

PROPOSED 2019

LISBON

MUNICIPAL BUDGET

TOWN OF LISBON 2019 BUDGET SUMMARY

<u>Fund Balances</u>	<u>General</u>	<u>Compost</u>	<u>Debt Service</u>	<u>Capital Proj.</u>	<u>Stormwater Utility</u>	<u>Total</u>
Fund Balance 1/1/17	\$2,490,598	\$409,170	\$554,635	\$5,179,493	\$876,918	\$9,510,814
2017 Revenues	\$5,041,290	\$53,725	\$1,351,120	\$694,844	\$235,783	\$7,376,762
2017 Expenditures	<u>(\$4,985,942)</u>	<u>(\$90,145)</u>	<u>(\$1,539,018)</u>	<u>(\$3,335,359)</u>	<u>(\$165,144)</u>	<u>(\$10,115,608)</u>
Fund Balance 12/31/17	\$2,545,946	\$372,750	\$366,737	\$2,538,978	\$947,557	\$6,771,968
2018 Expected Inc / (Dec)	<u>(\$148,577)</u>	<u>\$4,840</u>	<u>(\$348,024)</u>	<u>(\$760,944)</u>	<u>(44,169)</u>	<u>(\$1,296,874)</u>
12/31/18 Estimated Fund Bal.	\$2,397,369	\$377,590	\$18,713	\$1,778,034	\$903,388	\$5,475,094
<u>Budgeted Revenues & Expenditures</u>						
2019 Revenues	\$5,248,576	\$40,477	\$1,848,180	\$541,263	\$9,000	\$7,687,496
2019 Expenditures	\$5,248,576	\$35,632	\$1,848,180	\$151,500	\$219,921	\$7,503,809
<u>Prop. Tax Levy</u>						
Year 2019 Budget	\$ 2,700,617		\$1,488,180			\$4,188,797
Year 2018 Budget	\$ 2,620,336		\$1,429,584			\$4,049,920
% Change	3.06%		4.10%			3.43%
<u>Property Tax Rate</u>						
Year 2019	\$2.48		\$1.36			\$3.84
Year 2018	\$2.43		\$1.33			\$3.76
% Change	1.78%		2.80%			2.14%
<u>Assessed Values</u>						
Year 2018	\$1,090,571,753					
Year 2017	\$1,076,970,435					

GENERAL FUND

	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>% Change</u>
REVENUE			
Property Taxes	\$ 2,620,336	\$ 2,700,617	3.1%
Other Taxes	\$ 100,300	\$ 90,315	-10.0%
Intergovt. Rev.	\$ 505,397	\$ 566,676	12.1%
License & Permits	\$ 359,808	\$ 387,690	7.7%
Fines	\$ 86,000	\$ 56,000	-34.9%
Charges for Services	\$ 1,248,910	\$ 1,311,612	5.0%
Interdepartmental Rev	\$ 54,600	\$ 54,600	0.0%
Commercial	\$ 58,900	\$ 81,066	37.6%
Fund Balance Applied	\$ -	\$ -	0.0%
Total Revenues	\$ 5,034,251	\$ 5,248,576	4.26%
EXPENDITURES			
General Govt.	\$ 807,294	\$ 813,926	0.8%
Protection	\$ 1,913,046	\$ 2,048,398	7.1%
Highway & Trans.	\$ 1,308,591	\$ 1,356,424	3.7%
Health & Sanitation	\$ 824,595	\$ 843,350	2.3%
Leisure Activities	\$ 179,009	\$ 186,477	4.2%
Transfers	\$ 1,716	\$ -	100.0%
Total Expenditures	\$ 5,034,251	\$ 5,248,576	4.26%

PROPOSED 2019

**GF
SUMMARY**

MUNICIPAL BUDGET

2019 GENERAL FUND SUMMARY OF EXPENDITURES & REVENUES

SUMMARY OF REVENUES

Source	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Budget % Change
Property Tax Revenue:						
General Fund	\$ 2,352,774	\$ 2,421,866	\$ 2,588,110	\$ 2,720,636	\$ 2,790,932	2.58%
Total Property Tax Revenue	2,352,774	2,421,866	2,588,110	2,720,636	2,790,932	2.58%
Non-Property Tax Revenue:						
Intergovernmental Revenue	521,632	468,311	451,898	505,397	566,676	12.12%
Licenses & Permits	413,831	381,805	464,103	359,808	387,690	7.75%
Fines, Fees, & Penalties	76,450	74,491	57,991	86,000	56,000	-34.88%
Public Charges for Services	1,237,298	1,244,959	1,301,696	1,248,909	1,311,612	5.02%
Interdepartmental Revenue	-	54,600	54,600	54,600	54,600	0.00%
Miscellaneous Revenues	98,911	83,049	100,208	58,900	81,066	37.63%
Other Financing Sources	9,478	-	22,682	-	-	0.00%
Total Non-Property Tax Revenue:	2,357,598	2,307,215	2,453,178	2,313,614	2,457,644	6.23%
TOTAL REVENUE	\$ 4,710,373	\$ 4,729,081	\$ 5,041,288	\$ 5,034,250	\$ 5,248,576	4.26%
Crossfoot	-	-	-	-	-	

SUMMARY OF EXPENDITURES

Department	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Budget % Change
Town Board	\$ 35,142	\$ 30,341	\$ 27,697	\$ 32,453	\$ 33,728	3.93%
Town Administrator	100,423	94,503	99,808	99,977	98,110	-1.87%
Town Clerk/Elections	16,036	20,000	8,405	18,984	123,216	549.05%
Town Treasurer	91,051	60,767	49,707	59,957	119,997	100.14%
Town Hall/Facilities Maintenance	448,723	436,899	648,404	475,227	295,295	-37.86%
Police Department	467,871	477,020	709,071	728,076	750,656	3.10%
Fire Department	871,605	886,390	797,937	1,039,970	1,145,725	10.17%
Public Works	1,047,818	1,060,211	885,173	1,308,591	1,356,424	3.66%
Parks	170,890	170,733	158,243	179,009	186,477	4.17%
Inspection/Planning/Zoning	190,159	192,071	232,883	232,346	262,247	12.87%
Transfers & Contingency	533,785	237,809	572,628	1,716	-	-100.00%
Technology & Contracted Services	802,636	776,850	795,991	857,945	876,700	2.19%
TOTAL EXPENDITURES	\$ 4,776,139	\$ 4,443,594	\$ 4,985,946	\$ 5,034,251	\$ 5,248,576	4.26%

