



**TOWN OF LISBON**  
W234 N8676 Woodside Rd.  
Lisbon, WI 53089

**NOTICE OF SPECIAL TOWN MEETING OF THE ELECTORS**  
**Richard Jung Memorial Fire Station**  
**N54W26455 Lisbon Road, Pewaukee**  
**Wednesday, November 14, 2018**  
**Immediately Following the Adjournment of the 2019 Budget Public Hearing**  
**Which Begins at 7:00 PM**

**NOTICE IS HEREBY GIVEN** that on Wednesday, November 14, 2018 immediately following the completion of the Public Hearing on the 2019 proposed budget which begins at 7:00 p.m., at the Richard Jung Memorial Fire Station, N54W26455 Lisbon Road, Lisbon, WI a **Special Town Meeting of the Electors** will be held, which was called by the Town Board pursuant to Section 60.12(1)(c) of Wisconsin Statutes will be held for the following purposes:

1. Authorize the Town Board to dispose of Town owned real property pursuant to Section 60.10(2)(g) of the Wisconsin Statutes, more specifically the land known as the Lied's Property, LSBT 0241.999.
2. Adopt the 2018 Town tax levy to be paid in 2019 pursuant to Section 60.10(1)(a) of the Wisconsin Statutes.
3. Adjournment.

Dan Green, WCMC  
Town of Lisbon Clerk  
Waukesha County

Posted: 2018-10-24      Clerk: DG      X Website      X Sent to Newspapers



**TOWN OF LISBON**  
W234 N8676 Woodside Rd.  
Lisbon, WI 53089

**Agenda**  
**Town of Lisbon**  
**2019 Budget Public Hearing and Special Town Meeting of the Electors**  
**Richard Jung Memorial Fire Station**  
**N54W26455 Lisbon Road, Pewaukee**  
**Wednesday, November 14, 2018**  
**7:00 p.m.**

1. Call Budget Public Hearing to Order.
2. Pledge of Allegiance.
3. Roll Call.
4. Open Meeting Law Compliance Check.
5. 2019 Budget Presentation by Town Administrator.
6. Open Public Comments on Proposed 2019 Budget.
7. Close Public Hearing on Proposed 2019 Budget.
8. Call Special Town Meeting of the Electors to Order.
9. Discussion and necessary action on the minutes from the November 15, 2017 Budget Public Hearing and Special Town Meeting of the Electors.
10. Discussion and necessary action to authorize the Town Board to dispose of Town owned real property pursuant to Section 60.10(2)(g) of the Wisconsin Statutes, more specifically the land known as the Lied's Property, LSBT 0241.999.
11. Adopt the 2018 Town tax levy to be paid in 2019 pursuant to Section 60.10(1)(a) of the Wisconsin Statutes.
12. Adjournment.

Joseph Osterman  
Town Chairman

Gina C. Gresch, MMC/WCPC  
Town Administrator

**NOTE:** Individual members of the Town Board will be available after the meeting to discuss town related issues with citizens who are present.

**NOTE:** Please notify the Town of Lisbon 72 hours in advance if you plan to attend and will need an interpreter or assistive hearing device.

**NOTICE:** It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information: no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

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>
<b>Fund Balance 12/31/17</b>	<b>\$2,545,946</b>	<b>\$372,750</b>	<b>\$366,737</b>	<b>\$2,538,978</b>	<b>\$947,557</b>	<b>\$6,771,968</b>
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>
<b>12/31/18 Estimated Fund Bal.</b>	<b>\$2,397,369</b>	<b>\$377,590</b>	<b>\$18,713</b>	<b>\$1,778,034</b>	<b>\$903,388</b>	<b>\$5,475,094</b>
<b><u>Budgeted Revenues &amp; Expenditures</u></b>						
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
<b><u>Prop. Tax Levy</u></b>						
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%
<b><u>Property Tax Rate</u></b>						
Year 2019	\$2.48		\$1.36			<b>\$3.84</b>
Year 2018	\$2.43		\$1.33			\$3.76
% Change	1.78%		2.80%			2.14%
<b><u>Assessed Values</u></b>						
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>
<b>REVENUE</b>			
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%
<b>Total Revenues</b>	<b>\$ 5,034,251</b>	<b>\$ 5,248,576</b>	<b>4.26%</b>
<b>EXPENDITURES</b>			
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%
<b>Total Expenditures</b>	<b>\$ 5,034,251</b>	<b>\$ 5,248,576</b>	<b>4.26%</b>

