

2019  
ANNUAL  
BUDGET

# Town of Ledgeview 2019 Budget

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# Elected and Appointed Town Officials

## **TOWN BOARD**

Philip J. Danen, Chairperson (Term expires April 2019)  
Ken Geurts, Supervisor (Term expires April 2019)  
Cullen Peltier, Supervisor (Term expires April 2019)  
Mark Danen (Term expires April 2020)  
Renee Van Rossum (Term expires April 2020)

## **SANITARY DISTRICT COMMISSION**

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

## **PARK AND RECREATION COMMITTEE**

Jason Shanda, Chairperson  
Rod Kowalczyk  
Nicole Van Helden  
Cullen Peltier  
Joe Widi

## **BEAUTIFICATION SUB-COMMITTEE**

Yolanda Hernandez  
Nicole Van Helden, Chairperson  
Kari Fraser  
Anna Burtschi

## **PERSONNEL & FINANCE COMMITTEE**

Tim Beno  
Ken Geurts  
Joe Schlag  
Robert Voss  
Tina Peltier

## **REDEVELOPMENT AUTHORITY**

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

**ZONING BOARD OF APPEALS**

Andy Schlag, Chairperson  
Gene Colwitz  
Rick Laes  
John Fiddelke  
Steve Corrigan, Alternate  
Steve Rohr, Alternate

**ZONING & PLANNING COMMISSION**

Jane Tenor, Chairperson  
Mark Handeland, Vice Chairperson  
Mark Chambers  
Taurino Garcia  
Chet Lamers  
Kris Baran  
Renee Van Rossum

**TOWN STAFF**

**Town Administrator**

Sarah K. Burdette, Administrator

**Administrative Staff**

Lisa Bartz, Administrative Assistant  
Tom Guns, Fire Chief  
Char Nagel, Clerk  
Renaë Peters, Treasurer  
Tim Reckelberg, Deputy Treasurer

**Public Works and Community Services Staff**

David Strelcheck, Public Works Director  
Andrew Tenor, Public Works Crew Superintendent  
John Lacy, Public Works Crew  
Keven Tadeyeske, Public Works Crew  
Cole Hendricks, Public Works Crew  
Mark Roberts, Code Enforcement Officer  
Patrick Van Rite, Town Constable (Term Expires April 2019)

**Municipal Court/Multi-Jurisdictional Court**

Judge David Matyas

**Outside Consultants**

- Scott Sternhagen, CPA (Auditor- Schenck)
- Jeffrey Belongia (Financial Consultant – Hutchinson, Shockey, Early)
- Mike Denor, Fair Market Assessments (Assessor)
- Scott Brosteau (Engineer – Mead & Hunt)
- Dustin Wolff (Planning/Zoning Administration – Mead & Hunt)
  
- Larry Bechler (Attorney – Murphy Desmond, S.C. – *Sanitary District*)
- John D’Angelo (Municipal Prosecution Attorney – ONE Law Group)
- William Vande Castle (Attorney – Vande Castle, S.C.)
- Corey Kimps (Attorney – Umentum & Kimps)
- eServices, LLC (Building Inspection)



## Town Vision Statement and Mission Statement



### **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: 17.22
- Population: 7948 (2018)
- Town Board: 5 members; Sanitary District Commission: 3 members
- Full time Employees: 10; Part-time employees: 2

### **Finance**

- 2018 total budget: \$10,129,040 (includes capital budget)
- 2018(budget year) Town tax rate: \$2.784/\$1000 valuation
- 2018 (budget year) total assessed valuation: \$897,058,500 (TID IN)
- Net New Construction (2018): 2.89%

### **Public Safety**

- Volunteer fire department/Paid per call
- Number of volunteer firefighters: 42
- 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: 18.47
- Miles of Local Roads and Streets: 60.12
- Miles of Water Main: 56.95
- Miles of Sewer Main: 52.23

### **Contracted Services**

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

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



## Introduction

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

## **Community Background**

### **Location**

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

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

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

### **Community Life**

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

there is a segment of new residents that have established themselves here calling Ledgeview home.



Ledgeview has over 300 acres of outdoor recreation uses including Ledgeview Park and Scray Hill Park, the East River Trail and the Fox River Trail. Two new neighborhood parks, Zelten Park and Dollar Park, have been constructed in 2018 adding to the Town’s recreational options. The most unique natural area in the Town is the Niagara Escarpment, or “Ledge”, as it is locally known. The escarpment creates a dramatic change in elevation as it runs southwest to

northeast through the center of Ledgeview and is identifiable by its exposed bedrock and thin, rocky soils.

### **Town Administration**

The Town is served by a five-member Town Board elected for two-year terms. A full-time appointed Administrator and Clerk manage 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 throughout the town.

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

### **Demographics**

The Town has a current population of 7948 residents and encompasses a land area of approximately 17.22 square miles or 11, 023 acres.

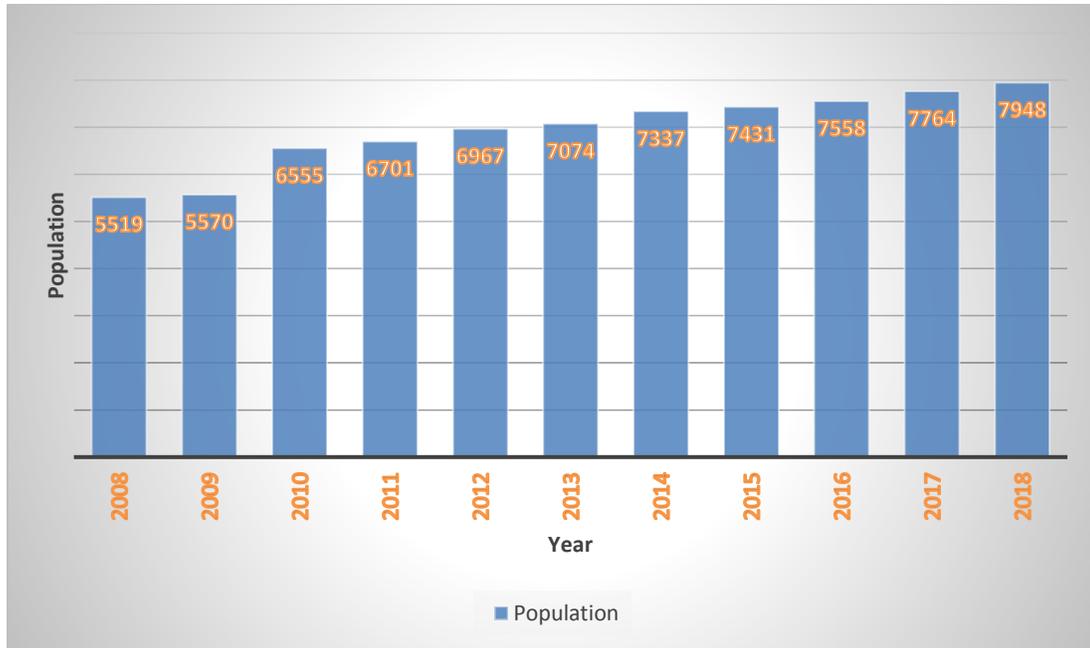
From 1980 to 2015 the Town experienced a 384% population growth. The significant growth of the municipalities in the outer ring of the City of Green Bay is one indication that the Town of Ledgeview is experiencing heavy competition for land and resources from the increasing demands of a growing region.

According to the U.S. Census Bureau and the Wisconsin Department of Administration (DOA), the population of the Town of Ledgeview was 6,555 in 2010 and has grown to 7948 in 2018. Population projections, provided by DOA, indicate the Town is expected to continue to grow. The projected population, while positive, does increase at a slower

rate than the previous 35-year period, but still nearly doubles the Town’s current population. Should the present rate of growth be maintained during the next 20 years the Town can expect a 2035 population of more than 11,000 people.

According to the American Community Survey (ACS), the Town’s median household income of \$82,610 (2016) is slightly higher than its neighbors and significantly higher than Brown County. The median home value in 2016 was \$277,400.

**Town of Ledgeview Population, 2008-2018**



Most homes are single-family on lots with a mixture of multi-family accommodations near the more urbanized areas. In addition, Ledgeview possesses a noticeably younger housing stock than the remainder of Brown County, and as such, should retain a high-quality housing stock for the better part of the next 30 years. The Town has one of the lowest poverty rates (6.1%) in Wisconsin. The population in both Ledgeview and Brown County is younger than the state overall, indicating that there is a greater percentage of the population in their prime working years. Over 45% of our residents have a bachelor’s degree or higher, and 97% of our community are high school graduates.

### Financial Outlook

In 2017, the Town of Ledgeview’s financial consultant informed the Town Board that Ledgeview had maintained its on-going bond rating from Standard and Poor’s as “AA” and the rating was viewed to be ‘stable’.

The Standard and Poor’s Ratings Digest published June 14, 2017 reports that Ledgeview’s ‘AA’ long-term rating reflects the following factors:

- “Strong economy, which benefits from participation in the broad and diverse Green Bay metropolitan statistical area (MSA);
- Strong management, with good financial policies and practices
- Very strong budgetary flexibility with 2016 available fund balance at 33% of operating expenditures;
- Very strong liquidity providing very strong cash to cover both debt service and expenditures;
- Weak debt and contingent liability position, but with rapid amortization, with a majority of debt to retire within 10 years

### Economic Development

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



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

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

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

### School Districts

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

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

### Town Budget Process

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

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



## Budget Message

November 20, 2018

### **Honorable Members of the Town of Ledgeview Town Board:**

Presented is the Fiscal Year 2019 Operating Budget for the Town of Ledgeview. This document serves to improve the transparency of the budget process and improve the decision-making ability of the Town Board. The budget strives to continue the Town's commitment to prudent financial management, effective service delivery and providing the highest quality of services to the citizens of the community. Ledgeview continues to be a strong, financially sound municipal government.

The 2019 budget was prepared with a focus on our strategic goals for the future. In June 2018, the Town Board adopted the Town of Ledgeview Strategic Plan, 2016-2020 5-year plan update. The plan is focused on the strategic areas for each of the following Departments:

DEPARTMENT	GOALS
<b>Administrative and Finance Departments</b>	<ul style="list-style-type: none"> <li>❖ Enhance Town welcome experience for new residents &amp; web resources/ info sharing for all residents</li> <li>❖ Develop best practices for social media communication</li> <li>❖ Regularly update SOP guidelines for all departments</li> <li>❖ Define in writing &amp; visuals what the workplace culture of the Town is</li> <li>❖ Continually build open door relationships &amp; good communications with neighboring communities</li> </ul>

	<ul style="list-style-type: none"> <li>❖ Evolve performance-based budget document</li> </ul>
<b>Community Development &amp; Planning Department</b>	<ul style="list-style-type: none"> <li>❖ Evaluate Economic/ Community Development staff in other communities to assess impact of such a role in the Town</li> <li>❖ Research business park land acquisition</li> <li>❖ Develop mentor relationships with major landowners to educate them on land values, opportunities</li> <li>❖ Create an entrepreneur friendly culture</li> <li>❖ Explore creation of a TID to support the Southern Bridge project</li> </ul>
<b>Public Works Department</b>	<ul style="list-style-type: none"> <li>❖ Develop a process to measure cost effectiveness of contracted services vs. in-house</li> <li>❖ Evaluate a shared public works &amp; parks position</li> <li>❖ Monitor public works crew workload</li> <li>❖ Assess role of Ledgerview Sanitary District #2</li> </ul>
<b>Parks &amp; Recreation Department</b>	<ul style="list-style-type: none"> <li>❖ Prioritize ESA's &amp; protect the Niagara Escarpment's integrity</li> <li>❖ Evaluate need for a Park Director</li> <li>❖ Maintain &amp; strengthen relationships with community sports organizations</li> </ul>
<b>Fire Department</b>	<ul style="list-style-type: none"> <li>❖ Develop a strategy for volunteer recruitment &amp; future leadership</li> <li>❖ Explore creation of an honor guard or auxiliary group for non-active members who still wish to volunteer</li> </ul>

As a Town organization and as a community, we are continuing to work towards achieving the objectives and actions within these strategic areas and the 2019 Budget supports that implementation.

### Moving Forward: 2019 Core Budgetary Priorities

The recommended 2019 budget is balanced, while still meeting our continued commitment to an excellent level of service, and is within the parameters of financial guidelines set forth by the Town Board. The Town's budget is a blueprint for financial and policy decisions implemented during each fiscal year. It is also a blueprint to provide:

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

### Summary of Levy and Tax Rate Payable 2019

The fiscal year 2019 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 2019 is the product of our planning, accomplishments, current commitments and future priorities. **In total the overall budget includes \$12,866,799 in expenditures, of which \$2,888,053 is Capital Outlay.** In comparison, this is an increase of \$2,788,259 from the 2018 Budget.

Revenues include a **tax levy of \$2,520,266 which is a 2.07% increase** over the previous year. This results in a **tax rate of \$2.7776/\$1,000** of assessed value which is a **0.25% decrease** from the previous year to fund general operations and debt service.

Housing development is a key indicator of growth and development for the Town of Ledgeview. This year to date, a total of 65 single family housing permits have been issued. In 2017 the Town issued 65 single family permits. The Town continues to experience consistent new housing growth.

We will look into the future to expand and promote commercial and industrial opportunities for growth in the Town. The Town of Ledgeview does have available opportunities in both the Ledgeview Business Park at I-43 and in the Ledgeview Industrial Park (near Viking Lane and CTH PP area). To encourage development along CTH GV, the Town has begun to devote resources to Ledgeview's TID #1. TID #1 was amended in 2018 to include 56 additional acres of proposed residential development. TID #2 is slated to be created in early 2019 to preserve Ledgeview Golf Course as public open space and limit lot saturation.

From 2017 to 2018 the Town experienced a **3.75% growth in net new construction**, a figure used to calculate allowed levy increases. In the previous year, the Town experienced a **2.89% growth**. The Town's net new construction increase of \$32,929,200 in 2018 was an increase over the growth in valuation from 2017. **Of the 24 municipalities in the County, Ledgeview had the 3rd greatest net construction percentage increase in Brown County.**

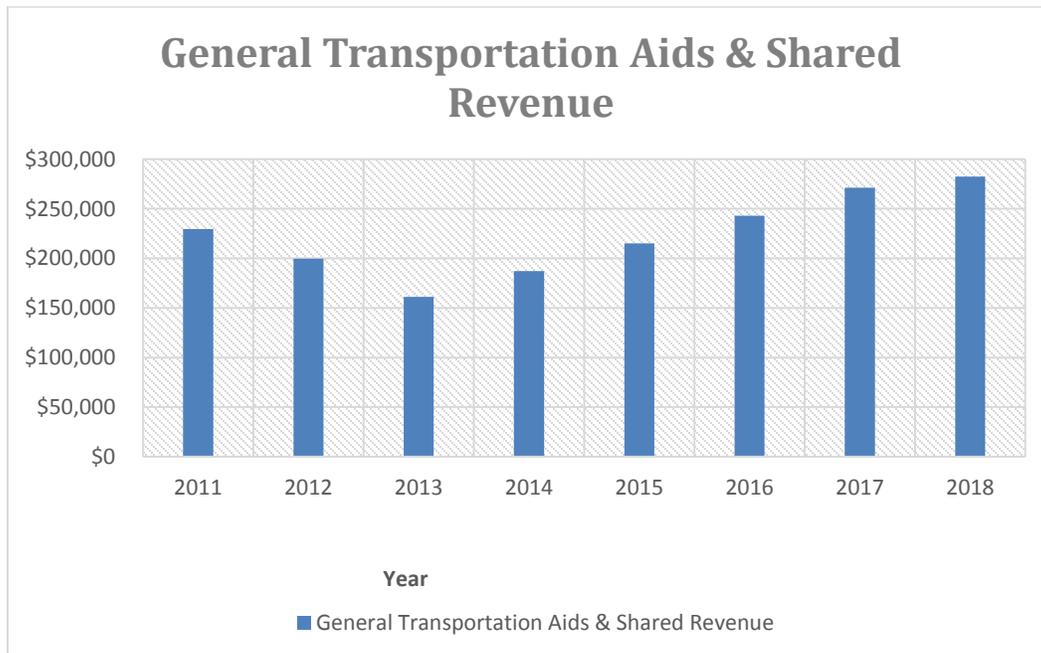
The Town's total assessed property value is \$925,629,500 as finalized by the Town assessor and Board of Review. This **value is a 3.18% increase** from the previous year. Manufacturing assessed values have decreased by \$273,200 from the previous year with a total manufacturing assessed value at \$31,769,800.

### State Levy Limits

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

### State of Wisconsin Major Aids

Monetary aids from the State of Wisconsin are a major source of Town revenues, particularly General Transportation Aids (GTA) and State Shared Revenues. For 2018, GTA was increased by \$42,354. Shared Revenue has remained consistent for many years.



### **2019 Budget Major Figures**

The 2019 proposed budget calls for the following:

- ❖ \$12,866,799 in total expenditures (\$2,888,053 Capital Outlay included), an increase of \$2,788,338 from 2018
- ❖ \$2,520,266 Town tax levy, 2.07% increase from 2018.
- ❖ Tax rate of \$2.7776/\$1000 of assessed value.
- ❖ Special Charge for residential waste collection/disposal of \$158, which stayed the same as 2017.
- ❖ Special Charge for stormwater utility will be \$55.00/ERU, an increase of \$10.00 per ERU.

### **Other Fiscal Considerations & Challenges**

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

#### **2018 Key Development Statistics (Building Permits Issued to Date)**

- 65 Single Family Homes
- 1 Duplex Residential Home
- 4 Developments
- 19 Commercial-Industrial Permits (new buildings/major renovations)

The priorities and funding recommendations for the 2019 fiscal year reflect current conditions as well as addresses Town challenges and opportunities that lay ahead. The budget is a continuation of previous Town strategic discussions, the updated 2015-2035 Comprehensive Plan, the updated 2015 Comprehensive Outdoor Park & Recreation Plan and other short and long-range plans and reports.

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

There are several other key fiscal challenges that face the Town of Ledgeview which are all considered when completing the budgetary map for 2019.

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

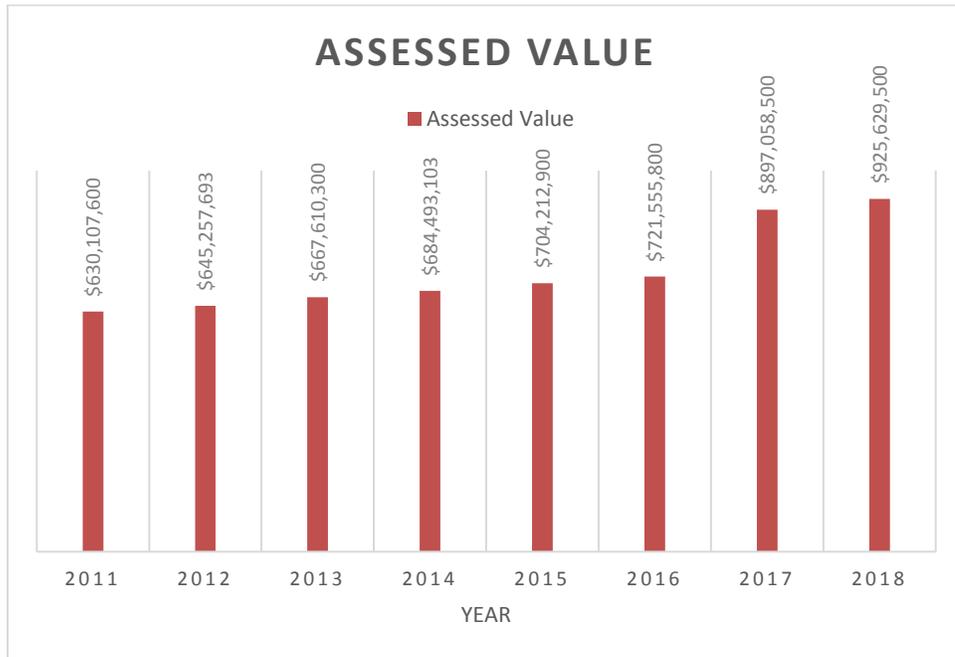
- Contract service expenses continue to increase as the population increases, as many contracts are equated to a per capita cost or a unit cost.

Overall, our current environment serves as an opportunity to propose or make changes which may not otherwise be possible. The Town has done a good job on working with neighboring municipalities and evaluating service contracting to identify opportunities for cost saving or other shared service opportunities. We will continue to research and work towards greater collaboration with our surrounding communities to gain greater efficiency and cost reduction.

**Assessed Value & Budget Effect on Residents**

The total assessed value of the Town is \$925,629,500 (TID in), a 3.18% increase from the previous year due to new construction. The 2019 budget results in a tax rate of \$2.7776 per \$1,000 of assessed value. For the median home, assessed at \$276,300, this results in a total Town tax of \$767.64, a **\$0.19 decrease from last year.**

**Town Total Assessed Value, 2011-2018**



Budget Impact to Ledgeview Residents					
Town Tax Rate	Assessed Value of Property				
	\$150,000	\$200,000	\$250,000	\$300,000	
2018 (19 Budget)	2.7776	\$417	\$556	\$694	\$833
2017 (18 Budget)	2.7783	\$417	\$556	\$694	\$833
2016 (17 Budget)	2.8059	\$421	\$561	\$701	\$842

Town & Sanitary Dist. Tax Rate, 2012-2018

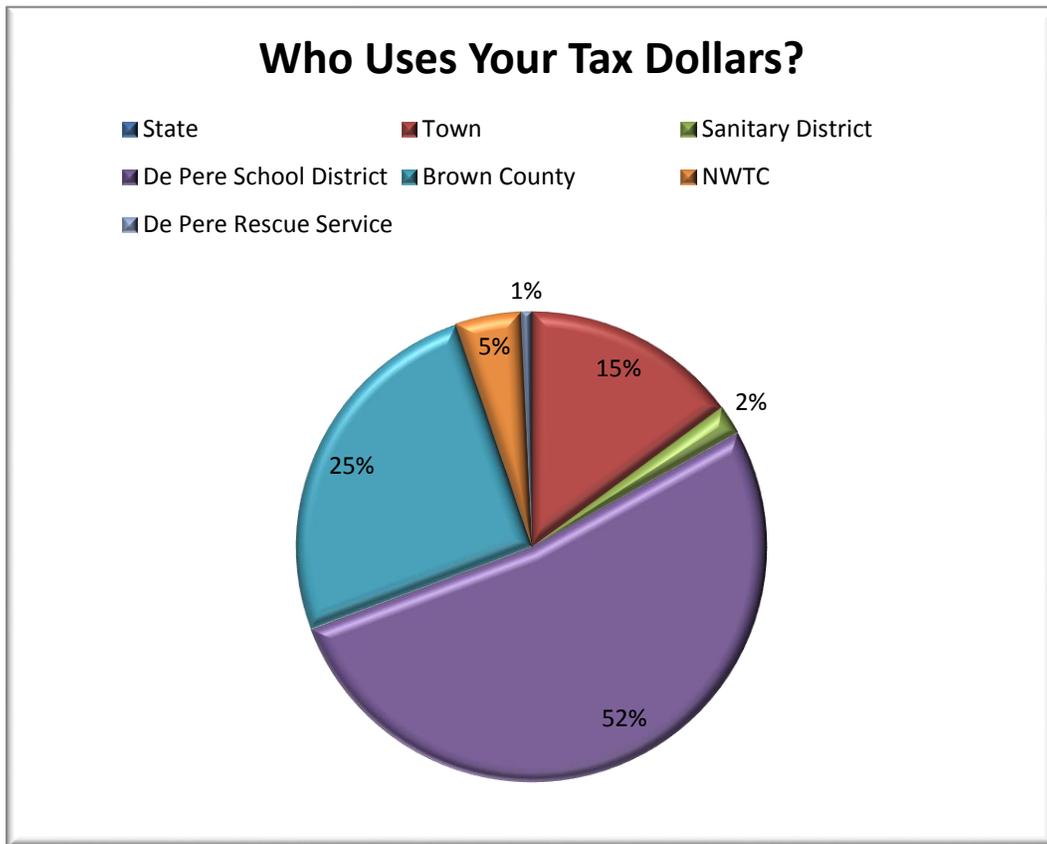


Key differences between the 2018 budget and the 2019 budget include an increase of nearly \$125,750 in debt service obligations, the addition of a full-time parks director position (half year), and resources to promote economic development (TID #1) and park enhancements. The budget has also been proposed with reliance upon the use of the general fund balance, an amount of \$82,000 to minimize tax rate impact.