PROPOSED 2019

**GF
REVENUES**

MUNICIPAL BUDGET

GENERAL FUND REVENUES

GL ACCOUNT		2017	2018	2018	2018	2019		
		YEAR END	APPROVED	8 MONTH	ESTIMATED	PROPOSED		
TAX REVENUE		PER AUDIT	BUDGET	ACTUAL	YEAR END	BUDGET		
	TAXES:							
10-410-411-1000	Local Property Tax	2,501,959	2,620,336	2,620,336	2,620,336	2,700,617	80,281	
	Total Property Taxes	2,501,959	2,620,336	2,620,336	2,620,336	2,700,617	80,281	3.06%
10-410-411-1002	Payment in Lieu of Taxes (PILT)			15	15	15	15	
10-410-411-4000	Mobile Home Fees	85,379	100,000	72,767	92,800	90,000	(10,000)	
	<i>Yearly Permit, Lottery Credit & Monthly Parking Fees (Town 60% - HSD gets balance)</i>							
10-410-411-6000	Woodland Tax / Managed Forest Land	772	300	937	937	300		
	Total Other Taxes	86,151	100,300	73,719	93,752	90,315	(9,985)	-9.96%
	INTERGOVERNMENTAL							
10-430-431-0000	DNR Conservation Aid	-	-	-	-	-	-	
10-430-431-1000	State Shared Revenue	118,152	118,097	17,715	118,134	118,080	(17)	
10-430-431-1050	State Personal Property Aid	-	-	-	-	30,408		
10-430-431-2000	Fire Insurance Dues	48,191	38,000	46,739	46,739	42,000	4,000	
	<i>FD 2% Dues from WI Dept of Commerce</i>							
10-430-431-2001	EMS - FAP (EMS State Aid)	5,877	5,500	5,575	5,575	5,000	(500)	
10-430-431-3001	Exempt Computer Aid	2,387	2,422	2,422	2,422	2,422	-	
	<i>WI DOR</i>							
10-430-431-3100	State Transportation Aid	252,148	289,970	217,478	289,970	333,466	43,496	
	<i>Based on prior year's actual</i>							
10-430-431-3201	Disaster Aid/Flood Damage	-	-	-	-	-	-	
10-430-431-3301	Ag Use Conversion Penalties	-	-	18,662	18,662	300	300	
	TOTAL REVENUES: INTERGOVERNMENTAL REVENUE	451,898	505,397	334,152	516,502	566,676	61,279	12.12%
	LICENSES, PERMITS & FEES							
10-440-441-1000	Liquor, Beer & Cigarette	55,663	4,300	4,529	4,529	4,630	330	
	<i>Class A Full - 2 @ 570; Class A Beer & Cider - 1 @ 70</i>							
	<i>Class B Full - 2 @ 600; Class B Full - Reserve - 2 @ 600</i>							
	<i>Class B Beer - 1 @ 100; Cigarette - 4 @ 70</i>							
10-440-441-1100	Operator	2,035	2,775	2,197	2,300	2,710	(65)	
	<i>Approximately 80 @ 37 each</i>							
10-440-441-2000	Yearly Business License Fee	1,362	500	200	200	450	(50)	
	<i>H&H Auto (200)</i>							
	<i>Menomonee Falls Rod & Gun Club (250)</i>							
10-440-443-1000	Building Permits	241,308	189,333	230,827	240,000	195,000	5,667	
10-440-443-1001	State Stamps	1,440	1,000	945	1,416	1,500	500	
	<i>Comes from new home constructions</i>							
10-440-443-1002	House Numbers	703	600	462	624	600	-	
10-440-449-2001	Mineral Extraction Fees	20,750	20,000	21,750	21,750	21,750	1,750	
	<i>Genesee Aggregate - 3000; Halquist - 11500; LaFarge - 1500</i>							
	<i>Lannon Stone - 2250; Stark - 1000; Payne & Dolan - 2500</i>							
10-440-449-2002	Street Opening Permits	3,450	2,000	1,600	2,196	3,000	1,000	
10-440-449-2004	Dog Licenses	9,716	6,000	8,823	10,323	9,000	3,000	
	<i>Male - 52; Female - 30 @ \$15 each</i>							
	<i>NM - 336; SF - 375 @ \$10 each</i>							
	<i>Late Fee - 60 @ \$10 each</i>							
10-440-449-2005	Zoning Permits & Sign Fees	49	300	-	-	-	(300)	
10-440-449-2006	Cable Franchise Fees	110,951	100,000	65,104	98,000	98,000	(2,000)	
10-440-449-2007	Planning, Zoning App Fees & AR Reimbursables	16,676	32,500	36,223	42,000	47,550	15,050	
10-440-449-2008	Hearing Fees	-	500	-	-	-	(500)	
	<i>BOA, P.C., P.C. AR Invoices & Bldg Permits</i>							
10-440-449-2009	Culvert Permit & Inspection Fees	0	0	2,750	3,540	3,500	3,500	
	<i>50% to this acct; 50% to storm water revenue</i>							
	Weed Cutting Fees Moved to Public Charges for Svcs (\$2700)	-	-	-	-	-	-	
	Total Licenses, Permits & Fees	464,103	359,808	375,410	426,878	387,690	27,882	7.75%
	FINES, FORFEITURES & PENALTIES							
10-450-450-1000	Court Fines & Costs	56,869	85,000	40,683	61,025	55,000	(30,000)	
10-450-450-3000	Parking Fines	1,122	1,000	280	1,000	1,000	-	
10-450-450-9000	Other Law & Ordinance Violations	-	-	55	55	-	-	
	Total Fines, Forfeitures & Penalties	57,991	86,000	41,018	62,080	56,000	(30,000)	-34.88%
	PUBLIC CHARGES FOR SERVICES							
10-460-461-2000	Treasurer Fees	-	0	185	200	0	-	
	<i>NSF Reimb's & Prop Tax Lookups</i>							
10-460-461-2001	Assessment Letters	1,280	800	496	744	800	-	
10-460-462-2000	Fire Inspection Fees	24,432	1,200	34,869	40,000	24,000	22,800	
10-460-462-2100	Community Paramedic Program	-	10,000	-	-	-	(10,000)	
10-460-462-2500	Bark River Emergency Service	-	9,000	-	12,000	13,750	4,750	
10-460-462-3000	Ambulance Fees	227,175	220,000	142,440	213,660	230,000	10,000	
10-460-462-3100	Interfacility Transfers	224,356	176,000	186,133	200,000	200,000	24,000	
10-460-462-3200	Miscellaneous Fire Service Fee	53	-	-	-	-	-	
10-460-463-1000	Subdivision Cash Deposits - Highway Expenses	511	7,000	465	500	500	(6,500)	
	<i>Cash Bond for Hwy & Streets Installations</i>							
10-460-463-1020	Park Services	227	-	-	-	-	-	
10-460-463-2100	Street Lights	-	-	-	-	-	-	
10-460-463-2200	Storm Water Utility NR216	-	-	-	-	-	-	
10-460-464-2000	Refuse Collection Tax Bill Special Charge	815,444	817,759	821,600	825,464	837,250	19,491	
10-460-464-4000	Weed & Nuisance Control (Weed Cutting)	1,700	2,700	1,200	1,500	1,500	(1,200)	
10-460-464-5000	Tire Round-Up	291	200	244	244	250	50	
10-460-467-2001	Park Shelter Rentals	3,150	4,000	2,950	3,200	3,500	(500)	
10-460-467-5001	Soccer Program	60	-	-	-	-	-	
10-460-467-5004	WPRA Ticket Proceeds	2,867	250	1,886	62	62	(189)	
	Total Public Charges for Services	1,301,696	1,248,909	1,192,468	1,297,574	1,311,612	62,703	5.02%

GENERAL FUND REVENUES

GL ACCOUNT		2017 YEAR END PER AUDIT	2018 APPROVED BUDGET	2018 8 MONTH ACTUAL	2018 ESTIMATED YEAR END	2019 PROPOSED BUDGET		
INTERDEPARTMENTAL CHARGES								
10-470-474-1000	Salaries and Benefits-STORM	-	-	-	-	-	-	-
10-470-474-1100	Equipment-STORM	54,600	54,600	54,600	54,600	54,600	-	-
Total Interdepartmental Charges		54,600	54,600	54,600	54,600	54,600	-	0.00%
MISCELLANEOUS REVENUES								
10-480-481-1000	Bank Interest Income	23,728	5,000	31,094	46,641	30,000	25,000	
10-480-483-0000	Property Sales	22,000	-	-	-	-	-	
10-480-483-0900	Sale of Other Equipment & Property	2,200	-	28,000	28,000	-	-	
10-480-485-0001	Compost Donations	-	-	-	-	-	-	
10-480-485-0003	Fire Dept Donations	-	-	1,200	1,200	-	-	
10-480-485-0004	Park Dept Donations	1,015	-	1,700	1,700	-	-	
10-480-485-0005	General Donations	-	-	-	-	-	-	
10-480-485-0006	9/11 Memorial Donation	-	-	-	-	-	-	
10-480-489-0000	Miscellaneous	307	1,000	4,610	4,610	-	(1,000)	
10-480-489-0001	Insurance Recoveries	253	-	40	40	-	-	
	<i>Kraus Restitution</i>							
10-480-489-0002	Pauline Haass Farm / Rent	-	-	-	-	-	-	
10-480-489-0003	FD Community Room Rentals	300	-	-	300	300	300	
10-480-489-0004	Recycling Dividends	49,679	52,000	58,548	58,548	49,766	(2,234)	
10-480-489-0005	Cyber Insurance Recoveries	-	-	-	116,799	-	-	
10-480-489-0007	Prior Year Voided Check Revenue	-	-	7,926	7,926	-	-	
10-480-489-0700	Sale of Recycled Material	61	-	-	-	-	-	
10-480-489-4101	Septage Credits	665	900	1,321	1,600	1,000	100	
10-480-489-4102	Sewer Capacity Charge	-	-	-	-	-	-	
Total Miscellaneous Revenues		100,208	58,900	134,439	267,364	81,066	22,166	37.63%
OTHER FINANCING SOURCES								
PROCEEDS FROM LONG-TERM LOANS								
10-490-491-0000	Proceeds from Long Term-Loans	-	-	-	-	-	-	
10-490-491-0001	Borrowing General Gov't	-	-	-	-	-	-	
10-490-491-0002	Borrowing Fire	-	-	-	-	-	-	
10-490-491-0003	Borrowing Police	-	-	-	-	-	-	
10-490-491-0004	Borrowing Highway	-	-	-	-	-	-	
10-490-491-0005	Borrowing Parks	-	-	-	-	-	-	
10-490-491-0010	Proceeds from Capital Lease	-	-	-	-	-	-	
10-490-491-1500	Proceeds of Refinance Bonds	-	-	-	-	-	-	
Total Proceeds of Long-Term Loans		0	0	0	0	0	-	#DIV/0!
TRANSFERS FROM OTHER FUNDS								
10-490-492-0000	Transfer from Park Fund	-	-	-	-	-	-	
10-490-492-1000	Transfer from General Fund	-	-	-	-	-	-	
10-490-492-2000	Transfer from Special Revenue Fund	-	-	-	-	-	-	
10-490-492-3000	Transfer from Debt Service Fund	-	-	-	-	-	-	
10-490-492-4000	Transfer from Cap Projects Fund	-	-	-	-	-	-	
10-490-492-9001	Transfer from Building Fund	-	-	-	-	-	-	
10-490-492-9002	Transfer from Library Fund	22,682	-	-	-	-	-	
10-490-492-9003	Transfer from Memorial Fund	-	-	-	-	-	-	
Total Transfers from Other Funds		22,682	0	0	0	0	-	#DIV/0!
SURPLUS APPLIED / USE OF FUND BALANCE								
10-490-493-1000	Assigned Fund Balance Applied	-	-	-	-	-	-	
10-490-493-2000	Unassigned Fund Balance Applied	-	-	-	-	-	-	
Total Use of Fund Balance		0	0	0	0	0	-	#DIV/0!
Total Other Financing Sources		22,682	0	0	0	0	-	#DIV/0!
TOTAL REVENUES		5,041,288	5,034,250	4,826,142	5,339,085	5,248,576	214,326	4.26%