**PROPOSED 2019**

**GF  
SUMMARY**

**MUNICIPAL BUDGET**

**2019 GENERAL FUND SUMMARY OF EXPENDITURES & REVENUES**

**SUMMARY OF REVENUES**

<b>Source</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>Budget % Change</b>
<b>Property Tax Revenue:</b>						
General Fund	\$ 2,352,774	\$ 2,421,866	\$ 2,588,110	\$ 2,720,636	\$ 2,790,932	2.58%
<b>Total Property Tax Revenue</b>	<b>2,352,774</b>	<b>2,421,866</b>	<b>2,588,110</b>	<b>2,720,636</b>	<b>2,790,932</b>	2.58%
<b>Non-Property Tax Revenue:</b>						
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%
<b>Total Non-Property Tax Revenue:</b>	<b>2,357,598</b>	<b>2,307,215</b>	<b>2,453,178</b>	<b>2,313,614</b>	<b>2,457,644</b>	6.23%
<b>TOTAL REVENUE</b>	<b>\$ 4,710,373</b>	<b>\$ 4,729,081</b>	<b>\$ 5,041,288</b>	<b>\$ 5,034,250</b>	<b>\$ 5,248,576</b>	<b>4.26%</b>
Crossfoot	-	-	-	-	-	-

**SUMMARY OF EXPENDITURES**

<b>Department</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>Budget % Change</b>
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%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,776,139</b>	<b>\$ 4,443,594</b>	<b>\$ 4,985,946</b>	<b>\$ 5,034,251</b>	<b>\$ 5,248,576</b>	<b>4.26%</b>

**PROPOSED 2019**

**GF  
REVENUES**

**MUNICIPAL BUDGET**

# GENERAL FUND REVENUES

GL ACCOUNT		2017 YEAR END PER AUDIT	2018 APPROVED BUDGET	2018 8 MONTH ACTUAL	2018 ESTIMATED YEAR END	2019 PROPOSED BUDGET		
<b>TAX REVENUE</b>								
<b>TAXES:</b>								
10-410-411-1000	Local Property Tax	2,501,959	2,620,336	2,620,336	2,620,336	2,700,617	80,281	
<b>Total Property Taxes</b>		<b>2,501,959</b>	<b>2,620,336</b>	<b>2,620,336</b>	<b>2,620,336</b>	<b>2,700,617</b>	<b>80,281</b>	<b>3.06%</b>
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 &amp; Monthly Parking Fees (Town 60% - HSD gets balance)</i>							
10-410-411-6000	Woodland Tax / Managed Forest Land	772	300	937	937	300	-	
<b>Total Other Taxes</b>		<b>86,151</b>	<b>100,300</b>	<b>73,719</b>	<b>93,752</b>	<b>90,315</b>	<b>(9,985)</b>	<b>-9.96%</b>
<b>INTERGOVERNMENTAL</b>								
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	
<b>TOTAL REVENUES: INTERGOVERNMENTAL REVENUE</b>		<b>451,898</b>	<b>505,397</b>	<b>334,152</b>	<b>516,502</b>	<b>566,676</b>	<b>61,279</b>	<b>12.12%</b>
<b>LICENSES, PERMITS &amp; FEES</b>								
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 &amp; 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&amp;H Auto (200)</i>							
	<i>Menomonee Falls Rod &amp; 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 &amp; 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 &amp; 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)	-	-	-	-	-	-	
<b>Total Licenses, Permits &amp; Fees</b>		<b>464,103</b>	<b>359,808</b>	<b>375,410</b>	<b>426,878</b>	<b>387,690</b>	<b>27,882</b>	<b>7.75%</b>
<b>FINES, FORFEITURES &amp; PENALTIES</b>								
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	-	-	
<b>Total Fines, Forfeitures &amp; Penalties</b>		<b>57,991</b>	<b>86,000</b>	<b>41,018</b>	<b>62,080</b>	<b>56,000</b>	<b>(30,000)</b>	<b>-34.88%</b>
<b>PUBLIC CHARGES FOR SERVICES</b>								
10-460-461-2000	Treasurer Fees	-	0	185	200	0	-	
	<i>NSF Reimb's &amp; 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 &amp; 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)	
<b>Total Public Charges for Services</b>		<b>1,301,696</b>	<b>1,248,909</b>	<b>1,192,468</b>	<b>1,297,574</b>	<b>1,311,612</b>	<b>62,703</b>	<b>5.02%</b>