**Where Are My Tax Dollars Going?**

Equally important for Ledgeview Taxpayers is to know where dollars go. The Town is only one of several taxing jurisdictions that share your annual property tax payment. Although the Town collects your entire tax payment, it only retains 15%, depending on which school district you reside in, for town operations. Taxing entities such as school districts, Brown County, NWTC, and the State of Wisconsin also retain a portion of your annual tax payment.

How does this impact a Ledgeview resident? The average home in Ledgeview is valued at \$276,300. The Town tax rate is \$2.7776/\$1,000 in 2019.



The chart above shows that only 15% of the funds coming from Ledgeview taxpayers are used to operate the Town of Ledgeview. The remaining 85% of your annual property tax payment goes to the operations of other taxing jurisdictions. These jurisdictions make their own financial and policy decisions.

## Overview of Personnel, Position and Classifications

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

The budget continues the Town philosophy of keeping a limited workforce and accomplishing many key services through the use of contracting. The following table displays current positions and classifications for 2018.

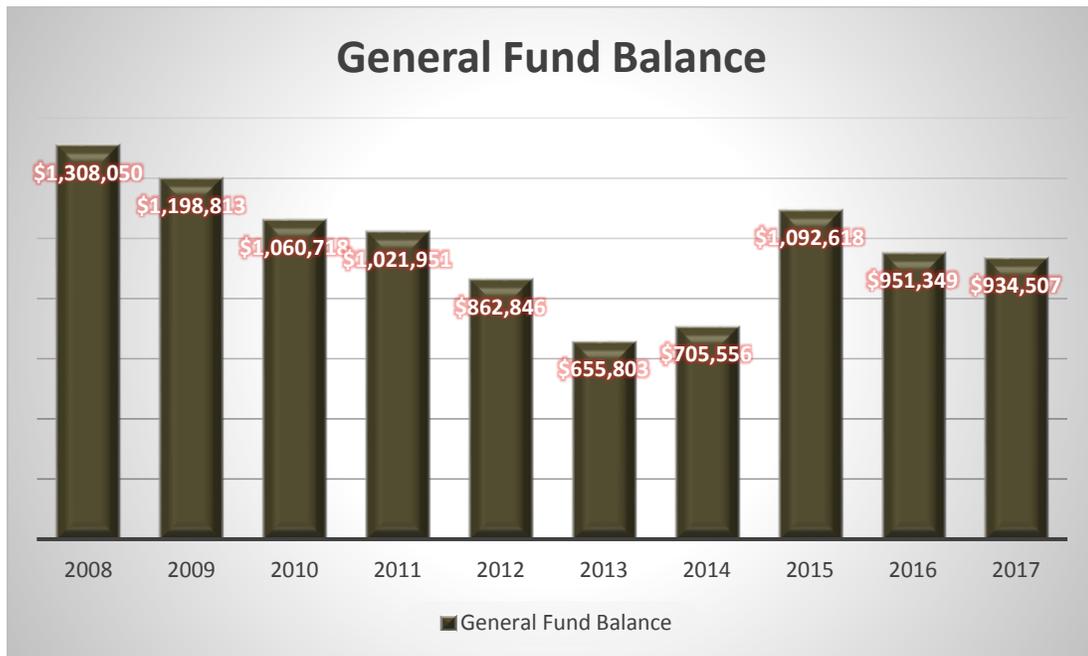
Position	Classification
Administrator	Full Time/Salary
Clerk	Full Time/Salary
Administrative Asst.	Full Time/Hourly
Treasurer	Full Time/Salary
Deputy Treasurer	Full Time/Hourly
Public Works Director	Full Time/Salary
Public Works Crew Superintendent	Full Time/Hourly
Public Works Crew I	Full Time/Hourly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

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

## Fund Balance Health

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

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



#### Ledgeview’s Financial Foundation

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

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

A significant focus for Ledgeview’s financial foundation continues to be building a contingency and fund balance. Through frugal spending, the Town has been able to

build a fund that will ensure that our future operational needs can be met while maintaining a relatively stable tax rate. The Town should continue to focus on maintaining this fund as well as other best practices to improve its overall financial foundation.

### **Town Goals, Priorities and Policies**

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



- Public Works Department Analysis (2016)
- Town of Ledgeview Comprehensive Plan (2015)
- Park & Recreation Plan, 2015-2020 (2015)
- 2018 Strategic Plan & Implementation
- Emergency Operations Plan (Revised in 2015)
- Official Map (Revised in 2017)
- Five Year Capital Improvement Plan, updated annually and incorporated into the budget
- Storm water Management Plan and Urban Storm water planning grant update; (Revised in 2015)
- Personnel Policy Manual (Revised in 2017)
- Fire Department Bylaws and SOG's (Revised in 2015)
- Other Town budget related policies:
  - Budget and finance policy

### **Organization of Budget Document**

The following budget document is designed in a manner that gives the public an easy-to-read “snapshot” of the Town’s financial direction in 2019. The following financial documents accounts for every revenue and expenditure anticipated by the Town in 2019.

The information contained herein intends to put Ledgeview on the path forward for the credentialing criteria for the GFOA Distinguished Budget Presentation award. In order to receive this award, a governmental unit such as the Town of Ledgeview must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. Staff believes the basis with which the information presented in this document will allow us to meet these criteria for future submittal of our budget for a Distinguished Budget Presentation award.

## **Closing**

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

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

It remains an honor to continue serving Ledgeview in this capacity. We have an excellent group of people dedicated to great service for our almost 8,000 residents and many have played a significant part in developing this budget.

Respectfully Submitted,

*Renaë Peters*

Renaë Peters  
Town Treasurer

*Sarah K. Burdette*

Sarah K. Burdette  
Town Administrator

*Charlotte Nagel*

Charlotte Nagel  
Town Clerk



## Performance Measurement

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

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

The 2019 Budget will serve as a way to continue to integrate budgeting and performance measurement. Throughout 2019, internal steps will be taken to increase the availability of measures and accuracy for this purpose. A performance measurement system will continue to be refined.

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

### QUALITY OF LIFE – STRATEGIC AREA

- Maintain the environmental assets and rural character of the community so that it continues to be an attractive place to live.
- Develop a Town park system based upon neighborhood parks and nature-based facilities and encourage community involvement in facility development and improvement.
- Preserve or improve the quality of existing neighborhoods and maintain housing values over time.

- Preserve and protect the Town’s historical resources to promote the cultural and general welfare of residents of Ledgeview and provide for a more dynamic, attractive and vital community.

### PUBLIC SAFETY – STRATEGIC AREA

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

### FINANCIAL MANAGEMENT – STRATEGIC AREA

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

### COMMUNITY DEVELOPMENT – STRATEGIC AREA

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

### ECONOMIC DEVELOPMENT – STRATEGIC AREA

- Continue to expand commercial and industrial development opportunities to “grow” and diversify the local economy.
- Through aesthetic improvements, design review and construction standards, work to maintain a desirable commercial and industrial sector.

- Develop and maintain a physical, cultural, educational, and recreational environment in the Town that is conducive to business and residential development.

#### INFRASTRUCTURE – STRATEGIC AREA

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

#### TRANSPORTATION – STRATEGIC AREA

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

#### ORGANIZATIONAL DEVELOPMENT – STRATEGIC AREA

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

**TOWN OF LEDGEVIEW**

**Budget Summary**

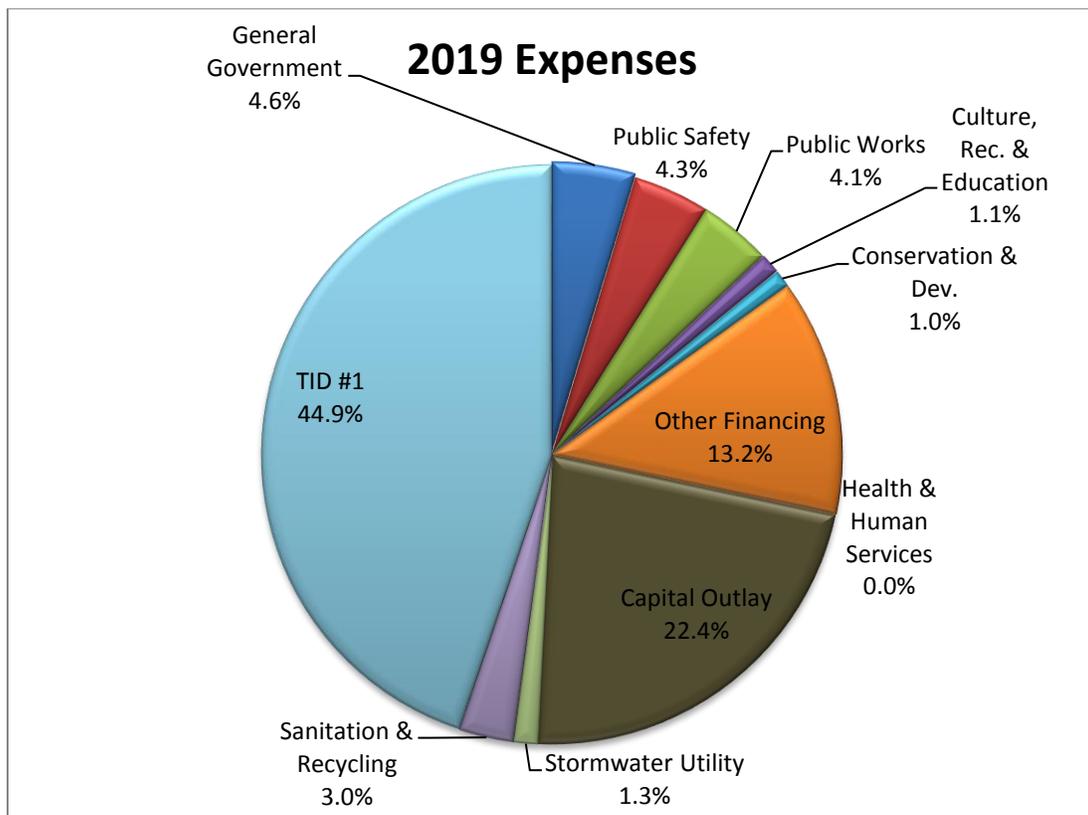


## Budget Summary

The total budget for 2019 is \$16,278,499. The 2019 budget continues to hold the line on new costs with only essential expansion of services to meet the needs of the community and meet regulatory requirements or mandates.

## Expenditures

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



## Highway Expenditures

In 2015, Wisconsin Act 105 repealed the requirement that Towns get approval from electors on highway expenditures which exceed more than \$5,000 per mile. The Town has chosen to continue to highlight highway expenditures for informational purposes. The Town currently has 119 lane miles of road. Highway expenditures include a variety of activities including basic road maintenance, snow removal, signage, ditch mowing, related engineering, paving, reconstruction, etc. The Town is planning to receive \$324,000 in general transportation aids in 2019.

Town of Ledgeview		
Summary of Proposed Highway Expenditures		
2019 Proposed Budget		
Item		2019 Proposed Budget
Road Maintenance		\$1,968,063
Debt Service (Fund 100)		\$1,405,916
Snow Removal		\$151,100
Engineering		\$30,000
Bridge Fund		\$1,000
Public Works		\$278,401
Street Lighting		\$76,000
	<b>TOTAL</b>	<b>\$3,910,480</b>

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

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

The Town of Ledgeview, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the Town can be divided into two categories: governmental funds and proprietary funds.

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

The Town’s 2019 fund structure contains the following “governmental” and “proprietary” funds:

1. General Fund- “100”
2. Fire Department – “200”
3. Park & Recreation Committee – “210”
4. Park Impact Fee - “211”

5. Beautification Committee – “220”
6. Debt Service Fund- “300”
7. Capital Projects Fund- “420”
8. Storm water utility Fund- “430”
9. Facilities Construction Fund- “440”
10. TID #1 – “451”
11. TID #2 – “452”
12. Sanitation & Recycling – “610”
13. Golf Course – “620”
13. Water Utility Fund- “061”
14. Sanitary Sewer Utility Fund- “062”

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

1. **General Fund** – The General Fund is the chief operating fund of the Town. This fund accounts for the normal activities of the Town (general government, public works, etc.). The major revenue sources for this fund are tax levy, inter-governmental revenues, licenses and permits, fines and forfeitures, interest income, and charges for services. The major expenditures for this fund are public safety, public works, building inspections, and general government.
2. **Debt Service Fund** - The Debt Service fund accounts for the current fiscal year’s principal and interest payments due on debt previously issued. The major revenue sources for this fund include the property tax levy and special assessments outstanding.
3. **Capital Projects Fund** –The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital expenditures in each department other than those financed by proprietary funds. The major revenue for this fund is bond proceeds.
4. **Tax Increment District Fund** – the Tax Increment District Fund is a distinct financing fund from a special taxing district established in the Town in accordance with Wisconsin Statutes. Major sources of revenue in this fund are from the property tax revenue derived within the district boundary. 2016 was the first year that the Town of Ledgeview had a TID. A second TID will be created at the end of 2018.

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

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

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

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

**Town of Ledgeview  
Summary of Expenditures  
Fiscal Year 2019**

			YEAR END	2019	Increase
		2018	ESTIMATE	PROPOSED	(Decrease)
	Department	BUDGET	2018	BUDGET	Budget
					2018 to 2019
<b>General Government - 51000</b>					
51100	Legislative (Town Board)	\$ 54,750	\$ 50,328	\$51,800	\$ (2,950)
51300	Legal Fees	\$ 20,100	\$ 105,111	\$43,100	\$ 23,000
51410	Parks Administration	\$ -	\$ -	\$ 40,515	\$ 40,515
51400	General Administration	\$ 287,290	\$ 266,925	\$267,713	\$ (19,577)
51500	Financial Administration	\$ 115,859	\$ 116,187	\$122,381	\$ 6,522
51600	General Building, Town Hall	\$ 22,795	\$ 27,156	\$37,450	\$ 14,655
51900	Other General Government	\$ 31,000	\$ 34,915	\$34,475	\$ 3,475
<b>Subtotal - General Government</b>		<b>\$ 531,794</b>	<b>\$ 600,622</b>	<b>\$ 597,434</b>	<b>\$ 65,640</b>
<b>Public Safety - 52000</b>					
52100	Other Public Safety Expenses	\$ 27,000	\$ 18,000	\$24,000	\$ (3,000)
52200	Fire Department	\$ 326,809	\$ 308,601	\$337,578	\$ 10,769
52300	Emergency Medical Services	\$ 112,500	\$ 110,582	\$116,650	\$ 4,150
52400	Building Inspection	\$ 59,642	\$ 116,352	\$73,630	\$ 13,988
<b>Subtotal - Public Safety</b>		<b>\$ 525,951</b>	<b>\$ 553,535</b>	<b>\$ 551,858</b>	<b>\$ 25,907</b>
<b>Public Works - 53000</b>					
53311	Highway & Street Maintenance	\$ 400,428	\$ 409,944	\$446,927	\$ 46,499
53420	Road Related Facilities	\$ 76,000	\$ 71,300	\$76,000	\$ -
<b>Subtotal - Public Works</b>		<b>\$ 476,428</b>	<b>\$ 481,244</b>	<b>\$ 522,927</b>	<b>\$ 46,499</b>
<b>Culture, Recreation &amp; Education - 55000</b>					
55200	Parks	\$ 134,855	\$ 104,698	\$108,005	\$ (26,850)
55700	Beautification	\$ 43,175	\$ 27,380	\$34,175	\$ (9,000)
<b>Subtotal - Culture, Recreation &amp; Ed.</b>		<b>\$ 178,030</b>	<b>\$ 132,078</b>	<b>\$ 142,180</b>	<b>\$ (35,850)</b>
<b>Conservation &amp; Development - 56000</b>					
56700	Economic Development	\$ 15,000	\$ 5,000	\$2,000	\$ (13,000)
56900	Planning & Zoning/Erosion/Conservation	\$ 127,480	\$ 133,614	\$121,833	\$ (5,647)
<b>Subtotal - Conservation &amp; Development</b>		<b>\$ 142,480</b>	<b>\$ 138,614</b>	<b>\$ 123,833</b>	<b>\$ (18,647)</b>

<b>Other Financing Uses - 59000</b>					
59200	Contingency & Reserves	\$ 1,703,687	\$ 1,730,973	\$1,704,586	\$ 899
<b>Subtotal - Other Financing Uses</b>		<b>\$ 1,703,687</b>	<b>\$ 1,730,973</b>	<b>\$ 1,704,586</b>	<b>\$ 899</b>
<b>Health &amp; Human Services - 54000</b>					
54150	Constable Expenses	\$ 2,125	\$ 1,825	\$1,925	\$ (200)
<b>Subtotal - Health &amp; Human Services</b>		<b>\$ 2,125</b>	<b>\$ 1,825</b>	<b>\$ 1,925</b>	<b>\$ (200)</b>
<b>Capital Outlay - 57000</b>					
57190	General Government	\$ 7,200	\$ 1,170	\$12,200	\$ 5,000
57620	Parks & Recreation	\$ 996,000	\$ 375,000	\$730,790	\$ (265,210)
57220	Fire & Rescue	\$ 63,750	\$ 45,838	\$135,000	\$ 71,250
57331	Roads & Public Works	\$ 2,714,290	\$ 113,886	\$2,010,063	\$ (704,227)
57345	Stormwater & Drainage	\$ -	\$ -	\$0	\$ -
<b>Subtotal - Capital Outlay</b>		<b>\$ 3,781,240</b>	<b>\$ 535,894</b>	<b>\$ 2,888,053</b>	<b>\$ (893,187)</b>
<b>Stormwater Utility - 53000</b>					
51000	General Government	\$1,500	\$1,695	\$9,350	\$7,850
53000	Public Works	\$128,303	\$114,817	\$113,397	-\$14,906
57000	Capital Outlay	\$42,000	\$42,000	\$50,000	\$8,000
<b>Subtotal- Stormwater Utility</b>		<b>\$171,803</b>	<b>\$158,512</b>	<b>\$172,747</b>	<b>\$944</b>
<b>Sanitation &amp; Recycling - 53600</b>					
53600	Public Works	\$377,273	\$345,689	\$390,143	\$12,870
<b>Subtotal - Sanitation &amp; Recycling</b>		<b>\$377,273</b>	<b>\$345,689</b>	<b>\$390,143</b>	<b>\$12,870</b>
<b>Tax Increment District #1</b>					
51000	General Government	\$17,729	\$18,598	\$46,113	\$28,384
53000	Public Works	\$2,105,000	\$552,756	\$5,680,000	\$3,575,000
56000	Conservation & Development	\$65,000	\$35,000	\$45,000	-\$20,000
<b>Subtotal- Tax Increment District #1</b>		<b>\$2,187,729</b>	<b>\$606,354</b>	<b>\$5,771,113</b>	<b>\$3,583,384</b>
<b>Tax Increment District #2</b>					
51000	General Government	\$0	\$1,000	\$10,250	\$10,250
53000	Public Works	\$0	\$0	\$0	\$0
56000	Conservation & Development	\$0	\$0	\$10,000	\$10,000
<b>Subtotal- Tax Increment District #2</b>		<b>\$0</b>	<b>\$1,000</b>	<b>\$20,250</b>	<b>\$20,250</b>
<b>TOTAL - General Fund Operating, Debt &amp; Capi</b>		<b>\$ 10,078,540</b>	<b>\$ 5,285,340</b>	<b>\$ 12,866,799</b>	<b>\$ 2,788,259</b>

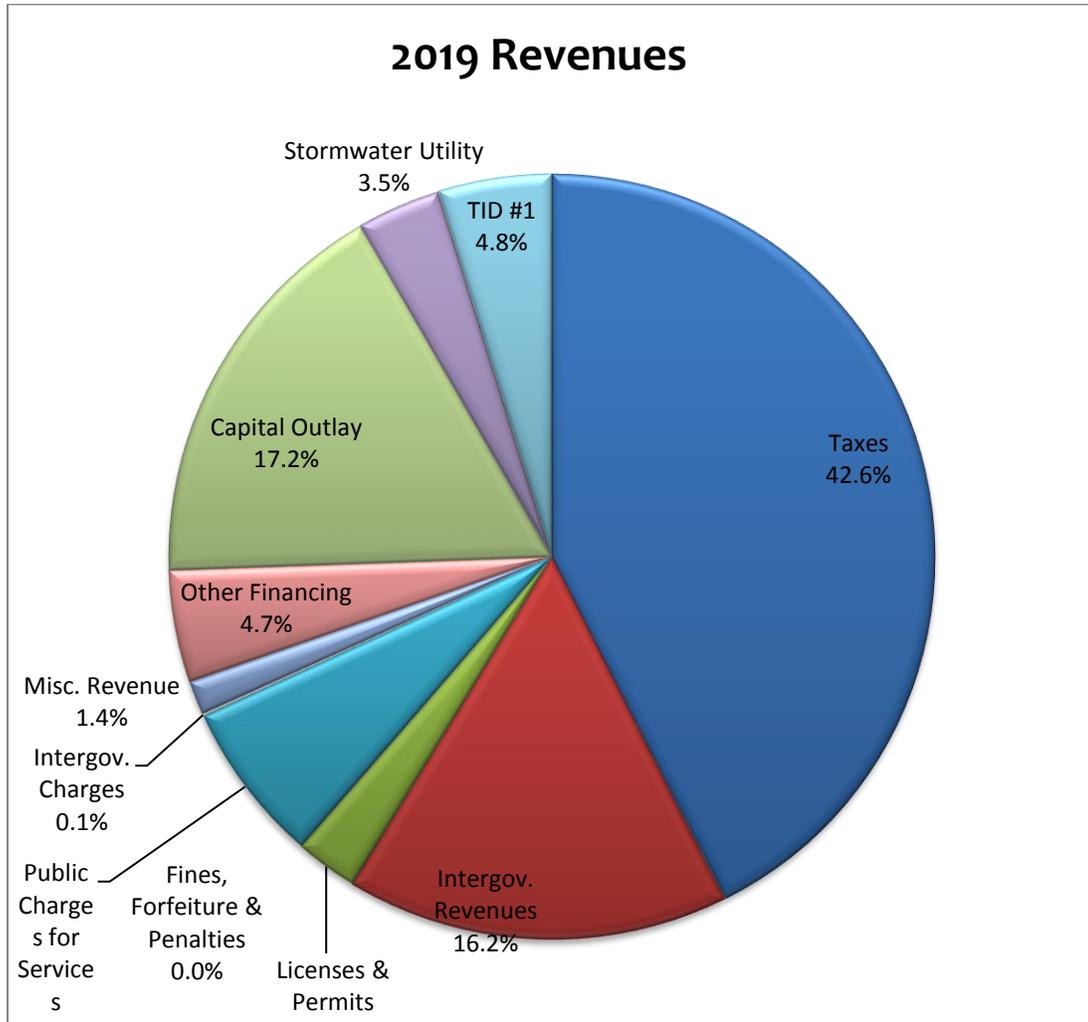
Town of Ledgeview						
Summary of Expenditures						
Fiscal Year 2019						
					Increase	
		YEAR END	2019		(Decrease)	% Change
	2018	ESTIMATE	PROPOSED	Budget	Budget	
Department	BUDGET	2018	BUDGET	2018 to 2019	2018 to 2019	
General Government - 51000	\$ 531,794	\$ 600,622	\$ 597,434	\$ 65,640		12.3%
Public Safety - 52000	\$ 525,951	\$ 553,535	\$ 551,858	\$ 25,907		4.9%
Public Works - 53000	\$ 476,428	\$ 481,244	\$ 522,927	\$ 46,499		9.8%
Culture, Recreation & Education - 5500	\$ 178,030	\$ 132,078	\$ 142,180	\$ (35,850)		-20.1%
Conservation & Development - 56000	\$ 142,480	\$ 138,614	\$ 123,833	\$ (18,647)		-13.1%
Other Financing Uses - 59000	\$ 1,703,687	\$ 1,730,973	\$ 1,704,586	\$ 899		0.1%
Health & Human Services- 54000	\$ 2,125	\$ 1,825	\$ 1,925	\$ (200)		-9.4%
Capital Outlay - 57000	\$ 3,781,240	\$ 535,894	\$ 2,888,053	\$ (893,187)		-23.6%
Stormwater Utility- 53000	\$ 171,803	\$ 158,512	\$ 172,747	\$ 944		0.5%
Sanitation & Recycling - 53600	\$377,273	\$345,689	\$390,143	\$12,870		3.4%
Tax Increment District #1 - 51000	\$2,187,729	\$606,354	\$5,771,113	\$3,583,384		163.8%
Tax Increment District #2 - 51000	\$0	\$1,000	\$20,250	\$20,250		#DIV/o!
<b>TOTAL - General Fund Operating, Debt</b>	<b>\$ 10,078,540</b>	<b>\$ 5,285,340</b>	<b>\$ 12,866,799</b>	<b>\$ 2,788,259</b>		<b>27.7%</b>

### Explanation of General Fund (GF) Expenditures

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

## Revenues

Revenues were equally scrutinized and ideas for increasing revenues by use of fees, grants or other tools have been evaluated throughout the current year. Capital Outlay is the largest source of funding due to new projects requiring bond funds.