PROPOSED 2019

**GF
EXPENSES**

MUNICIPAL BUDGET

GENERAL FUND EXPENDITURES

G/L		2017	2018	2018	2018	2019		
ACCOUNT		YEAR END	APPROVED	8 MONTH	ESTIMATED	PROPOSED		
		PER AUDIT	BUDGET	ACTUAL	YEAR END	BUDGET		
TOWN BOARD								
10-511-510-1100	Salaries	25,441	29,775	19,850	29,775	29,775	0	
	<i>Chairman - 726.94/mo; Sups - 4 @438.58/mo</i>							
10-511-520-2100	Social Security	1,946	2,278	1,518	2,278	2,278	(0)	
10-511-530-7750	Dues/Fees/Subscriptions	-	-	1,221	1,221	1,275	1,275	
	<i>WTA, LWM & W.C. Public Directories</i>							
10-511-530-7700	Training/Seminars/Conventions	310	400	10	10	400	-	
	<i>WTA & BOA Seminars</i>							
10-511-530-7800	Mileage	-	-	-	-	-	-	
Total Town Board		27,697	32,453	22,599	33,284	33,728	1,275	3.93%
ADMINISTRATOR								
10-512-510-1100	Salary	81,838	81,177	70,872	94,496	76,500	(4,677)	
	<i>Portion of SW wages & benefits allocated in SW Fund</i>							
10-512-510-1500	Insurance Opt Out	2,477	2,600	1,135	1,135	-	(2,600)	
10-512-520-2100	Social Security	6,441	6,210	5,500	7,229	5,852	(358)	
10-512-520-2200	Retirement	5,400	5,520	3,892	6,426	5,011	(509)	
10-512-520-2300	Group Insurance	94	-	-	2,700	6,206	6,206	
10-512-520-2400	Dental Insurance	363	1,118	154	370	391	(727)	
10-512-530-3700	Dues/Fees/Subscriptions	950	1,000	906	1,000	700	(300)	
	<i>WMCA (65); WCMA (263); ICMA(200), IIMC (160), Notary (20)</i>							
10-512-530-4000	Misc Expenses	872	252	176	500	600	348	
	<i>Monthly Phone Reimbursement (40); Bus Cards (20)</i>							
10-512-530-7700	Training/Seminars/Conventions	856	1,500	449	1,500	2,250	750	
	<i>UWGB, WCMA, ICMA or IIMC Hotel, Registration, Parking & Meals</i>							
10-512-530-7800	Mileage	460	600	396	600	600	-	
Total Administrator		99,808	99,977	83,480	115,956	98,110	(1,867)	-1.87%
CLERK & RECEPTION								
10-519-510-1100	Salary	-	-	-	-	80,801	80,801	
	<i>Clerk & Reception - Storm Water wages allocation in SW Fund</i>							
10-519-520-2100	Social Security	-	-	-	-	6,181	6,181	
	<i>Clerk & Reception - Storm Water wages allocation in SW Fund</i>							
10-519-520-2200	Retirement	-	-	-	-	5,292	5,292	
	<i>Clerk & Reception - Storm Water wages allocation in SW Fund</i>							
10-519-520-2300	Group Insurance	-	-	-	-	5,987	5,987	
	<i>Clerk & Reception</i>							
10-519-520-2400	Dental Insurance	-	-	-	-	1,563	1,563	
	<i>Clerk & Reception</i>							
10-519-530-3700	Dues/Fees/Subscriptions	-	-	-	85	300	300	
	<i>WMCA (65), IIMC (160), Notary (40)</i>							
10-519-530-4000	Dog License Mailing	-	-	-	-	1,000	1,000	
10-519-530-5000	Operator's License Background Checks	-	-	616	630	630	630	
	<i>Applicant pays \$7 per background check</i>							
10-519-530-7700	Training/Seminars/Conventions	-	-	10	100	3,700	3,700	
	<i>UWGB (\$1k), WMCA (\$500), Regis, Hotel, Parking & Meals</i>							
	<i>WMCA District V Training Sessions, WCTC Workshops</i>							
10-519-530-7800	Mileage	-	-	-	250	600	600	
Total Clerk		-	-	626	1,065	106,055	106,055	#DIV/0!
ELECTIONS								
10-513-510-1100	Salaries	5,432	16,694	12,712	18,512	10,697	(5,997)	
	<i>Election Inspectors - paid through AP</i>							
10-513-530-3100	Supplies	1,833	1,065	1,517	1,750	4,639	3,574	
	<i>Ballots, AB Envelopes, Supplies & Food</i>							
10-513-530-3400	Postage	-	-	-	-	600	600	
10-513-530-4400	Contracted Services	-	-	975	975	975	975	
	<i>ES&S Machine Maintenance & Software Updates</i>							
10-513-530-5400	Equipment Maintenance	983	975					
10-513-530-5500	Equipment Purchase/Sinking Fund	-	-					
10-513-530-7800	Mileage-Elections	157	250	-	250	250	-	
	<i>only used to save money for new election machines</i>							
Total Elections		8,405	18,984	15,204	21,487	17,161	(1,823)	-9.60%
TREASURER & DEPUTY TREASURER								
10-514-510-1100	Salaries	28,246	31,622	21,278	31,917	71,351	39,729	
	<i>Treasurer & Deputy Treasurer (Less Treasurer Storm Water)</i>							
10-514-510-1200	Overtime, OT Social Security & OT WRS	-	-	-	-	4,568	4,568	
	<i>Deputy Treasurer</i>							
10-514-520-2100	Social Security	2,161	2,419	1,628	2,442	5,458	3,039	
	<i>Treasurer & Deputy Treasurer (Less Treasurer Storm Water)</i>							
10-514-520-2200	Retirement	1,312	2,150	645	2,170	4,673	2,523	
	<i>Treasurer & Deputy Treasurer (Less Treasurer Storm Water)</i>							
10-514-520-2300	Group Insurance	-	-	-	-	10,112	10,112	
	<i>Deputy Treasurer Only</i>							
10-514-520-2400	Dental Insurance	-	-	-	-	435	435	
	<i>Deputy Treasurer Only</i>							
10-514-530-3100	Supplies	221	600	120	600		(600)	
	<i>Tax Collection, Envelopes, Banyon Help</i>							
10-514-530-3700	Dues/Fees/Subscriptions	983	500	662	993	1,100	600	
	<i>MTAW, Bank, NSF & Wire Xfer Fees</i>							
10-514-530-4200	Audit & Accounting Fees	15,400	18,566	20,250	20,250	14,950	(3,616)	
	<i>Baker Tilly</i>							
10-514-530-4400	Contracted Services	719	2,000	1,703	2,000	5,750	3,750	
	<i>Tax Bill Mailing Printer (print, stuff, mail, postage);</i>							
	<i>Check signer for tax time</i>							
10-514-530-5400	Equipment Maintenance	440	500	-	-	-	(500)	
10-514-530-7700	Training/Seminars/Conventions	-	1,200	1,029	1,200	1,200	-	
	<i>MTAW, UWGB CTI & Acctg Seminars</i>							
10-514-530-7800	Mileage	225	400	206	400	400	-	
Total Treasurer		49,707	59,957	47,521	61,972	119,997	60,040	100.14%