# GENERAL FUND REVENUES

GL ACCOUNT		2017 YEAR END PER AUDIT	2018 APPROVED BUDGET	2018 8 MONTH ACTUAL	2018 ESTIMATED YEAR END	2019 PROPOSED BUDGET		
<b>INTERDEPARTMENTAL CHARGES</b>								
10-470-474-1000	Salaries and Benefits-STORM	-	-	-		-	-	
10-470-474-1100	Equipment-STORM	54,600	54,600	54,600	54,600	54,600	-	
<b>Total Interdepartmental Charges</b>		<b>54,600</b>	<b>54,600</b>	<b>54,600</b>	<b>54,600</b>	<b>54,600</b>	-	<b>0.00%</b>
<b>MISCELLANEOUS REVENUES</b>								
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	-	-	-	-	-	-	
<b>Total Miscellaneous Revenues</b>		<b>100,208</b>	<b>58,900</b>	<b>134,439</b>	<b>267,364</b>	<b>81,066</b>	22,166	<b>37.63%</b>
<b>OTHER FINANCING SOURCES</b>								
<b>PROCEEDS FROM LONG-TERM LOANS</b>								
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	-	-	-	-	-	-	
<b>Total Proceeds of Long-Term Loans</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-	<b>#DIV/0!</b>
<b>TRANSFERS FROM OTHER FUNDS</b>								
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	-	-	-	-	-	-	
<b>Total Transfers from Other Funds</b>		<b>22,682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-	<b>#DIV/0!</b>
<b>SURPLUS APPLIED / USE OF FUND BALANCE</b>								
10-490-493-1000	Assigned Fund Balance Applied	-	-	-	-	-	-	
10-490-493-2000	Unassigned Fund Balance Applied	-	-	-	-	-	-	
<b>Total Use of Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-	<b>#DIV/0!</b>
<b>Total Other Financing Sources</b>		<b>22,682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-	<b>#DIV/0!</b>
<b>TOTAL REVENUES</b>		<b>5,041,288</b>	<b>5,034,250</b>	<b>4,826,142</b>	<b>5,339,085</b>	<b>5,248,576</b>	214,326	<b>4.26%</b>