### Tax Bill Special Charges Summary

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

The Town of Ledgeview currently collects special charges for the following listed uses. Available information on charges for 2018 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 2019 charge pays for 100% of the residential waste program.
- *Other Charges*: Other special charges may be placed on specific properties as applicable, generally for failure to pay a Town invoice during the year or for delinquent sewer or water bills.

<b>Special Charge</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
Residential Garbage	\$158.00	\$158.00
LSWU (residential and commercial)	\$45.00 /ERU	\$55.00/ERU

**Town of Ledgeview  
Summary of Revenues  
Fiscal Year 2019**

Department	YEAR END		2019	Increase	% Change
	2018	ESTIMATE	PROPOSED	(Decrease)	Budget
	BUDGET	2018	BUDGET	2018 to 2019	2018 to 2019
Taxes - 41000	\$2,584,543	\$2,602,218	\$2,648,361	\$ 63,818	2.5%
Intergovernmental Revenues - 43000	\$360,153	\$353,016	\$1,005,786	\$ 645,633	179.3%
Licenses & Permits - 44000	\$141,930	\$227,027	\$164,495	\$ 22,565	15.9%
Fines, Forfeitures & Penalties - 45000	\$0	\$60	\$0	\$ -	
Public Charges for Services - 46000	\$416,095	\$443,590	\$425,678	\$ 9,583	2.3%
Intergovernmental Charges for Services - 47000	\$5,000	\$5,117	\$5,000	\$ -	0.0%
Miscellaneous Revenue - 48000	\$45,984	\$57,527	\$89,397	\$ 43,413	94.4%
Other Financing Sources - 49000	\$388,060	\$366,465	\$294,350	\$ (93,710)	-24.1%
Capital Outlay	\$3,785,750	\$4,147,485	\$1,071,765	-\$2,713,985	-71.7%
Stormwater Utility	\$190,803	\$177,317	\$219,747	\$28,944	15.2%
Tax Increment District #1	\$2,206,729	\$6,087,743	\$299,100	-\$1,907,629	-637.79%
Tax Increment District #2	\$0	\$3,400,000	\$100	\$100	100.00%
<b>TOTAL - Revenues</b>	<b>\$ 10,125,047</b>	<b>\$17,867,565</b>	<b>\$ 6,223,779</b>	<b>\$ (3,901,268)</b>	<b>-38.5%</b>

Revenues	2016	2017	BUDGET	YEAR	YEAR END	PROPOSED
	ACTUAL	ACTUAL	2018	TO DATE	ESTIMATE	BUDGET
				9/30/2018	2018	2019
<b>TAXES (41000)</b>						
41110 General Property Tax-100	\$1,179,537	\$1,209,203	\$1,628,772	\$1,621,922	\$1,629,982	\$2,034,072
41110 General Property Tax-200	\$356,353	\$363,472	\$321,367	\$321,367	\$321,367	\$281,498
41110 General Property Tax-210	\$348,851	\$417,680	\$482,709	\$482,709	\$482,709	\$183,531
41110 General Property Tax-220	\$12,200	\$12,200	\$36,170	\$36,170	\$36,170	\$21,165
41110 General Property Tax-420	\$0	\$0	\$0	\$0	\$0	\$0
41110 General Property Tax-610	\$0	\$0	\$0	\$0	\$0	\$0
41112 Recouped Old Personal Property Tax	\$0	\$0	\$0	\$0	\$0	\$0
41115 Agriculture Conversion Tax	\$9,753	\$10,545	\$0	\$10,849	\$10,849	\$10,000
41116 Bridge Fund Tax Portion	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
41117 Rescue City/County Tax Collection	\$104,900	\$107,050	\$112,500	\$112,500	\$112,500	\$116,650
41150 Forest Cropland-Managed Tax	\$25	\$25	\$25	\$60	\$60	\$25
41160 Woodland Tax	\$0	\$0	\$0	\$0	\$0	\$0
41180 Omitted Tax	\$0	\$0	\$0	\$0	\$0	\$0
41300 In Lieu of Tax-Bellevue/De Pere	\$0	\$0	\$2,000	\$420	\$421	\$420
41800 Interest on Tax	\$357	\$45	\$0	\$73	\$73	\$0
41900 Excess Stadium Tax Revenue	\$11,746	\$11,430	\$0	\$0	\$7,087	\$0
<b>TOTAL TAXES</b>	<b>\$2,024,722</b>	<b>\$2,132,650</b>	<b>\$2,584,543</b>	<b>\$2,587,071</b>	<b>\$2,602,218</b>	<b>\$2,648,361</b>

<b>INTERGOVERNMENTAL REVENUES (43000)</b>							
43410	State Shared Revenue	\$25,723	\$25,774	\$25,737	\$134	\$1,028	\$987
43510	State Grants	\$0	\$0	\$0	\$0	\$0	\$0
43516	Exempt Computer Aid	\$3,368	\$3,022	\$3,066	\$3,066	\$3,066	\$3,111
43530	State General Transportation Aids	\$213,508	\$245,534	\$282,000	\$211,773	\$282,364	\$324,718
43534	Local Road Improvement Program	\$0	\$0	\$0	\$0	\$0	\$0
43540	Recycling Grant	\$0	\$0	\$0	\$0	\$0	\$0
43600	Other State Aid	\$0	\$0	\$0	\$0	\$0	\$0
43610	State Municipal Serv. (PMS)	\$350	\$517	\$350	\$319	\$319	\$300
43650	Forest Cropland-from State	\$26	\$85	\$0	\$8	\$8	\$0
43700	Grants from County	\$0	\$0	\$0	\$0	\$0	\$0
43200	Grants- Federal	\$0	\$0	\$0	\$0	\$0	\$0
43420	Fire Insurance-2% Fire Dues	\$33,252	\$36,077	\$35,000	\$37,150	\$37,150	\$35,000
43534	Local Road Improvement Program	\$0	\$0	\$0	\$0	\$13,485	\$627,170
43540	Recycling Grant	\$14,759	\$15,567	\$14,000	\$15,596	\$15,596	\$14,500
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		<b>\$290,984</b>	<b>\$326,575</b>	<b>\$360,153</b>	<b>\$268,046</b>	<b>\$353,016</b>	<b>\$1,005,786</b>
<b>LICENSES &amp; PERMITS (44000)</b>							
44110	Liquor & Beer Licenses	\$7,700	\$8,047	\$7,100	\$7,735	\$7,735	\$7,725
44121	Operator's Licenses	\$1,180	\$2,270	\$800	\$1,480	\$1,470	\$800
44122	Cigarette Licenses	\$500	\$550	\$400	\$500	\$500	\$500
44124	Cable TV Franchise Fee	\$46,444	\$44,537	\$44,500	\$33,940	\$45,240	\$44,500
44125	Special Events Permit	\$545	\$455	\$500	\$370	\$320	\$320
44210	Dog Licenses	\$1,495	\$2,149	\$1,600	\$1,833	\$1,817	\$1,600
44215	Chicken Licenses	\$22	\$77	\$0	\$0	\$0	\$0
44310	Building Permit Inspection Fee	\$137,766	\$162,010	\$62,480	\$106,867	\$125,500	\$78,000
44311	Building Permit Assessor Fee	\$3,800	\$5,200	\$2,600	\$4,085	\$6,060	\$5,750
44312	Building Permit State Seal	\$2,000	\$2,640	\$1,600	\$2,360	\$2,960	\$2,000
44313	Building Permit Town Admin Fee	\$8,600	\$12,650	\$6,000	\$10,050	\$12,300	\$7,500
44330	CSM Review Fee	\$1,050	\$1,200	\$600	\$600	\$600	\$1,000
44335	Plat Review Fee	\$6,375	\$3,325	\$1,200	\$150	\$3,225	\$1,100
44400	Zoning Request Fee	\$1,250	\$1,350	\$600	\$1,500	\$1,500	\$750
44410	Site Review Fee/ Zoning Permit	\$2,445	\$3,460	\$1,250	\$250	\$500	\$250
44411	Conditional Use Permit	\$200	\$1,200	\$200	\$1,200	\$1,200	\$200
44412	Variance Permits	\$0	\$200	\$0	\$400	\$200	\$0
44414	Quarry Permit Fee	\$6,000	\$5,000	\$5,000	\$4,000	\$4,000	\$4,000
44415	Quarry Blasting Permit Fee	\$1,000	\$1,000	\$1,000	\$500	\$500	\$500
44900	Utility Accomodation Fee	\$4,625	\$8,275	\$4,500	\$10,850	\$11,400	\$8,000
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>\$232,997</b>	<b>\$265,595</b>	<b>\$141,930</b>	<b>\$188,670</b>	<b>\$227,027</b>	<b>\$164,495</b>
<b>FINES, FORFEITURES &amp; PENALTIES (45000)</b>							
45100	Court Penalties	\$710	\$40	\$0	\$0	\$0	\$0
45130	Parking Violations	\$0	\$20	\$0	\$60	\$60	\$0
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>		<b>\$710</b>	<b>\$60</b>	<b>\$0</b>	<b>\$60</b>	<b>\$60</b>	<b>\$0</b>
<b>PUBLIC CHARGES FOR SERVICES (46000)</b>							
46111	Letters of Specials	\$4,765	\$5,100	\$4,000	\$4,925	\$5,525	\$4,000
46112	Copies	\$34	\$280	\$10	\$22	\$21	\$10
46113	Publication Fees	\$1,275	\$1,200	\$1,000	\$1,125	\$1,125	\$1,000
46114	Treasurer's Fees-NSF	\$0	\$0	\$0	\$0	\$0	\$0
46115	Administration Fees-Services	\$0	\$0	\$0	\$40	\$0	\$0
46420	Garbage-Tax Roll	\$0	\$0	\$0	\$0	\$0	\$0
46900	Wage Reimbursements	\$143	\$1,268	\$0	\$0	\$0	\$0
46220	Public Fire Services Revenue	\$0	\$0	\$0	\$0	\$0	\$0
46221	Knox Box Reimbursement	\$750	\$853	\$0	\$750	\$750	\$0
46723	Park Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0
46723	Park Impact Fees	\$12,300	\$0	\$0	\$0	\$0	\$0
46724	Parkland Improvement Impact Fee	\$14,504	\$48,572	\$15,680	\$23,520	\$28,616	\$19,600
46725	Fee in Lieu of Land Impact Fee	\$28,861	\$28,861	\$9,310	\$7,448	\$7,448	\$7,448
46310	Transportation Impact Fee	\$4,981	\$31,103	\$12,000	\$17,350	\$21,452	\$14,650
46320	Heritage Heights 2nd Connection	\$6,400	\$19,200	\$15,000	\$6,400	\$14,400	\$4,800
46420	Garbage-Tax Roll	\$332,799	\$348,014	\$359,095	\$364,253	\$364,253	\$374,170
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>		<b>\$406,811</b>	<b>\$484,450</b>	<b>\$416,095</b>	<b>\$425,833</b>	<b>\$443,590</b>	<b>\$425,678</b>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES (47000)</b>							
47500	Charge To Other Funds	\$1,000	\$1,657	\$0	\$0	\$0	\$0
47320	Fire Protection Contract-Glenmore	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
47321	Brown Co. Task Force Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
47441	Sales of Recyclables-Paper	\$1,227	\$5,086	\$0	\$117	\$117	\$0
<b>TOTAL INTERGOVERNMENTAL CHARGES FOR SERVICES</b>		<b>\$7,227</b>	<b>\$11,742</b>	<b>\$5,000</b>	<b>\$5,117</b>	<b>\$5,117</b>	<b>\$5,000</b>

MISCELLANEOUS REVENUES (48000)							
48110	Interest on Investments-100	\$2,527	\$1,492	\$1,800	\$1,504	\$1,725	\$1,500
48110	Interest on Investments-200	\$212	\$77	\$50	\$50	\$320	\$50
48110	Interest on Investments-210	\$112	\$31	\$20	\$138	\$145	\$40
48110	Interest on Investments-211	\$22	\$29	\$10	\$126	\$121	\$20
48110	Interest on Investments-220	\$8	\$7	\$5	\$56	\$55	\$10
48110	Interest on Investments-610	\$209	\$68	\$75	\$401	\$592	\$100
48110	Interest on Investments-810	\$0	\$0	\$0	\$0	\$0	\$0
48200	Rent of Town Property	\$17,404	\$17,404	\$17,404	\$14,400	\$19,200	\$60,827
48300	Sale of Town Property	\$145	\$50	\$0	\$0	\$0	\$0
48307	Sales of Recyclables-Paper	\$0	\$0	\$0	\$0	\$0	\$0
48400	Insurance Recoveries	\$25	\$0	\$0	\$1,238	\$1,238	\$0
48800	Insurance Dividend	\$2,031	\$3,070	\$0	\$1,000	\$1,000	\$0
48900	Miscellaneous Revenue	\$663	\$254	\$0	\$565	\$415	\$0
48101	Interest on Investments-Fundraiser	\$38	\$28	\$20	\$279	\$64	\$30
48300	Sale of Town Property	\$0	\$812	\$0	\$0	\$0	\$0
48401	Insurance Recoveries	\$0	\$0	\$0	\$0	\$0	\$0
48500	Donations, Fundraiser	\$29,929	\$26,508	\$26,000	\$32,147	\$30,887	\$26,000
48200	Rental Pmt. For Park Use	\$690	\$1,165	\$500	\$1,195	\$1,255	\$720
48201	Rental-Ag Land Use	\$0	\$0	\$0	\$0	\$0	\$0
48500	Donations	\$0	\$0	\$0	\$0	\$0	\$0
48501	Donations-Tree Memorials	\$0	\$0	\$0	\$0	\$0	\$0
48900	Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
48510	Donations	\$25	\$250	\$0	\$250	\$250	\$0
48900	Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
48130	Interest on Special Assessment	\$274	\$364	\$100	\$206	\$260	\$100
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>\$54,314</b>	<b>\$51,608</b>	<b>\$45,984</b>	<b>\$53,555</b>	<b>\$57,527</b>	<b>\$89,397</b>
<b>OTHER FINANCING SOURCES</b>							
49300	Fund Balance Applied-Bridge/ Other	\$0	\$0	\$199,437	\$0	\$199,437	\$82,000
49310	Fund Balance- Community Devel. Director	\$0	\$0	\$0	\$0	\$0	\$0
49320	Fund Balance- Economic Development	\$0	\$0	\$0	\$0	\$0	\$0
49330	Fund Balance- Emergency Management	\$0	\$0	\$6,000	\$0	\$0	\$6,000
49241	Transfer from Fund 400	\$39,100	\$47,755	\$92,300	\$92,300	\$92,300	\$97,927
49200	Transfer from Fund 610	\$25,823	\$27,573	\$29,573	\$0	\$26,073	\$26,673
49210-200	Transfer from Fund 200	\$0	\$0	\$0	\$0	\$0	\$0
49210	Transfers from General Fund	\$0	\$0	\$0	\$0	\$0	\$0
49300	Fund Balance Applied	\$0	\$0	\$43,750	\$0	\$43,750	\$53,750
49500	Proceeds from Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0
49200-100	Transfer From Fund 100	\$1,395	\$0	\$0	\$0	\$0	\$0
49300	Fund Balance Applied	\$0	\$0	\$10,000	\$0	\$1,000	\$15,000
49303	Fund Balance Applied-Impact Fee	\$0	\$0	\$0	\$0	\$0	\$0
49200-210	Transfer From Fund 210	\$0	\$0	\$0	\$0	\$0	\$0
49303	Fund Balance Applied-Impact Fee	\$0	\$0	\$0	\$0	\$0	\$0
49200	Transfers from Fund 100	\$0	\$0	\$0	\$0	\$0	\$0
49300	Fund Balance Applied	\$0	\$0	\$7,000	\$0	\$3,905	\$13,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$66,318</b>	<b>\$75,328</b>	<b>\$388,060</b>	<b>\$92,300</b>	<b>\$366,465</b>	<b>\$294,350</b>
<b>TOTAL REVENUES</b>		<b>\$3,084,085</b>	<b>\$3,348,008</b>	<b>\$3,941,765</b>	<b>\$3,620,652</b>	<b>\$4,055,020</b>	<b>\$4,633,067</b>

**2019 Revenue Discussion: Basis of Assumption and/or Significant Changes**

**Federal/State Grants:** The Town will experience a 15% increase, or \$42,354, for state shared revenue from the state of Wisconsin in the *State Transportation Aid* line item.

**Licenses/Permits:** Revenue from Licenses and Permits relate to construction activities, particularly from single-family home construction. A conservative estimate of 50 new single-family homes has been budgeted for in 2019.

**Public Charges for Services:** Interest revenue continues to remain minor as the Town expects similar interest income from 2019.

## Description of Individual Revenues

**General Property Taxes:** Property taxes are paid into the Town based on the value of an individual property. In 2018, tax payment to the Town-only portion equals \$2.7776/\$1,000 in property value. Tax bills are sent to taxpayers in December of each year.

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

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

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

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

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

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

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

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

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

**Dog Licenses and County Refund:** Ledgeview receives revenues from annual dog licenses that residents must get for their pets. The cost is \$10.50 if the animal is not spayed/ neutered and \$5.50 if it is. Residents must renew their licenses prior to March 31 to avoid a \$5.00 late fee.

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

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

**Administration Fee for Permits:** Some permits, building site review, etc. require extensive time from the Town Building Inspector/Zoning Administrator and other Town staff. This fee is used to offset a portion of the expense by staff.

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

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

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

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

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

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

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

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

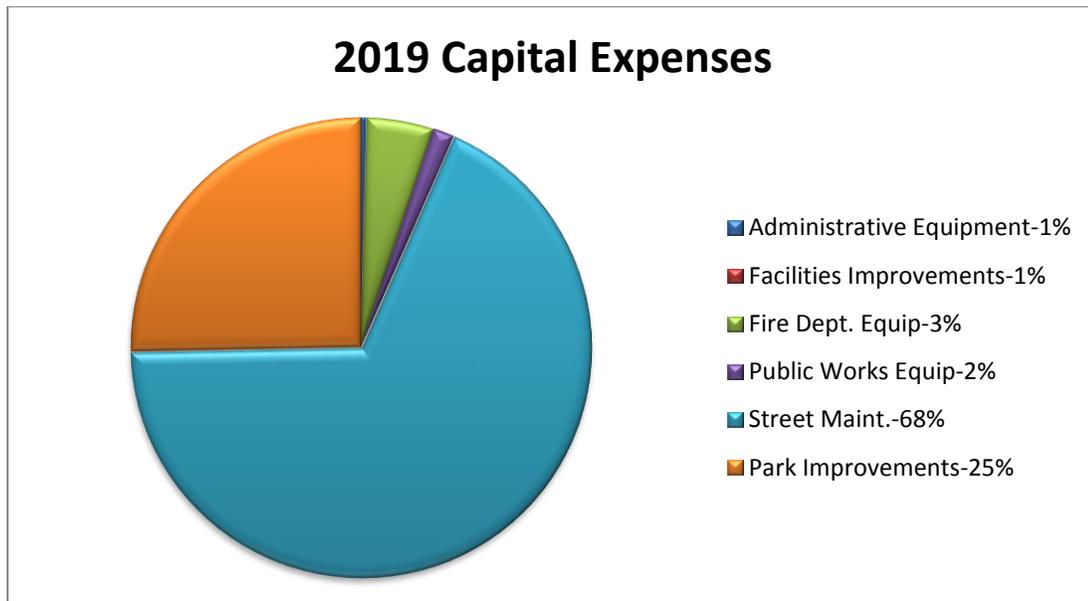
# TOWN OF LEDGEVIEW

## Capital Improvement Plan Summary



## Capital Improvement Plan Summary

In addition to the Town's annual five-year road improvement plan, a 30-year public works equipment schedule has been implemented for 2019. A summary document using specific planning software is also in draft stages for 2019 and beyond. These plans are reviewed as separate documents and are typically preliminarily approved in September. Projects included within the capital improvement plans 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 **2019 capital improvement budget totals \$2,907,503**. The following chart details capital expenditures by department for 2019.



### GOAL:

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

### GENERAL OBJECTIVES:

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

### PROGRAM DESCRIPTION:

Capital expenditures are fixed assets such as land purchases, infrastructure, vehicles, buildings, computers, or a large piece of equipment that is held or used for more than one year and usually for many uses ("fixed asset"). Different municipalities have various thresholds for what is a capital item, but a general rule is any item costing the Town over \$5000, with a useful asset life of greater than 3 years. Numerous reasons exist as to why

capital items are treated and budgeted differently than regular General Fund expenditures including the fact that they are often financed through debt, spending varies year-to-year and the stakes are high due to high costs. It is important that capital budgets are evaluated well into the future to ensure proper financial planning, especially regarding infrastructure planning. The Town does not have significant non-recurring capital expenditures for 2019. Most expenditures listed in the capital fund are in some way recurring, just at time intervals unique to the project or asset.

### **SIGNIFICANT FUNDING CHANGES FOR 2019**

There are no new or significant funding changes for 2019.

### **Key Capital Projects**

The following are key projects included in the 2019 budget.

- Purchase of new Self-Contained Breathing Apparatus (SCBA) for the Fire Department
- Park improvements for Scray Hill Park and construction of Van Straten Family Park
- Annual sinking fund allotments for public works vehicle and equipment replacement
- Scray Hill Rd and Oak Ridge Cr road urbanization
- \$2200 will be accumulated this year and for the next 3 years. This payment will be applied to any future name/logo painting on the Town of Ledgeview water tower located at Scray Hill Road.