GENERAL FUND EXPENDITURES

G/L	2017	2018	2018	2018	2019		
ACCOUNT	YEAR END	APPROVED	8 MONTH	ESTIMATED	PROPOSED		
	PER AUDIT	BUDGET	ACTUAL	YEAR END	BUDGET		
ASSESSOR							
10-515-530-4400	Contracted Services	32,100	32,100	21,400	32,100	32,100	-
10-515-530-4410	Assessment of Manufacturing Property	2,503	1,250	-	1,250	1,250	-
10-515-530-7800	Mileage	-	-	-	-	-	-
Total Assessor		34,603	33,350	21,400	33,350	33,350	- 0.00%
TOWN HALL							
10-516-530-3100	Supplies	2,602	1,000	1,874	6,000	6,000	5,000
10-516-530-4400	Contracted Services	6,251	7,020	13,939	25,812	26,885	19,865
	<i>Acctg Software Allocation & Hosting, Sec Sys Monitor, Culligan, Cleaners, Rugs, PSN Yearly Security, W.C. Quarterly Tax Billing (7000) Website (5300), Ehlers</i>						
10-516-530-5210	Building Maintenance	725	1,000	2,569	3,000	1,000	-
10-516-530-5400	Equipment Maintenance	74	500	89	500	500	-
10-516-530-7100	Heat	683	1,200	742	1,113	1,200	-
10-516-530-7150	Electricity	3,382	5,400	2,618	3,927	5,400	-
10-516-530-7200	Telephone	591	540	216	324	350	(190)
N/A	Capital Projects Levied for		-			-	-
Total Town Hall		14,308	16,660	22,047	40,676	41,335	24,675 148.11%
GENERAL GOVERNMENT							
10-518-510-1100	Salaries	120,319	127,826	72,056	110,000		(127,826)
10-518-510-1200	Overtime (Reception / Deputy Treas)	2,010	4,000	413	4,000		(4,000)
10-518-510-1500	Insurance Opt Out	5,504	8,700	3,282	8,700		(8,700)
10-518-520-2100	Social Security	9,452	10,085	5,593	8,390		(10,085)
10-518-520-2200	Retirement	8,317	8,964	4,775	7,163		(8,964)
10-518-520-2300	Group insurance	15,854	22,408	10,952	22,408		(22,408)
10-518-520-2400	Dental insurance	1,755	2,236	1,192	2,236		(2,236)
10-518-530-3100	Supplies	4,199	5,000	-	-		(5,000)
10-518-530-3200	Good and Welfare	2,991	3,750	94	3,750	3,750	-
10-518-530-3400	Postage	12,932	12,000	1,856	12,000	12,978	978
	<i>Regular (8000); Newsletter (3800)</i>						
	<i>Tax Bill Receipt Mailings (800)</i>						
10-518-530-3500	Newsletter Printing	5,835	5,000	1,660	5,000	5,000	-
10-518-530-3600	Publishing - Legal Notices	2,505	2,200	1,488	2,232	2,266	66
	<i>All Notices, PH, Election, Liquor, etc.</i>						
10-518-530-3700	Data Processing	5,128	12,000	-	-		(12,000)
10-518-530-3800	IT Services	2,849	2,800	3,294	5,000		(2,800)
	<i>Managed Service Plan (950/mo) + Remote Software (605)</i>					11,405	11,405
	<i>OneClick Antivirus - 87/month & Dialtone - 179/month</i>					3,408	3,408
	<i>OneClick Cloud Backup Upgrade - 3500 (one time)</i>					3,500	3,500
	<i>OneClick Cloud Backup Monthly - 70/month</i>					840	840
	<i>iVenue Email Hosting - Switching to Google (4200/yr)</i>					4,200	4,200
	<i>MyFax (120/yr)</i>					120	120
10-518-530-3900	Unemployment Insurance	631	5,000	611	917	2,500	(2,500)
10-518-530-4000	Equip Leases	967	1,300	3,453	5,919	6,000	4,700
	<i>Postage & Copy Machine</i>						
10-518-530-4100	Dues/Fees/Subscriptions	1,526	1,800	722	1,238	1,750	(50)
	<i>Adobe, MJS, Sam's Club, LWM Mag, DOR Regis</i>						
10-518-530-4110	Legal Fees - General	65,358	60,000	38,551	66,087	70,000	10,000
10-518-530-4120	Municipal Court	8,374	9,000	7,046	12,079	14,579	5,579
	<i>Attorney & New Building Lease</i>						
10-518-530-4130	Legal Fees - Personnel	3,952	9,000	20,094	25,000	10,000	1,000
10-518-530-4200	Contingency Fund	175,650	-	-	-	-	-
10-518-530-4400	Contracted Services	9,291	-	-	-	-	-
10-518-530-4600	Internet / Server	2,760	2,800	2,085	3,128	3,500	700
	<i>Spectrum</i>						
10-518-530-5400	Equipment Maintenance	81	-	70	70	-	-
10-518-530-5500	Surety Expenses	-	-	-	-	-	-
10-518-530-5600	Storm Water Engineering	-	-	-	-	-	-
10-518-530-5600	Stormwater ERUs Town Property	6,199	6,576	-	-	-	(6,576)
10-518-530-5700	Land Acquisition/Development - Lieds / Haass Property	17,707	-	40,685	50,000	-	-
10-518-530-7300	Property and Liability	53,919	56,615	39,767	39,767	37,517	(19,098)
	<i>Cyber Liability Insurance</i>					1,675	1,675
	<i>Commercial Crime</i>					535	535
10-518-530-7350	Cyber Insurance Losses	-	-	88,265	116,799	-	-
10-518-530-7400	Employee Bonds	450	500	450	500	500	-
10-518-530-7500	Workers Compensation Insurance	73,489	64,056	48,247	48,247	47,437	(16,619)
10-518-530-7600	Cost of Borrowing (51930-)	-	-	-	-	-	-
10-518-530-7700	Training/Seminars/Conventions	728	800	-	-	-	(800)
10-518-530-7800	Mileage-Gen Govt	141	100	-	-	-	(100)
10-518-530-7900	Cell Phones	-	2,052	-	-	-	(2,052)
10-518-530-9100	Tax Refunds/Write-Offs	-	-	-	-	-	-
10-518-530-9150	Judgments & Losses	-	-	-	-	-	-
10-518-530-9200	Bad Debt Write-Offs	12,894	10,000	-	-	10,000	-
	<i>For invoices past statute of limitations for trying to collect</i>						
10-518-530-9300	Collection Fees	329	2,000	66	500	500	(1,500)
	<i>For invoices sent to collection</i>						
Total General Government		634,096	458,567	396,767	561,128	253,960	(204,608) -44.62%

GENERAL FUND EXPENDITURES

G/L ACCOUNT	2017	2018	2018	2018	2019		
	YEAR END PER AUDIT	APPROVED BUDGET	8 MONTH ACTUAL	ESTIMATED YEAR END	PROPOSED BUDGET		
PLANNING & ZONING							
10-563-510-1100	Plan Commission Salaries	1,238	2,040	850	1,457	1,500	(540)
10-563-520-2100	Social Security	95	156	65	111	115	(41)
10-563-530-3100	Supplies - Recording Fees & Large Format Doc Scanning	240	-	270	500	1,500	1,500
need new acct #	Zoning Hub **NEW REQUEST**	-	-	-	-	4,465	4,465
	Legal Fees	-	-	-	-	-	-
10-563-530-4120	Reimbursable	473	3,250	4,438	7,608	10,000	6,750
10-563-530-4110	Non-Reimbursable	(287)	3,250	6,540	11,211	15,000	11,750
	Planning Consultant	-	-	-	-	-	-
10-563-530-4200	Reimbursable	5,262	32,500	18,022	30,895	30,000	(2,500)
10-563-530-4300	Non-Reimbursable	28,848	40,000	29,537	50,635	30,000	(10,000)
	Engineering Consultant	-	-	-	-	-	-
10-563-530-4350	Reimbursable		was included in	4,185	7,174	5,000	5,000
10-563-530-4375	Non-Reimbursable		planning prior to 2018	16,377	28,075	5,000	5,000
	County Planner	-	-	-	-	-	-
10-563-530-4400	Reimbursable	14,046	5,250	827	1,418	5,250	-
10-563-530-4410	Non-Reimbursable	30	500	2,121	3,636	2,000	1,500
10-563-530-4500	Board of Appeals - Paid through AP	150	400	125	400	400	-
	Total Planning	50,095	87,346	83,357	143,121	110,230	22,884 26.20%
	TOTAL ADMINISTRATIVE	918,719	807,294	693,001	1,012,039	813,926	6,632 0.82%
POLICE & FIRE COMMISSION							
10-520-510-1100	Police & Fire Commission Salaries	225	408	175	425	625	217
10-520-520-2100	Social Security	-	31	-	-	-	(31)
10-520-530-3100	Supplies	-	50	-	50	50	-
10-520-530-3120	Background Checks	-	250	-	250	250	-
10-520-530-4110	Legal Fees	-	1,000	-	1,000	1,000	-
	Total Police & Fire Commission	225	1,739	175	1,725	1,925	186 10.70%
LAW ENFORCEMENT							
10-521-530-4400	Contracted Services - WCDS	705,852	716,337	525,249	700,337	709,231	(7,106)
10-521-530-4405	Overtime	-	-	12,415	21,283	20,000	20,000
10-521-530-4406	Transcription	-	-	2,993	10,500	10,500	10,500
10-521-530-4407	Housing	-	-	943	2,500	2,500	2,500
10-521-530-4410	Sussex - Ticket Processing	2,994	10,000	3,143	5,388	5,500	(4,500)
need new acct #	Promotional Materials for National Night Out	-	-	-	-	1,000	1,000
	Total Police Department	708,846	726,337	544,743	740,008	748,731	22,394 3.08%
FIRE PROTECTION							
10-522-510-1100	Salaries - Fire Dept	475,147	544,408	324,284	544,408	547,586	3,177
10-522-510-1200	Comp Time Paid FD	303	-	910	1,400	1,400	1,400
10-522-510-1500	Insurance Opt Out - Fire Dept.	10,235	8,400	7,368	5,412	12,527	4,127
10-522-510-1800	Bark River Salaries	10,537	12,000	6,750	12,000	16,320	4,320
10-522-520-2100	Social Security	37,255	41,647	25,528	41,647	43,139	1,492
10-522-520-2200	Retirement - WRS	31,066	56,007	24,357	41,755	38,785	(17,222)
10-522-520-2250	Length of Service Payment / VFIS	15,695	-	17,012	17,012	19,000	19,000
10-522-520-2300	Group Insurance	16,243	30,700	11,563	19,822	34,907	4,207
10-522-520-2400	Dental Insurance	2,724	1,961	1,644	2,466	4,935	2,973
10-522-530-3100	Supplies	4,448	5,000	5,432	6,000	6,000	1,000
10-522-530-3100	Bark River Supplies & Materials	2,000	2,082	-	2,082	2,000	(82)
	<i>Scheduling Software, Training Materials & Equipment</i>	-	-	-	-	62,000	62,000
10-522-530-3140	Inspection & Public Education	-	500	34	500	500	-
10-522-530-3200	Good and Welfare	4,766	5,500	5,230	5,500	5,500	-
10-522-530-3700	Gas, Oil and Grease	8,314	12,500	7,409	12,701	13,000	500
10-522-530-3810	Uniforms	4,120	4,400	565	4,400	6,900	2,500
10-522-530-4100	Dues and Subscriptions	511	600	650	650	650	50
	<i>WSFCA (190), WCFA (200), Publications (200), Interest & Fees</i>	-	-	-	-	-	-
10-522-530-4400	Contracted Services/Renewals	16,301	22,152	16,273	24,410	25,250	3,098
	<i>Testing, Copier, Cable, Alarm Monitoring , Trunk Radio, FD Portion of Accounting Software Upgrade</i>	-	-	-	-	-	-
10-522-530-4600	Internet	1,214	1,500	-	-	-	(1,500)
10-522-530-5200	Building Maintenance	4,629	5,000	558	5,000	5,000	-
10-522-530-5410	Equipment Maintenance	8,634	10,000	2,206	10,000	10,000	-
10-522-530-5420	Radio Maintenance	709	1,500	1,014	1,500	1,500	-
10-522-530-5430	Pagers	1,434	4,000	3,830	3,830	4,000	-
10-522-530-5500	Vehicle Maintenance	15,817	18,750	13,930	18,750	18,750	-
10-522-530-7100	Heat	4,531	12,000	6,021	12,000	12,000	-
10-522-530-7150	Electricity	13,645	20,000	10,551	20,000	18,000	(2,000)
10-522-530-7200	Telephone	1,473	920	713	1,070	1,100	180
10-522-530-7250	Sewer Flow (Sussex)	437	500	315	500	500	-
10-522-530-7260	Sewer Maintenance	13,526	8,100	1,375	8,100	6,000	(2,100)
10-522-530-7700	Training/Seminars/Conventions	36,601	35,000	19,384	35,000	35,000	-
10-522-530-7800	Mileage	-	250	136	250	250	-
10-522-530-4300	Sinking Fund for 3 Fire Engines and 3 Ambulances	-	109,242	109,242	109,242	111,427	2,185
N/A	Capital Projects Levied for	-	0	0	0	14,900	14,900
	Total Fire Department	742,315	974,620	624,284	967,407	1,078,825	89,305 10.69%
AMBULANCE							
10-523-530-3700	Ambulance - Gas, Oil & Grease	7,046	12,500	4,196	7,193	9,000	(3,500)
10-523-530-3850	Oxygen	1,425	1,600	1,200	1,600	1,600	-
10-523-530-3860	Medical supplies	19,292	20,000	7,459	20,000	20,000	-
10-523-530-4400	Contracted Svcs - Ambulance Billing	22,157	22,000	18,055	27,083	25,800	3,800
10-523-530-4600	Ambulance-Data Comm Internet	2,296	3,000	2,240	3,360	3,500	500
10-523-530-5500	Ambulance Maintenance	3,406	6,250	7,273	9,000	7,000	750
	Total Ambulance	55,622	65,350	40,423	68,236	66,900	1,550 2.37%