**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		
<b>TOWN BOARD</b>								
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 &amp; W.C. Public Directories</i>							
10-511-530-7700	Training/Seminars/Conventions	310	400	10	10	400	-	
	<i>WTA &amp; BOA Seminars</i>							
10-511-530-7800	Mileage	-	-	-	-	-	-	
	<b>Total Town Board</b>	<b>27,697</b>	<b>32,453</b>	<b>22,599</b>	<b>33,284</b>	<b>33,728</b>	1,275	<b>3.93%</b>
<b>ADMINISTRATOR</b>								
10-512-510-1100	Salary	81,838	81,177	70,872	94,496	76,500	(4,677)	
	<i>Portion of SW wages &amp; 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 &amp; Meals</i>							
10-512-530-7800	Mileage	460	600	396	600	600	-	
	<b>Total Administrator</b>	<b>99,808</b>	<b>99,977</b>	<b>83,480</b>	<b>115,956</b>	<b>98,110</b>	(1,867)	<b>-1.87%</b>
<b>CLERK &amp; RECEPTION</b>								
10-519-510-1100	Salary	-	-	-	-	80,801	80,801	
	<i>Clerk &amp; Reception - Storm Water wages allocation in SW Fund</i>							
10-519-520-2100	Social Security	-	-	-	-	6,181	6,181	
	<i>Clerk &amp; Reception - Storm Water wages allocation in SW Fund</i>							
10-519-520-2200	Retirement	-	-	-	-	5,292	5,292	
	<i>Clerk &amp; Reception - Storm Water wages allocation in SW Fund</i>							
10-519-520-2300	Group Insurance	-	-	-	-	5,987	5,987	
	<i>Clerk &amp; Reception</i>							
10-519-520-2400	Dental Insurance	-	-	-	-	1,563	1,563	
	<i>Clerk &amp; 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 &amp; Meals</i>							
	<i>WMCA District V Training Sessions, WCTC Workshops</i>							
10-519-530-7800	Mileage	-	-	-	250	600	600	
	<b>Total Clerk</b>	<b>-</b>	<b>-</b>	<b>626</b>	<b>1,065</b>	<b>106,055</b>	106,055	<b>#DIV/0!</b>
<b>ELECTIONS</b>								
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 &amp; Food</i>							
10-513-530-3400	Postage	-	-	-	-	600	600	
10-513-530-4400	Contracted Services	-	-	975	975	975	975	
	<i>ES&amp;S Machine Maintenance &amp; 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	-	
	<b>Total Elections</b>	<b>8,405</b>	<b>18,984</b>	<b>15,204</b>	<b>21,487</b>	<b>17,161</b>	(1,823)	<b>-9.60%</b>
<b>TREASURER &amp; DEPUTY TREASURER</b>								
10-514-510-1100	Salaries	28,246	31,622	21,278	31,917	71,351	39,729	
	<i>Treasurer &amp; 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 &amp; 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 &amp; 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 &amp; 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 &amp; Acctg Seminars</i>							
10-514-530-7800	Mileage	225	400	206	400	400	-	
	<b>Total Treasurer</b>	<b>49,707</b>	<b>59,957</b>	<b>47,521</b>	<b>61,972</b>	<b>119,997</b>	60,040	<b>100.14%</b>

# 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		
<b>ASSESSOR</b>							
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	-	-	-	-	-	-
	<b>Total Assessor</b>	<b>34,603</b>	<b>33,350</b>	<b>21,400</b>	<b>33,350</b>	<b>33,350</b>	<b>0.00%</b>
<b>TOWN HALL</b>							
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 &amp; 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		-			-	-
	<b>Total Town Hall</b>	<b>14,308</b>	<b>16,660</b>	<b>22,047</b>	<b>40,676</b>	<b>41,335</b>	<b>24,675</b> <b>148.11%</b>
<b>GENERAL GOVERNMENT</b>							
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 &amp; 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 &amp; 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 &amp; 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>						-
	<b>Total General Government</b>	<b>634,096</b>	<b>458,567</b>	<b>396,767</b>	<b>561,128</b>	<b>253,960</b>	<b>(204,608)</b> <b>-44.62%</b>