	Revenues	2016	2017	BUDGET	YEAR	YEAR END	PROPOSED
		ACTUAL	ACTUAL	2018	TO DATE	ESTIMATE	BUDGET
					9/30/2018	2018	2019
<b>CONTRIBUTION- PRINCIPAL PORTION OF MIL</b>							
42300	Special Assessment	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CONTRIB-PRINC PORTION OF MIL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MISCELLANEOUS REVENUES</b>							
48110	Interest on Investments-420	\$401	\$287	\$0	\$716	\$850	\$100
48900-001	Sanitary Dist. Vehicle Appropriation	\$10,000	\$18,000	\$38,000	\$13,500	\$18,000	\$28,000
48900-002	Sanitary Dist.- Other Appropriation	\$1,250	\$7,950	\$5,000	\$5,000	\$5,000	\$5,000
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$11,651</b>	<b>\$26,237</b>	<b>\$43,000</b>	<b>\$19,216</b>	<b>\$23,850</b>	<b>\$33,100</b>
<b>OTHER FINANCING</b>							
49210-061	Lease Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
49210-061	Transfer From Fund 061	\$0	\$0	\$0	\$0	\$0	\$0
49210-062	Transfer From Fund 062	\$0	\$0	\$0	\$0	\$0	\$0
49210-100	Transfer From Fund 100	\$210,550	\$202,790	\$265,000	\$265,000	\$265,000	\$109,915
49210-200	Transfer From Fund 200	\$20,000	\$67,500	\$63,750	\$63,750	\$63,750	\$63,750
49210-210	Transfer From Fund 210	\$19,000	\$9,000	\$19,000	\$19,000	\$19,000	\$19,000
49210-211	Transfer From Fund 211	\$0	\$58,800	\$0	\$0	\$0	\$0
49210-300	Transfer From Fund 300	\$160,712	\$0	\$0	\$0	\$0	\$0
49210-410	Transfer From Fund 410	\$315,960	\$128,551	\$3,275,000	\$0	\$3,636,000	\$650,000
49210-430	Transfer From Fund 430	\$5,000	\$9,000	\$19,000	\$19,000	\$19,000	\$19,000
49210-451	Transfer From Fund 451	\$0	\$0	\$19,000	\$0	\$0	\$0
49210-960	Transfer From Fund 960	\$0	\$0	\$0	\$0	\$0	\$0
49240	Developer Funds	\$0	\$0	\$0	\$0	\$0	\$0
49300	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$0
49310	Fund Balance-Equipment Sinking Fund	\$0	\$0	\$32,000	\$0	\$120,885	\$42,000
49320	Fund Balance Applied-Fire Equipment	\$0	\$0	\$0	\$0	\$0	\$135,000
49330	Fund Balance Applied-Roads	\$0	\$0	\$50,000	\$0	\$0	\$0
49400	Sale of Used Equipment	\$0	\$0	\$0	\$0	\$0	\$0
49500-001	Debt Proceeds	\$0	\$595,000	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING</b>		<b>\$731,223</b>	<b>\$1,070,641</b>	<b>\$3,742,750</b>	<b>\$366,750</b>	<b>\$4,123,635</b>	<b>\$1,038,665</b>
<b>TOTAL REVENUES</b>		<b>\$742,874</b>	<b>\$1,096,878</b>	<b>\$3,785,750</b>	<b>\$385,966</b>	<b>\$4,147,485</b>	<b>\$1,071,765</b>

<b>Capital Outlay 57000</b>						
<b>(For Detail in Purchases Refer to the Capital Improvement Plan)</b>						
<b>Expenditures</b>	2016	2017	BUDGET	YEAR	YEAR END	PROPOSED
	ACTUAL	ACTUAL	2018	TO DATE	ESTIMATE	BUDGET
				9/30/2018	2018	2019
<b>CAPITAL PROJECTS</b>						
57120-810	Administrative Equipment	\$14,585	\$19,415	\$5,000	\$1,170	\$10,000
57120-820	Facilities Improvements	\$54,709	\$0	\$2,200	\$0	\$2,200
57210-810	Public Safety Equipment	\$0	\$0	\$0	\$0	\$0
57220-810	Fire Department Equipment	\$0	\$0	\$63,750	\$45,838	\$135,000
57324-810	Public Works Equipment	\$31,176	\$7,093	\$141,500	\$61,460	\$42,000
57333-820	Street Maintenance-Improvements	\$520,186	\$582,185	\$2,572,790	\$465,704	\$1,968,063
57334-820	G/GV Roundabout	\$0	\$0	\$0	\$0	\$0
57335-820	Brown County Road Projects	\$118,173	\$685	\$0	\$0	\$0
57345-820	Stormwater Management Fund	\$0	\$0	\$0	\$0	\$0
57620-820	Park Improvements	\$19,822	\$183,223	\$996,000	\$116,448	\$730,790
<b>TOTAL CAPITAL PROJECTS</b>		<b>\$758,649</b>	<b>\$792,601</b>	<b>\$3,781,240</b>	<b>\$690,619</b>	<b>\$535,894</b>
<b>Capital Projects</b>						
59200-300	Transfer to Fund 300	\$0	\$0	\$0	\$0	\$0
59200-430	Transfer to Fund 430	\$0	\$0	\$0	\$0	\$0
59210	Transfer to Equipment Replacement Fund	\$0	\$0	\$4,500	\$0	\$0
59211	Transfer to Transportation Impact	\$0	\$0	\$12,000	\$0	\$14,650
59212	Transfer to Heritage Heights 2nd Access	\$0	\$0	\$15,000	\$0	\$4,800
<b>TOTAL OTHER FINANCING</b>		<b>\$0</b>	<b>\$0</b>	<b>\$31,500</b>	<b>\$0</b>	<b>\$19,450</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$758,649</b>	<b>\$792,601</b>	<b>\$3,812,740</b>	<b>\$690,619</b>	<b>\$571,746</b>

# TOWN OF LEDGEVIEW

## Department Budgets



## Department Budgets

The Town of Ledgerview is structured by department and, within those departments (funds), by the following accounting categories. Services provided by the Town do not necessarily have a corresponding dedicated employee.

As time goes by and staff becomes more specialized, the Town will evolve into a more traditionally organized entity.

### Accounting Categories

- General Government
- Public Safety
  - Fire & Rescue
  - Public Safety – Other Services
- Public Works
- Culture, Recreation and Education
- Conservation and Development
- Other Financing and Debt Service
- Storm Water Utility District
- TID #1 and #2
- Sanitary District – Sewer and Water
- Sanitation and Recycling
- Golf Course



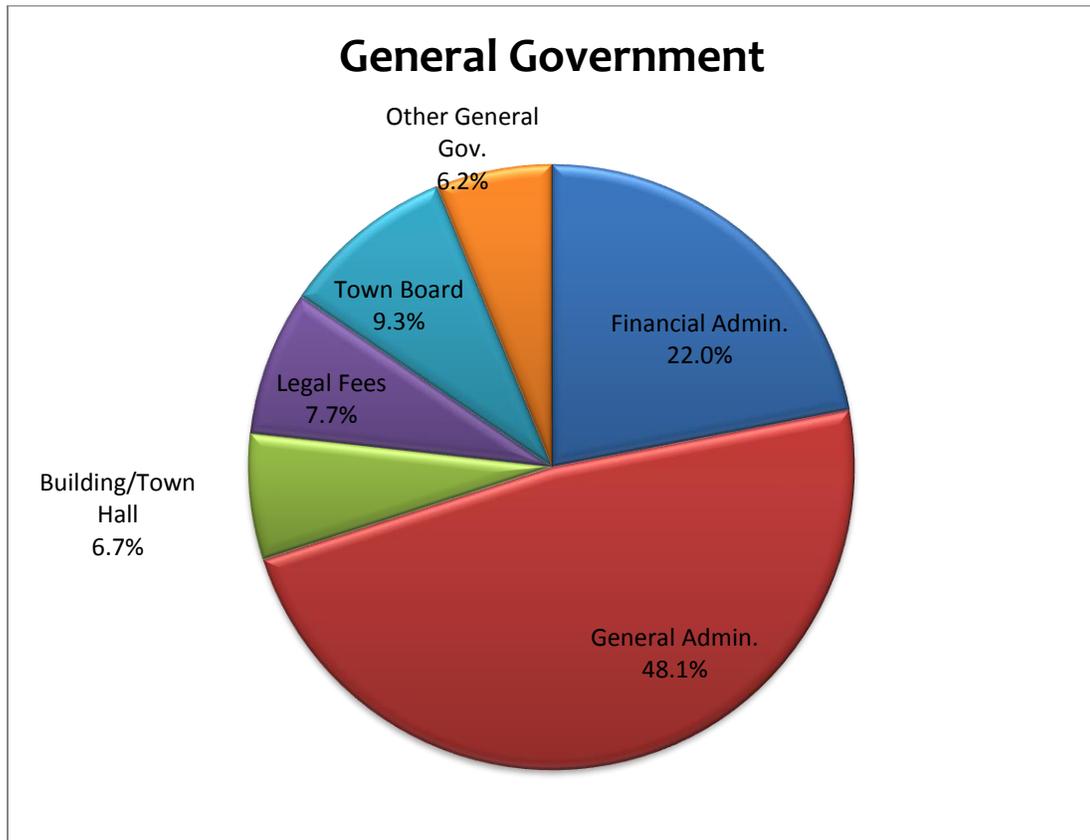
**Town of Ledgeview**  
**2019 Budget**

**General Government**

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

**Mission Statement**

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



General Government 51000							
Expenditures	2016	2017	BUDGET	YEAR	YEAR END	PROPOSED	
	ACTUAL	ACTUAL	2018	TO DATE	ESTIMATE	BUDGET	
				9/30/2018	2018	2019	
<b>FINANCIAL ADMINISTRATION (51500)</b>							
51510-210 Auditing Contract Services	\$11,600	\$11,625	\$11,750	\$11,750	\$11,750	\$11,975	
51530-210 Property Assessor Contract	\$20,240	\$20,240	\$20,800	\$15,720	\$21,320	\$22,400	
51530-211 Assessor Wage- Bldg Permit Fee Reimbursement	\$4,345	\$4,990	\$4,000	\$3,100	\$5,935	\$7,000	
51530-217 Property Revaluation	\$41,850	\$48,825	\$0	\$0	\$0	\$0	
51530-300 Assessor Supplies & Expenses	\$1,137	\$1,197	\$1,200	\$1,053	\$1,310	\$1,375	
51530-310 Assessor Postage	\$353	\$2,464	\$450	\$343	\$343	\$450	
51530-340 Assessor Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	
51530-590 Manufacturing Assessment Fee	\$1,406	\$2,144	\$1,600	\$0	\$2,139	\$2,500	
51520-110 Treasurer Salary	\$35,362	\$28,000	\$28,800	\$20,246	\$26,893	\$26,752	
51520-120 Deputy Treasurer Salary/Wage	\$19,949	\$24,056	\$24,076	\$18,552	\$24,118	\$25,600	
51520-121 Deputy Treasurer - Overtime	\$0	\$0	\$0	\$0	\$0	\$0	
51520-130 Treasurer/Dep. Treasurer FICA	\$4,146	\$3,895	\$4,045	\$3,084	\$4,000	\$4,005	
51520-131 Treasurer/Dep. Treasurer Retirement	\$3,645	\$3,540	\$3,543	\$2,579	\$3,397	\$3,429	
51520-132 Treasurer/Dep. Treasurer Health/Dental	\$8,809	\$9,158	\$9,800	\$8,413	\$10,344	\$10,785	
51520-133 Treasurer/Dep. Treasurer ST/LT Disability	\$507	\$471	\$505	\$306	\$367	\$370	
51520-134 Treasurer/Dep. Treasurer Life Insurance	\$356	\$214	\$240	\$155	\$186	\$190	
51520-320 Treasurer/Dep. Treasurer Dues, Bank Fees	\$2,777	\$250	\$350	\$260	\$260	\$350	
51520-330 Treasurer/Dep. Treasurer Travel/Mileage	\$563	\$943	\$900	\$510	\$725	\$1,100	
51520-331 Treasurer/Dep. Treasurer Training & Seminars	\$285	\$2,673	\$1,200	\$837	\$1,000	\$1,200	
51520-340 Treasurer/Dep. Treasurer Operating Supplies	\$0	\$2,306	\$2,600	\$1,804	\$2,100	\$2,900	
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>\$157,330</b>	<b>\$166,990</b>	<b>\$115,859</b>	<b>\$88,713</b>	<b>\$116,187</b>	<b>\$122,381</b>	

<b>GENERAL ADMINISTRATION (51400)</b>							
<u>Election Expenses</u>							
51440-120	Election Wages	\$16,689	\$2,570	\$13,000	\$10,129	\$11,850	\$2,600
51440-240	Maintenance/Repair -Voting Machine	\$545	\$912	\$1,200	\$759	\$1,200	\$6,650
51440-321	Election Legal Notices	\$2,654	\$386	\$2,650	\$780	\$1,510	\$600
51440-331	Election Training & Seminars	\$0	\$0	\$2,000	\$0	\$0	\$500
51440-340	Election Operating Supplies	\$7,182	\$2,117	\$9,000	\$7,095	\$9,755	\$3,000
51440-341	Election Worker Food/Beverage	\$913	\$246	\$1,200	\$1,158	\$1,536	\$500
	Subtotal Elections	\$27,982	\$6,230	\$29,050	\$19,922	\$25,851	\$13,850
<u>Office Salary &amp; Benefits</u>							
51420-110	Clerk/Deputy Clerk Salary	\$43,707	\$71,101	\$52,000	\$39,580	\$52,130	\$54,340
51420-130	Clerk/Deputy Clerk FICA	\$3,333	\$5,428	\$3,978	\$3,024	\$3,988	\$4,157
51420-131	Clerk/Deputy Clerk Retirement	\$2,885	\$4,835	\$3,484	\$2,652	\$3,493	\$3,560
51420-132	Clerk/Deputy Clerk Health/Dental	\$7,961	\$10,598	\$9,240	\$7,858	\$9,430	\$9,186
51420-133	Clerk/Deputy Clerk ST/LT Disability	\$434	\$561	\$485	\$299	\$359	\$360
51420-134	Clerk/Deputy Clerk Life Insurance	\$192	\$232	\$200	\$155	\$186	\$190
51420-320	Clerk/Deputy Clerk Pubs, Subs, Dues	\$91	\$65	\$75	\$225	\$225	\$225
51420-330	Clerk, Deputy Clerk Travel, Mileage	\$829	\$1,438	\$1,000	\$470	\$1,000	\$1,000
51420-331	Clerk/Deputy Clerk Training & Seminar	\$723	\$2,829	\$1,000	\$891	\$891	\$1,000
51420-340	Clerk/Deputy Clerk Operating Supplies	\$925	\$658	\$500	\$630	\$750	\$1,000
51425-120	Admin Asst Wages	\$0	\$0	\$25,350	\$19,773	\$25,795	\$29,813
51425-130	Admin Asst FICA	\$0	\$0	\$1,939	-\$1,131	\$1,973	\$2,280
51425-131	Admin Asst Retirement	\$0	\$0	\$1,698	\$1,079	\$1,690	\$1,953
51425-132	Admin Asst Health/Dental	\$0	\$0	\$7,000	\$0	\$1,884	\$10,430
51425-133	Admin Asst ST/LT Disability	\$0	\$0	\$185	\$144	\$60	\$360
51425-134	Admin Asst Life Ins.	\$0	\$0	\$75	\$116	\$32	\$190
51425-320	Admin Asst Pubs, Subs & Dues	\$0	\$0	\$0	\$0	\$0	\$100
51425-330	Admin Asst Travel/Mileage	\$0	\$0	\$25	\$232	\$275	\$250
51425-331	Admin Asst Training & Seminar	\$0	\$0	\$300	\$122	\$98	\$300
	Subtotal Office Salary & Benefits	\$61,081	\$97,745	\$108,534	\$76,120	\$104,259	\$120,694
<u>Office Technology</u>							
51430-212	General Office Contract Tech Maintenance	\$4,745	\$2,633	\$6,000	\$0	\$4,050	\$5,400
51430-223	General Office Telephone	\$3,350	\$3,365	\$4,000	\$2,917	\$3,340	\$2,000
51430-224	General Office Internet Access	\$2,710	\$4,197	\$4,500	\$2,107	\$2,700	\$1,800
51430-241	General Office Communication Maintenance/Repair	\$10,616	\$14,420	\$13,200	\$5,808	\$6,200	\$12,000
51430-242	General Office Equipment Maintenance/Repair	\$7,810	\$6,668	\$7,000	\$6,366	\$7,770	\$8,000
51430-310	General Office Supplies	\$10,866	\$12,629	\$12,000	\$11,343	\$12,150	\$12,000
51430-311	General Office Postage	\$859	\$1,873	\$1,500	\$1,758	\$800	\$1,500
51430-341	General Small Tools/Equipment	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Office Technology	\$40,956	\$45,785	\$48,200	\$30,299	\$37,010	\$42,700
<u>Town Administrator Expenses</u>							
51410-110	Administrator Salary	\$71,550	\$76,500	\$83,700	\$64,385	\$83,700	\$73,125
51410-130	Administrator FICA	\$5,463	\$5,833	\$6,403	\$4,918	\$6,403	\$5,594
51410-131	Administrator Retirement	\$4,722	\$5,202	\$5,608	\$4,314	\$5,608	\$4,790
51410-132	Administrator Health/Dental	\$460	\$470	\$520	\$365	\$438	\$440
51410-133	Administrator ST/LT Disability	\$402	\$415	\$450	\$314	\$376	\$380
51410-134	Administrator Life Insurance	\$113	\$112	\$125	\$155	\$186	\$190
51410-220	Administrator Telephone	\$587	\$801	\$750	\$409	\$615	\$750
51410-320	Administrator Pubs, Subs, Dues	\$820	\$873	\$1,000	\$904	\$904	\$1,050
51410-330	Administrator Travel, Mileage	\$364	\$499	\$1,500	\$262	\$525	\$1,500
51410-331	Administrator Training/Seminar	\$274	\$1,164	\$850	\$532	\$550	\$2,050
	Subtotal Administrator Expenses	\$84,755	\$91,868	\$100,906	\$76,558	\$99,305	\$89,869
51430-342	Dog License Fees to Brown County	\$328	\$395	\$600	\$0	\$500	\$600
<b>TOTAL GENERAL ADMINISTRATION</b>		<b>\$215,103</b>	<b>\$242,023</b>	<b>\$287,290</b>	<b>\$202,899</b>	<b>\$266,925</b>	<b>\$267,713</b>

<b>GENERAL BUILDING, MUNICIPAL FACILITIES (51600)</b>							
<u>Town Hall/Fire Station #1 Supplies &amp; Expenses</u>							
51610-220	Municipal Building Gas/Electricity	\$4,003	\$4,007	\$5,000	\$8,269	\$15,700	\$20,400
51610-221	Municipal Building Sewer/Water	\$0	\$0	\$0	\$0	\$0	\$0
51610-240	Municipal Building Shop/Cleaning Supplies	\$45	\$184	\$200	\$225	\$197	\$200
51610-241	Municipal Building Custodial Services	\$1,850	\$1,850	\$3,000	\$2,021	\$4,015	\$6,000
51610-340	Municipal Building Operating Supplies	\$1,393	\$714	\$650	\$614	\$610	\$650
51610-350	Municipal Building Maintenance/Repair	\$10,109	\$5,194	\$6,500	\$2,356	\$4,100	\$10,200
<u>Fire Station #2 Supplies &amp; Expenses</u>							
51620-220	Fire Station #2 Gas/Electricity	\$2,914	\$2,933	\$3,245	\$1,769	\$1,770	\$0
51620-224	Fire Station #2 Internet	\$0	\$0	\$0	\$0	\$0	\$0
51620-240	Fire Station #2 Shop/Cleaning Supplies	\$15	\$0	\$0	\$0	\$0	\$0
51620-241	Fire Station #2 Custodial Services	\$1,110	\$960	\$1,000	\$480	\$400	\$0
51620-340	Fire Station #2 Operating Supplies	\$58	\$156	\$200	\$0	\$0	\$0
51620-350	Fire Station #2 Maintenance/Repair Facilities	\$2,941	\$2,293	\$3,000	\$409	\$364	\$0
<b>TOTAL GENERAL BUILDING, TOWN HALL</b>		<b>\$24,437</b>	<b>\$18,290</b>	<b>\$22,795</b>	<b>\$16,143</b>	<b>\$27,156</b>	<b>\$37,450</b>
<b>LEGAL AND MUNICIPAL COURT FEES (51200 &amp; 51300)</b>							
51200-210	Legal Representation - Court	\$1,363	\$7,276	\$5,000	\$5,111	\$5,111	\$8,000
51200-310	Municipal Court Office Supplies	\$0	\$0	\$100	\$0	\$0	\$100
51300-210	Legal Representation - General Government	\$7,757	\$15,418	\$15,000	\$74,897	\$100,000	\$35,000
<b>TOTAL LEGAL FEES</b>		<b>\$9,120</b>	<b>\$22,694</b>	<b>\$20,100</b>	<b>\$80,008</b>	<b>\$105,111</b>	<b>\$43,100</b>
<b>LEGISLATIVE (TOWN BOARD) (51100)</b>							
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	\$2,142	\$2,142	\$2,150	\$1,607	\$2,150	\$2,150
51100-140	Committee/Commission Stipends	\$0	\$0	\$250	\$0	\$0	\$250
51100-311	Newsletter Postage	\$3,249	\$1,799	\$2,000	\$0	\$1,400	\$2,000
51100-320	Newsletter Publishing	\$5,251	\$4,950	\$5,000	\$0	\$2,600	\$5,000
51100-321	Legal Notices - Publishing	\$4,123	\$4,774	\$5,000	\$3,004	\$4,450	\$5,000
51100-322	Town Board Pubs, Subs, Dues	\$1,385	\$1,522	\$1,550	\$1,603	\$1,603	\$1,600
51100-330	Town Board Travel/Mileage	\$0	\$0	\$300	\$0	\$0	\$300
51100-331	Town Board Workshops	\$0	\$40	\$500	\$125	\$125	\$500
51100-340	Town Board Operating Supplies	\$11,099	\$3,693	\$10,000	\$1,690	\$10,000	\$7,000
<b>TOTAL LEGISLATIVE (TOWN BOARD)</b>		<b>\$55,250</b>	<b>\$46,920</b>	<b>\$54,750</b>	<b>\$29,028</b>	<b>\$50,328</b>	<b>\$51,800</b>
<b>OTHER GENERAL GOVERNMENT (51900)</b>							
51910-000	Uncollected Personal Property	\$136	\$1	\$100	\$114	\$114	\$0
51930-510	Insurance - Property	\$1,724	\$1,746	\$1,800	\$3,568	\$8,393	\$5,800
51930-511	Insurance- Liability	\$8,116	\$7,489	\$8,500	\$1,159	\$7,954	\$7,650
51930-512	Insurance -Employee Bonds	\$0	\$688	\$700	\$50	\$454	\$425
51930-513	Insurance - Worker's Compensation	\$6,150	\$10,705	\$8,000	\$2,274	\$6,980	\$8,000
51930-514	Insurance- Inland Marine	\$656	\$668	\$700	\$291	\$1,363	\$1,100
51930-515	Insurance -Umbrella	\$2,827	\$2,893	\$3,000	\$0	\$3,131	\$3,200
51930-516	Insurance- Crime	\$157	\$157	\$200	\$0	\$161	\$200
51930-517	Insurance -Public Officials Liability	\$2,865	\$2,944	\$3,100	\$0	\$3,061	\$3,200
51930-518	Insurance - Auto Liability	\$2,450	\$2,051	\$3,000	\$0	\$2,184	\$3,000
51930-519	Unemployment Insurance	\$0	\$0	\$0	\$0	\$0	\$0
51930-740	Insurance - Uninsured Losses	\$0	\$0	\$0	\$0	\$0	\$0
51940-133	Employee Education Reimbursement	\$0	\$0	\$500	\$0	\$0	\$500
51950-220	Emergency Siren Electricity	\$1,187	\$1,247	\$1,400	\$655	\$1,120	\$1,400
51950-901	General Government Contingency	\$0	\$0	\$0	\$0	\$0	\$0
51950-902	Emergency Management	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OTHER GOVERNMENT</b>		<b>\$26,268</b>	<b>\$30,590</b>	<b>\$31,000</b>	<b>\$8,111</b>	<b>\$34,915</b>	<b>\$34,475</b>
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$487,507</b>	<b>\$527,507</b>	<b>\$531,794</b>	<b>\$424,902</b>	<b>\$600,622</b>	<b>\$556,919</b>

**Town of Ledgeview**  
**2019 Budget**

**Public Safety – Fire & Rescue**

The Ledgeview Fire Department includes a volunteer fire department consisting of approximately 42 members. The department has a part-time Fire Chief who is paid an annual salary as well as department officers who provide further leadership. Services provided by the department include, but are not limited to, fire suppression, accident clean-up, vehicle extrication, public education and fire inspections. The department utilizes mutual aid agreements to further supplement services. Burn permits are issued by Town staff for residents requesting them.