GENERAL FUND EXPENDITURES

G/L	2017	2018	2018	2018	2019		
ACCOUNT	YEAR END	APPROVED	8 MONTH	ESTIMATED	PROPOSED		
	PER AUDIT	BUDGET	ACTUAL	YEAR END	BUDGET		
BUILDING INSPECTION							
10-524-530-3100	Supplies	285	1,000	1,668	1,668	3,767	2,767
	<i>State Stamps (1668), Acctg Software (1917); Permit Cards (250)</i>						
10-524-530-4400	Contracted Services	180,831	142,000	157,672	272,212	146,250	4,250
	<i>Bldg Inspection Portion of Accounting Software Upgrade</i>						
10-524-530-4500	Meeting/Enforcement Issues	1,672	2,000	524	524	2,000	-
	Total Building Inspection	182,788	145,000	159,864	274,404	152,017	7,017 4.84%
	Total Protection of Persons & Property	1,689,796	1,913,046	1,369,489	2,051,779	2,048,398	135,352 7.08%
HIGHWAY DEPARTMENT							
10-533-510-1100	Salaries	337,611	319,989	218,354	327,531	331,102	11,113
	<i>1 - PWD; 1 - PWF; 1 - Park Laborer; 3 - DPW Laborers</i>						
10-533-510-1150	Part-Time Summer Worker	-	6,659	incl above	6,659	10,000	3,341
10-533-510-1200	Overtime	17,030	29,122	28,118	29,122	29,704	582
10-533-510-1500	Part-Time Plow Driver Salary	11,076	15,918	1,810	15,918	16,236	318
10-533-520-2100	Social Security	26,670	28,434	18,616	29,786	25,329	(3,105)
10-533-520-2200	Retirement	22,898	23,740	15,667	23,501	21,687	(2,052)
10-533-520-2300	Group Insurance	57,790	92,430	45,001	57,247	65,171	(27,259)
	<i>Includes Opt-Out Payments</i>						
10-533-520-2350	Retirement Health Insurance Payout	-	-	10,255	10,255	12,409	12,409
	<i>Randy Steffan</i>						
10-533-520-2400	Dental Insurance	4,633	5,872	3,043	5,217	6,272	400
10-533-530-3100	Supplies	7,218	7,000	4,520	7,000	7,000	-
	<i>Cleaning, shop & office</i>						
10-533-530-3150	Shop Tools	3,922	4,000	3,072	4,000	4,000	-
10-533-530-3510	In-House Striping	4,470	18,000	13,510	18,000	18,000	-
10-533-530-3540	Signs	8,968	10,000	3,844	10,000	10,000	-
10-533-530-3550	Gravel	2,151	4,000	6,164	9,246	8,000	4,000
	<i>Shouldering & Misc. Projects</i>						
10-533-530-3570	Paving In-House	14,370	20,000	1,083	5,000	20,000	-
	<i>Asphalt & Related Supplies</i>						
10-533-530-3580	Crackfilling & Road Maintenance	155,311	100,000	-	90,000	100,000	-
10-533-530-3630	Uniforms/Mats	4,433	5,500	2,915	4,997	6,000	500
10-533-530-3700	Gas, Oil, Grease	30,519	65,000	35,650	61,114	65,000	-
10-533-530-4100	Dues/Fees/Subscriptions	180	200	371	371	1,571	1,371
	<i>WCPWA (140), APWA (200), Diesel Laptops Annual Renewal (1200)</i>						
10-533-530-4400	Contracted Services	1,681	1,000	2,138	6,193	7,000	6,000
	<i>Deer Pickup, Fire Extinguisher Maintenance, Acctg Software Upgrade</i>						
	<i>Holding Tank Pumping</i>						
10-533-530-4450	Drug and Alcohol Testing	-	500	300	500	500	-
10-533-530-5200	Building Maintenance	2,970	3,000	861	3,000	3,000	-
10-533-530-5410	Equipment Maintenance	14,351	14,000	12,090	14,000	14,000	-
10-533-530-5420	Equipment Rental	610	1,000	-	500	1,000	-
10-533-530-5430	Radio Maintenance	673	1,000	335	500	1,000	-
10-533-530-5500	Vehicle Maintenance	32,635	25,000	13,830	23,709	25,000	-
10-533-530-7100	Heat	3,414	8,000	4,523	7,754	7,986	(14)
10-533-530-7150	Electricity	3,619	6,000	3,602	6,175	6,360	360
10-533-530-7200	Telephone	934	550	394	675	696	146
	<i>Spectrum & US Cellular</i>						
10-533-530-7700	Training/Seminars/Conventions	1,055	2,000	360	2,000	2,000	-
10-533-530-4300	Sinking Funds	-	-	-	-	-	-
	<i>Paving Roads</i>		57,228	-	57,228	124,400	67,172
	<i>1/4 of New Plow Truck</i>		51,408	-	51,408	52,500	1,092
	<i>Salt Shed</i>		50,000	-	50,000	50,000	-
10-542-530-3520	Sand	-	-	-	-	-	-
10-542-530-3530	Salt	89,076	150,000	74,378	150,000	150,000	-
10-542-530-4400	Contracted Services	-	-	-	-	-	-
10-542-530-5410	Snow Plowing - Merton	-	-	-	-	-	-
10-542-530-7100	Street Lights/Equipment	-	-	-	-	-	-
10-542-530-7120	Street Lights Electricity	24,905	27,900	15,780	27,051	27,900	-
N/A	For Use of Capital Expenditures	-	154,141	-	154,141	125,600	(28,541)
	Total Highway & Streets	885,173	1,308,591	540,584	1,269,797	1,356,424	47,834 3.66%
HEALTH & SANITATION							
10-546-530-4810	Contracted Services - Refuse Collection	748,397	817,759	568,192	817,759	837,250	19,491
10-546-530-4820	Hazardous Waste Program	1,336	1,000	667	1,000	1,000	-
10-546-530-7860	Recycling- Tires	-	200	-	200	200	-
10-546-530-7870	Recycling-Oil	2,633	1,236	279	478	500	(736)
	Total Refuse Collection	752,366	820,195	569,138	819,437	838,950	18,755 2.29%
WEED CONTROL							
10-560-510-1100	Salaries	-	-	-	-	-	-
10-560-510-1800	Highway Salaries	-	-	-	-	-	-
10-560-520-2100	Social Security	-	-	-	-	-	-
10-560-520-2200	Hwy Retirement	-	-	-	-	-	-
10-560-530-3100	Supplies	145	-	-	-	-	-
10-560-530-4400	Contracted Services	-	-	-	-	-	-
10-560-530-7800	Mileage	-	-	-	-	-	-
	Total Weed Control	145	-	-	-	-	- #DIV/0!
ANIMAL CONTROL							
10-562-530-4400	Waukesha County Humane Officer	8,800	4,400	-	4,400	4,400	-
10-562-530-4500	Gypsy Moth	-	-	-	-	-	-
	Total Animal Control	8,800	4,400	-	4,400	4,400	- 0.00%
	Total Health & Sanitation	761,388	824,595	569,138	823,837	843,350	18,755 2.27%

2017 & 2018 PWD DeStefano was given the Weed Commissioner duties. That takes away from his regular highway duties and productivity. Requesting to appoint a new Weed Commissioner.

