51200-210	Legal Representation - Court	\$13,504	\$18,522	\$10,000	\$16,123	\$20,000	\$15,000
	51200-310	Municipal Court Office Supplies	\$725	\$185	\$1,000	\$780	\$850	\$1,000
	51300-210	Legal Representation - General Government	\$24,585	\$23,346	\$20,000	\$16,628	\$20,000	\$20,000
		TOTAL LEGAL FEES	\$38,814	\$42,053	\$31,000	\$33,531	\$40,850	\$36,000
		LEGISLATIVE (TOWN BOARD) (51100)						
	51100-120	Town Board Member Salaries	\$28,000	\$28,000	\$28,000	\$21,000	\$28,000	\$28,000
		Town Chair @ \$8000 per year						
		Supervisors @ \$5,000 per year						
	51100-130	Town Board FICA	\$2,152	\$2,160	\$2,300	\$1,607	\$2,200	\$2,300
	51100-140	Committee/Commission Stipends	\$125	\$282	\$400	\$0	\$175	\$400
	51100-311	Newsletter Postage	\$2,774	\$2,802	\$2,500	\$1,531	\$2,300	\$2,500
	51100-320	Newsletter Publishing	\$3,321	\$3,979	\$3,400	\$1,325	\$2,500	\$2,500
	51100-320	Legal Notices - Publishing	\$4,731	\$4,612	\$5,000	\$474	\$1,500	\$5,000
	51100-322	Town Board Pubs, Subs, Dues	\$2,551	\$3,010	\$3,000	\$2,945	\$3,000	\$3,000
	51100-330	Town Board Travel/Mileage	\$598	\$0	\$600	\$0	\$0	\$600

	51100-331	Town Board Workshops	\$278	\$60	\$850	\$0	\$0	\$650
	51100-340	Town Board Operating Supplies	\$11,498	\$15,011	\$15,000	\$1,196	\$12,500	\$12,000
		TOTAL LEGISLATIVE (TOWN BOARD)	\$56,028	\$59,916	\$61,050	\$30,078	\$52,175	\$56,950
		OTHER GENERAL GOVERNMENT (51900)						
	51910-000	Uncollected Personal Property	\$458	\$686	\$800	\$80	\$2,700	\$6,000
	51930-510	Insurance - Property	\$924	\$1,294	\$1,300	\$0	\$1,200	\$1,300
	51930-511	Insurance- Liability	\$4,095	\$2,869	\$4,500	\$0	\$6,400	\$6,500
	51930-512	Insurance -Employee Bonds	\$0	\$625	\$625	\$0	\$625	\$625
	51930-513	Insurance - Worker's Compensation	\$4,413	\$5,861	\$4,000	\$106	\$4,300	\$4,400
	51930-514	Insurance- Inland Marine	\$0	\$82	\$100	\$0	\$665	\$700
	51930-515	Insurance -Umbrella	\$1,986	\$2,055	\$2,100	\$0	\$2,000	\$2,100
	51930-516	Insurance- Crime	\$250	\$250	\$250	\$0	\$150	\$200
	51930-517	Insurance -Public Officials Liability	\$3,710	\$3,977	\$4,000	\$0	\$2,400	\$3,000
	51930-518	Insurance - Auto Liability	\$300	\$296	\$500	\$90	\$900	\$1,000
	51930-740	Insurance - Uninsured Losses	\$0	\$0	\$0	\$0	\$0	\$0
	51940-133	Employee Education Reimbursement	\$835	\$3,538	\$7,000	\$1,570	\$3,500	\$4,000
	51950-901	General Government Contingency	\$0	\$0	\$2,534	\$0	\$0	\$0
	51950-902	Emergency Management	\$0	\$0	\$7,500	\$0	\$7,500	\$0
New	51940-	Employee Assistance Program						
New		Town Events, Awards & Memorials						
		TOTAL OTHER GOVERNMENT	\$16,971	\$21,533	\$35,209	\$1,846	\$32,340	\$29,825
		TOTAL GENERAL GOVERNMENT	\$407,141	\$404,284	\$486,768	\$320,037	\$480,261	\$468,560

Town of Ledgeview
2013 Budget

Public Safety – Fire & Rescue

The Ledgeview Fire Department includes a volunteer fire department consisting of approximately 41 members. The department has a newly created part-time Fire Chief (created in Fall 2011) 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.

Mission Statement

The mission of the Fire Department will be included in the 2014 budget document.

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

2012 Accomplishments

- Successful continuation of fire suppression services during the transition of the chief to a part-time position.
- Research and development of the radio system improvements and operability project.
- Selection of new officers for the department.
- Planning and installation of a 3rd emergency warning siren in the Town and in coordination with the City of De Pere.
- Conducted simulated burn events for training members of the department.

2013 Goals

Conduct a table top exercise with all departments and individuals involved in the Ledgeview Emergency Operations Plan.

- Enhance training for calls that are dispatched.
- Continuous improvements in our Public Safety & Educational events.
- Continue to support countywide emergency radio system improvements and interoperability.
- Continue to support countywide development and implementation of MABAS. (Mutual Aid Box Alarm System)
- Develop a training plan and coordinate training activities to assure better utilization and effectiveness of training hours for department personnel.
- Re-enforce a proactive business inspection program to enhance public safety and reduce fire loss in the Town of Ledgeview.

Town of Ledgeview
2013 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 transition from a salary employee position to one of that will 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.

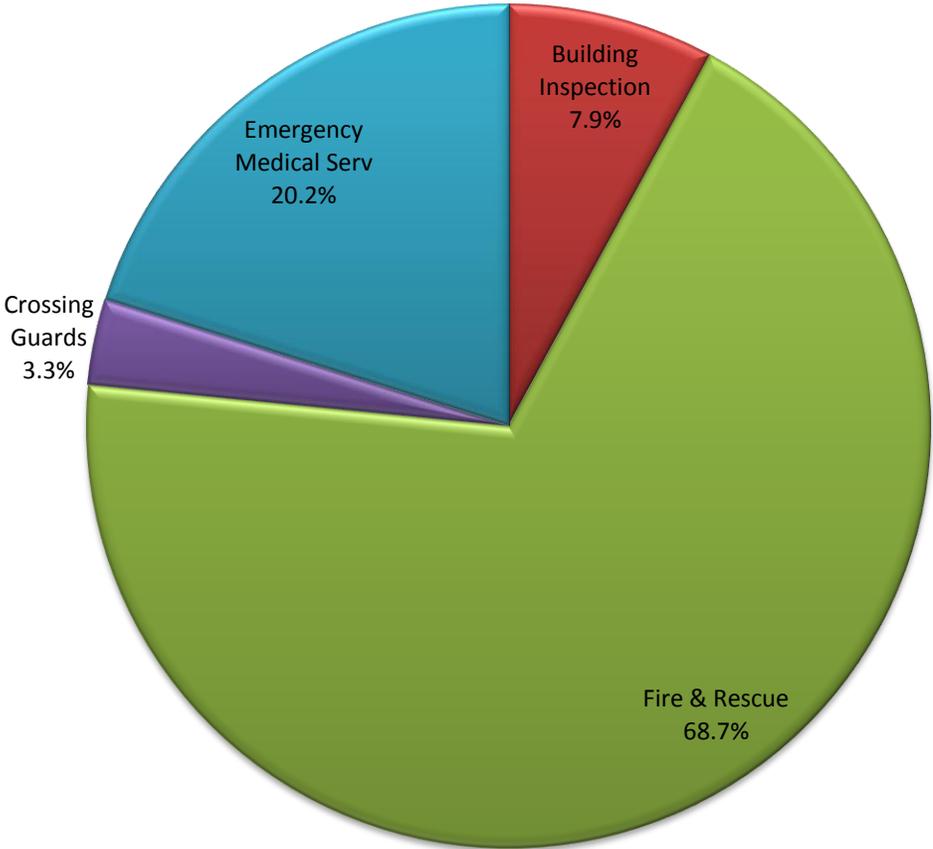
2012 Accomplishments

- Continued to improve the building permit issuance process with new forms/checklists.
- Transition to a new contractor for Building Inspection Services.
- Monthly monitoring of Brown County Sheriff's Department call data.
- Current updates to Brown County Deputies for proper municipal code enforcement.
- Development of a law enforcement reporting process to the Town Board for improved accountability, trend tracking and evaluation of services.

2013 Goals

- Continued review of the Town permitting process to improve overall customer service.
- Improved communication with Brown County Deputies on Town priorities and enforcement issues.