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

**Mission Statement**

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

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



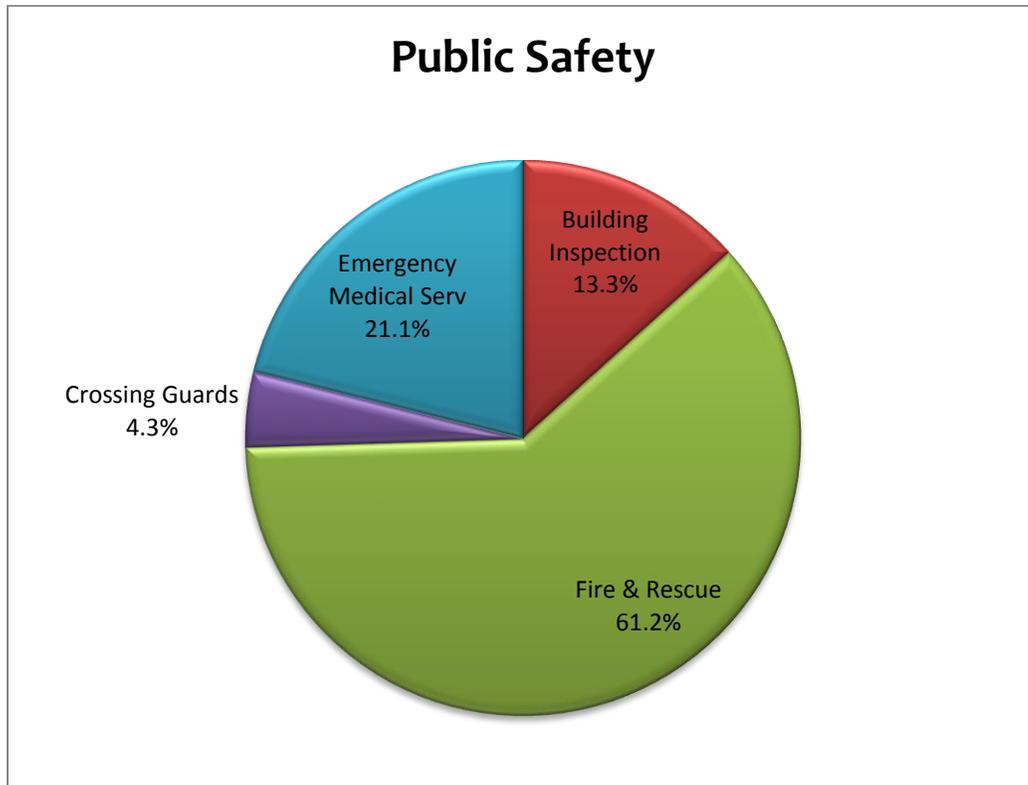
**Town of Ledgeview**  
**2019 Budget**

**Public Safety – Other Services (Inspection/other)**

Other services provided within the public safety category include law enforcement and building inspection. 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. Crossing guard services are supplied by the De Pere Police Department. Building inspection will continue to be contracted for service with a certified inspector.

Mission Statement

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



Public Safety 52000							
				YEAR	YEAR END	PROPOSED	
Expenditures				2016	2017	BUDGET	TO DATE
				ACTUAL	ACTUAL	2018	9/30/2018
						2018	2019
<b>BUILDING INSPECTION (52400)</b>							
52400-232	Building Inspection Contract Services	\$130,154	\$145,191	\$56,232	\$95,515	\$112,950	\$70,200
52400-310	Building Inspection Office Supplies	\$0	\$0	\$100	\$72	\$73	\$100
52400-311	Building Inspector Postage	\$4	\$89	\$10	\$15	\$20	\$20
52400-340	Building Inspector Operating Supplies	\$1,651	\$1,654	\$3,300	\$3,309	\$3,309	\$3,310
<b>TOTAL BUILDING INSPECTION</b>				<b>\$131,809</b>	<b>\$146,934</b>	<b>\$59,642</b>	<b>\$98,911</b>
						<b>\$116,352</b>	<b>\$73,630</b>
<b>FIRE &amp; RESCUE (52200)</b>							
<u>Firefighters Compensation</u>							
52200-111	Officer/ Maintenance/ Preplan/ Prevention	\$12,957	\$13,712	\$14,000	\$5,769	\$14,500	\$15,500
52200-112	Fire Inspection Wages	\$7,416	\$7,464	\$8,000	\$3,804	\$7,610	\$8,000
52200-121	Fire Calls/ Meetings/ Per Diems	\$24,961	\$22,410	\$26,000	\$0	\$25,000	\$26,000
52200-122	Task Force Wages	\$0	\$0	\$0	\$0	\$0	\$0
52200-130	FICA	\$4,385	\$4,612	\$4,100	\$732	\$4,710	\$4,900
52200-131	Retirement (WRS)	\$0	\$0	\$0	\$0	\$0	\$0
52200-132	Task Force- Social Security & Medicare	\$0	\$0	\$0	\$0	\$0	\$0
52200-133	Retirement-LOSA	\$10,660	\$13,065	\$17,000	\$0	\$17,350	\$0
<u>Operations &amp; Maintenance</u>							
52200-191	Hepatitis Shots/ Physicals	\$0	\$98	\$500	\$0	\$0	\$500
52200-212	Technology Serv.- Contract	\$0	\$0	\$500	\$0	\$0	\$0
52200-220	Telephone	\$733	\$783	\$1,000	\$1,037	\$1,445	\$2,300
52200-221	F.D. Bldg Gas/Electricity	\$0	\$0	\$0	\$241	\$1,100	\$3,100
52200-224	Technology Services	\$1,416	\$521	\$2,000	\$525	\$1,355	\$2,000
52200-226	Hydrant Rental (Fire Protection)	\$156,476	\$156,369	\$156,609	\$144,745	\$144,745	\$144,698
52200-241	F.D. Bldg Custodial Service	\$0	\$0	\$0	\$40	\$200	\$480
52200-242	Maintenance/ Repair-Vehicles-Service	\$4,347	\$6,450	\$6,000	\$2,645	\$3,450	\$6,000
52200-245	Maintenance/ Repair-Equipment-Service	\$1,408	\$1,605	\$4,000	\$2,775	\$3,100	\$4,000
52200-310	General Supplies	\$2,197	\$3,676	\$4,000	\$1,828	\$2,500	\$4,000
52200-315	Pub Ed Supplies	\$0	\$0	\$0	\$0	\$2,000	\$2,000
52200-320	Dues, Subscriptions, Etc.	\$1,260	\$1,310	\$1,800	\$1,320	\$1,535	\$1,800
52200-330	Travel/ Mileage	\$549	\$1,269	\$1,200	\$267	\$500	\$1,000
52200-331	Training & Seminars	\$12,611	\$18,034	\$15,000	\$545	\$15,000	\$16,000
52200-340	F.D. Bldg Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$200
52200-341	Small Tools/ Gear/ Equipment	\$19,718	\$19,590	\$18,000	\$4,402	\$15,000	\$10,000
52200-342	Fuel Expense	\$2,010	\$3,603	\$3,000	\$2,217	\$2,800	\$4,000
52200-343	Foods/ Sundrie/ Annual Banquet	\$2,503	\$1,777	\$4,000	\$1,636	\$1,636	\$2,000
52200-344	Task Force Supplies	\$0	\$0	\$0	\$0	\$0	\$35,000
52200-350	Repair/ Maintenance-Vehicles-Parts	\$1,990	\$2,291	\$3,000	\$206	\$530	\$3,000
52200-351	Repair/ Maintenance-Equipment-Parts	\$568	\$69	\$2,000	\$1,617	\$750	\$2,000
52200-352	Replacement of Bad Hose	\$1,426	\$824	\$1,500	\$0	\$1,500	\$0
52200-353	F.D. Bldg Maint/Repair	\$0	\$0	\$0	\$1,164	\$2,200	\$3,000
52200-393	Fundraising-Petty Cash Expense	\$40,753	\$20,767	\$26,000	\$26,708	\$27,875	\$26,000
52200-394	Knox Box Expense	\$0	\$1,711	\$600	\$1,962	\$1,962	\$1,600
52200-510	Worker's Comp Insurance	\$2,274	\$3,101	\$3,200	\$0	\$4,008	\$4,100
52200-511	Auto Insurance	\$3,090	\$3,645	\$3,800	\$66	\$4,240	\$4,400
<b>TOTAL FIRE &amp; RESCUE</b>				<b>\$315,708</b>	<b>\$308,756</b>	<b>\$326,809</b>	<b>\$206,251</b>
						<b>\$308,601</b>	<b>\$337,578</b>
<b>EMERGENCY MEDICAL SERVICES (52300)</b>							
<u>Contract EMS Services</u>							
52300-211	Contract Service - City of De Pere	\$87,586	\$90,206	\$96,000	\$70,997	\$94,663	\$99,850
52300-212	Contract Service - County Rescue	\$14,512	\$15,124	\$16,500	\$15,919	\$15,919	\$16,800
<b>TOTAL EMERGENCY MEDICAL SERVICES</b>				<b>\$102,097</b>	<b>\$105,330</b>	<b>\$112,500</b>	<b>\$86,916</b>
						<b>\$110,582</b>	<b>\$116,650</b>
<b>OTHER PUBLIC SAFETY EXPENSES (52100)</b>							
<u>Contract Crossing Guard Services/Law Enforcement</u>							
52100-295	Contract Service - City of De Pere	\$19,952	\$17,001	\$21,000	\$9,963	\$18,000	\$18,000
52100-210	Law Enforcement - Brown County	\$0	\$0	\$6,000	\$0	\$0	\$6,000
<b>TOTAL OTHER PUBLIC SAFETY EXPENSES</b>				<b>\$19,952</b>	<b>\$17,001</b>	<b>\$27,000</b>	<b>\$9,963</b>
						<b>\$18,000</b>	<b>\$24,000</b>
<b>PUBLIC SAFETY TOTAL</b>				<b>\$569,567</b>	<b>\$578,021</b>	<b>\$525,951</b>	<b>\$402,041</b>
						<b>\$553,535</b>	<b>\$551,858</b>

**Town of Ledgeview**  
**2019 Budget**

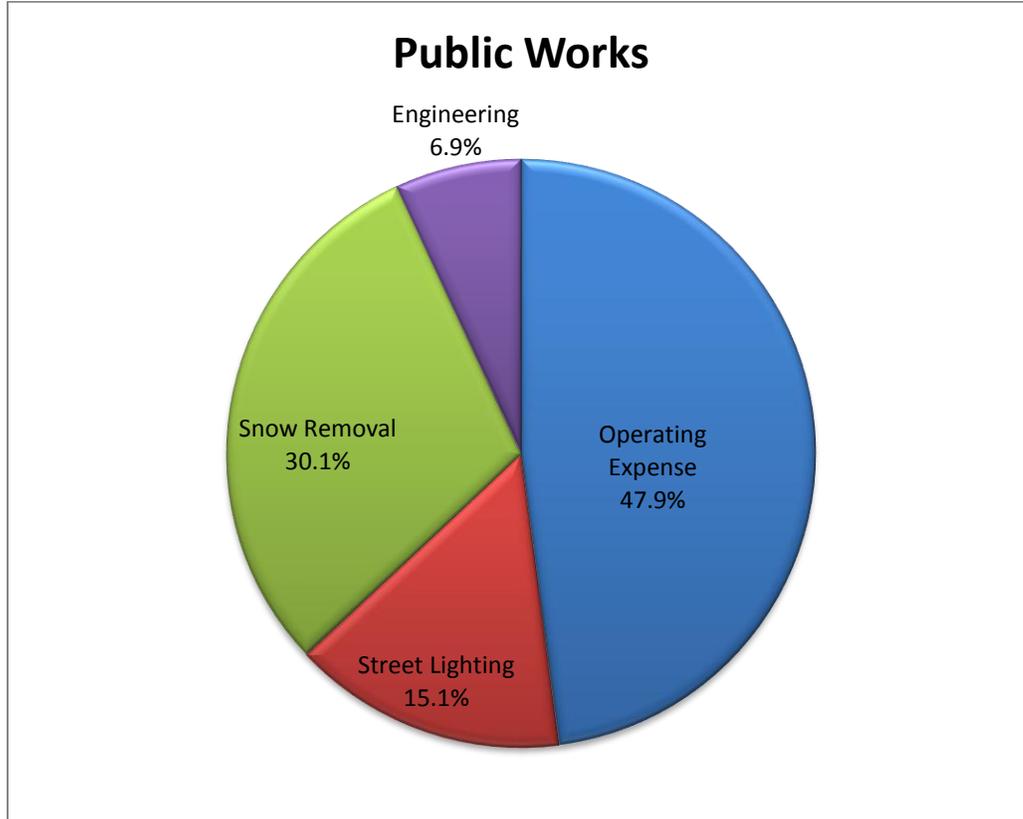
**Public Works**

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



**Mission Statement**

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



Public Works 53000							
					YEAR	YEAR END	PROPOSED
	Expenditures	2016	2017	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2018	9/30/2018	2018	2019
<b>HIGHWAY &amp; STREET MAINTENANCE (53310/53311)</b>							
<u>Maintenance</u>							
53311-231	Public Works Equipment Rental	\$1,450	\$1,651	\$1,500	\$610	\$1,860	\$2,000
53311-232	Public Works Contract Services (ditch mowing, etc)	\$39,218	\$42,031	\$40,000	\$26,121	\$40,000	\$40,000
53310-000	Road Maintenance (County levy match)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
53310-210	Engineering Services - Contract	\$31,901	\$23,746	\$35,000	\$13,708	\$28,000	\$30,000
53310-212	GIS Technology Services - Contract	\$4,625	\$2,404	\$5,000	\$3,012	\$5,000	\$5,000
53311-233	P.W. Snow Removal - Contract	\$127,773	\$108,041	\$120,000	\$104,519	\$135,000	\$120,000
53311-240	P.W. Bldg Custodial Services	\$0	\$0	\$0	\$1,884	\$2,605	\$2,400
53311-245	P.W. Repair/Maintenance Equipment - Outside Services	\$79	\$167	\$200	\$68	\$68	\$200
53311-246	P.W. Repair/Maintenance Equipment - Supplies	\$665	\$4,319	\$2,500	\$2,206	\$2,500	\$2,500
53311-342	P.W. Vehicle Fuel/Oil	\$5,021	\$4,384	\$5,500	\$3,409	\$6,375	\$6,500
53311-350	P.W. Bldg Maint/Repair	\$0	\$0	\$0	\$41	\$100	\$4,200
53311-354	P.W. Snow Removal Supplies and Salt Contract	\$19,720	\$22,744	\$31,100	\$15,346	\$29,500	\$31,500
53311-355	Road Sign, Barrier, Safety Equipment	\$6,131	\$8,917	\$8,000	\$2,464	\$8,000	\$8,000
53311-356	P.W. Tools/Shop Supplies	\$1,472	\$2,053	\$3,000	\$437	\$3,000	\$3,000
<u>Public Works Department Wages &amp; Benefits</u>							
53311-110	Public Works Salary	\$20,373	\$19,029	\$27,200	\$21,317	\$28,279	\$26,535
53311-120	Public Works Wages	\$40,512	\$46,148	\$82,138	\$60,452	\$73,832	\$106,378
53311-121	Public Works Overtime	\$1,647	\$2,255	\$3,662	\$3,018	\$4,066	\$6,253
53311-130	Public Works FICA	\$4,602	\$4,936	\$8,645	\$6,307	\$8,123	\$10,650
53311-131	Public Works Retirement	\$4,148	\$4,465	\$7,571	\$5,672	\$7,114	\$9,115
53311-132	Public Works Health/Dental	\$8,161	\$10,547	\$11,360	\$7,738	\$9,375	\$12,583
53311-133	Public Works ST/LT Disability	\$489	\$583	\$642	\$326	\$407	\$440
53311-134	Public Works Life Insurance	\$342	\$302	\$350	\$162	\$202	\$253
53311-136	Public Works Employee Clothing Allowance	\$273	\$400	\$1,000	\$265	\$465	\$1,000
53311-220	Public Works Telephone/Cell Phone	\$750	\$1,078	\$1,500	\$767	\$1,350	\$1,500
53311-221	Public Works Gas/Electricity	\$0	\$0	\$0	\$7,640	\$10,600	\$11,200
53311-311	Public Works Postage	\$7	\$18	\$10	\$10	\$20	\$20
53311-320	Public Works Pubs, Subs & Dues	\$340	\$350	\$350	\$400	\$400	\$400
53311-330	Public Works Travel/Mileage	\$22	\$121	\$200	\$323	\$323	\$300
53311-331	Public Works Training & Seminars	\$2,160	\$1,901	\$3,000	\$2,843	\$1,880	\$3,000
53311-340	Public Works Operating Supplies	\$0	\$0	\$0	\$259	\$500	\$1,000
<b>TOTAL HIGHWAY &amp; STREET MAINTENANCE</b>		<b>\$322,881</b>	<b>\$313,591</b>	<b>\$400,428</b>	<b>\$292,323</b>	<b>\$409,944</b>	<b>\$446,927</b>
<b>ROAD RELATED FACILITIES</b>							
53420-220	Street Lighting	\$68,658	\$77,795	\$76,000	\$46,673	\$71,300	\$76,000
<b>TOTAL ROAD RELATED FACILITIES</b>		<b>\$68,658</b>	<b>\$77,795</b>	<b>\$76,000</b>	<b>\$46,673</b>	<b>\$71,300</b>	<b>\$76,000</b>
<b>TOTAL PUBLIC WORKS</b>		<b>\$391,540</b>	<b>\$391,387</b>	<b>\$476,428</b>	<b>\$338,996</b>	<b>\$481,244</b>	<b>\$522,927</b>

**Town of Ledgeview**  
**2019 Budget**

**Sanitation and Recycling**

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

**GOAL:**

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



**GENERAL OBJECTIVES:**

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

**PROGRAM DESCRIPTION:**

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

<b>610 Sanitation &amp; Recycling 53600</b>							
<b>Expenditures</b>	2016	2017	BUDGET	YEAR	YEAR END	PROPOSED	
	ACTUAL	ACTUAL	2018	TO DATE	ESTIMATE	BUDGET	
				9/30/2018	2018	2019	
<b>SANITATION</b>							
53620-120 Wage Reimbursement to Fund 100	\$0	\$0	\$16,500	\$0	\$0	\$17,100	
53620-290 Garbage Disposal Contract	\$143,468	\$155,516	\$159,000	\$108,914	\$162,350	\$165,700	
53620-390 Garbage Supplies	\$0	\$0	\$0	\$0	\$0	\$0	
53621-290 Additional Bin Charge	\$9,085	\$10,510	\$12,000	\$8,618	\$13,360	\$15,550	
53622-340 Public Outreach	\$1,000	\$2,000	\$2,000	\$0	\$0	\$2,000	
53623-390 Transfer to Fund 100- 5 Year Loss	\$0	\$0	\$7,573	\$0	\$0	\$7,573	
53630-000 Misc. Refuse Disposal	\$1,305	\$355	\$200	\$566	\$950	\$500	
53630-290 Brown County Port & Resource Recovery	\$59,860	\$55,187	\$60,600	\$37,212	\$55,130	\$60,000	
53631-000 Recycling Disposal- Misc.	\$4,457	\$0	\$1,000	\$2,645	\$3,900	\$4,000	
53635-290 Recycling Disposal Contract	\$75,992	\$79,321	\$83,200	\$55,940	\$84,150	\$87,620	
53635-292 Compost Site	\$23,642	\$35,020	\$35,100	\$25,272	\$25,272	\$30,000	
53635-390 Recycling Supplies	\$0	\$0	\$100	\$577	\$577	\$100	
<b>TOTAL PUBLIC WORKS</b>	<b>\$318,808</b>	<b>\$337,909</b>	<b>\$377,273</b>	<b>\$239,746</b>	<b>\$345,689</b>	<b>\$390,143</b>	

**Town of Ledgeview**  
**2019 Budget**

**Golf Course**

In late December 2018, per Town elector vote, the Town will purchase the property generally known as Ledgeview Golf Course. The property is included in TID #2 which will be created in 2019. The Town will acquire the golf course as a way to preserve public open space and moderate lot saturation. This section is currently being used as a place holder for future reporting of revenues and expenses. While capital expenses are not expected for some time, revenue from lease payments could begin as early as January 2019.

**Town of Ledgeview**  
**2019 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

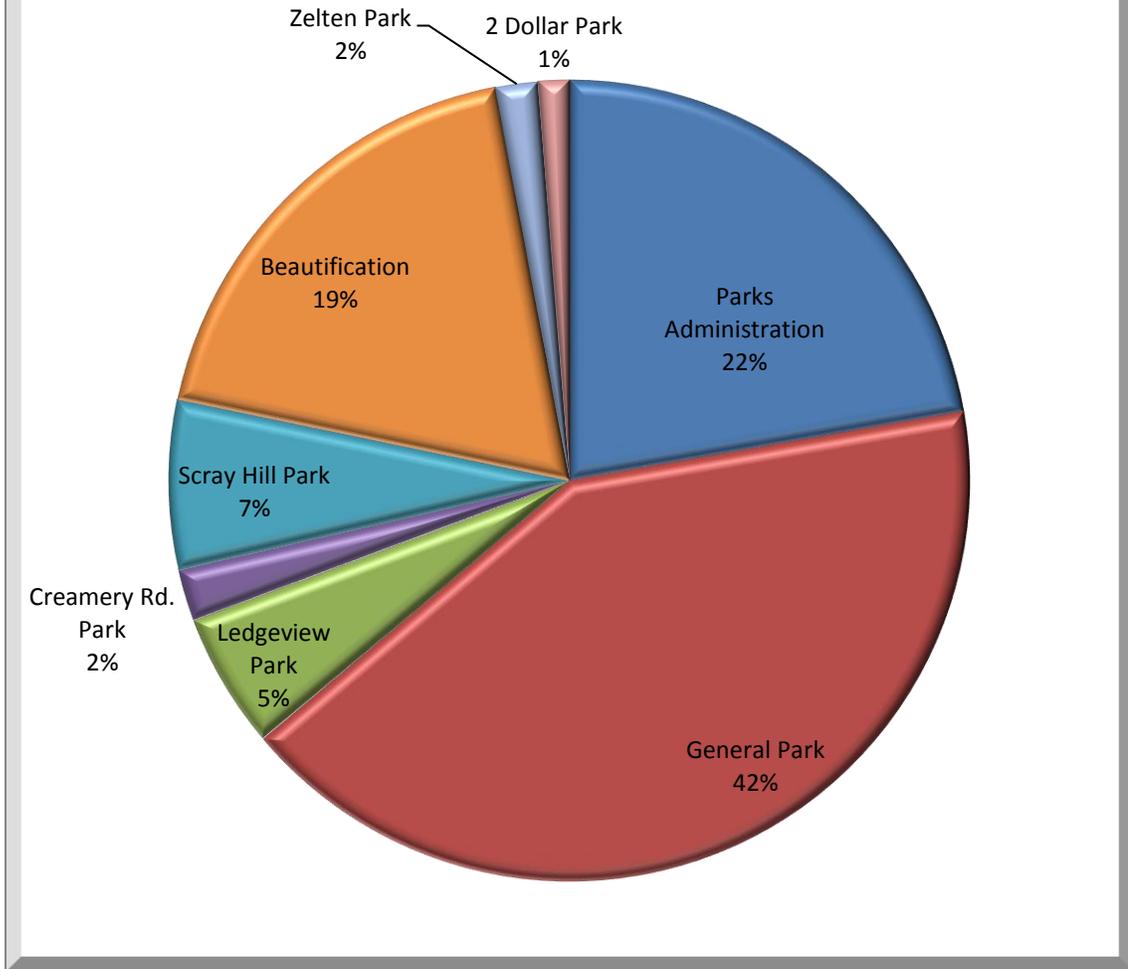
We seek to provide high quality park and recreation facilities and opportunities to strengthen each resident's sense of place in the community, promote health and wellness, protect environmental resources and provide recreational experiences that improve the quality of life for all.

The Town's park system currently consists of Ledgeview Park, located on CTH G/ Dickinson Rd., with additional entrances on Creamery Rd. and Winding Waters Way, and Scray Hill Park, located on Scray Hill Rd. west of the Public Works facility. Both parks offer playground equipment and soccer or baseball fields. Ledgeview Park also has public an open-air pavilion including public restrooms available for rent. Two new parks have been constructed in 2018: Zelten Family Park, located in the Heritage Heights Subdivision, and Dollar Park, located at the corner of Dollar Ln. and Dollar Rd.

Beautification projects have included additional light pole Christmas decorations, park clean up events and the Beautiful Garden and Christmas Lights contests. Beautification member Yolanda Hernandez was integral to Ledgefest in 2018.