GENERAL FUND EXPENDITURES

G/L		2017	2018	2018	2018	2019		
ACCOUNT		YEAR END	APPROVED	8 MONTH	ESTIMATED	PROPOSED		
		PER AUDIT	BUDGET	ACTUAL	YEAR END	BUDGET		
	PARKS							
10-552-510-1100	Director Salary	79,939	76,372	61,742	76,372	77,899	1,528	
10-552-510-1200	Overtime	248	-	42	-	-	-	
10-552-510-1500	Insurance Opt Out - Parks	3,364	3,300	2,158	3,300	3,630	330	
10-552-510-1800	Seasonal Salaries	5,288	19,635	-	15,250	19,074	(561)	
10-552-520-2100	Social Security	6,585	7,344	4,753	7,009	7,418	74	
10-552-520-2200	Retirement	5,092	5,193	3,350	5,743	5,102	(91)	
10-552-520-2300	Group Insurance	10,082	9,719	6,407	9,611	10,430	711	
10-552-520-2400	Dental Insurance	-	-	-	-	-	-	
10-552-530-3120	Supplies - Turf Management	3,056	4,000	1,343	3,500	4,000	-	
10-552-530-3130	Supplies - Sport/Play Facilities	4,371	5,000	1,456	5,000	5,000	-	
10-552-530-3140	Supplies - General Operating	2,574	3,000	2,812	3,400	4,000	1,000	
10-552-530-3150	Park Signage	526	1,000	342	800	1,000	-	
10-552-530-3160	Park Beautification / Playground Supplies	1,153	3,750	945	3,700	1,750	(2,000)	
10-552-530-3170	Sand, Gravel & Wood Chips	13	2,500	-	2,500	4,500	2,000	
10-552-530-3180	Shop Tools	1,340	1,000	199	1,000	1,000	-	
10-552-530-3700	Gas, Oil, Grease	4,959	9,000	3,961	6,790	9,000	-	
10-552-530-4100	Dues and Subscriptions	258	325	353	400	400	75	
	<i>WPRA (160) NRPA (200)</i>							
10-552-530-4400	Contracted Services	6,588	6,200	5,061	8,117	8,317	2,117	
	<i>Park Portion of Accounting Software Upgrade</i>							
10-552-530-5200	Facility Maintenance	3,217	2,400	3,877	3,900	2,600	200	
10-552-530-5410	Equipment Maintenance	4,185	4,000	4,960	5,000	4,000	-	
10-552-530-5420	Equipment Rental	-	800	-	800	800	-	
10-552-530-5500	Vehicle Maintenance	1,660	2,500	1,048	2,500	2,750	250	
10-552-530-7100	Heat	1,024	2,100	1,279	1,919	2,531	431	
10-552-530-7150	Electricity	2,910	3,200	2,247	3,371	3,625	425	
10-552-530-7200	Telephone	907	170	564	921	1,150	980	
10-552-530-7700	Training/Seminars/Conventions	826	1,500	454	1,500	1,500	-	
10-552-530-7800	Mileage	132	150	-	150	150	-	
N/A	For Use of Capital Expenditures		-			-	-	
	Total Parks	150,297	174,159	109,353	172,552	181,627	7,469	4.29%
	RECREATION							
10-553-530-3810	Adopt-A-Highway	-	350	-	-	350	-	
10-553-530-3860	Merton Athletic Assn	2,500	2,500	2,500	2,500	2,500	-	
10-553-530-3870	Donated Special Projects	1,094	-	-	-	-	-	
10-553-530-3880	Special Events	1,207	2,000	1,566	2,000	2,000	-	
	<i>Easter Egg Hunt & Winterfest</i>							
10-553-530-3885	WPRA Ticket Sales	3,095	-	-	-	-	-	
	Total Recreation	7,946	4,850	4,066	4,500	4,850	-	0.00%
	Total Leisure & Activities	158,243	179,009	113,419	177,052	186,477	7,469	4.17%
	TRANSFER							
10-518-530-4300	Sinking Fund Payment (Future Equipment Purchase)	-	-	-	-	-	-	
10-518-520-2500	Sinking Fund Payment (Sick Time Payout Funding)	-	-	-	-	-	-	
10-580-581-1200	Debt Service Cap Lease Payment	3,159	1,716	3,159	3,159	-	(1,716)	
10-590-570-4000	Transfer to Cap Projects Funds	569,469	-	422,019	-	-	-	
10-590-570-5000	Transfer to Debt Service Fund	-	-	-	150,000	-	-	
	Total Transfer	572,628	1,716	425,178	153,159	-	(1,716)	-100.00%
	TOTAL EXPENDITURES	4,985,946	5,034,251	3,710,809	5,487,662	5,248,576	214,325	4.26%

PROPOSED 2019

STORM WATER

MUNICIPAL BUDGET

STORM WATER UTILITY FUND

		2017	2018	2018	2018	2019		
		YEAR END	APPROVED	8 MONTH	ESTIMATED	PROPOSED		
		PER AUDIT	BUDGET	ACTUAL	YEAR END	BUDGET		
Revenues								
90-430-432-1000	State Grants	174,583	-	3,055	3,055	-	-	
90-440-443-1003	Culvert Inspections (50% to GF)	3,375	3,375	2,250	4,500	3,000	(375)	
90-460-463-1000	SW User Fees Tax Roll	230,000	226,955	223,855	223,855	-	(226,955)	
*need new acct #	Site Plan Review	-	6,000	-	-	6,000	-	
	Stormwater Utility Revenue	407,958	236,330	229,160	231,410	9,000	(227,330)	-96.19%
	Total Stormwater Operating Revenue	230,000	226,955	223,855	223,855	-	(226,955)	-100%
Expenses								
90-512-510-1100	Administrator Salary	8,843	8,670	6,588	8,670	8,500	(170)	
90-512-510-1500	Insurance Opt Out	-	-	131	131	-	-	
90-512-520-2100	Social Security	676	663	513	663	650	(13)	
90-512-520-2200	Retirement	601	590	304	590	557	(33)	
*need new acct #	Group Insurance					690	690	
*need new acct #	Dental Insurance					43	43	
90-519-510-1100	Clerk & Receptionist Salary	-	-	-	-	7,098	7,098	
90-519-520-2100	Social Security	-	-	-	-	543	543	
90-519-520-2100	Retirement	-	-	-	-	465	465	
90-519-520-2300	Group Insurance					665	665	
90-519-520-2400	Dental Insurance					105	105	
90-514-510-1100	Treasurer Salary	-	-	-	-	3,550	3,550	
90-514-520-2100	Social Security	-	-	-	-	272	272	
90-514-520-2200	Retirement	-	-	-	-	233	233	
90-518-530-2000	Informative/Education Programs	3,500	3,700	2,710	3,500	3,500	(200)	
	<i>MS4 SW Permit, HHW Fee, SW Edu Fees</i>							
90-518-530-3100	Gen Admin Supplies	-	-	1,917	1,917	1,917	1,917	
	<i>SW Portion of Accounting Software Upgrade</i>							
90-518-530-3700	Gen Admin Fee	1,500	1,500	1,000	1,000	1,000	(500)	
	<i>NR216 Environmental Fee to DNR</i>							
90-533-510-1100	Highway Salaries	38,221	28,627	15,865	24,254	29,040	412	
90-533-510-1200	Overtime	-	-	1,123	1,915	2,222	2,222	
90-533-520-2100	Social Security	2,924	2,190	1,207	1,860	1,902	(288)	
90-533-520-2200	Retirement	2,599	1,947	1,140	1,757	4,792	2,846	
90.533.520.2300	Group Insurance					332	332	
90.533.520.2400	Dental Insurance					332	332	
90-533-530-3100	Supplies / Grass Seed	700	3,000	9,808	1,400	3,000	-	
90-533-530-5410	Equipment Maintenance	54,600	54,600	54,600	54,600	54,600	-	
90-533-530-5420	Equipment Rental	-	1,000	2,580	4,000	5,000	4,000	
90-533-530-6200	Matting/Overseeding	-	2,000	-	1,000	2,000	-	
90-533-530-6300	Sand/Topsoil	100	3,000	332	1,000	3,000	-	
90-533-530-6400	Gravel	6,000	6,000	2,902	6,000	6,000	-	
90-533-530-6600	Culverts	30,000	25,000	11,437	15,000	25,000	-	
90-533-530-6700	Asphalt / Concrete	-	4,000	729	4,000	4,000	-	
90-533-530-7000	Depreciation	8,200	8,200	-	8,200	8,200	-	
90-533-570-8000	SW Utility Development (Capital Outlay)	-	-	-	-	1,714	1,714	
90-533-570-8100	Engineering Projects (Capital Outlay)	-	-	-	-	-	-	
90-563-530-4300	Planning Consultant	-	-	-	-	-	-	
90-563-530-4400	SW Engineering Consultant	45,000	10,300	22,748	34,122	39,000	28,700	
	<i>Reimbursable (\$6k same as rev)</i>							
	<i>Non-Reimbursable (\$39k)</i>							
90-563-530-4410	Enforcement of Site Runoff	-	-	-	-	-	-	
90-563-530-4420	Support-Haz Spills Response	-	-	-	-	-	-	
90-563-530-4430	Illicit Connect/Discharge Program	-	-	-	-	-	-	
	TDML (Total Max Daily Loading Administer)							
	HAZ MIT GRANT-Land Purchase (cap)							
	HAZ MIT GRANT-Other Costs (exp)							
	Total Stormwater Operating Expenses	203,464	164,987	137,634	175,579	219,921	54,934	33.30%
Transfers In/(Out)								
90-590-592-1000	Transfer Out							
90-590-592-4000	Transfer to Cap Project	(12,200)	(100,000)	-	(100,000)			
	Increase/(Decrease) in Equity	192,294	(28,657)	91,526	(44,169)	(210,921)	(282,264)	
	Surplus Applied	192,294	(28,657)			(210,921)		
	Total Net Position-Beginning							
	Total Net Position-Ending							