# 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		
<b>PLANNING &amp; ZONING</b>								
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	-	
	<b>Total Planning</b>	<b>50,095</b>	<b>87,346</b>	<b>83,357</b>	<b>143,121</b>	<b>110,230</b>	22,884	<b>26.20%</b>
	<b>TOTAL ADMINISTRATIVE</b>	<b>918,719</b>	<b>807,294</b>	<b>693,001</b>	<b>1,012,039</b>	<b>813,926</b>	6,632	<b>0.82%</b>
<b>POLICE &amp; FIRE COMMISSION</b>								
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	-	
	<b>Total Police &amp; Fire Commission</b>	<b>225</b>	<b>1,739</b>	<b>175</b>	<b>1,725</b>	<b>1,925</b>	186	<b>10.70%</b>
<b>LAW ENFORCEMENT</b>								
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	
	<b>Total Police Department</b>	<b>708,846</b>	<b>726,337</b>	<b>544,743</b>	<b>740,008</b>	<b>748,731</b>	22,394	<b>3.08%</b>
<b>FIRE PROTECTION</b>								
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 &amp; 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 &amp; 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 ,</i>							
	<i>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	
	<b>Total Fire Department</b>	<b>742,315</b>	<b>974,620</b>	<b>624,284</b>	<b>967,407</b>	<b>1,078,825</b>	89,305	<b>10.69%</b>
<b>AMBULANCE</b>								
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	
	<b>Total Ambulance</b>	<b>55,622</b>	<b>65,350</b>	<b>40,423</b>	<b>68,236</b>	<b>66,900</b>	1,550	<b>2.37%</b>

# 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		
<b>BUILDING INSPECTION</b>							
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	-
	<b>Total Building Inspection</b>	<b>182,788</b>	<b>145,000</b>	<b>159,864</b>	<b>274,404</b>	<b>152,017</b>	<b>7,017 4.84%</b>
	<b>Total Protection of Persons &amp; Property</b>	<b>1,689,796</b>	<b>1,913,046</b>	<b>1,369,489</b>	<b>2,051,779</b>	<b>2,048,398</b>	<b>135,352 7.08%</b>
<b>HIGHWAY DEPARTMENT</b>							
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 &amp; 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 &amp; Misc. Projects</i>						
10-533-530-3570	Paving In-House	14,370	20,000	1,083	5,000	20,000	-
	<i>Asphalt &amp; 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 &amp; 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)
	<b>Total Highway &amp; Streets</b>	<b>885,173</b>	<b>1,308,591</b>	<b>540,584</b>	<b>1,269,797</b>	<b>1,356,424</b>	<b>47,834 3.66%</b>
<b>HEALTH &amp; SANITATION</b>							
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)
	<b>Total Refuse Collection</b>	<b>752,366</b>	<b>820,195</b>	<b>569,138</b>	<b>819,437</b>	<b>838,950</b>	<b>18,755 2.29%</b>
<b>WEED CONTROL</b>							
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	-	-	-	-	-	-
	<b>Total Weed Control</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- #DIV/0!</b>
<b>ANIMAL CONTROL</b>							
10-562-530-4400	Waukesha County Humane Officer	8,800	4,400	-	4,400	4,400	-
10-562-530-4500	Gypsy Moth	-	-	-	-	-	-
	<b>Total Animal Control</b>	<b>8,800</b>	<b>4,400</b>	<b>-</b>	<b>4,400</b>	<b>4,400</b>	<b>- 0.00%</b>
	<b>Total Health &amp; Sanitation</b>	<b>761,388</b>	<b>824,595</b>	<b>569,138</b>	<b>823,837</b>	<b>843,350</b>	<b>18,755 2.27%</b>

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		
<b>PARKS</b>							
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	-	-	-	-	-	-
<b>Total Parks</b>		<b>150,297</b>	<b>174,159</b>	<b>109,353</b>	<b>172,552</b>	<b>181,627</b>	<b>7,469 4.29%</b>
<b>RECREATION</b>							
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 &amp; Winterfest</i>							
10-553-530-3885	WPRA Ticket Sales	3,095	-	-	-	-	-
<b>Total Recreation</b>		<b>7,946</b>	<b>4,850</b>	<b>4,066</b>	<b>4,500</b>	<b>4,850</b>	<b>- 0.00%</b>
<b>Total Leisure &amp; Activities</b>		<b>158,243</b>	<b>179,009</b>	<b>113,419</b>	<b>177,052</b>	<b>186,477</b>	<b>7,469 4.17%</b>
<b>TRANSFER</b>							
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	-	-
<b>Total Transfer</b>		<b>572,628</b>	<b>1,716</b>	<b>425,178</b>	<b>153,159</b>	<b>-</b>	<b>(1,716) -100.00%</b>
<b>TOTAL EXPENDITURES</b>		<b>4,985,946</b>	<b>5,034,251</b>	<b>3,710,809</b>	<b>5,487,662</b>	<b>5,248,576</b>	<b>214,325 4.26%</b>