## Culture, Recreation & Education



Culture, Recreation & Education 55000							
Expenditures	2016	2017	BUDGET	YEAR	YEAR END	PROPOSED	
	ACTUAL	ACTUAL	2018	TO DATE	ESTIMATE	BUDGET	
				9/30/2018	2018	2019	
<b>PARKS ADMINISTRATION (51400)</b>							
51410-110	Park Director Salary	\$0	\$0	\$0	\$0	\$0	\$30,000
51410-130	Park Director FICA	\$0	\$0	\$0	\$0	\$0	\$2,300
51410-131	Park Director Retirement	\$0	\$0	\$0	\$0	\$0	\$1,965
51410-132	Park Director Health/Dental	\$0	\$0	\$0	\$0	\$0	\$4,800
51410-133	Park Director ST/LT Disability	\$0	\$0	\$0	\$0	\$0	\$200
51410-134	Park Director Life Ins	\$0	\$0	\$0	\$0	\$0	\$100
51410-220	Park Director Telephone	\$0	\$0	\$0	\$0	\$0	\$300
51410-320	Park Director Pubs, Subs & Dues	\$0	\$0	\$0	\$0	\$0	\$100
51410-330	Park Director Travel/Mileage	\$0	\$0	\$0	\$0	\$0	\$250
51410-331	Park Director Training/Seminar	\$0	\$0	\$0	\$0	\$0	\$500
<b>TOTAL PARKS ADMINISTRATION</b>		\$0	\$0	\$0	\$0	\$0	\$40,515

<b>PARKS (55200)</b>							
55200-391	Memorial Trees/ Plaques	\$0	\$0	\$500	\$0	\$0	\$500
	<u>Ledgeview Park</u>						
55210-221	Ledgeview Park Gas/ Electric	\$824	\$860	\$900	\$525	\$825	\$900
55210-241	Ledgeview Contract Custodial	\$2,080	\$2,000	\$2,160	\$1,600	\$2,080	\$2,160
55210-243	Ledgeview Facility Maint-Other	\$74	\$56	\$500	\$0	\$0	\$0
55210-293	Ledgeview Park Contract Services	\$0	\$0	\$0	\$0	\$0	\$0
55210-340	Ledgeview Park Operating Supplies	\$213	\$353	\$400	\$116	\$250	\$400
55210-351	Ledgeview Park Facility Maint.	\$1,419	\$2,819	\$6,500	\$3,161	\$3,350	\$6,500
	Ledgeview Park Subtotal	\$4,611	\$6,088	\$10,460	\$5,403	\$6,505	\$9,960
	<u>Creamery Road Park</u>						
55220-221	Creamery Park Gas/ Electric	\$346	\$347	\$400	\$232	\$348	\$400
55220-222	Creamery Park Water/ Sewer	\$0	\$0	\$0	\$0	\$0	\$0
55220-241	Creamery Park Contract Custodial	\$0	\$0	\$0	\$0	\$0	\$0
55220-243	Creamery Facility Maint- Other	\$0	\$0	\$0	\$0	\$0	\$0
55220-293	Creamery Park Contract Services	\$0	\$0	\$0	\$0	\$0	\$0
55220-340	Creamery Park Operating Supplies	\$17	\$0	\$20	\$0	\$20	\$20
55220-351	Creamery Park Facility Maint.	\$0	\$700	\$2,700	\$720	\$720	\$3,350
	Creamery Road Park Subtotal	\$364	\$1,047	\$3,120	\$952	\$1,088	\$3,770
	<u>Scray Hill Park</u>						
55230-221	Scray Hill Park Gas/ Electric	\$2,792	\$2,053	\$2,500	\$1,018	\$2,100	\$2,500
55230-222	Scray Hill Park Water/ Sewer	\$125	\$125	\$125	\$125	\$125	\$125
55230-241	Scray Hill Park Contract Custodial	\$1,650	\$1,702	\$2,600	\$1,150	\$1,725	\$2,400
55230-243	Scray Hill Facility Maint- Other	\$788	\$1,682	\$1,000	\$0	\$0	\$0
55230-293	Scray Hill Park Contract Services	\$0	\$0	\$0	\$0	\$0	\$0
55230-340	Scray Hill Park Operating Supplies	\$358	\$55	\$50	\$0	\$50	\$500
55230-351	Scray Hill Park Facility Maint.	\$6,121	\$6,052	\$6,000	\$3,598	\$4,000	\$7,000
	Scray Hill Park Subtotal	\$11,834	\$11,669	\$12,275	\$5,890	\$8,000	\$12,525
	<u>Zelten Park</u>						
55260-221	Zelten Park Gas/ Electric	\$0	\$0	\$0	\$0	\$0	\$0
55260-241	Zelten Park Contract Custodial	\$0	\$0	\$0	\$0	\$0	\$0
55260-340	Zelten Park Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$100
55260-351	Zelten Park Facility Maint.	\$0	\$0	\$0	\$575	\$575	\$3,000
	Zelten Park Subtotal	\$0	\$0	\$0	\$575	\$575	\$3,100
	<u>2 Dollar Park</u>						
55265-221	2 Dollar Park Gas/ Electric	\$0	\$0	\$0	\$0	\$0	\$0
55265-241	2 Dollar Park Contract Custodial	\$0	\$0	\$0	\$0	\$0	\$0
55265-340	2 Dollar Park Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$100
55265-351	2 Dollar Park Facility Maint.	\$0	\$0	\$0	\$160	\$160	\$2,200
		\$0	\$0	\$0	\$160	\$160	\$2,300
55235-351	Fireman Park Facility Maint.	\$0	\$0	\$0	\$0	\$0	\$0
55238-351	Bike/ Pedestrian Facility Maint.	\$1,228	\$0	\$10,000	\$18,861	\$10,000	\$5,000
55240-210	Professional Planning Assistance	\$20,433	\$18,540	\$53,000	\$13,654	\$53,000	\$25,000
55250-210	Urban Forestry Services	\$0	\$0	\$5,000	\$0	\$0	\$5,000
55250-240	Contract Serv.- Mowing	\$23,160	\$22,694	\$35,000	\$12,275	\$20,170	\$35,000
55250-491	Landscaping/ Weed Control	\$4,591	\$4,707	\$5,500	\$2,248	\$5,200	\$5,850
	<b>TOTAL PARKS</b>	\$66,220	\$64,745	\$134,855	\$60,017	\$104,698	\$108,005
<b>BEAUTIFICATION (55700)</b>							
55710-220	Utility Expenses	\$87	\$154	\$175	\$141	\$140	\$175
55710-311	Postage & Mailings	\$0	\$667	\$1,000	\$0	\$700	\$1,000
55710-340	Landscape Supplies	\$0	\$79	\$1,000	\$0	\$100	\$1,000
55710-341	Banners/ Maintenance	\$14	\$393	\$9,000	\$0	\$1,000	\$9,000
55710-342	Holiday Supplies	\$5,042	\$314	\$10,000	\$10,158	\$11,300	\$1,000
55710-343	Marketing Supplies & Expense	\$0	\$34	\$1,000	\$65	\$100	\$1,000
55710-350	Maintenance & Repair	\$1,334	\$3,171	\$17,000	\$1,334	\$12,000	\$17,000
55710-390	Misc. Supplies & Exp.	\$867	\$871	\$2,000	\$91	\$370	\$2,000
55710-391	Ledgefest Donation/ Expense	\$1,500	\$2,650	\$2,000	\$1,500	\$1,670	\$2,000
	<b>TOTAL BEAUTIFICATION</b>	\$8,844	\$8,333	\$43,175	\$13,290	\$27,380	\$34,175
	<b>TOTAL CULTURE, RECREATION &amp; EDUCATION</b>	\$75,065	\$73,078	\$178,030	\$73,307	\$132,078	\$142,180

**Town of Ledgerview  
2019 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.

<b>Health &amp; Human Services 54150</b>					YEAR	YEAR END	PROPOSED
	<b>Expenditures</b>	2016	2017	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2018	9/30/2018	2018	2019
<b>TOWN CONSTABLE</b>							
54150-120	Constable Wages	\$1,053	\$499	\$1,000	\$0	\$1,000	\$1,000
54150-130	Constable FICA	\$81	\$38	\$75	\$0	\$75	\$75
54150-330	Constable Travel/Mileage	\$501	\$204	\$750	\$0	\$750	\$750
54150-340	Constable Supplies & Expenses	\$0	\$0	\$300	\$0	\$0	\$100
<b>TOTAL HEALTH AND HUMAN SERVICES</b>		<b>\$1,635</b>	<b>\$741</b>	<b>\$2,125</b>	<b>\$0</b>	<b>\$1,825</b>	<b>\$1,925</b>



**Town of Ledgerview**  
**2019 Budget**

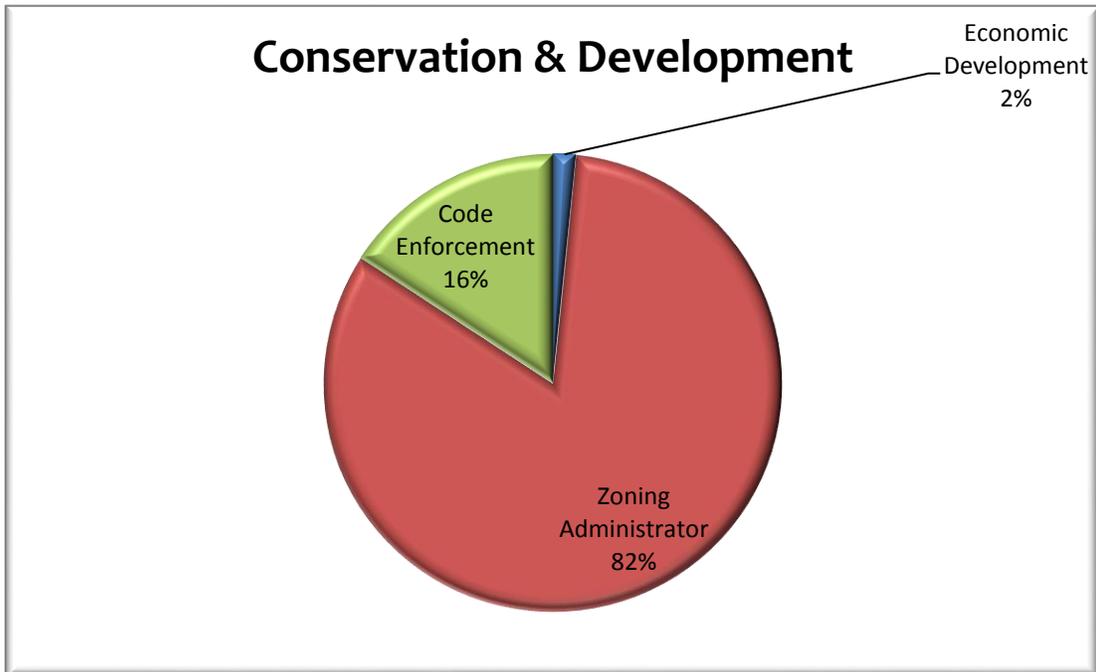
**Conservation and Development**

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 Ledgerview 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.



<b>Conservation &amp; Development 56000</b>							
					YEAR	YEAR END	PROPOSED
	<b>Expenditures</b>	2016	2017	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2018	9/30/2018	2018	2019
<b>ECONOMIC DEVELOPMENT (56700)</b>							
56700-791	Economic Development Memberships/Initiatives	\$1,029	\$1,046	\$15,000	\$1,077	\$5,000	\$2,000
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>\$1,029</b>	<b>\$1,046</b>	<b>\$15,000</b>	<b>\$1,077</b>	<b>\$5,000</b>	<b>\$2,000</b>
<b>PLANNING &amp; ZONING/CODE ENFORCEMENT(56900)</b>							
<u>Planning &amp; Zoning</u>							
56300-130	Zoning Administrator FICA	\$140	\$126	\$162	\$0	\$142	\$162
56300-210	Contract Planning Assistance	\$97,447	\$109,041	\$100,000	\$65,884	\$100,000	\$90,000
56300-311	Zoning Administrator Postage	\$8	\$1	\$10	\$47	\$57	\$10
56300-331	Zoning Administrator Training & Seminar	\$0	\$0	\$0	\$0	\$0	\$0
56300-340	Zoning Administrator Operating Supplies	\$6,751	\$0	\$6,000	\$9,886	\$12,900	\$10,000
56300-140	Planning & Zoning Commission Meeting Pay	\$1,825	\$1,650	\$2,100	\$0	\$1,850	\$2,100
	Subtotal	\$106,171	\$110,818	\$108,272	\$75,816	\$114,949	\$102,272
<u>Code Enforcement</u>							
56900-120	Code Enforcement Wages	\$10,391	\$13,031	\$13,562	\$10,750	\$13,855	\$14,061
56900-130	Code Enforcement FICA	\$795	\$997	\$1,037	\$822	\$1,060	\$1,075
56900-131	Code Enforcement Retirement	\$686	\$886	\$909	\$720	\$928	\$925
56900-220	Code Enforcement Telephone/Cell phone	\$305	\$609	\$625	\$414	\$627	\$675
56900-310	Code Enforcement Office Supplies	\$148	\$0	\$200	\$24	\$24	\$200
56900-311	Code Enforcement Postage	\$41	\$53	\$100	\$24	\$50	\$100
56900-320	Code Enforcement Pubs, Subs, Dues	\$0	\$75	\$75	\$0	\$0	\$75
56900-330	Code Enforcement Travel/Mileage	\$1,503	\$1,852	\$2,000	\$1,027	\$2,050	\$2,000
56900-331	Code Enforcement Training & Seminars	\$0	\$293	\$500	\$58	\$58	\$250
56900-340	Code Enforcement Operating Supplies	\$280	\$291	\$200	\$13	\$13	\$200
	Subtotal	\$14,148	\$18,087	\$19,208	\$13,853	\$18,665	\$19,561
<b>TOTAL PLANNING &amp; ZONING/CODE ENFORCEMENT</b>		<b>\$120,319</b>	<b>\$128,905</b>	<b>\$127,480</b>	<b>\$89,669</b>	<b>\$133,614</b>	<b>\$121,833</b>
<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>		<b>\$121,348</b>	<b>\$129,951</b>	<b>\$142,480</b>	<b>\$90,746</b>	<b>\$138,614</b>	<b>\$123,833</b>

**Town of Ledgeview**  
**2019 Budget**

**Other Financing and Debt Service**

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

**Mission Statement**

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

<b>Other Financing Uses 59200</b>							
	<b>Expenditures</b>	2016	2017	BUDGET	YEAR	YEAR END	PROPOSED
		ACTUAL	ACTUAL	2018	TO DATE	ESTIMATE	BUDGET
					9/30/2018	2018	2019
<b>OTHER FINANCING USES</b>							
<u>General Government</u>							
59220	Transfer to Fire Department Fund	\$0	\$0	\$0	\$0	\$0	\$0
59210	Transfer to Fund 210 - Park	\$1,395	\$0	\$0	\$0	\$0	\$0
59230	Transfer to Debt Service Fund	\$552,371	\$578,477	\$931,935	\$931,935	\$931,935	\$1,405,916
59240	Transfer to Capitol Projects	\$210,550	\$202,790	\$265,000	\$265,000	\$265,000	\$109,915
<u>Public Safety</u>							
59200	Transfer to Fund 100	\$0	\$0	\$0	\$0	\$0	\$0
59230	Transfer to Fund 300-Bond Payment	\$67,782	\$72,518	\$40,628	\$40,628	\$40,628	\$0
59240	Transfer to Capitol Projects	\$20,000	\$67,500	\$63,750	\$63,750	\$63,750	\$63,750
<u>TID #1</u>							
59230	Transfer to Fund 300	\$0	\$0	\$0	\$0	\$45,213	\$47,166
59240	Transfer to Capitol Projects	\$0	\$0	\$19,000	\$0	\$0	\$0
<u>TID #2</u>							
59230	Transfer to Fund 300	\$0	\$0	\$0	\$0	\$0	\$0
<u>Sanitation &amp; Recycling</u>							
59200	Transfer to Fund 100	\$25,823	\$27,573	\$0	\$0	\$26,073	\$0
<u>Culture, Recreation &amp; Education</u>							
59200-211	Transfer to Fund 211	\$0	\$0	\$0	\$0	\$0	\$0
59230	Transfer to Fund 300-Bond Payment	\$265,826	\$319,194	\$339,374	\$339,374	\$339,374	\$31,771
59240	Transfer to Capitol Projects	\$19,000	\$9,000	\$19,000	\$19,000	\$19,000	\$19,000
59224	Transfer to Parkland Improvements	\$0	\$0	\$15,680	\$0	\$0	\$19,600
59225	Transfer to Fee in Lieu of Land	\$0	\$0	\$9,320	\$0	\$0	\$7,468
59230	Transfer to Fund 300	\$34,318	\$0	\$0	\$0	\$0	\$0
59230	Transfer to Fund 420	\$0	\$58,800	\$0	\$0	\$0	\$0
<b>TOTAL CONTINGENCY &amp; RESERVES</b>		\$1,197,065	\$1,335,852	\$1,703,687	\$1,659,687	\$1,730,973	\$1,704,586
<b>TOTAL OTHER FINANCING USES</b>		\$1,197,065	\$1,335,852	\$1,703,687	\$1,659,687	\$1,730,973	\$1,704,586

**Town of Ledgeview**  
**2019 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.

**GOAL:**

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

**GENERAL OBJECTIVES:**

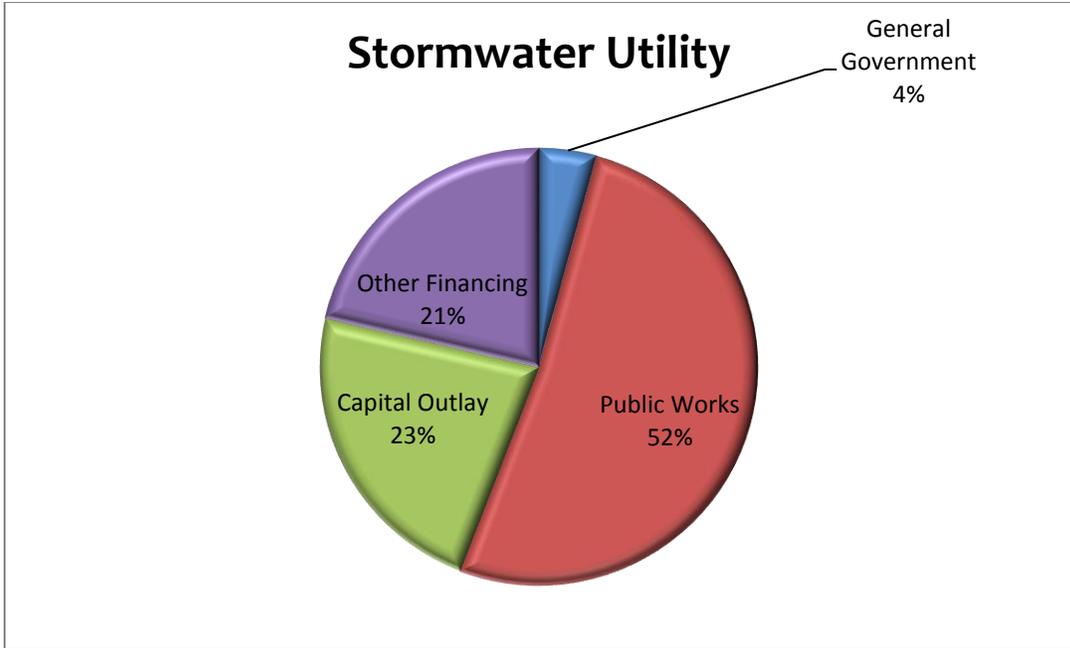
- Provide annual maintenance of the system and compliance reporting, where appropriate;
- Reduce flooding tendencies and limit damage to flood-prone areas;
- Through a 5-year CIP (Capital Improvement Program), pro-actively engage storm water best management practices.

**PROGRAM DESCRIPTION:**

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

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

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



430 Stormwater Utility							
Revenues	2016	2017	BUDGET	YEAR	YEAR END	PROPOSED	
	ACTUAL	ACTUAL	2018	TO DATE	ESTIMATE	BUDGET	
				9/30/2018	2018	2019	
<b>REGULAR &amp; INTERGOVERNMENTAL REVENUES</b>							
43510 State Grants	\$0	\$0	\$0	\$0	\$0	\$0	
43710 Hwy & Bridges Grants	\$0	\$0	\$0	\$0	\$0	\$0	
43800 Other Grants	\$0	\$0	\$0	\$0	\$0	\$0	
44315 Erosion Control	\$9,310	\$8,285	\$5,555	\$7,825	\$8,725	\$5,555	
<b>PUBLIC CHARGES FOR SERVICES</b>							
46324 Residential Revenue (ERU)	\$127,275	\$142,819	\$164,132	\$166,332	\$166,332	\$189,775	
46325 Commercial Revenue (ERU)	\$0	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>\$136,585</b>	<b>\$151,104</b>	<b>\$169,687</b>	<b>\$174,157</b>	<b>\$175,057</b>	<b>\$195,330</b>	
<b>MISCELLANEOUS REVENUES</b>							
48110 Interest on Investments-430	\$353	\$303	\$150	\$532	\$782	\$200	
48130 Interest on Special Assessment	\$281	\$265	\$200	\$203	\$230	\$150	
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$634</b>	<b>\$568</b>	<b>\$350</b>	<b>\$735</b>	<b>\$1,012</b>	<b>\$350</b>	
<b>OTHER FINANCING</b>							
49200-400 Transfer From Fund 400	\$0	\$0	\$0	\$0	\$0	\$0	
49200-420 Transfer From Fund 420	\$0	\$0	\$0	\$0	\$0	\$0	
49300 Fund Balance Applied	\$0	\$0	\$20,766	\$0	\$1,248	\$24,067	
<b>TOTAL OTHER FINANCING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,766</b>	<b>\$0</b>	<b>\$1,248</b>	<b>\$24,067</b>	
<b>TOTAL REVENUES</b>	<b>\$137,219</b>	<b>\$151,673</b>	<b>\$190,803</b>	<b>\$174,892</b>	<b>\$177,317</b>	<b>\$219,747</b>	

Expenditures	2016	2017	BUDGET	YEAR	YEAR END	PROPOSED
	ACTUAL	ACTUAL	2018	TO DATE	ESTIMATE	BUDGET
				9/30/2018	2018	2019
<b>GENERAL GOVERNMENT 51000</b>						
51300-210	\$0	\$0	\$0	\$195	\$195	\$0
51430-310	\$29	\$0	\$500	\$0	\$500	\$500
51430-312	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$1,000
51510-210	\$0	\$0	\$0	\$0	\$0	\$0
51610-530	\$0	\$0	\$0	\$0	\$0	\$7,850
<b>TOTAL GENERAL GOVERNMENT</b>						
	\$1,029	\$1,000	\$1,500	\$195	\$1,695	\$9,350
<b>PUBLIC WORKS 53000</b>						
53310-210	\$64,521	\$11,347	\$23,500	\$6,099	\$23,500	\$17,000
53310-212	\$3,073	\$1,556	\$4,000	\$625	\$4,000	\$2,000
53310-322	\$1,500	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600
53311-110	\$5,500	\$5,627	\$6,800	\$3,209	\$3,901	\$3,660
53311-120	\$11,500	\$17,373	\$23,838	\$9,447	\$11,019	\$16,185
53311-121	\$0	\$148	\$167	\$124	\$235	\$488
53311-130	\$1,300	\$1,771	\$2,357	\$952	\$1,159	\$1,555
53311-131	\$1,200	\$1,695	\$2,064	\$855	\$1,015	\$1,332
53311-132	\$1,805	\$2,276	\$2,035	\$2,025	\$2,405	\$2,695
53311-133	\$101	\$130	\$132	\$83	\$105	\$120
53311-134	\$61	\$62	\$110	\$44	\$55	\$62
53311-136	\$0	\$0	\$200	\$0	\$0	\$200
53311-232	\$12,335	\$13,599	\$12,500	\$5,852	\$14,420	\$17,000
53311-331	\$0	\$690	\$500	\$50	\$50	\$1,000
53441	\$3,870	\$7,620	\$5,000	\$7,223	\$7,853	\$5,000
53442	\$5,209	\$2,736	\$15,000	\$3,786	\$15,000	\$15,000
53443	\$0	\$0	\$1,500	\$0	\$1,500	\$1,500
53444	\$0	\$0	\$5,000	\$0	\$5,000	\$11,000
53445	\$925	\$8,905	\$10,000	\$0	\$10,000	\$6,000
53640	\$0	\$0	\$12,000	\$0	\$12,000	\$10,000
<b>TOTAL PUBLIC WORKS</b>						
	\$112,900	\$77,134	\$128,303	\$41,973	\$114,817	\$113,397
<b>CAPITAL OUTLAY 57000</b>						
57200	\$13,031	\$19,827	\$42,000	\$205,960	\$42,000	\$50,000
<b>TOTAL CAPITAL OUTLAY</b>						
	\$13,031	\$19,827	\$42,000	\$205,960	\$42,000	\$50,000
<b>Stormwater</b>						
59230	\$35,261	\$32,452	\$0	\$0	\$0	\$28,000
59240	\$4,500	\$9,000	\$19,000	\$19,000	\$19,000	\$19,000
<b>TOTAL OTHER FINANCING</b>						
	\$39,761	\$41,452	\$19,000	\$19,000	\$19,000	\$47,000
<b>TOTAL OTHER FINANCING USES</b>						
	\$166,721	\$139,413	\$190,803	\$267,128	\$177,512	\$219,747

## Town of Ledgeview 2019 Budget

### Ledgeview TID#1

**GOAL:**

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

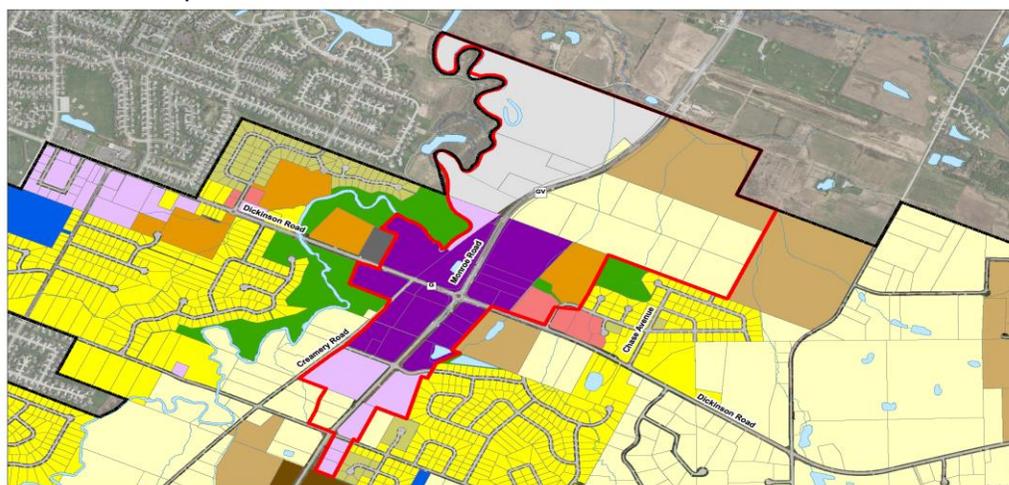
**GENERAL OBJECTIVES:**

- Work with property owners on the continued marketing of the area to encourage investment.
- Identify and incorporate elements into the area that will enhance the appearance of the corridor as a premier commercial area within the greater Green Bay metro area.