Public Safety



Public Safety 52000							
					YEAR	YEAR END	PROPOSED
	Expenditures	2010	2011	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2012	9/30/2012	2012	2013
BUILDING INSPECTION (52400)							
52400-110	Building Inspection Salary	\$18,915	\$68,500	\$35,000	\$33,797	\$33,797	\$0
52400-130	Building Inspection FICA	\$1,447	\$5,153	\$2,700	\$2,577	\$2,600	\$0
52400-131	Building Inspection Retirement	\$1,480	\$4,900	\$0	\$1,912	\$1,911	\$0
52400-132	Building Inspection Health/Dental	\$4,442	\$17,419	\$0	\$10,056	\$10,055	\$0
52400-133	Building Inspection ST/LT Disability	\$1,566	\$1,566	\$0	\$649	\$650	\$0
52400-134	Building Inspection Life Insurance	\$318	\$318	\$0	\$455	\$500	\$0
52400-220	Building Inspection Telephone	\$172	\$545	\$600	\$326	\$326	\$0
52400-232	Building Inspection Contract Services	\$0	\$0	\$0	\$13,293	\$41,000	\$37,000
52400-310	Building Inspection Office Supplies	\$3,401	\$316	\$300	\$87	\$100	\$150
52400-311	Building Inspector Postage	\$23	\$23	\$40	\$33	\$40	\$40
52400-320	Building Inspector Pubs, Subs, Dues	\$0	\$40	\$75	\$0	\$0	\$75
52400-330	Building Inspector Travel/Mileage	\$1,754	\$6,955	\$8,000	\$3,288	\$3,290	\$0
52400-331	Building Inspector Training/Seminars	\$0	\$495	\$400	\$395	\$395	\$0
52400-340	Building Inspector Operating Supplies	\$269	\$366	\$400	\$0	\$0	\$0
52400-341	Building Inspector Small Tools/Equipment	\$0	\$0	\$250	\$0	\$0	\$0
TOTAL BUILDING INSPECTION		\$33,788	\$106,598	\$47,765	\$66,867	\$94,664	\$37,265
FIRE & RESCUE (52200)							
<u>Firefighters Compensation</u>							
52200-111	Officer/ Maintenance/ Preplan/ Prevention	\$3,718	\$8,355	\$20,000	\$5,481	\$17,700	\$19,000
52200-112	Fire Inspection Wages	\$5,377	\$5,472	\$6,000	\$2,822	\$5,700	\$6,000
52200-121	Fire Calls/ Meetings/ Per Diems	\$33,871	\$17,716	\$26,000	\$0	\$17,000	\$20,000
52200-122	Task Force Wages	\$3,187	\$6,423	\$3,400	\$4,193	\$4,500	\$3,400
52200-130	FICA	\$2,366	\$3,585	\$4,500	\$635	\$4,500	\$5,500
52200-131	Retirement (WRS)	\$0	\$0	\$0	\$0	\$0	\$0
52200-132	Task Force- Social Security & Medicare	\$244	\$491	\$260	\$321	\$344	\$260
52200-133	Retirement-LOSA	\$11,608	\$12,706	\$13,800	\$0	\$14,200	\$15,000
<u>Operations & Maintenance</u>							
52200-191	Hepatitis Shots/ Physicals	\$0	\$948	\$500	-\$177	\$400	\$500
52200-212	Technology Serv.- Contract	\$1,832	\$1,832	\$2,400	\$458	\$458	\$500
52200-220	Telephone	\$1,052	\$993	\$1,100	\$640	\$757	\$800
52200-224	Technology Services	\$60	\$1,475	\$1,600	\$500	\$817	\$1,000
52200-226	Hydrant Rental (Fire Protection)	\$153,149	\$152,777	\$153,500	\$146,036	\$148,853	\$148,500
52200-242	Maintenance/ Repair-Vehicles-Service	\$270	\$10,750	\$7,000	\$1,064	\$2,101	\$5,000
52200-245	Maintenance/ Repair-Equipment-Service	\$1,286	\$2,266	\$4,000	\$87	\$600	\$4,000
52200-310	General Supplies	\$4,236	\$2,720	\$5,000	\$1,723	\$3,500	\$6,500
52200-320	Dues, Subscriptions, Etc.	\$1,060	\$1,665	\$1,700	\$1,550	\$1,700	\$1,700
52200-330	Travel/ Mileage	\$990	\$895	\$2,000	\$220	\$600	\$1,000
52200-331	Training & Seminars	\$885	\$16,567	\$24,000	\$878	\$17,000	\$20,000
52200-341	Small Tools/ Gear/ Equipment	\$15,292	\$20,054	\$22,800	\$4,408	\$12,000	\$18,000
52200-342	Fuel Expense	\$2,859	\$3,408	\$2,800	\$2,343	\$3,500	\$3,500
52200-343	Foods/ Sundrie/ Annual Banquet	\$3,679	\$4,440	\$1,500	\$1,200	\$4,700	\$5,000
52200-344	Task Force Supplies	-\$126	\$263	\$340	\$276	\$340	\$340
52200-350	Repair/ Maintenance-Vehicles-Parts	\$5,850	\$5,296	\$4,000	\$268	\$3,000	\$4,000
52200-351	Repair/ Maintenance-Equipment-Parts	\$1,008	\$1,266	\$1,500	\$789	\$1,000	\$1,500
52200-352	Replacement of Bad Hose	\$1,399	\$2,000	\$2,500	\$0	\$1,500	\$2,500
52200-393	Fundraising-Petty Cash Expense	\$27,070	\$23,083	\$25,000	\$15,217	\$17,000	\$23,000
52200-394	Knox Box Expense	\$0	\$1,198	\$2,000	\$53	\$53	\$1,000
52200-510	Worker's Comp Insurance	\$3,622	\$4,404	\$3,100	\$0	\$3,700	\$3,800
52200-511	Auto Insurance	\$1,556	\$1,653	\$1,700	\$0	\$2,200	\$2,300
TOTAL FIRE & RESCUE		\$287,400	\$314,701	\$344,000	\$190,982	\$289,723	\$323,600

EMERGENCY MEDICAL SERVICES (52300)							
<u>Contract EMS Services</u>							
52300-211	Contract Service - City of De Pere	\$57,446	\$59,782	\$76,000	\$56,315	\$76,000	\$82,000
52300-212	Contract Service - County Rescue	\$9,296	\$9,672	\$12,500	\$11,867	\$12,000	\$13,000
TOTAL EMERGENCY MEDICAL SERVICES		\$66,742	\$69,454	\$88,500	\$68,183	\$88,000	\$95,000
OTHER PUBLIC SAFETY EXPENSES (52100)							
<u>Contract Crossing Guard Services</u>							
52100-295	Contract Service - City of De Pere	\$11,243	\$9,175	\$11,500	\$5,232	\$10,500	\$15,500
TOTAL OTHER PUBLIC SAFETY EXPENSES		\$11,243	\$9,175	\$11,500	\$5,232	\$10,500	\$15,500
PUBLIC SAFETY TOTAL		\$399,172	\$499,928	\$491,765	\$331,264	\$482,887	\$471,365

Town of Ledgeview
2013 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 drainage 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.

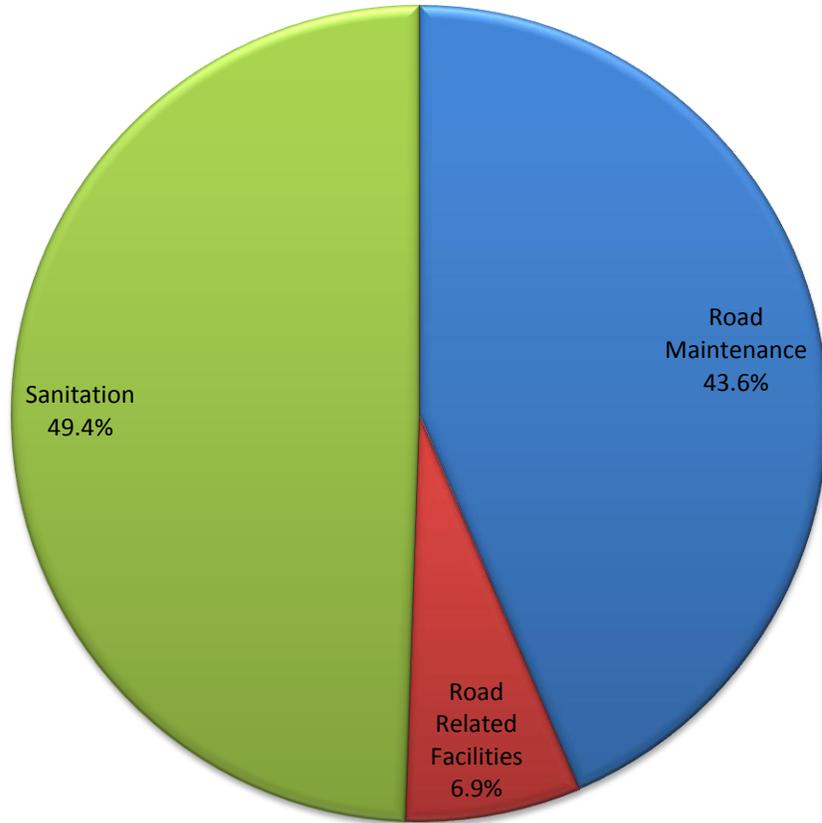
2012 Accomplishments

- Coordination with Brown County Highway regarding the GV Reconstruction project.
- Crackfill work completed on numerous other roads and significant road maintenance completed.
- Sign retroreflectivity policy and related replacement efforts have commenced.
- Continued improvement to Town capital improvements budget/process with assistance from Town Engineer.
- Updated the Ledgeview Official Map
- Finalized town road speed study.

2013 Goals

- Review of Town ordinances, policies and permitting processes for public works with assistance from the Town Engineer.
- Monitor reconstruction of the CTH GV/Monroe Road project and CTH PP/STH 57 project.
- Finalize trail/connectivity study along with related policy creation/adoption as needed.
- Review and negotiate contract for garbage and recycling services to commence in 2014.