**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		
<b>Revenues</b>								
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	-	
	<b>Stormwater Utility Revenue</b>	<b>407,958</b>	<b>236,330</b>	<b>229,160</b>	<b>231,410</b>	<b>9,000</b>	(227,330)	<b>-96.19%</b>
							-	
	<b>Total Stormwater Operating Revenue</b>	<b>230,000</b>	<b>226,955</b>	<b>223,855</b>	<b>223,855</b>	<b>-</b>	(226,955)	<b>-100%</b>
<b>Expenses</b>								
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)						-	
	<b>Total Stormwater Operating Expenses</b>	<b>203,464</b>	<b>164,987</b>	<b>137,634</b>	<b>175,579</b>	<b>219,921</b>	54,934	<b>33.30%</b>
<b>Transfers In/(Out)</b>								
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**



# 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	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b><u>1,060,441</u></b>	<b><u>10,654,100</u></b>	<b><u>694,844</u></b>	<b><u>559,835</u></b>	<b><u>547,110</u></b>	<b><u>556,310</u></b>	<b><u>541,263</u></b>

## 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	-	-	-	-	-	-	-
<b>Total Capital Equipment Expenditure</b>	<b><u>368,237</u></b>	<b><u>6,651,625</u></b>	<b><u>3,335,360</u></b>	<b><u>189,141</u></b>	<b><u>1,304,469</u></b>	<b><u>1,317,254</u></b>	<b><u>151,500</u></b>
<b>Total Revenues over Expenditures</b>	<b><u>\$ 692,204</u></b>	<b><u>\$ 4,002,474</u></b>	<b><u>\$ (2,640,516)</u></b>	<b><u>\$ 370,694</u></b>	<b><u>\$ (757,359)</u></b>	<b><u>\$ (760,944)</u></b>	<b><u>\$ 389,763</u></b>
	<b><u>\$ 484,816</u></b>	<b><u>\$ 1,177,019</u></b>	<b><u>\$ 5,179,494</u></b>			<b><u>\$ 2,538,978</u></b>	<b><u>\$ 1,778,035</u></b>
	<b><u>\$ 1,177,019</u></b>	<b><u>\$ 5,179,494</u></b>	<b><u>\$ 2,538,978</u></b>			<b><u>\$ 1,778,035</u></b>	<b><u>\$ 2,167,798</u></b>