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

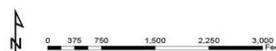
**SIGNIFICANT EXPENDITURE, STAFFING AND PROGRAM CHANGES:**

Included in the 2019 budget are funds for street water and sewer project outlay and related staff expenses.



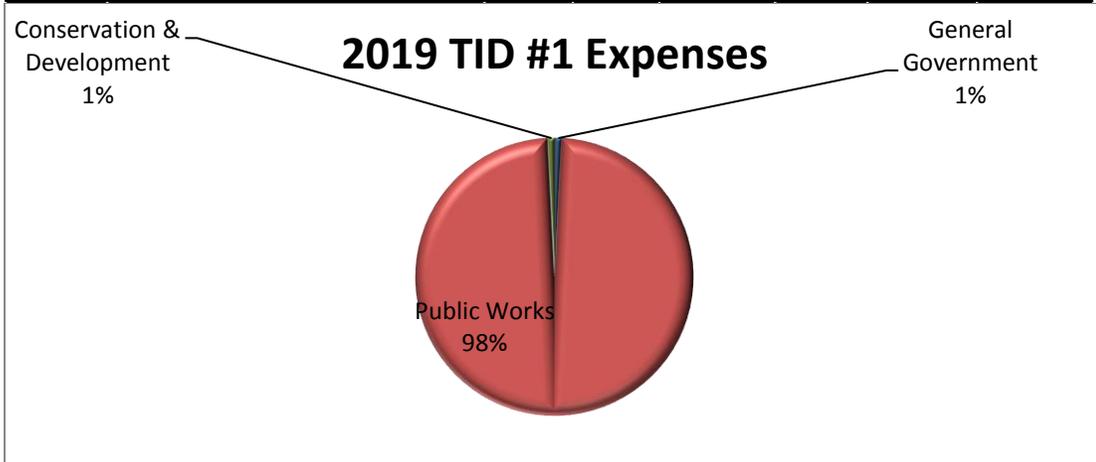
TID # 1: BOUNDARY WITH ZONING

Municipal Boundary	B-1 Business	R1-1 Residential
Tax Parcel	B-2 Business	R1-2 Residential
Street Centerlines	C-1 Community	R1-3 Multiple Family
Water Body	I-1 Heavy Industrial	R1-4 Rural Residential
TID 1 Boundary	I-2 Institutional	R1-5 Rural Single-Family
<b>Zoning Districts</b>	LI Light Industrial	R1-6 Rural Single-Family
A-1P Agricultural - Farmland Preservation	NCD Neighborhood Center	R1-7 Rural Single-Family
A-2 Agriculture	PFD Planned Development District Overlay	R1-8 Rural Single-Family



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

451 Tax Increment District #1							
				YEAR	YEAR END	PROPOSED	
Expenditures		2016	2017	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2018	9/30/2018	2018	2019
<b>GENERAL GOVERNMENT 51000</b>							
51100-321	Legal Notices	\$0	\$0	\$0	\$0	\$0	\$100
51300-210	Legal Representation	\$0	\$98	\$3,000	\$1,268	\$3,000	\$3,000
51410-110	Administration Salary	\$9,025	\$10,000	\$12,500	\$9,369	\$12,254	\$36,220
51410-130	Administration FICA	\$692	\$765	\$956	\$709	\$938	\$2,771
51410-131	Administration Retirement	\$601	\$680	\$838	\$628	\$821	\$2,372
51410-132	Administration Health/ Dental	\$274	\$310	\$350	\$0	\$350	\$400
51410-133	Administration ST/LT Disability	\$53	\$58	\$65	\$0	\$65	\$75
51410-134	Administration Life Ins.	\$16	\$16	\$20	\$0	\$20	\$25
51430-321	Application/ Amendment Fees	\$0	\$0	\$0	\$150	\$1,150	\$1,150
51430-330	Travel/ Mileage	\$0	\$0	\$0	\$0	\$0	\$0
51510-210	Audit/ Accounting Service	\$0	\$0	\$0	\$0	\$0	\$0
51520-210	Financial Consultants	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$10,661</b>	<b>\$11,927</b>	<b>\$17,729</b>	<b>\$12,123</b>	<b>\$18,598</b>	<b>\$46,113</b>
<b>PUBLIC WORKS 53000</b>							
53110-210	Contract Engineering	\$22,439	\$118,155	\$105,000	\$116,238	\$202,650	\$40,000
53110-211	Engineering - Project Design	\$0	\$0	\$0	\$37,596	\$57,600	\$40,000
53310	Street Outlay	\$0	\$0	\$2,000,000	\$183,296	\$239,455	\$5,600,000
53440	Stormwater Projects	\$0	\$0	\$0	\$19,053	\$19,053	\$0
53610	Sewer Projects	\$0	\$0	\$0	\$15,249	\$15,249	\$0
53701	Water Projects	\$0	\$0	\$0	\$18,749	\$18,749	\$0
<b>TOTAL PUBLIC WORKS</b>		<b>\$22,439</b>	<b>\$118,155</b>	<b>\$2,105,000</b>	<b>\$390,180</b>	<b>\$552,756</b>	<b>\$5,680,000</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>							
56300-210	Contract Planning Assistance	\$3,641	\$9,392	\$20,000	\$10,249	\$20,000	\$20,000
56700	Economic Devl./ Marketing	\$23,824	\$11,796	\$45,000	\$4,449	\$15,000	\$25,000
<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>		<b>\$27,465</b>	<b>\$21,188</b>	<b>\$65,000</b>	<b>\$14,697</b>	<b>\$35,000</b>	<b>\$45,000</b>
<b>TOTAL OTHER FINANCING</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENSES</b>		<b>\$60,564</b>	<b>\$151,269</b>	<b>\$2,187,729</b>	<b>\$417,000</b>	<b>\$606,354</b>	<b>\$5,771,113</b>



					YEAR	YEAR END	PROPOSED
	Revenues	2016	2017	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2018	9/30/2018	2018	2019
<b>TAXES</b>							
41110	General Property Taxes	\$0	\$129,001	\$0	\$187,558	\$187,558	\$299,000
41120	Tax Increments	\$0	\$0	\$206,729	\$0	\$0	\$0
<b>TOTAL TAXES</b>		\$0	\$129,001	\$206,729	\$187,558	\$187,558	\$299,000
<b>SPECIAL ASSESSMENT REVENUE</b>							
42000	Special Assessment Revenue	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SPECIAL ASSESSMENT REVENUE</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>PUBLIC CHARGES FOR SERVICES</b>							
43510	State Computer Aid	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>							
48110	Interest on Investments-430	\$0	\$50	\$0	\$181	\$185	\$100
<b>TOTAL MISCELLANEOUS REVENUES</b>		\$0	\$50	\$0	\$181	\$185	\$100
<b>OTHER FINANCING</b>							
49210-410	Transfer From Fund 410	\$0	\$0	\$0	\$0	\$0	\$0
49300	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$0
49500-001	Debt Proceeds	\$0	\$218,000	\$2,000,000	\$0	\$5,900,000	\$0
<b>TOTAL OTHER FINANCING</b>		\$0	\$218,000	\$2,000,000	\$0	\$5,900,000	\$0
<b>TOTAL REVENUES</b>		\$0	\$347,051	\$2,206,729	\$187,739	\$6,087,743	\$299,100

**Town of Ledgeview**  
**2019 Budget**

**Ledgeview TID #2**

**GOAL:**

To promote tourism and protect natural open spaces by preserving the Ledgeview Golf Course for public use by following TID #2's project plan; to account for funds received from TIF increments.

**GENERAL OBJECTIVES:**

- Preserve natural space, especially those on the Niagara Escarpment, for the enjoyment of the public and to limit lot over saturation.

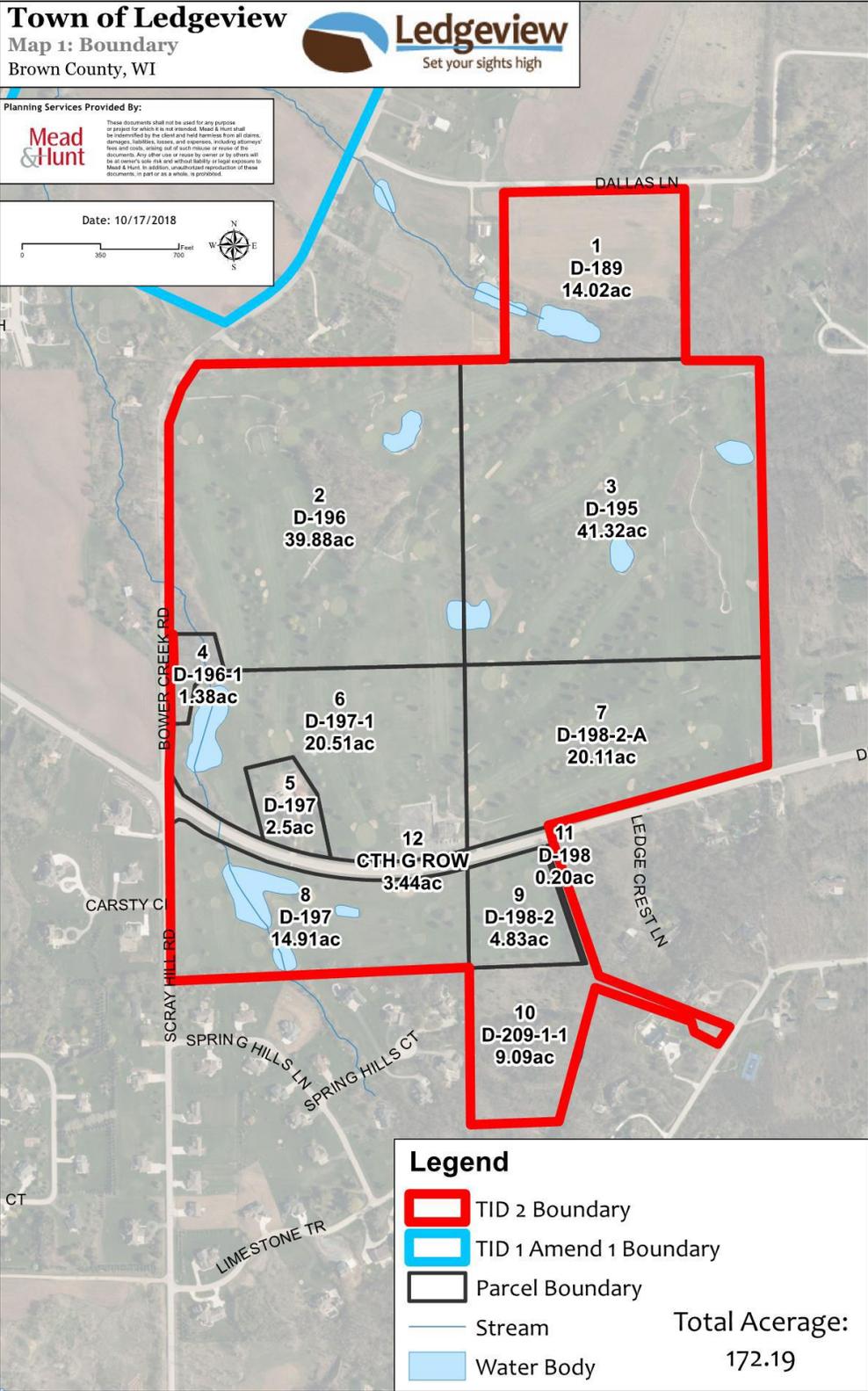
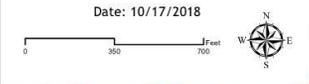
**PROGRAM DESCRIPTION:** TID #2 will be created in late 2018 under state statute 60.85(1)(p)5 known as a "Tourism Project". The TID is being used as a tool to accomplish the above noted goal of promoting tourism and protecting natural spaces. Along with the golf course, 29 acres of property is proposed to develop into single-family residential only as necessary. The Town Board is responsible for the implementation of and adherence to TID #2's project plan.

	Revenues	2016	2017	BUDGET	YEAR	YEAR END	PROPOSED
		ACTUAL	ACTUAL	2018	TO DATE	ESTIMATE	BUDGET
					9/30/2018	2018	2019
<b>TAXES</b>							
41110	General Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL TAXES</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>SPECIAL ASSESSMENT REVENUE</b>							
42000	Special Assessment Revenue	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SPECIAL ASSESSMENT REVENUE</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>PUBLIC CHARGES FOR SERVICES</b>							
43510	State Computer Aid	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>MISCELLANEOUS REVENUES</b>							
48110	Interest on Investments-430	\$0	\$0	\$0	\$0	\$0	\$100
<b>TOTAL MISCELLANEOUS REVENUES</b>		\$0	\$0	\$0	\$0	\$0	\$100
<b>OTHER FINANCING</b>							
49300	Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	\$0
49500-001	Debt Proceeds	\$0	\$0	\$0	\$0	\$3,400,000	\$0
<b>TOTAL OTHER FINANCING</b>		\$0	\$0	\$0	\$0	\$3,400,000	\$0
<b>TOTAL REVENUES</b>		\$0	\$0	\$0	\$0	\$3,400,000	\$100

**Town of Ledgeview**  
 Map 1: Boundary  
 Brown County, WI



Planning Services Provided By:  
**Mead & Hunt**  
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**Legend**

- TID 2 Boundary
- TID 1 Amend 1 Boundary
- Parcel Boundary
- Stream
- Water Body

**Total Acreage:**  
172.19

					YEAR	YEAR END	PROPOSED
	Expenditures	2016	2017	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2018	9/30/2018	2018	2019
<b>GENERAL GOVERNMENT 51000</b>							
51100-321	Legal Notices	\$0	\$0	\$0	\$0	\$0	\$0
51300-210	Legal Representation	\$0	\$0	\$0	\$0	\$0	\$0
51410-110	Administration Salary	\$0	\$0	\$0	\$0	\$0	\$8,220
51410-130	Administration FICA	\$0	\$0	\$0	\$0	\$0	\$630
51410-131	Administration Retirement	\$0	\$0	\$0	\$0	\$0	\$540
51410-132	Administration Health/ Dental	\$0	\$0	\$0	\$0	\$0	\$615
51410-133	Administration ST/LT Disability	\$0	\$0	\$0	\$0	\$0	\$70
51410-134	Administration Life Ins.	\$0	\$0	\$0	\$0	\$0	\$25
51430-321	Application/ Amendment Fees	\$0	\$0	\$0	\$0	\$1,000	\$150
51430-330	Travel/ Mileage	\$0	\$0	\$0	\$0	\$0	\$0
51510-210	Audit/ Accounting Service	\$0	\$0	\$0	\$0	\$0	\$0
51520-210	Financial Consultants	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL GOVERNMENT</b>		\$0	\$0	\$0	\$0	\$1,000	\$10,250
<b>PUBLIC WORKS 53000</b>							
53110-210	Contract Engineering	\$0	\$0	\$0	\$0	\$0	\$0
53110-211	Engineering - Project Design	\$0	\$0	\$0	\$0	\$0	\$0
53310	Street Outlay	\$0	\$0	\$0	\$0	\$0	\$0
53310-350	Site Preparation	\$0	\$0	\$0	\$0	\$0	\$0
53440	Stormwater Projects	\$0	\$0	\$0	\$0	\$0	\$0
53610	Sewer Projects	\$0	\$0	\$0	\$0	\$0	\$0
53701	Water Projects	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL PUBLIC WORKS</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>CONSERVATION &amp; DEVELOPMENT</b>							
56300-210	Contract Planning Assistance	\$0	\$0	\$0	\$0	\$0	\$10,000
56700	Economic Dev./ Marketing	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>		\$0	\$0	\$0	\$0	\$0	\$10,000
59230	Trans. To Fund 300	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING</b>		\$0	\$0	\$0	\$0	\$0	\$0
57122	Land Acquisition	\$0	\$0	\$0	\$0	\$75,000	\$3,325,000
<b>TOTAL Capital Outlay</b>		\$0	\$0	\$0	\$0	\$75,000	\$3,325,000
<b>TOTAL EXPENSES</b>		\$0	\$0	\$0	\$0	\$76,000	\$3,345,250

**Town of Ledgeview Sanitary District #2**  
**2019 Budget**

**Water Utility**

The water utility provides Ledgeview residents with high quality drinking water at low cost with a rate of return of 4.23% in 2017. Ledgeview Sanitary District #2 is a member of Central Brown County Water Authority which sources water from Lake Michigan. All water utilities in the state are ultimately governed by the Public Service Commission of Wisconsin.

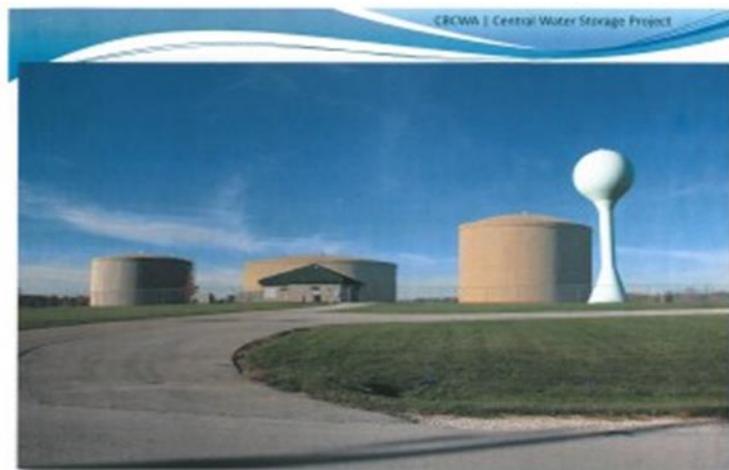
**GOAL:**

To provide the highest quality drinking water to residents at the lowest rate; to maintain water infrastructure in an efficient and cost-effective manner.

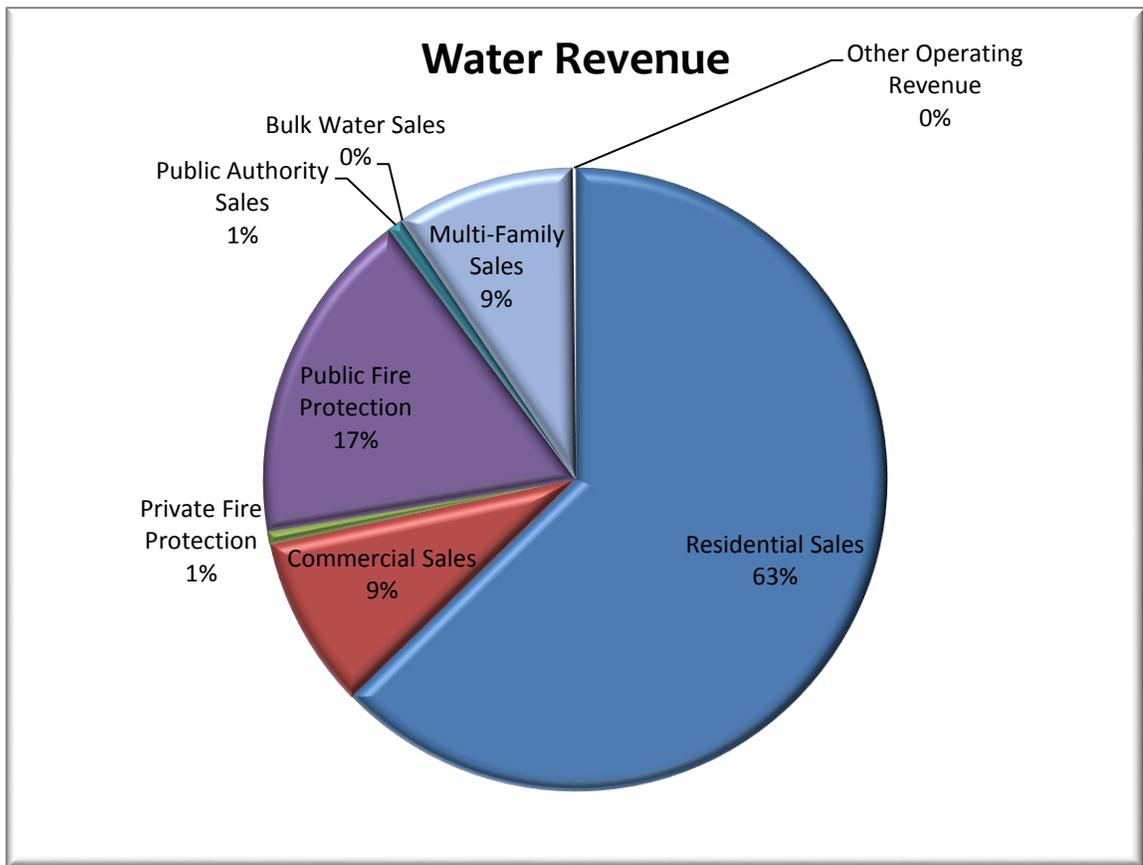
**PROGRAM DESCRIPTION:**

Beginning in 1994 with its own well, Ledgeview's population growth caused the sanitary district to quickly join with surrounding communities to form Central Brown County Water Authority. Celebrating 10 years of operations in 2017, Ledgeview, one of six member communities, provides high quality drinking water, sourced from Lake Michigan, to its residents. This water exceeds every state and federal health standard.

Ledgeview's water infrastructure consists of a 1,000,000 gallon reservoir and 100,000 gallon elevated tower along with two metered intake sites, eight pressure reducing stations, mains, valves and hydrants. Maintenance and operating costs are funded exclusively by user fees which have not increased since 2015.