Public Works



Public Works 53000							
					YEAR	YEAR END	PROPOSED
	Expenditures	2010	2011	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2012	9/30/2012	2012	2013
HIGHWAY & STREET MAINTENANCE (53310/53311)							
<u>Maintenance</u>							
53311-231	Public Works Equipment Rental	\$165	\$242	\$2,000	\$481	\$481	\$2,000
53311-232	Public Works Contract Services (ditch mowing, etc)	\$24,470	\$18,927	\$15,000	\$4,178	\$19,870	\$20,000
53310-000	Road Maintenance (County levy match)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
53310-210	Engineering Services - Contract	\$33,518	\$31,238	\$28,000	\$20,978	\$31,000	\$32,000
53310-212	GIS Technology Services - Contract	\$7,000	\$4,355	\$6,500	\$344	\$5,000	\$5,000
53310-213	Engineering Services - Contract (Other - CBCWA)	\$365	\$0	\$500	\$0	\$0	\$500
53311-233	P.W. Snow Removal - Contract	\$76,719	\$112,307	\$100,000	\$67,758	\$87,000	\$90,000
53311-245	P.W. Repair/Maintenance Equipment - Outside Services	\$9	\$164	\$500	\$8	\$8	\$300
53311-246	P.W. Repair/Maintenance Equipment - Supplies	\$312	\$197	\$500	\$87	\$90	\$500
53311-342	P.W. Vehicle Fuel/Oil	\$3,651	\$5,023	\$4,600	\$4,878	\$5,700	\$6,000
53311-354	P.W. Snow Removal Supplies and Salt Contract	\$30,718	\$12,997	\$30,000	\$16,084	\$20,000	\$20,000
53311-355	Road Sign, Barrier, Safety Equipment	\$3,100	\$3,273	\$6,500	\$4,470	\$7,500	\$5,000
53311-356	P.W. Tools/Shop Supplies	\$2,079	\$1,978	\$3,000	\$1,985	\$3,000	\$3,000
<u>Public Works Department Wages & Benefits</u>							
53311-110	Public Works Salary	\$17,801	\$17,620	\$16,500	\$11,496	\$15,860	\$16,500
53311-120	Public Works Wages	\$17,540	\$17,839	\$15,000	\$16,711	\$19,738	\$21,000
53311-121	Public Works Overtime	\$394	\$833	\$1,000	\$354	\$550	\$1,000
53311-130	Public Works FICA	\$2,734	\$2,876	\$2,500	\$2,116	\$2,765	\$3,000
53311-131	Public Works Retirement	\$2,843	\$2,435	\$1,900	\$1,380	\$2,219	\$2,600
53311-132	Public Works Health/Dental	\$4,030	\$4,808	\$6,500	\$3,628	\$8,227	\$11,000
53311-133	Public Works ST/LT Disability	\$537	\$573	\$550	\$290	\$733	\$800
53311-134	Public Works Life Insurance	\$229	\$229	\$115	\$230	\$666	\$700
53311-136	Public Works Employee Clothing Allowance	\$142	\$183	\$500	\$26	\$500	\$500
53311-220	Public Works Telephone/Cell Phone	\$1,064	\$1,081	\$1,300	\$515	\$777	\$1,200
53311-311	Public Works Postage	\$0	\$9	\$25	\$2	\$10	\$25
53311-320	Public Works Pubs, Subs & Dues	\$1,210	\$0	\$200	\$0	\$0	\$200
53311-330	Public Works Travel/Mileage	\$0	\$47	\$2,500	\$26	\$26	\$500
53311-331	Public Works Training & Seminars	\$150	\$180	\$500	\$350	\$350	\$500
TOTAL HIGHWAY & STREET MAINTENANCE		\$231,778	\$240,413	\$247,190	\$159,375	\$233,070	\$244,825
ROAD RELATED FACILITIES							
53420-220	Street Lighting	\$34,611	\$37,079	\$40,000	\$25,324	\$37,800	\$39,000
TOTAL ROAD RELATED FACILITIES		\$34,611	\$37,079	\$40,000	\$25,324	\$37,800	\$39,000
SANITATION (53600)							
53620-290	Refuse & Garbage Collection- Contract	\$108,702	\$133,505	\$132,500	\$91,957	\$140,190	\$141,000
53620-390	Refuse & Garbage Collection- Operating Supplies	\$0	\$0	\$300	\$0	\$0	\$300
53621-290	Additional Bin Charge	\$4,323	\$5,410	\$6,200	\$3,606	\$4,060	\$5,810
53630-000	Refuse Disposal Charge	\$47,751	\$43,637	\$46,000	\$30,512	\$45,800	\$47,000
53631-000	Recycling Disposal Charge	\$0	\$0	\$0	\$0	\$0	\$0
53635-290	Recycling Collection - Contract	\$53,225	\$55,743	\$60,000	\$38,142	\$57,200	\$60,400
53635-292	Compost Facility Expense - Contract	\$20,561	\$23,933	\$25,000	\$20,995	\$20,995	\$23,000
53635-390	Recycling Collection- Operating Supplies	\$0	\$0	\$1,000	\$762	\$762	\$100
TOTAL SANITATION		\$234,562	\$262,228	\$271,000	\$185,974	\$269,007	\$277,610
TOTAL PUBLIC WORKS		\$500,951	\$539,721	\$558,190	\$370,673	\$539,877	\$561,435

Town of Ledgeview
2013 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.

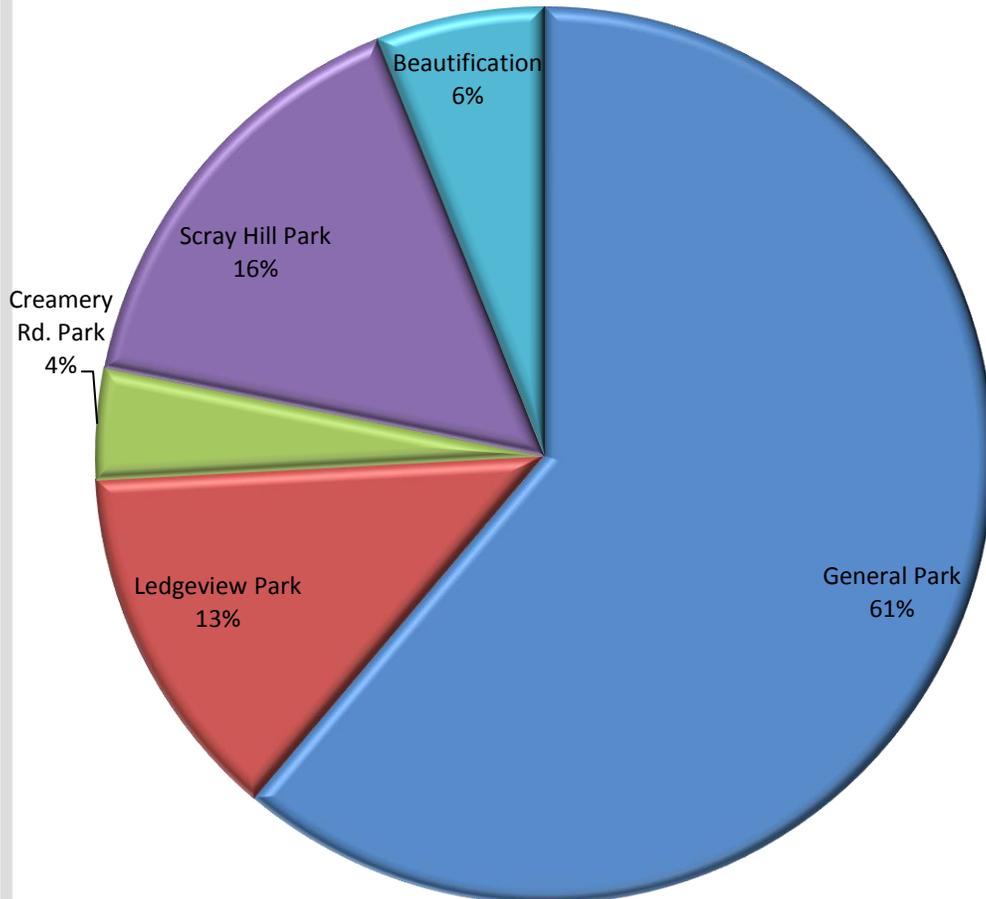
2012 Accomplishments

- Create an ordinance that provides structure and guidance to the Park Committee.