PROPOSED 2019

**5-YEAR
CAPITAL
PLAN**

MUNICIPAL BUDGET

FIVE YEAR CAPITAL PLAN 2019 - 2023

FIRE DEPARTMENT CAPITAL IMPROVEMENT PROJECTS										
	2019	2020	2021	2022	2023	5 YEAR TOTAL	REVENUE SOURCE	2019 FINAL - FB	2019 FINAL GF Sinking Funds	2019 FINAL GF LEVY
Personnel, Stations, Apparatus & Equipment										
Building Improvements										
Ph II Training Center (Richard Jung Station)	\$ 10,000					\$ 10,000	GF Levy			\$ 10,000
Infrastructure - carryover from 2018 Digital automated paging	\$ 1,670					\$ 1,670	CP - Carryforward FB	\$ 1,670		
Proposed North-East/Central Station		\$ 3,000,000				\$ 3,000,000				\$ 6,750
Totals	\$ 11,670	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,011,670		\$ 1,670	\$ -	\$ 10,000
Equipment										
Ambulance	\$ -			\$ 100,000		\$ 100,000				
Utility Vehicles - '91 Grass Rig	\$ 61,000	\$ 700,000				\$ 761,000				
Utility Vehicles - Replace Chief's vehicle/ preowned used Pewaukee Truck	\$ 24,000					\$ 24,000	GF Levy			\$ 24,000
Engines/Ladder Trucks (Pay for share in Hartland Ladder Truck)	\$ 10,000					\$ 10,000	GF Levy			\$ 10,000
Hose & Nozzels (Replacement - 2nd half)	\$ 6,750					\$ 6,750	GF Levy			\$ 6,750
Computers	\$ 3,000					\$ 3,000	GF Levy			\$ 3,000
Turn-Out Gear (5 sets of gear - replacement schedule)	\$ 12,000					\$ 12,000	GF Levy			\$ 12,000
2 Lead Defibrillator (3 Monitors)			\$ 90,000			\$ 90,000				
Sinking Fund for 3 Fire Engines and 3 Ambulances	\$ 111,427					\$ 111,427	Sinking Fund	\$ 111,427		
Totals	\$ 228,177	\$ 700,000	\$ 90,000	\$ 100,000	\$ -	\$ 1,118,177		\$ -	\$ 111,427	\$ 55,750
Total Fire Department	\$ 239,847	\$ 3,700,000	\$ 90,000	\$ 100,000	\$ -	\$ 4,129,847		\$ 1,670	\$ 111,427	\$ 65,750
PUBLIC WORKS DEPARTMENT CAPITAL IMPROVEMENT PROJECTS										
	2019	2020	2021	2022	2023	5 YEAR TOTAL	REVENUE SOURCE	2019 FINAL - FB	2019 FINAL GF Sinking Funds	2019 FINAL GF LEVY
Building Improvements										
New Salt Shed	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 200,000	Sinking Fund		\$ 50,000	
2 New Man Doors on DPW Building	\$ 5,200					\$ 5,200	GF Levy			\$ 5,200
1 New Garage Doors on DPW Building	\$ 5,900					\$ 5,900				
Block up old Police Man Door	\$ 2,700					\$ 2,700				
Add Exhaust Fan in Back Shop for Wash Bay	\$ 15,000					\$ 15,000				
Office / Bathroom / Lunchroom Remodel		\$ 50,000				\$ 50,000				
DPW/Fire Station Re-Paint		\$ 20,000				\$ 20,000				
Total Building Improvements	\$ 78,800	\$ 120,000	\$ 50,000	\$ 50,000	\$ -	\$ 298,800		\$ -	\$ 50,000	\$ 5,200
Equipment										
Road Paving Sinking Fund	\$ 250,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 350,000	\$ 1,450,000	Sinking Fund	\$ 125,600	\$ 124,400	
1/4 Truck - 5 Yard Dump w/ Plow & Wing - Sinking Fund	\$ 52,500	\$ 53,500			\$ 56,700	\$ 162,700	Sinking Fund		\$ 52,500	
Mini-Excavator	\$ 75,000					\$ 75,000				
Truck #4 - Sand Blast Box and Re-Plant	\$ 4,500					\$ 4,500	GF Levy			\$ 4,500
Stump Grinder Attachment for Excavator	\$ 10,000					\$ 10,000	GF Levy			\$ 10,000
Tack Wagon	\$ 16,000					\$ 16,000				
Wheel Loader		\$ 225,000				\$ 225,000				
Hot Box Asphalt Wagon		\$ 30,000				\$ 30,000				
Truck - Tandem Dump w/ Plow & Wing - Sinking Fund			\$ 80,000	\$ 80,000		\$ 160,000				
Roadside Mower w/ Side & Rear Flail			\$ 100,000			\$ 100,000				
Paver				\$ 150,000		\$ 150,000				
Wheeled Excavator					\$ 200,000	\$ 200,000				
Total Equipment	\$ 408,000	\$ 558,500	\$ 480,000	\$ 530,000	\$ 606,700	\$ 2,583,200		\$ 125,600	\$ 176,900	\$ 14,500
Total Public Works Department	\$ 486,800	\$ 678,500	\$ 530,000	\$ 580,000	\$ 606,700	\$ 2,882,000		\$ 125,600	\$ 226,900	\$ 19,700
ADMINISTRATION / TOWN HALL CAPITAL IMPROVEMENT PROJECTS										
	2019	2020	2021	2022	2023	5 YEAR TOTAL	REVENUE SOURCE	2019 FINAL - FB	2019 FINAL GF Sinking Funds	2019 FINAL GF LEVY
Various										
Redo Brick on Chimney	\$ 4,800					\$ 4,800	GF Levy			\$ 4,800
ePoll Books for Elections		\$ 6,000				\$ 6,000				
Laserfiche		\$ 5,000	\$ 5,000			\$ 10,000				
Waukesha County Sheriff's Department License Plate Readers	\$ 14,900					\$ 14,900	GF Levy			\$ 14,900
Total Various Improvements	\$ 19,700	\$ 11,000	\$ 5,000	\$ -	\$ -	\$ 35,700		\$ -	\$ -	\$ 19,700
Total Administration	19,700	11,000	5,000	-	-	35,700		-	-	19,700
PARK DEPARTMENT CAPITAL IMPROVEMENT PROJECTS										
	2019	2020	2021	2022	2023	5 YEAR TOTAL	REVENUE SOURCE	2019 FINAL - FB	2019 FINAL GF Sinking Funds	2019 FINAL GF LEVY
Building Improvements										
60 Gal Flammable Fuel Locker	\$ 1,000					\$ 1,000	GF Levy			\$ 1,000
Paint Shop buildings floors , walls and ceiling Year 2020		\$ 3,800				\$ 3,800				
Replace Restroom Facilities Community Park Year 2021			\$ 79,000			\$ 79,000				
Paint Park Maintenance Building Outside Year 2021			\$ 7,800			\$ 7,800				
Replace Town Hall Open Air Shelter Year 2022				\$ 73,400		\$ 73,400				
Build Band Stand Open Shelter Community Park 2020		\$ 75,000				\$ 75,000				
Total Building Improvements	\$ 1,000	\$ 78,800	\$ 86,800	\$ 73,400	\$ -	\$ 240,000		\$ -	\$ -	\$ 1,000
Equipment										
Replace 2011 Toro GroundMaster 11 Ft Mower Year 2019	\$ 66,000					\$ 66,000				
STHL Back Pack Blower 2019	\$ 675					\$ 675	GF Levy			\$ 675
Replace One Ton Chevy Dump Year 2020		\$ 56,000				\$ 56,000				
Replace Dirt shredder Year 2020		\$ 25,000				\$ 25,000				
Sod Cutter Year 2021			\$ 4,000			\$ 4,000				
Augers for drill attachments Year 2022				\$ 1,750		\$ 1,750				
Over/ Slit Seeder Attachmemnt Year 2022				\$ 7,500		\$ 7,500				
Large leaf/turf sweeper Year 2023					\$ 4,000	\$ 4,000				
Tree Spade Attachment Year 2023					\$ 10,000	\$ 10,000				
Trailer 4x4 Boom Lift Bucket Year 2023					\$ 44,500	\$ 44,500				
Replace 2008 John Deere 4720 Tractor/Loader in 2022				\$ 55,000		\$ 55,000				
Total Equipment	\$ 66,675	\$ 81,000	\$ 4,000	\$ 64,250	\$ 58,500	\$ 274,425		\$ -	\$ -	\$ 675
Site Improvement										
Pave pathway 1/2 mile along Lake Five Road * 2019	\$ 73,000					\$ 73,000	GF Levy			\$ 33,675
New electrical outlet Lower parking lot	\$ 2,000					\$ 2,000				
Replacement of Playground Equip LCP 2022,LCP 2023				\$ 30,000	\$ 45,000	\$ 75,000				
Note: * means waiting for contactors estimated cost						\$ -				
Total Site Improvements	\$ 75,000	\$ -	\$ -	\$ 30,000	\$ 45,000	\$ 537,925		\$ -	\$ -	\$ 33,675
CDBG Funds										
Site Acquisitions						\$ -				
Community Park DNR Grants						\$ -				
Total Community Park DNR Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Total Parks	\$ 142,675	\$ 159,800	\$ 90,800	\$ 167,650	\$ 103,500			\$ -	\$ -	\$ 35,350
TOTAL ALL DEPARTMENTS	\$ 889,022	\$ 4,549,300	\$ 715,800	\$ 847,650	\$ 710,200			\$ 127,270	\$ 338,327	\$ 140,500