	Water Revenue	2016	2017	BUDGET	YEAR	YEAR END	ADOPTED
				2018	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL		9/30/2018	2018	2019
<b>OPERATING REV - SALES OF WATER</b>							
46450-460	Residential Sales	\$944,496	\$928,196	\$947,926	\$789,985	\$950,369	\$961,113
46450-461	Commercial Sales	\$126,747	\$118,673	\$136,483	\$94,145	\$122,621	\$136,570
46450-462	Private Fire Protection	\$10,451	\$10,612	\$10,450	\$8,132	\$10,742	\$10,450
46450-463	Public Fire Protection	\$262,164	\$263,944	\$262,750	\$228,361	\$266,639	\$267,610
46450-464	Public Authority Sales	\$12,111	\$11,783	\$12,348	\$11,776	\$14,650	\$12,348
46450-465	Bulk Water Sales	\$239	\$3,728	\$200	\$253	\$500	\$200
46450-467	Multi-Family Sales	\$142,683	\$138,398	\$146,882	\$105,133	\$140,575	\$140,936
<b>Total Rev From Sales Of Water</b>		<b>\$1,498,891</b>	<b>\$1,475,333</b>	<b>\$1,517,039</b>	<b>\$1,237,785</b>	<b>\$1,506,096</b>	<b>\$1,529,227</b>
<b>OTHER OPERATING REVENUES</b>							
46450-470	Forfeited Discounts	\$2,703	\$3,074	\$2,300	\$0	\$2,800	\$2,500
46450-474	Other Water Rev - labor reim, etc	\$488	\$1,695	\$80	-\$353	-\$233	\$80
<b>Total Other Water Operating Rev</b>		<b>\$3,191</b>	<b>\$4,769</b>	<b>\$2,380</b>	<b>-\$353</b>	<b>\$2,567</b>	<b>\$2,580</b>
<b>TOTAL WATER OPERATING REVENUE</b>		<b>1,502,082</b>	<b>\$1,480,102</b>	<b>\$1,519,419</b>	<b>\$1,237,431</b>	<b>\$1,508,663</b>	<b>\$1,531,807</b>



					YEAR	YEAR END	ADOPTED
061-00-	Water Expense	2016	2017	BUDGET	TO DATE	ESTIMATE	BUDGET
53701-		ACTUAL	ACTUAL	2018	9/30/2018	2018	2019
<b>Plant Operation And Maintenance</b>							
601	Purchased Water	\$745,567	\$885,138	\$852,900	\$495,398	\$895,575	\$910,700
621-622	Power and Fuel	\$7,611	\$7,292	\$8,400	\$5,264	\$7,500	\$8,400
631	Chemicals	\$0	\$0	\$0	\$0	\$0	\$0
623-632-641	Supplies and Expense	\$25,267	\$33,714	\$33,625	\$15,556	\$23,204	\$25,175
625	Maintenance - Pumping Plant	\$35	\$0	\$300	\$0	\$4,600	\$3,200
635	Maintenance - Treatment Plant	\$0	\$0	\$0	\$0	\$0	\$0
650	Maintenance - Reservoirs, Tower	\$0	\$2,480	\$29,000	\$27,500	\$27,500	\$3,000
651	Maintenance - Mains	\$0	\$3,242	\$5,000	\$5,909	\$7,000	\$9,000
652	Maintenance - Services	\$3,045	\$407	\$3,000	\$572	\$1,075	\$3,000
653	Maintenance - Meters	\$1,163	\$2,483	\$1,000	\$195	\$195	\$2,070
654	Maintenance - Hydrants	\$1,050	\$4,091	\$5,000	\$1,100	\$500	\$5,000
655	Maintenance - Other Plant	\$2,013	\$1,155	\$4,000	\$1,197	\$4,000	\$4,000
600-620-630-640	Public Works - Salaries & Wages	\$51,037	\$57,582	\$63,167	\$38,790	\$47,519	\$63,226
408	Public Works - FICA (S.S. & Medicare)	\$3,828	\$4,405	\$4,832	\$2,967	\$3,635	\$4,837
926	Public Works - Health & Dental Ins	\$15,730	\$21,055	\$24,932	\$14,295	\$18,375	\$19,294
926	Public Works - Disability & Life Ins	\$1,605	\$1,576	\$1,785	\$208	\$294	\$294
926	Public Works - WRS (Retirement)	\$5,004	\$6,127	\$4,169	\$4,369	\$5,049	\$4,141
903	Public Works - Clothing	\$211	\$0	\$250	\$133	\$333	\$300
933	Transportation - Vehicle Appropriation to Town	\$5,000	\$9,000	\$9,000	\$6,750	\$9,000	\$9,000
933	Transportation - Gas, Oil, Insurance, etc	\$3,711	\$3,392	\$3,600	\$2,700	\$3,600	\$3,000
<b>Total Plant Operation &amp; Maintenance</b>		\$871,876	\$1,043,138	\$1,053,960	\$622,903	\$1,058,954	\$1,077,637
<b>Administration &amp; General Expense</b>							
901-902-920	Administrative - Salaries & Wages	\$52,338	\$62,886	\$76,186	\$66,503	\$87,454	\$80,509
408	Administrative - FICA (S.S. & Medicare)	\$3,824	\$4,476	\$5,828	\$4,924	\$6,690	\$6,163
926	Administrative - Health & Dental Ins	\$4,516	\$4,705	\$4,705	\$3,784	\$5,046	\$8,721
926	Administrative - Disability & Life Ins	\$437	\$347	\$568	\$208	\$277	\$277
926	Administrative - WRS (Retirement)	\$1,667	\$1,797	\$5,028	\$4,456	\$5,859	\$5,273
921	Office Space Leased From Town	\$8,702	\$9,600	\$9,600	\$7,200	\$9,600	\$26,502
903-921	Office Supplies & Expense	\$10,683	\$9,662	\$11,650	\$8,934	\$10,972	\$12,848
923	Outside Services - Misc -Legal	\$0	\$0	\$2,318	\$0	\$0	\$0
923	Outside Services - Misc -Engineering	\$3,291	\$2,874	\$3,000	\$1,194	\$2,094	\$4,800
923	Outside Services - Auditing	\$5,750	\$6,075	\$6,175	\$5,675	\$5,675	\$6,275
923	Outside Services - Com X-Connection Inspect	\$4,081	\$6,132	\$6,132	\$4,088	\$6,132	\$6,132
923	Outside Services - Other	\$675	\$3,558	\$675	\$0	\$674	\$793
924	Insurance - Property	\$2,362	\$2,416	\$2,500	\$0	\$4,746	\$4,800
925	Insurance - Liability, Workers Comp, Other	\$8,352	\$10,221	\$10,000	\$409	\$8,611	\$9,000
928	Regulatory Commission Expense	\$1,228	\$3,001	\$1,800	\$1,138	\$1,500	\$1,800
906-930	Misc General Exp - Dues, Publishing, etc	\$3,498	\$3,029	\$4,200	\$0	\$2,405	\$5,200
935	Maint & Repairs Of Office Equipment	\$6,762	\$8,596	\$14,700	\$15,463	\$16,810	\$10,000
904	Uncollectible Accounts	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Administration &amp; General Expense</b>		\$118,167	\$139,375	\$165,065	\$123,975	\$174,544	\$189,093
403	Depreciation	\$329,309	\$343,619	\$352,800	\$257,715	\$343,620	\$350,500
<b>TOTAL WATER OPERATING EXPENSE</b>		\$1,319,352	\$1,526,132	\$1,571,825	\$1,004,593	\$1,577,118	\$1,617,230
<b>TOTAL OPERATING REVENUES</b>							
		\$1,502,082	\$1,480,102	\$1,519,419	\$1,237,431	\$1,508,663	\$1,531,807
<b>TOTAL OPERATING EXPENSE</b>		\$1,319,352	\$1,526,132	\$1,571,825	\$1,004,593	\$1,577,118	\$1,617,230
<b>NET OPERATING INCOME + / LOSS (-)</b>		\$182,729	-\$46,030	(\$52,406)	\$232,838	(\$68,455)	(\$85,423)

<b>Nonoperating Revenues / Expense(-)</b>							
42100-48100	Interest Income	\$17,021	\$12,240	\$9,075	\$1,955	\$7,185	\$5,000
427	Interest Paid On Debt	-\$108,687	-\$79,792	-\$61,900	-\$49,572	-\$61,900	-\$43,586
435	Debt Refunding Payment	\$0	\$0	\$0	\$0	\$0	\$0
435-1	Utility Retirement	\$0	\$0	\$0	\$0	\$0	\$0
429	Amortization of Premium On Debt	\$16,573	\$16,573	\$16,573	\$16,573	\$16,573	\$12,821
428	Amortization of Debt Issuance Cost	\$0	\$0	\$0	\$0	\$0	\$0
271	New S/A's & Contributions	\$509,441	\$200,648	\$0	\$0	\$0	\$0
421	Misc Revenue - Credit from De Pere	\$0	\$0	\$0	\$0	\$0	\$0
421	Misc Revenue - Other	\$634	-\$360	\$0	\$0	\$0	\$0
421	Misc Revenue - Insurance Refunds	\$311	\$0	\$0	\$0	\$0	\$0
421	Misc Revenue - Well Permits	\$1,140	\$570	\$400	\$360	\$400	\$900
<b>TOTAL NONOPERATING REV / EXP(-)</b>		<b>\$436,432</b>	<b>\$149,878</b>	<b>-\$35,852</b>	<b>-\$30,684</b>	<b>-\$37,742</b>	<b>-\$24,865</b>
<b>NET WATER INCOME / LOSS (-)</b>		<b>\$619,161</b>	<b>\$103,848</b>	<b>-\$88,258</b>	<b>\$202,155</b>	<b>-\$106,197</b>	<b>-\$110,288</b>

**Town of Ledgeview Sanitary District #2**  
**2019 Budget**

**Sanitary Sewer Utility**

The sanitary sewer utility provides Ledgeview residents with an efficient wastewater collection system.

**GOAL:**

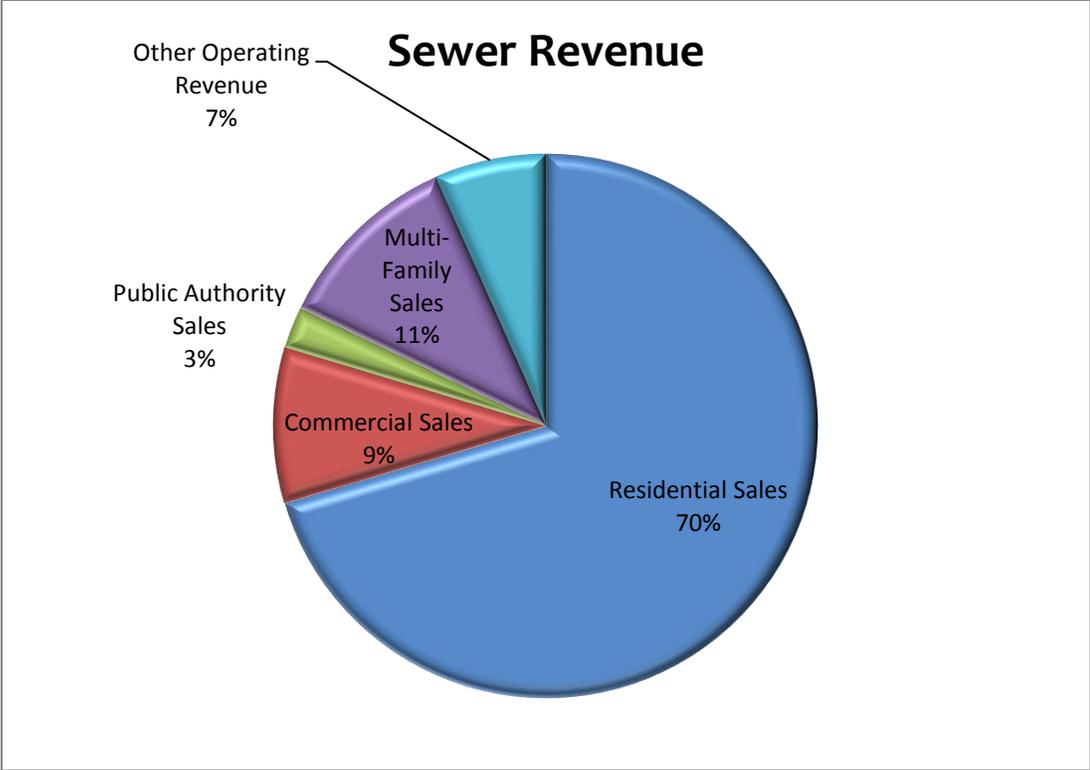
To provide Ledgeview residents with a system that effectively conveys and discharges wastewater safely and competently; to maintain sewer infrastructure in an efficient and cost-effective manner.

**PROGRAM DESCRIPTION:**

Ledgeview Sanitary District #2's sanitary sewer is a unique system that uses the Town's topography (mainly "the Ledge") to create almost complete gravity flow. Only four small lift stations are exceptions. This contributes to Ledgeview's low user fees. Since the District may only set a tax levy for unassessable debt, all maintenance and operating expenses are funded through user fees.

Green Bay Metropolitan Sewerage District (NewWater, Inc.) treats all wastewater from Ledgeview. Ledgeview makes monthly payments for this service and annual payments toward large infrastructure such as the East River Lift Station and Charles St. Interceptor.

					YEAR	YEAR END	ADOPTED
<b>Sewer Revenue</b>		2016	2017	BUDGET	TO DATE	ESTIMATE	BUDGET
		ACTUAL	ACTUAL	2018	9/30/2018	2018	2019
<b>OPERATING REV - SALES OF SEWER USE</b>							
46410-460	Residential Service	\$702,661	\$698,256	\$731,635	\$579,117	\$696,404	\$740,031
46410-461	Commercial Service	\$100,261	\$94,081	\$113,013	\$73,920	\$97,228	\$97,075
46410-464	Public Authority Service	\$32,042	\$38,097	\$24,255	\$27,303	\$34,186	\$26,207
46410-467	Multi-Family Service	\$117,873	\$114,462	\$122,871	\$87,048	\$116,702	\$117,887
<b>Total Rev From Sales Of Sewer Use</b>		<b>\$952,837</b>	<b>\$944,896</b>	<b>\$991,774</b>	<b>\$767,387</b>	<b>\$944,520</b>	<b>\$981,200</b>
<b>OTHER OPERATING REVENUES</b>							
46410-470	Forfeited Discounts	\$1,898	\$2,187	\$1,800	\$0	\$2,000	\$2,000
46410-635	Sewer Installation Inspections	\$6,656	\$10,772	\$5,240	\$8,534	\$10,500	\$6,550
46410-635	Sewer Connection - Capacity Fees	\$57,340	\$148,590	\$48,800	\$75,240	\$93,540	\$61,000
<b>Total Other Sewer Operating Rev</b>		<b>\$65,895</b>	<b>\$161,549</b>	<b>\$55,840</b>	<b>\$83,774</b>	<b>\$106,040</b>	<b>\$69,550</b>
<b>TOTAL SEWER OPERATING REVENUES</b>		<b>\$1,018,731</b>	<b>\$1,106,445</b>	<b>\$1,047,614</b>	<b>\$851,161</b>	<b>\$1,050,560</b>	<b>\$1,050,750</b>



					YEAR	YEAR END	ADOPTED
062-00-	Sewer Expense	2016	2017	BUDGET	TO DATE	ESTIMATE	BUDGET
53610-		ACTUAL	ACTUAL	2018	9/30/2018	2018	2019
<b>Operation and Maintenance Expense</b>							
600	Public Works - Salaries & Wages	\$20,169	\$24,399	\$32,950	\$22,658	\$29,003	\$31,984
408	Public Works - FICA (S.S. & Medicare)	\$1,731	\$1,867	\$2,520	\$1,733	\$2,219	\$2,447
686	Public Works - Health & Dental Ins	\$4,447	\$5,650	\$7,011	\$4,219	\$4,775	\$5,013
686	Public Works - Disability & Life Ins	\$459	\$472	\$500	\$213	\$277	\$277
686	Public Works - WRS (Retirement)	\$1,329	\$1,659	\$2,208	\$1,518	\$1,943	\$2,095
689	Public Works-Employee Clothing	\$104	\$0	\$250	\$133	\$283	\$250
610-611	Treatment Charges	\$470,595	\$506,873	\$551,600	\$338,201	\$509,021	\$551,600
620	Power And Fuel For Pumping	\$1,190	\$1,955	\$2,200	\$2,151	\$3,636	\$4,000
640	Operating Supplies And Expense	\$1,686	\$2,497	\$2,500	\$1,543	\$2,200	\$2,700
650	Maintenance And Repairs Of System	\$59,715	\$65,754	\$75,000	\$5,610	\$75,000	\$75,000
660	Transportation Expense	\$1,551	\$1,024	\$2,000	\$932	\$1,250	\$2,000
661	Vehicle Appropriation To Town	\$5,000	\$9,000	\$9,000	\$6,750	\$9,000	\$19,000
<b>Total Operation &amp; Maint Expense</b>		<b>\$567,975</b>	<b>\$621,149</b>	<b>\$687,739</b>	<b>\$385,661</b>	<b>\$638,607</b>	<b>\$696,366</b>
<b>Administration &amp; General Expense</b>							
680	Administrative - Salaries & Wages	\$29,078	\$29,169	\$35,550	\$24,614	\$35,564	\$30,932
408	Administrative - FICA (S.S. & Medicare)	\$1,912	\$2,101	\$2,720	\$1,812	\$2,720	\$2,368
686	Administrative - Health & Dental Ins	\$4,516	\$4,705	\$4,800	\$3,785	\$5,046	\$6,312
686	Administrative - Disability & Life Ins	\$437	\$347	\$350	\$208	\$277	\$277
686	Administrative - WRS (Retirement)	\$1,741	\$1,797	\$2,381	\$1,649	\$2,382	\$2,026
681	Office Space Leased From Town	\$8,702	\$8,702	\$9,600	\$7,200	\$9,600	\$26,502
681	Office Supplies & Expense	\$9,101	\$11,078	\$13,400	\$9,341	\$11,332	\$13,198
682	Outside Services - Misc -Legal	\$0	\$341	\$200	\$146	\$146	\$300
682	Outside Services - Misc -Engineering	\$5,999	\$15,271	\$3,000	\$3,187	\$4,937	\$4,800
682	Outside Services - Auditing	\$4,700	\$5,100	\$5,175	\$5,675	\$5,675	\$5,250
682	Outside Services - Other	\$6,055	\$6,404	\$11,625	\$4,787	\$7,242	\$7,650
684	Insurance-Liability, Workers Comp, Othe	\$6,781	\$6,856	\$6,850	\$270	\$6,962	\$7,100
689	In Lieu Of Tax - To Bellevue	\$593	\$472	\$650	\$0	\$1,207	\$1,300
689	Misc General Exp - Dues, Publishing, etc	\$24	\$2,127	\$1,950	\$705	\$1,168	\$1,700
<b>Total Administration &amp; Gen Expense</b>		<b>\$79,640</b>	<b>\$94,470</b>	<b>\$98,251</b>	<b>\$63,379</b>	<b>\$94,258</b>	<b>\$109,715</b>
403	Depreciation	\$355,486	\$366,662	\$373,804	\$275,004	\$366,672	\$374,005
404	Interceptor Amortization	\$12,120	\$12,120	\$12,120	\$12,120	\$12,120	\$12,120
409	SSA Acres Amortization	\$5,220	\$2,540	\$5,500	\$0	\$2,425	\$2,500
904	Uncollectible Accounts	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SEWER OPERATING EXPENSE</b>		<b>\$1,020,441</b>	<b>\$1,096,940</b>	<b>\$1,177,414</b>	<b>\$736,165</b>	<b>\$1,114,081</b>	<b>\$1,194,706</b>
<b>TOTAL OPERATING REVENUES</b>							
		\$1,018,731	\$1,106,445	\$1,047,614	\$851,161	\$1,050,560	\$1,050,750
<b>TOTAL OPERATING EXPENSE</b>		<b>\$1,020,441</b>	<b>\$1,096,940</b>	<b>\$1,177,414</b>	<b>\$736,165</b>	<b>\$1,114,081</b>	<b>\$1,194,706</b>
<b>NET OPERATING INCOME + / LOSS (-)</b>		<b>-\$1,709</b>	<b>\$9,505</b>	<b>-\$129,800</b>	<b>\$114,997</b>	<b>-\$63,521</b>	<b>-\$143,956</b>

<b>Nonoperating Revenues / Expense (-)</b>							
421,271-1	Tax Levy	\$338,611	\$332,443	\$347,965	\$0	\$359,446	\$329,482
419	Interest Income	\$17,025	\$12,739	\$8,251	\$5,496	\$11,775	\$7,650
421	Misc Rev - State Computer Aid	\$586	\$466	\$450	\$159	\$175	\$488
421	Misc Rev - Insurance Refunds	\$76	\$0	\$0	\$0	\$0	\$0
421	Misc Rev - Other	\$95	\$0	\$0	\$0	\$0	\$0
271	New S/A's & Contributions	\$772,503	\$343,700	\$0	\$0	\$0	\$0
421	Grant	\$0	\$0	\$0	\$0	\$0	\$0
271	Amortization of Construction Grants	\$3,484	\$3,484	\$3,484	\$3,484	\$3,484	\$3,484
427	Interest Paid On Debt	-\$119,921	-\$93,008	-\$79,150	-\$61,144	-\$79,142	-\$80,507
435	Debt Refunding Payment	\$0	\$0	\$0	\$0	\$0	\$0
429	Amortization of Premium On Debt	\$8,353	\$8,353	\$8,353	\$8,353	\$8,353	\$6,941
428	Amortization of Debt Issuance Cost	\$0	\$0	\$0	\$0	\$0	\$0
409	Amortization of SSA Acres From DePere	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Nonoperating Revenues / Expense (-)</b>		<b>\$1,020,813</b>	<b>\$608,177</b>	<b>\$289,353</b>	<b>-\$43,652</b>	<b>\$304,091</b>	<b>\$267,538</b>
<b>NET INCOME / LOSS (-)</b>		<b>\$1,019,103</b>	<b>\$617,682</b>	<b>\$159,553</b>	<b>\$71,345</b>	<b>\$240,570</b>	<b>\$123,582</b>

## APPENDICES

# TOWN OF LEDGEVIEW

## Budget and Financial Policies



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

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**I. GENERAL**

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

**II. CASH RECEIPTS (Includes Checks)**

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

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

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

FOR DEPOSIT ONLY  
*Organization Name*

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

### **III. CASH DISBURSEMENTS**

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

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

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

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

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

g. BENEFITS

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

h. REIMBURSEMENTS

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

Reimbursement for Travel:

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

Reimbursement for Other Expense:

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

#### **IV. BOOKS OF ORIGINAL ENTRY**

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

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

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

## **V. BANK RECONCILIATIONS**

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

## **VI. REPORTS**

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

## **VII. CONSULTANTS**

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

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

## **VIII. PROPERTY**

### a. EQUIPMENT – PURCHASED OR DONATED

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

## **IX. LEASES**

### a. REAL ESTATE

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

### b. EQUIPMENT

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

## **X. INSURANCE**

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

## **XI. BUDGETS**

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

## **XII. GRANTS AND CONTRACTS**

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

## **XIII. LOANS, BONDS AND NOTES**

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

## **XIV. OTHER**

### a. MINUTES OF MEETINGS

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

### b. ACCOUNTS RECEIVABLE / ACCOUNTS PAYABLE

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

### c. AUDITS

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

### d. PERSONNEL FILES

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

### e. FINANCIAL PROCEDURES

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

## **APPENDIX B**

### **TOWN OF LEDGEVIEW COMMUNITY GOALS AND KEY TASKS**

#### **Goals**

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

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

#### **Tasks**

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

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

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

## **APPENDIX C:**

### **Glossary of Wisconsin Government Finance Terms**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Full Time Equivalent (FTE).** A term used to compare the hours budgeted for regular full-time and regular part-time, temporary part-time and overtime based on 2,080 hours annually of a full time position.

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

**Fund.** An independent fiscal and accounting term used to record all financial transactions related to the specific purpose for which the fund was created.

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

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

**Unreserved Fund Balance.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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