2013 Goals

- Continue meetings of the Park Committee to assist Town administration with park planning, budgeting and decision making.
- Increase responsibilities of the Park Committee and formalize meeting process.
- Successful and thoughtful planning for future park related capital projects.
- Update New Park and Recreation Plan for 2013-2017

Culture, Recreation & Education



Culture, Recreation & Education 55000							
Expenditures	2010	2011	BUDGET	YEAR	YEAR END	PROPOSED	
	ACTUAL	ACTUAL	2012	TO DATE	ESTIMATE	BUDGET	
				9/30/2012	2012	2013	
PARKS (55200)							
55200-390 Park Improvement Expenses	\$0	\$0	\$0	\$799	\$799	\$0	
55200-391 Memorial Trees/ Plaques	\$318	\$0	\$1,000	\$0	\$0	\$1,000	
<u>Ledgeview Park</u>							
55210-221 Ledgeview Park Gas/ Electric	\$507	\$389	\$700	\$394	\$575	\$700	
55210-241 Ledgeview Contract Custodial	\$2,240	\$2,280	\$2,500	\$2,000	\$2,520	\$2,500	
55210-243 Ledgeview Facility Maint-Other	\$583	\$211	\$2,000	\$932	\$2,000	\$2,000	
55210-293 Ledgeview Park Contract Services	\$0	\$0	\$0	\$0	\$0	\$0	
55210-340 Ledgeview Park Operating Supplies	\$208	\$141	\$500	\$286	\$500	\$500	
55210-351 Ledgeview Park Facility Maint.	\$2,181	\$1,622	\$5,000	\$3,020	\$5,000	\$5,000	
Ledgeview Park Subtotal	\$5,719	\$4,643	\$10,700	\$6,632	\$10,595	\$10,700	
<u>Creamery Road Park</u>							
55220-221 Creamery Park Gas/ Electric	\$171	\$153	\$400	\$81	\$121	\$400	
55220-222 Creamery Park Water/ Sewer	\$0	\$0	\$0	\$0	\$0	\$1,500	
55220-241 Creamery Park Contract Custodial	\$0	\$0	\$0	\$0	\$0	\$0	
55220-243 Creamery Facility Maint- Other	\$212	\$350	\$500	\$0	\$0	\$500	
55220-293 Creamery Park Contract Services	\$0	\$0	\$0	\$0	\$0	\$0	
55220-340 Creamery Park Operating Supplies	\$0	\$0	\$0	\$29	\$30	\$100	
55220-351 Creamery Park Facility Maint.	\$0	\$711	\$750	\$770	\$770	\$800	
Creamery Road Park Subtotal	\$383	\$1,214	\$1,650	\$880	\$921	\$3,300	
<u>Scray Hill Park</u>							
55230-221 Scray Hill Park Gas/ Electric	\$2,148	\$2,969	\$5,000	\$3,025	\$4,650	\$5,200	
55230-222 Scray Hill Park Water/ Sewer	\$0	\$125	\$125	\$125	\$125	\$125	
55230-241 Scray Hill Park Contract Custodial	\$1,150	\$1,495	\$1,300	\$1,150	\$1,610	\$1,610	
55230-243 Scray Hill Facility Maint- Other	\$4,032	-\$797	\$2,000	\$556	\$557	\$1,500	
55230-293 Scray Hill Park Contract Services	\$0	\$0	\$600	\$0	\$0	\$600	
55230-340 Scray Hill Park Operating Supplies	\$451	\$0	\$3,000	\$29	\$30	\$2,000	
55230-351 Scray Hill Park Facility Maint.	\$2,573	\$585	\$2,000	\$234	\$234	\$2,000	
Scray Hill Park Subtotal	\$10,354	\$4,377	\$14,025	\$5,119	\$7,206	\$13,035	
55240-210 Professional Planning Assistance	\$1,178	\$0	\$0	\$0	\$0	\$15,000	
55250-240 Contract Serv.- Mowing	\$24,679	\$20,996	\$22,000	\$11,992	\$22,000	\$22,000	
55250-491 Landscaping/ Weed Control	\$1,320	\$3,619	\$5,000	\$5,107	\$5,000	\$12,500	
TOTAL PARKS	\$43,951	\$34,848	\$54,375	\$29,731	\$45,722	\$77,535	
BEAUTIFICATION (55700)							
55710-220 Utility Expenses	\$27	\$9	\$100	\$4	\$50	\$100	
55710-340 Landscape Supplies	\$964	\$4,448	\$1,000	\$0	\$0	\$1,000	
55710-341 Banners/ Maintenance	\$200	\$0	\$1,500	\$400	\$500	\$1,500	
55710-342 Holiday Supplies	\$329	\$180	\$500	\$0	\$500	\$500	
55710-350 Maintenance & Repair	\$90	\$90	\$1,000	\$500	\$1,000	\$1,000	
55710-390 Misc. Supplies & Exp.	\$423	\$624	\$900	\$500	\$0	\$900	
TOTAL BEAUTIFICATION	\$2,033	\$5,351	\$5,000	\$1,404	\$2,050	\$5,000	
TOTAL CULTURE, RECREATION & EDUCATION	\$45,984	\$40,199	\$59,375	\$31,134	\$47,772	\$82,535	

Town of Ledgerview
2013 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.

Mission Statement

The mission of the Health and Human Services Program will be included in the 2014 budget document.

2012 Accomplishments

- Worked with property owners regarding stray and/or abandoned animals.

2013 Goals

- Continue to work with property owners regarding stray and/or abandoned animals in the most humanely way possible.

Health & Human Services 54150							
		2010	2011	BUDGET	YEAR	YEAR END	PROPOSED
Expenditures		ACTUAL	ACTUAL	2012	TO DATE	ESTIMATE	BUDGET
					9/30/2012	2012	2013
TOWN CONSTABLE							
54150-120	Constable Wages	\$730	\$945	\$1,000	\$253	\$1,000	\$1,000
54150-130	Constable FICA	\$56	\$72	\$100	\$19	\$100	\$100
54150-330	Constable Travel/Mileage	\$505	\$479	\$750	\$0	\$750	\$750
54150-340	Constable Supplies & Expenses	\$11	\$34	\$500	\$0	\$500	\$500
TOTAL HEALTH AND HUMAN SERVICES		\$1,300	\$1,530	\$2,350	\$273	\$2,350	\$2,350

Town of Ledgeview
2013 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.

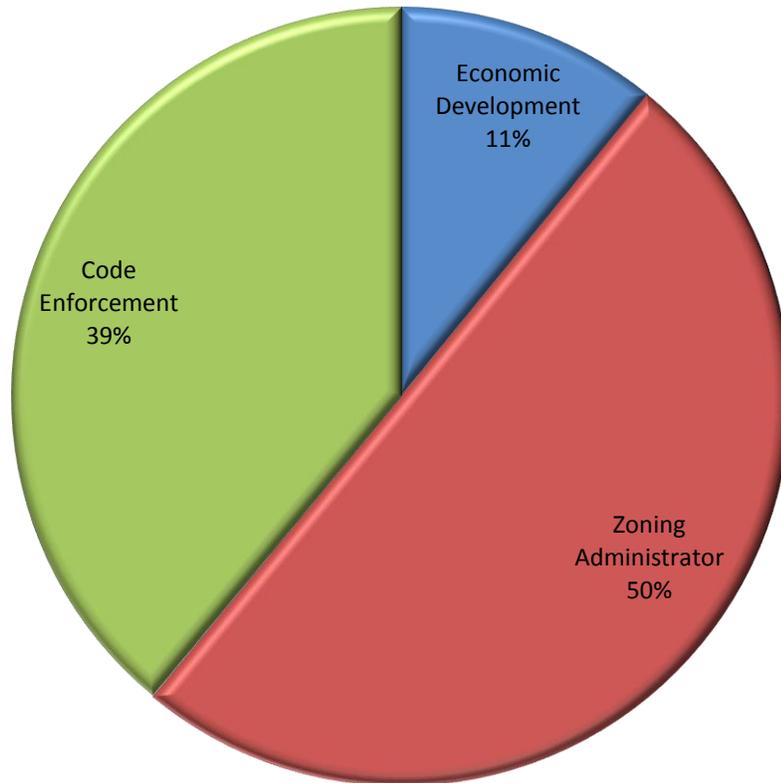
2012 Accomplishments

- Codification of 13 ordinances in the Town Municipal Code.
- Continued membership with Advance (the Economic Development arm of the Green Bay Chamber of Commerce)

2013 Goals

- Ensure new municipal code changes are implemented and code is more accessible to residents.
- Contract/Hire a Community Development director for the purpose of zoning administration, economic development and planning for the community.
- Develop and economic development strategy with the assistance of the UW-Extension office.
- Create an annual work plan for Zoning and Planning.