Capital Fund Summary of Revenues & Expenditures

Summary of Revenues

Source	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 6 Mo. Actuals	2018 Est. YE	2019 Budget
Property Tax Revenue	-	-	-	-	-	-	-
Intergovernmental Revenue	44,088	100,000	-	-	-	-	-
Other Revenue	264,764	78,950	80,735	51,408	90,091	99,291	62,436
Borrowing	23,304	9,760,000	-	-	-	-	-
Transfers In	728,285	715,150	614,109	508,427	457,019	457,019	478,827
Use of Fund Balance	-	-	-	-	-	-	-
Total Revenue	<u>1,060,441</u>	<u>10,654,100</u>	<u>694,844</u>	<u>559,835</u>	<u>547,110</u>	<u>556,310</u>	<u>541,263</u>

Summary of Expenditures

Department	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 6 Mo. Actuals	2018 Est. YE	2019 Budget
General Government	-	26,667	31,357	-	11,231	24,016	19,700
Fire	191,405	851,850	65,378	30,641	17,685	17,685	65,750
Highway	122,311	3,989,423	3,233,426	99,000	1,251,481	1,251,481	30,700
Parks	54,521	14,376	5,198	59,500	24,072	24,072	35,350
Land Acquisition	-	1,709,545	-	-	-	-	-
Loan Expenses	-	59,765	-	-	-	-	-
To be Determined	-	-	-	-	-	-	-
Total Capital Equipment Expenditure	<u>368,237</u>	<u>6,651,625</u>	<u>3,335,360</u>	<u>189,141</u>	<u>1,304,469</u>	<u>1,317,254</u>	<u>151,500</u>
Total Revenues over Expenditures	<u>\$ 692,204</u>	<u>\$ 4,002,474</u>	<u>\$ (2,640,516)</u>	<u>\$ 370,694</u>	<u>\$ (757,359)</u>	<u>\$ (760,944)</u>	<u>\$ 389,763</u>
	<u>\$ 484,816</u>	<u>\$ 1,177,019</u>	<u>\$ 5,179,494</u>			<u>\$ 2,538,978</u>	<u>\$ 1,778,035</u>
	<u>\$ 1,177,019</u>	<u>\$ 5,179,494</u>	<u>\$ 2,538,978</u>			<u>\$ 1,778,035</u>	<u>\$ 2,167,798</u>

PROPOSED 2019

DEBT

MUNICIPAL BUDGET

Debt Service Fund

		2017	2018	2018	2018	2019
		YEAR END	APPROVED	6 MONTH	ESTIMATED	PROPOSED
		PER AUDIT	BUDGET	ACTUAL	YEAR END	BUDGET
REVENUES:						
80-410-411-1000	General Property Taxes	1,351,120	1,429,585	1,150,586	1,429,585	1,488,180
80-430-431-1200	Merton Inter-Governmental Revenue	-	-	-	-	-
80-460-461-1000	Public Charges for Services	-	-	-	-	-
80-480-481-1000	Commerical Revenue-interest	-	-	-	-	-
10-490-492-1000	Transfer from General Fund	-	-	-	150,000	360,000
80-490-492-3000	Transfer from Debt Service	-	450,000	-	-	-
80-490-492-3001	Transfer from Debt Service Fund-Sewer	-	-	-	-	-
80-490-492-9002	Transfer from Library Fund	-	-	-	-	-
80-490-492-9001	Merton Payment	-	-	-	-	-
Proceeds from Borrowing						
80-490-491-1000		-	-	-	-	-
Debt Issuance Premium						
80-490-491-2000		-	-	-	-	-
Restricted Fund Balance Applied						
80-490-493-3000		-	48,024	-	-	-
TOTAL REVENUES		1,351,120	1,927,609	1,150,586	1,579,585	1,848,180
EXPENDITURES:						
Debt Retirement:						
Principal:						
80-580-581-1000	General Government	1,111,392	732,523	551,398	732,523	660,675
80-580-581-1100	Shared Dispatched	-	-	-	-	-
80-580-581-3000	Street and Highways	-	800,000	800,000	800,000	825,000
80-580-581-6000	Sussex WWT Plant	-	-	-	-	-
80-580-581-6001	Sussex WWT Plant 2008	97,237	99,714	99,714	99,714	102,254
80-580-581-7000	Lannon Interceptor	-	-	-	-	-
80-580-581-8000	Library	-	-	-	-	-
80-580-581-9000	County Trunk System	2,913	2,913	2,913	2,913	2,913
80-580-581-9001	Maple Ave/Good Hope Reconstruct	-	-	-	-	-
Total Principal		1,211,542	1,635,151	1,454,026	1,635,151	1,590,842
Interest:						
80-580-582-1000	General Government	112,341	112,014	86,620	112,014	95,715
80-580-582-2000	Fire Department	-	-	-	-	-
80-580-582-3000	Street and Highways	185,380	153,200	80,600	153,200	136,950
80-580-582-4000	Police Department	-	-	-	-	-
80-580-582-5000	Park Department	-	-	-	-	-
80-580-582-6000	Sussex WWT Plant	-	-	-	-	-
80-580-582-6001	Sussex WWT Plant 2008	29,753	27,245	14,257	27,245	24,673
80-580-582-7000	Lannon Interceptor	-	-	-	-	-
80-580-582-8000	Library	-	-	-	-	-
80-580-582-9000	County Trunk Radio	-	-	-	-	-
80-580-582-9001	Maple Ave/Good Hope Reconstruct	-	-	-	-	-
Total Interest		327,474	292,459	181,478	292,459	257,338
80-580-583-2000	Debt Issuance Discount	-	-	-	-	-
TOTAL PRINCIPAL AND INTEREST		1,539,016	1,927,609	1,635,503	1,927,609	1,848,180
Transfers Out:						
	Transfer out	-	-	-	-	-
	Transfer to Capital Projects for Plainview Road	-	-	-	-	-
REVENUES OVER EXPENSES		(187,896)	-	(484,917)	(348,024)	-
Beg FB	BEGINNING FUND BALANCE	554,636			366,740	
End FB	ENDING FUND BALANCE	366,740			18,716	

PROPOSED 2019

COMPOST

MUNICIPAL BUDGET

COMPOST SITE FUND

		2017	2018	2018	2018	2019		
G/L		YEAR END	APPROVED	9 MONTH	ESTIMATED	BUDGET		
ACCOUNT		PER AUDIT	BUDGET	ACTUAL	YEAR END	PROPOSED		
REVENUES								
	INTERGOVERNMENTAL							
	Village of Merton	7,320	6,500	6,401	8,437	9,638	3,138	
35-430-431-1102	Wages			2,981	3,937	5,138		
35-440-449-2003	Passes			3,420	4,500	4,500		
	Town of Merton	12,980	12,100	9,100	13,437	14,638	2,538	
35-430-431-1103	Wages			2,981	3,937	5,138		
35-440-449-2003	Passes			9,100	9,500	9,500		
35-440-449-2003	Town of Lisbon Passes	15,378	15,000	15,613	16,000	16,200	1,200	
	TOTAL REVENUES	35,678	33,600	31,114	37,874	40,477	6,877	20.47%
EXPENSES								
35-561-510-1100	Salaries	12,210	11,422	8,751	11,422	14,320	2,898	
35-561-520-2100	Social Security	934	874	669	874	1,095	221	
35-561-530-3100	Supplies	545	500	1,962	2,417	2,417	1,917	
	<i>Compost Portion of Accounting Software Upgrade</i>	-	-					
35-561-530-3700	Gas/Oil/Grease	1,165	1,300	911	1,822	1,300	-	
35-561-530-4400	Contracted Services - Grinder	16,104	16,200	11,140	16,200	16,200	-	
35-561-530-7200	Telephone	159	155	220	300	300	145	
	TOTAL EXPENSES	31,117	30,451	23,653	33,035	35,632	5,181	17.02%
	NET COMPOST	4,561	3,149	7,461	4,840	4,845	1,696	53.84%