Conservation & Development



Conservation & Development 56000							
					YEAR	YEAR END	PROPOSED
	Expenditures	2010	2011	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2012	9/30/2012	2012	2013
ECONOMIC DEVELOPMENT (56700)							
56700-791	Economic Development Memberships/Initiatives	\$4,294	\$804	\$15,000	\$3,729	\$15,000	\$5,000
TOTAL ECONOMIC DEVELOPMENT		\$4,294	\$804	\$15,000	\$3,729	\$15,000	\$5,000
PLANNING & ZONING/CODE ENFORCEMENT(56900)							
<u>Planning & Zoning</u>							
56300-110	Zoning Administrator Salary	\$50,005	\$0	\$42,000	\$0	\$0	\$0
56300-130	Zoning Administrator FICA	\$3,966	\$58	\$3,300	\$0	\$0	\$0
56300-131	Zoning Administrator Retirement	\$4,000	\$0	\$2,500	\$0	\$0	\$0
56300-132	Zoning Administrator Health/Dental	\$12,011	\$0	\$7,000	\$0	\$0	\$0
56300-133	Zoning Administrator ST/LT Disability	\$0	\$0	\$275	\$0	\$0	\$0
56300-134	Zoning Administrator Life Insurance	\$0	\$0	\$159	\$0	\$0	\$0
56300-210	Contract Planning Assistance	\$0	\$0	\$0	\$0	\$0	\$40,000
56300-220	Zoning Administrator Cell Phone	\$323	\$0	\$350	\$0	\$0	\$0
56300-311	Zoning Administrator Postage	\$0	\$0	\$75	\$0	\$0	\$0
56300-320	Zoning Administrator Pubs, Subs, Dues	\$0	\$0	\$100	\$0	\$0	\$0
56300-330	Zoning Administrator Travel/Mileage	\$4,926	\$0	\$1,000	\$0	\$0	\$0
56300-331	Zoning Administrator Training & Seminar	\$0	\$0	\$600	\$180	\$0	\$0
56300-340	Zoning Administrator Operating Supplies	\$17,820	\$2,902	\$10,000	\$1,290	\$8,000	\$23,000
56300-140	Planning & Zoning Commission Meeting Pay	\$1,835	\$760	\$2,000	\$0	\$1,450	\$2,100
56410-210	Quarry Monitoring Expenses	\$276	\$70	\$0	\$0	\$0	\$0
<u>Code Enforcement</u>							
56900-120	Code Enforcement Wages	\$8,100	\$11,410	\$15,000	\$7,535	\$11,000	\$12,500
56900-130	Code Enforcement FICA	\$620	\$873	\$1,200	\$576	\$842	\$1,000
56900-131	Code Enforcement Retirement	\$0	\$829	\$900	\$445	\$630	\$900
56900-132	Code Enforcement Health/ Dental	\$0	\$0	\$0	\$0	\$0	\$0
56900-133	Code Enforcement ST/LT Disability Ins.	\$0	\$0	\$0	\$0	\$0	\$0
56900-134	Code Enforcement Life Ins.	\$0	\$0	\$0	\$0	\$0	\$0
56900-220	Code Enforcement Telephone/Cell phone	\$231	\$822	\$900	\$458	\$700	\$750
56900-310	Code Enforcement Office Supplies	\$192	\$1,757	\$400	\$22	\$25	\$200
56900-311	Code Enforcement Postage	\$67	\$176	\$350	\$66	\$90	\$100
56900-320	Code Enforcement Pubs, Subs, Dues	\$0	\$0	\$150	\$0	\$0	\$50
56900-330	Code Enforcement Travel/Mileage	\$1,271	\$1,787	\$2,100	\$889	\$1,775	\$2,000
56900-331	Code Enforcement Training & Seminars	\$0	\$0	\$200	\$0	\$0	\$200
56900-340	Code Enforcement Operating Supplies	\$1,900	\$0	\$300	\$269	\$269	\$200
TOTAL PLANNING & ZONING/CODE ENFORCEMENT		\$107,543	\$21,445	\$90,859	\$11,730	\$24,781	\$83,000
TOTAL CONSERVATION & DEVELOPMENT		\$111,837	\$22,249	\$105,859	\$15,459	\$39,781	\$88,000

Town of Ledgeview
2013 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 policies.

2012 Accomplishments

- Continued reductions of overall outstanding Town debt.
- Adopted budget and financial policies for future financial guidance to the Town Board.

2013 Goals

- Continued reductions of overall outstanding Town debt
- Create future budget projections to understand CIP commitments and related debt issuance.
- Complete thorough evaluation of debt issuance options for funding CTH GV reconstruction related expenditures.

Other Financing Uses 59200							
					YEAR	YEAR END	PROPOSED
	Expenditures	2010	2011	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2012	9/30/2012	2012	2013
OTHER FINANCING USES							
<u>General Government</u>							
59220	Transfer to Fire Department Fund	\$0	\$0	\$0	\$0	\$75,000	\$0
59230	Transfer to Debt Service Fund	\$236,539	\$247,885	\$280,154	\$280,154	\$280,154	\$389,390
59240	Transfer to Capitol Projects	\$233,074	\$158,900	\$162,980	\$162,980	\$162,980	\$162,980
<u>Public Safety</u>							
59200	Transfer to Fund 100	\$0	\$0	\$0	\$0	\$0	\$15,000
59230	Transfer to Fund 300-Bond Payment	\$57,373	\$93,331	\$94,803	\$94,803	\$94,803	\$94,882
59240	Transfer to Capitol Projects	\$10,000	\$20,000	\$20,000	\$164,560	\$164,560	\$30,000
<u>Culture, Recreation & Education</u>							
59230	Transfer to Fund 300-Bond Payment	\$191,484	\$217,370	\$259,250	\$259,250	\$259,250	\$272,625
59240	Transfer to Capitol Projects	\$0	\$900	\$1,150	\$1,150	\$1,150	\$4,500
TOTAL CONTINGENCY & RESERVES		\$728,470	\$738,386	\$818,337	\$962,897	\$1,037,897	\$969,377
TOTAL OTHER FINANCING USES		\$728,470	\$738,386	\$818,337	\$962,897	\$1,037,897	\$969,377

Town of Ledgeview
2013 Budget

Stormwater Utility

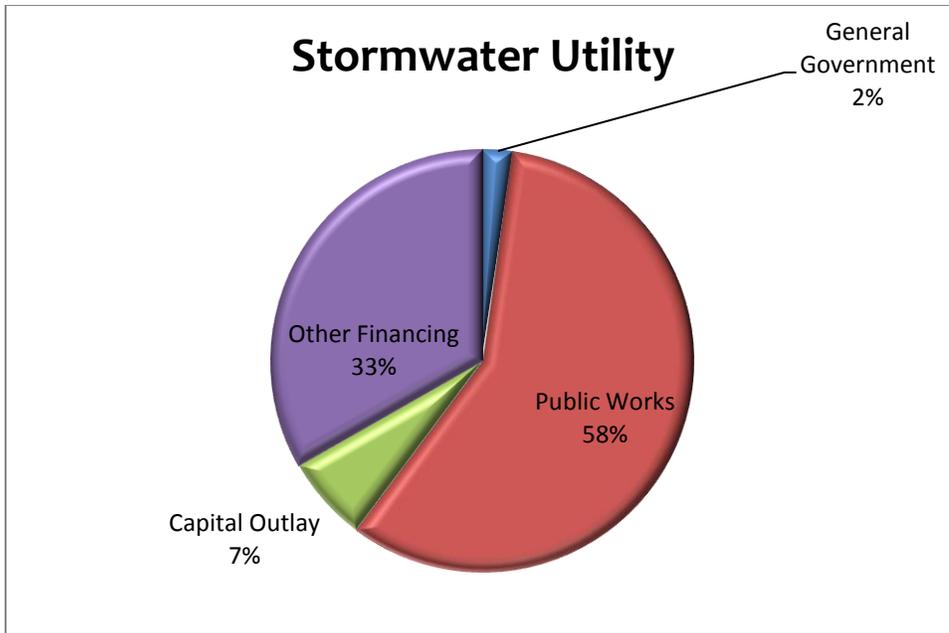
The storm water utility will provide a dedicated source of revenue for the Town to improve, operate and maintain the storm water management system. Previously, expenditures for storm water management have come from the Town's general fund (i.e. property taxes) and/or from special assessments. The utility 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.

2012 Accomplishments

- Commencing preliminary education components on storm water management for residents.
- Annual Stormwater pond maintenance program.
- Revised Stormwater Utility Ordinance to create an 80% credit for actively farmed Agriculture zoned property.

2013 Goals

- Monitor and enforce related stormwater management ordinances
- Enhance stormwater management education and public outreach
- Further the stormwater pond maintenance program.



430 Stormwater Utility						
			YEAR	YEAR END	PROPOSED	
Revenues	2011	BUDGET	TO DATE	ESTIMATE	BUDGET	
	ACTUAL	2012	9/28/2011	2012	2013	
PUBLIC CHARGES FOR SERVICES						
46324 Residential Revenue (ERU)	\$132,502	\$126,562	\$126,227	\$126,227		
46325 Commercial Revenue (ERU)	\$0	\$0	-\$20	\$0	\$0	
TOTAL PUBLIC CHARGES FOR SERVICES	\$132,502	\$126,562	\$126,207	\$126,227	\$0	
MISCELLANEOUS REVENUES						
48110 Interest on Investments-430	\$129	\$100	\$133	\$175	\$175	
48130 Interest on Special Assessment	\$350	\$150	\$217	\$289	\$200	
TOTAL MISCELLANEOUS REVENUES	\$479	\$250	\$350	\$464	\$375	
OTHER FINANCING						
49200-400 Transfer From Fund 400	\$0	\$0	\$0	\$0	\$0	
49200-420 Transfer From Fund 420	\$0	\$0	\$0	\$0	\$0	
TOTAL OTHER FINANCING	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUES	\$132,981	\$126,812	\$126,556	\$126,691	\$375	

430 Stormwater Utility							
			YEAR	YEAR END	PROPOSED		
Expenditures			2011	BUDGET	TO DATE	ESTIMATE	BUDGET
			ACTUAL	2012	9/30/2012	2012	2013
GENERAL GOVERNMENT 51000							
51300-210	Legal Representation		\$0	\$1,000	\$0	\$0	\$750
51430-310	General Office Supplies		\$525	\$5,000	\$0	\$0	\$500
51430-312	Public Education		\$0	\$2,000	\$0	\$1,000	\$1,500
51510-210	Audit/ Accounting Service		\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL GOVERNMENT			\$525	\$8,000	\$0	\$1,000	\$2,750
PUBLIC WORKS 53000							
53310-210	Engineering-General		\$9,928	\$5,000	\$5,065	\$6,500	\$11,155
53310-212	Engineering-Mapping/ GIS		\$0	\$5,000	\$0	\$5,000	\$3,000
53310-213	Engineering-SWU Set-up		\$0	\$0	\$0	\$0	\$0
53310-322	Publications, Subscriptions & Dues		\$1,000	\$1,000	\$1,250	\$1,250	\$1,250
53311-110	Public Works-Salary		\$2,550	\$2,000	\$1,687	\$2,440	\$2,500
53311-120	Public Works-Wages		\$0	\$6,000	\$4,584	\$6,100	\$6,000
53311-121	Public Works-Overtime		\$0	\$0	\$0	\$0	\$0
53311-130	Public Works-FICA		\$195	\$800	\$455	\$475	\$800
53311-131	Public Works-Retirement		\$122	\$500	\$349	\$460	\$600
53311-132	Public Works-Health/ Dental		\$0	\$1,700	\$863	\$800	\$1,200
53311-133	Public Works ST/LT Disability Ins.		\$0	\$100	\$58	\$80	\$100
53311-134	Public Works Life Ins.		\$0	\$350	\$40	\$55	\$100
53311-136	Public Works-Employee Clothing		\$0	\$200	\$0	\$200	\$200
53311-232	Contracted Serv.- Street Sweeping		\$9,027	\$8,000	\$4,646	\$7,500	\$14,100
53311-331	Training & Seminars		\$0	\$1,000	\$0	\$200	\$500
53441	Erosion Control/ Inspection		\$0	\$1,000	\$210	\$500	\$500
53442	Storm Sewer Maintenance		\$810	\$8,000	\$2,201	\$3,000	\$5,000
53443	Pond Inspections		\$0	\$5,000	\$138	\$5,000	\$2,500
53444	Pond Maintenance		\$1,193	\$10,000	\$0	\$2,000	\$7,000
53445	Ditch Cleaning		\$10,348	\$15,000	\$290	\$600	\$12,500
53640	Mowing & Weed Control		\$0	\$5,000	\$0	\$1,000	\$2,500
TOTAL PUBLIC WORKS			\$35,173	\$75,650	\$21,835	\$43,160	\$71,505
CAPITAL OUTLAY 57000							
57100	Pond #9 Construction Expense		\$0	\$0	\$0	\$0	\$0
57200	Culvert Replacement		\$9,212	\$10,000	\$0	\$0	\$8,000
TOTAL CAPITAL OUTLAY			\$9,212	\$10,000	\$0	\$0	\$8,000
Stormwater							
59230	Trans. To Fund 300		\$22,646	\$36,512	\$36,512	\$36,512	\$36,512
59240	Transfer to Capital Projects		\$900	\$1,150	\$1,150	\$1,150	\$4,500
TOTAL OTHER FINANCING			\$23,546	\$37,662	\$37,662	\$37,662	\$41,012
TOTAL OTHER FINANCING USES			\$68,455	\$131,312	\$59,497	\$81,822	\$123,267

2013 Budget

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.

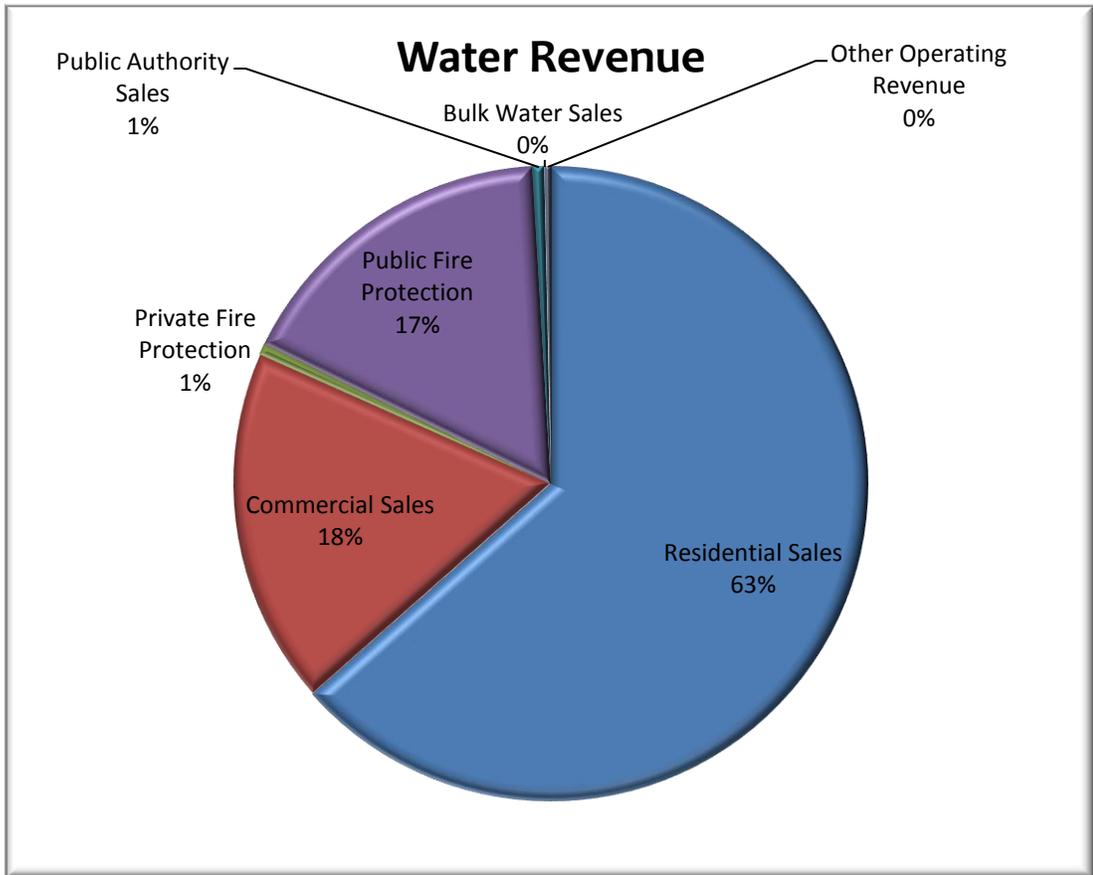
Ledgeview has two metered intake sites from the CBCWA line; LW1 is on Scray Hill Road and LW2 is on Elmview Road. A 1,000,000 gallon reservoir is located at LW1, along with a 100,000 gallon elevated water tower that stores and pressurizes the system. Because this site is the high point in Ledgeview, 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 51.88 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. It also has 552 fire hydrants and 798 distribution valves, all maintained and operated each year to provide optimum water quality and fire service availability.

Ledgeview's water distribution system has come a long way in the past 18 years, with growth well beyond projections. We've added 74 customers since last year's report, therefore now serving 1,862 residential homes, 201 commercial establishments and 2 schools.

We take great pride in our water system and continually provide high quality water to our customers as proven by the constant testing that we do each and every week. This is an exceptional system for an exceptional community!

					YEAR	YEAR END	ADOPTED
	Water Revenue	2010	2011	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2012	9/30/2012	2012	2013
OPERATING REV - SALES OF WATER							
46450-460	Residential Sales	\$750,708	\$813,624	\$831,151	\$713,637	\$906,575	\$927,106
46450-461	Commercial Sales	\$213,921	\$237,515	\$258,501	\$201,217	\$263,215	\$265,000
46450-462	Private Fire Protection	\$8,065	\$8,967	\$8,952	\$7,023	\$8,970	\$8,952
46450-463	Public Fire Protection	\$238,447	\$241,597	\$243,030	\$208,427	\$244,163	\$246,000
46450-464	Public Authority Sales	\$11,437	\$9,955	\$11,534	\$6,505	\$8,500	\$8,500
46450-465	Bulk Water Sales	\$347	\$0	\$200	\$0	\$1,824	\$200
Total Rev From Sales Of Water		\$1,222,925	\$1,311,658	\$1,353,368	\$1,136,809	\$1,433,247	\$1,455,758
OTHER OPERATING REVENUES							
46450-470	Forfeited Discounts	\$4,536	\$4,923	\$3,200	\$0	\$4,500	\$4,000
46450-474	Other Water Rev - labor reim, etc	\$1,109	\$1,653	\$450	\$160	\$1,730	\$500
Total Other Water Operating Rev		\$5,645	\$6,575	\$3,650	\$160	\$6,230	\$4,500
TOTAL WATER OPERATING REVENUE		1,228,570	\$1,318,234	\$1,357,018	\$1,136,969	\$1,439,477	\$1,460,258



					YEAR	YEAR END	ADOPTED
061-00-	Water Expense	2010	2011	BUDGET	TO DATE	ESTIMATE	BUDGET
53701-		ACTUAL	ACTUAL	2012	9/30/2012	2012	2013
Plant Operation And Maintenance							
601	Purchased Water	\$689,356	\$596,798	\$637,731	\$404,724	\$735,100	\$742,400
621-622	Power and Fuel	\$12,433	\$14,239	\$19,701	\$10,851	\$10,327	\$4,960
631	Chemicals	\$0	\$254	\$1,099	\$0	\$1,099	\$1,099
623-632-641	Supplies and Expense	\$17,279	\$21,869	\$22,500	\$15,688	\$23,484	\$27,979
625	Maintenance - Pumping Plant	\$98	\$3,595	\$2,000	\$390	\$590	\$2,000
635	Maintenance - Treatment Plant	\$30	\$1,158	\$1,750	\$672	\$1,407	\$1,000
650	Maintenance - Reservoirs, Tower	\$48	\$0	\$3,000	\$1,750	\$1,750	\$3,000
651	Maintenance - Mains	\$50	\$375	\$10,000	\$0	\$10,000	\$2,000
652	Maintenance - Services	\$776	\$0	\$1,000	\$296	\$1,216	\$1,500
653	Maintenance - Meters	\$1,407	\$2,518	\$2,500	\$942	\$1,298	\$1,250
654	Maintenance - Hydrants	\$21,965	\$12,518	\$11,500	\$11,601	\$11,601	\$13,000
655	Maintenance - Other Plant	\$2,202	\$699	\$5,000	\$0	\$0	\$0
600-620-630	Public Works - Salaries & Wages	\$47,344	\$46,249	\$55,529	\$33,191	\$44,666	\$47,596
408	Public Works - FICA (S.S. & Medicare)	\$3,560	\$3,486	\$4,248	\$2,422	\$3,417	\$3,641
926	Public Works - Health & Dental Ins	\$6,409	\$7,893	\$8,556	\$5,193	\$4,214	\$8,755
926	Public Works - Disability & Life Ins	\$1,265	\$1,343	\$1,343	\$994	\$1,138	\$1,138
926	Public Works - WRS (Retirement)	\$4,179	\$3,674	\$3,276	\$3,529	\$5,269	\$3,165
903	Public Works - Clothing	\$217	\$392	\$250	\$40	\$250	\$250
933	Transportation -Vehicle Appropriation to Town	\$4,000	\$4,000	\$3,000	\$3,000	\$4,000	\$4,000
933	Transportation - Gas, Oil, Insurance, etc	\$2,956	\$4,586	\$6,600	\$4,166	\$5,965	\$6,700
Total Plant Operation & Maintenance		\$815,574	\$725,646	\$800,583	\$499,448	\$866,791	\$875,433
Administration & General Expense							
901-902-920	Administrative - Salaries & Wages	\$45,938	\$49,195	\$49,681	\$32,865	\$45,034	\$46,003
408	Administrative - FICA (S.S. & Medicare)	\$3,514	\$3,763	\$3,801	\$2,514	\$3,445	\$3,519
926	Administrative - Health & Dental Ins	\$5,863	\$7,588	\$7,312	\$3,032	\$6,753	\$6,324
926	Administrative - Disability & Life Ins	\$830	\$862	\$862	\$337	\$450	\$450
926	Administrative - WRS (Retirement)	\$2,606	\$2,424	\$2,931	\$997	\$1,364	\$3,059
921	Office Space Leased From Town	\$8,702	\$8,702	\$8,702	\$6,527	\$8,702	\$8,702
903-921	Office Supplies & Expense	\$13,275	\$8,139	\$8,621	\$6,559	\$7,650	\$12,128
923	Outside Services - Misc -Legal	\$1,204	\$264	\$2,000	\$439	\$2,000	\$1,200
923	Outside Services - Misc -Engineering	\$2,993	\$4,861	\$4,625	\$695	\$10,284	\$8,000
923	Outside Services - Auditing	\$9,230	\$5,750	\$5,200	\$5,200	\$5,200	\$5,338
923	Outside Services - Com X-Connection Inspect	\$0	\$4,832	\$7,248	\$4,832	\$7,248	\$7,248
923	Outside Services - Other	\$1,474	\$768	\$2,000	\$100	\$2,000	\$2,514
924	Insurance - Property	\$2,247	\$2,269	\$2,300	\$0	\$1,621	\$1,700
925	Insurance - Liability, Workers Comp, Other	\$7,055	\$7,460	\$8,300	\$0	\$7,213	\$7,500
928	Regulatory Commission Expense	\$1,024	\$1,413	\$1,500	\$0	\$1,156	\$1,300
906-930	Misc General Exp - Dues, Publishing, etc	\$1,825	\$2,229	\$1,200	\$2,344	\$3,400	\$2,500
935	Maint & Repairs Of Office Equipment	\$15,393	\$2,636	\$3,500	\$754	\$1,255	\$6,000
904	Uncollectible Accounts	\$59	\$0	\$0	\$0	\$0	\$0
Total Administration & General Expense		\$123,232	\$113,155	\$119,782	\$67,195	\$114,775	\$123,485
403	Depreciation	\$305,990	\$309,941	\$309,685	\$232,456	\$309,941	\$309,941
TOTAL WATER OPERATING EXPENSE		\$1,244,796	\$1,148,742	\$1,230,051	\$799,099	\$1,291,508	\$1,308,860
TOTAL OPERATING REVENUES							
		\$1,228,570	\$1,318,234	\$1,357,018	\$1,136,969	\$1,439,477	\$1,460,258
TOTAL OPERATING EXPENSE		\$1,244,796	\$1,148,742	\$1,230,051	\$799,099	\$1,291,508	\$1,308,860
NET OPERATING INCOME + / LOSS (-)		-\$16,226	\$169,491	\$126,967	\$337,870	\$147,969	\$151,398

Nonoperating Revenues / Expense(-)							
42100-48100	Interest Income	\$95,906	\$80,852	\$44,510	\$10,829	\$49,132	\$34,317
427	Interest Paid On Debt	-\$358,056	-\$237,738	-\$210,376	-\$159,354	-\$210,376	-\$196,194
435	Debt Refunding Payment	-\$220,267	\$0	\$0	\$0	\$0	\$0
435-1	Utility Retirement	\$0	\$0	-\$200	\$0	\$0	\$0
429	Amortization of Premium On Debt	\$3,752	\$15,771	\$16,573	\$16,573	\$16,573	\$16,573
428	Amortization of Debt Issuance Cost	-\$107,711	-\$18,487	-\$12,498	-\$12,499	-\$12,499	-\$12,499
271	New S/A's & Contributions	\$199,807	\$1,600	\$0	\$0	\$0	\$0
421	Misc Revenue - Grant Contribution	\$136,448	\$0	\$0	\$0	\$0	\$0
421	Misc Revenue - Well Permits	\$915	\$1,426	\$495	\$465	\$840	\$420
TOTAL NONOPERATING REV / EXP(-)		-\$249,206	-\$156,576	-\$161,496	-\$143,986	-\$156,330	-\$157,383
NET WATER INCOME / LOSS (-)		-\$265,432	\$12,915	-\$34,529	\$193,884	-\$8,361	-\$5,985

2013 Budget

Ledgeview Sanitary District #2
SEWER FUND

Description:

Ledgeview Sanitary District #2 includes a wastewater collection system consisting of 47.56 miles of sanitary sewer main and 807 manholes. Its' system is unique compared to most municipalities because the current construction and future design is completely based on gravity flow, with the exception of only two small lift pumps on private lines in the Old Plank Road area. 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.

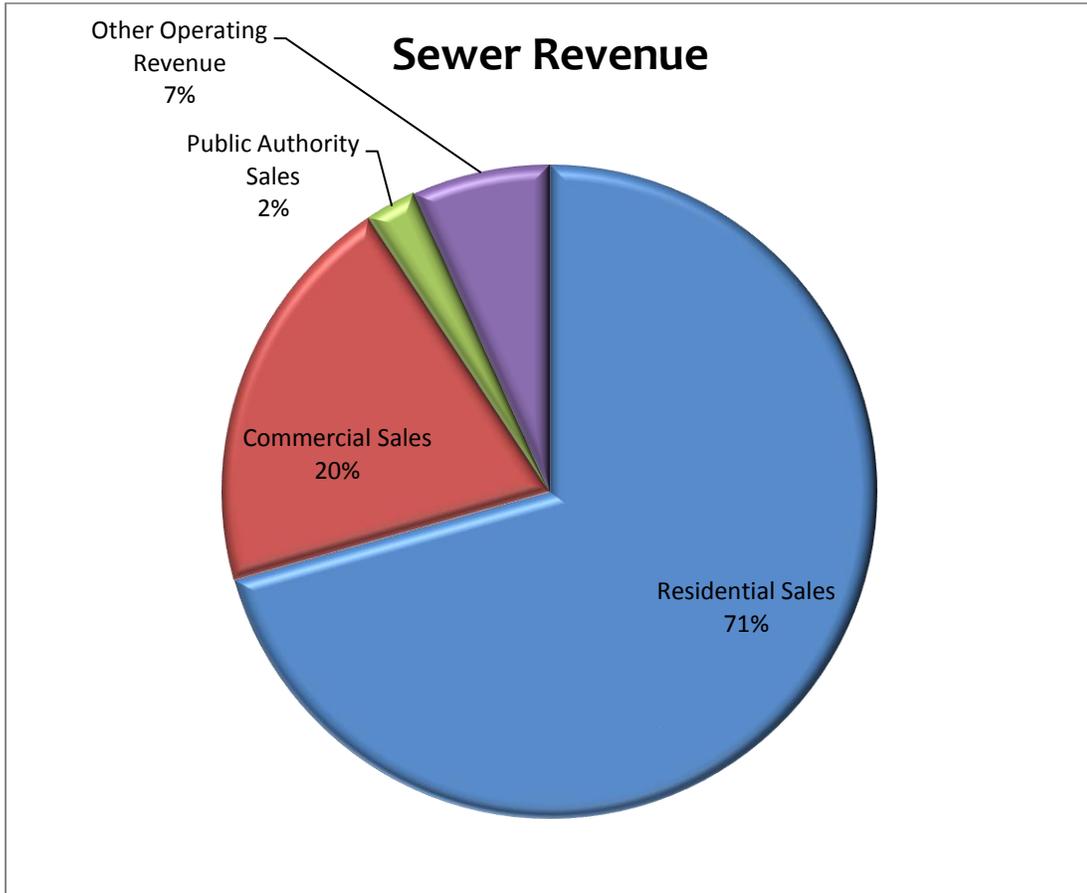
The GBMSD has installed and maintains infrastructure, such as interceptors and the East River Lift Station, that are intended to serve multi-jurisdictions. Ledgeview Sanitary District makes annual payments to the GBMSD for its' proportionate allocation in that infrastructure. Those principal and interest payments currently total \$121,855 each year and are in addition to the monthly user fees. This amount will drop to \$92,031 in 2016 and 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 addition, our operators inspect the sanitary sewer manholes owned by the District, currently numbering 807.

Ledgeview's goal is to maintain and operate the most efficient wastewater collection system possible; and our customers can count on it.

	Sewer Revenue			YEAR		YEAR END	ADOPTED
		2010	2011	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2012	9/30/2012	2012	2013
OPERATING REV - SALES OF SEWER USE							
46410-460	Residential Service	\$450,984	\$534,351	\$549,748	\$467,589	\$599,900	\$616,800
46410-461	Commercial Service	\$124,282	\$157,532	\$172,144	\$135,713	\$174,400	\$175,000
46410-464	Public Authority Service	\$25,620	\$35,497	\$27,295	\$19,011	\$27,425	\$22,000
Total Rev From Sales Of Sewer Use		\$600,886	\$727,380	\$749,187	\$622,313	\$801,725	\$813,800
OTHER OPERATING REVENUES							
46410-470	Forfeited Discounts	\$2,490	\$2,926	\$1,700	\$0	\$2,800	\$2,500
46410-635	Sewer Installation Inspections	\$9,695	\$8,986	\$7,205	\$6,064	\$7,636	\$5,502
46410-635	Sewer Connection - Capacity Fees	\$108,965	\$92,446	\$53,680	\$55,280	\$69,920	\$51,240
Total Other Sewer Operating Rev		\$121,150	\$104,358	\$62,585	\$61,344	\$80,356	\$59,242
TOTAL SEWER OPERATING REVENUES		\$722,036	\$831,739	\$811,772	\$683,657	\$882,081	\$873,042



					YEAR	YEAR END	ADOPTED
062-00-	Sewer Expense	2010	2011	BUDGET	TO DATE	ESTIMATE	BUDGET
53610-		ACTUAL	ACTUAL	2012	9/30/2012	2012	2013
Operation and Maintenance Expense							
600	Public Works - Salaries & Wages	\$13,710	\$16,291	\$18,417	\$10,352	\$14,163	\$14,705
408	Public Works - FICA (S.S. & Medicare)	\$1,049	\$1,246	\$1,409	\$792	\$1,083	\$1,125
686	Public Works - Health & Dental Ins	\$1,727	\$2,072	\$3,000	\$1,472	\$1,962	\$2,597
686	Public Works - Disability & Life Ins	\$342	\$339	\$350	\$298	\$395	\$395
686	Public Works - WRS (Retirement)	\$1,090	\$1,116	\$1,087	\$611	\$836	\$978
689	Public Works-Employee Clothing	\$71	\$86	\$60	\$15	\$65	\$60
610-611	Treatment Charges	\$339,702	\$436,441	\$462,963	\$305,815	\$458,969	\$505,126
620	Power And Fuel For Pumping	\$259	\$263	\$305	\$155	\$238	\$257
640	Operating Supplies And Expense	\$1,449	\$1,547	\$750	\$1,012	\$1,199	\$1,700
650	Maintenance And Repairs Of System	\$18,937	\$37,129	\$41,000	\$4,274	\$41,000	\$41,000
660	Transportation Expense	\$1,193	\$1,626	\$1,600	\$1,174	\$1,586	\$2,100
661	Vehicle Appropriation To Town	\$1,000	\$1,000	\$1,000	\$1,549	\$1,799	\$4,500
Total Operation & Maint Expense		\$380,529	\$499,155	\$531,941	\$327,517	\$523,295	\$574,543
Administration & General Expense							
680	Administrative - Salaries & Wages	\$35,767	\$38,010	\$38,813	\$19,958	\$27,197	\$27,735
408	Administrative - FICA (S.S. & Medicare)	\$2,736	\$2,872	\$2,970	\$1,489	\$2,081	\$2,122
686	Administrative - Health & Dental Ins	\$5,863	\$7,332	\$6,507	\$3,072	\$4,079	\$4,995
686	Administrative - Disability & Life Ins	\$829	\$862	\$1,000	\$337	\$454	\$423
686	Administrative - WRS (Retirement)	\$2,605	\$2,424	\$2,290	\$1,178	\$1,605	\$1,744
681	Office Space Leased From Town	\$8,702	\$8,702	\$8,702	\$6,527	\$8,702	\$8,702
681	Office Supplies & Expense	\$12,209	\$7,126	\$6,298	\$4,464	\$5,195	\$7,398
682	Outside Services - Misc -Legal	\$7,338	\$196	\$4,000	\$795	\$3,000	\$3,000
682	Outside Services - Misc -Engineering	\$1,975	\$6,923	\$7,150	\$832	\$7,150	\$8,000
682	Outside Services - Auditing	\$5,550	\$2,875	\$4,250	\$4,250	\$4,250	\$4,363
682	Outside Services - Other	\$1,474	\$1,639	\$775	\$320	\$1,500	\$7,837
684	Insurance-Liability,Workers Comp, Othe	\$4,772	\$5,752	\$5,900	\$70	\$5,331	\$5,800
689	In Lieu Of Tax - To Bellevue	\$0	\$0	\$0	\$0	\$0	\$1,500
689	Misc General Exp - Dues, Publishing, etc	\$706	\$473	\$1,440	\$574	\$760	\$440
Total Administration & Gen Expense		\$90,526	\$85,184	\$90,095	\$43,865	\$71,304	\$84,059
403	Depreciation	\$363,466	\$335,343	\$368,451	\$251,508	\$335,343	\$335,343
404	Interceptor Amortization	\$12,120	\$12,120	\$12,120	\$12,120	\$12,120	\$12,120
TOTAL SEWER OPERATING EXPENSE		\$846,641	\$931,803	\$1,002,606	\$635,010	\$942,062	\$1,006,065
TOTAL OPERATING REVENUES		\$722,036	\$831,739	\$811,772	\$683,657	\$882,081	\$873,042
TOTAL OPERATING EXPENSE		\$846,641	\$931,803	\$1,002,606	\$635,010	\$942,062	\$1,006,065
NET OPERATING INCOME + / LOSS (-)		-\$124,605	-\$100,064	-\$190,834	\$48,647	-\$59,981	-\$133,023

Nonoperating Revenues / Expense (-)							
421,271-1	Tax Levy	\$335,941	\$335,540	\$357,578	\$18	\$345,940	\$347,305
419	Interest Income	\$103,414	\$81,346	\$48,089	\$7,735	\$43,236	\$33,081
421	Misc Rev - State Computer Aid	\$508	\$572	\$500	\$3,251	\$3,361	\$600
271	New S/A's & Contributions	\$326,487	\$0	\$0	\$0	\$0	\$0
421	Grant	\$200,008	\$0	\$0	\$0	\$0	\$0
271	Amortization of Construction Grants	\$3,484	\$3,484	\$3,485	\$3,484	\$3,484	\$3,484
427	Interest Paid On Debt	-\$336,650	-\$274,998	-\$231,991	-\$176,019	-\$231,991	-\$214,516
435	Debt Refunding Payment	(\$82,881)	\$0	\$0	\$0	\$0	\$0
429	Amortization of Premium On Debt	\$1,412	\$6,966	\$8,353	\$8,353	\$8,353	\$8,353
428	Amortization of Debt Issuance Cost	-\$46,096	-\$17,024	-\$6,668	-\$6,668	-\$6,668	-\$6,668
409	Amortization of SSA Acres From DePerce	-\$6,715	-\$11,570	-\$2,000	\$0	-\$8,250	-\$8,000
Total Nonoperating Revenues / Expense (-)		\$498,912	\$124,315	\$177,346	-\$159,848	\$157,465	\$163,639
NET INCOME / LOSS (-)		\$374,307	\$24,251	-\$13,488	-\$111,201	\$97,484	\$30,616

APPENDICES

APPENDIX A: BUDGET AND FINANCE POLICIES

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 2012 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 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