**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
<b>REVENUES:</b>						
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	-	-	-	-	-
<b>Proceeds from Borrowing</b>						
80-490-491-1000		-	-	-	-	-
<b>Debt Issuance Premium</b>						
80-490-491-2000		-	-	-	-	-
<b>Restricted Fund Balance Applied</b>						
80-490-493-3000		-	48,024	-	-	-
<b>TOTAL REVENUES</b>		<b>1,351,120</b>	<b>1,927,609</b>	<b>1,150,586</b>	<b>1,579,585</b>	<b>1,848,180</b>
<b>EXPENDITURES:</b>						
<b>Debt Retirement:</b>						
<b>Principal:</b>						
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	-	-	-	-	-
<b>Total Principal</b>		<b>1,211,542</b>	<b>1,635,151</b>	<b>1,454,026</b>	<b>1,635,151</b>	<b>1,590,842</b>
<b>Interest:</b>						
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	-	-	-	-	-
<b>Total Interest</b>		<b>327,474</b>	<b>292,459</b>	<b>181,478</b>	<b>292,459</b>	<b>257,338</b>
80-580-583-2000	Debt Issuance Discount	-	-	-	-	-
<b>TOTAL PRINCIPAL AND INTEREST</b>		<b>1,539,016</b>	<b>1,927,609</b>	<b>1,635,503</b>	<b>1,927,609</b>	<b>1,848,180</b>
<b>Transfers Out:</b>						
	Transfer out	-	-	-	-	-
	Transfer to Capital Projects for Plainview Road	-	-	-	-	-
<b>REVENUES OVER EXPENSES</b>		<b>(187,896)</b>	<b>-</b>	<b>(484,917)</b>	<b>(348,024)</b>	<b>-</b>
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		
<b>REVENUES</b>								
	<b>INTERGOVERNMENTAL</b>							
	Village of Merton	7,320	6,500	6,401	8,437	9,638	3,138	
35-430-431-1102	<i>Wages</i>			2,981	3,937	5,138		
35-440-449-2003	<i>Passes</i>			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	<i>Wages</i>			2,981	3,937	5,138		
35-440-449-2003	<i>Passes</i>			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	
	<b>TOTAL REVENUES</b>	<b>35,678</b>	<b>33,600</b>	<b>31,114</b>	<b>37,874</b>	<b>40,477</b>	6,877	<b>20.47%</b>
<b>EXPENSES</b>								
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	
	<b>TOTAL EXPENSES</b>	<b>31,117</b>	<b>30,451</b>	<b>23,653</b>	<b>33,035</b>	<b>35,632</b>	5,181	<b>17.02%</b>
	<b>NET COMPOST</b>	<b>4,561</b>	<b>3,149</b>	<b>7,461</b>	<b>4,840</b>	<b>4,845</b>	1,696	<b>53.84%</b>

**Minutes of the Town of Lisbon  
2018 Budget Public Hearing and Special Town Meeting of the Electors  
Richard Jung Memorial Fire Station  
N54W26455 Lisbon Road  
Wednesday, November 15, 2017  
7:00 p.m.**

**Call Budget Public Hearing to Order.**

Chairman Joe Osterman called the 2018 Budget Public Hearing to Order at 7:03 P.M.

**Roll Call.** Present; Chairman Osterman, Supervisors Gamiño, Moonen, Beal and Plotecher. Also present: Administrator Matthew Janecke, Clerk Gina Gresch, and Treasurer Amy Buchman.

**Open Meeting Law Compliance Check.**

Clerk Gresch stated all of the statutory posting and publication requirements have been met.

**2018 Budget Presentation by Town Administrator.**

Administrator Matthew Janecke gave a presentation which is attached to the minutes. He also commented he is working with the state on decreasing the worker's compensation premiums; the Fire Department is being coded different which is causing the increase. Also, as presented at last year's budget public hearing, the 2018 Debt Service payment is the highest the Town has had, and will have, which is due to the money borrowed as approved by the electors in 2015 to fix the roads. He then explained how the levy is determined and showed a pie chart showing the various taxing jurisdictions and the percentage of tax monies each receives; the schools receiving the most at about 61% of the tax rate.

**Open Public Comments on Proposed 2018 Budget.**

**Kurt Lesser, W260N6157 Bracklyn Drive**, stated he built a new home in 2014 and last year received his tax bill which increased 10% from the prior year; the majority of the increase from the Richmond school district. In total, his taxes increase 16.4% from 2015 to 2016. The Town of Lisbon was the second highest increase and isn't in favor of property taxes continuing to increase. He appreciates the Town Board and how responsible they are but is not in favor of this budget. The 2016 revenues exceeded expenses by \$285,000 and the budget is proposed with a \$347,000 increase. The General Fund has about \$2.5 Million dollars in it and some of it should be used to decrease the tax levy and hold it flat for 2018 and the next eight years while the Town is paying for the excessive money borrowed for the roads. He understands the Town Board already used some of the Debt Service General Fund and regular General Fund to lower the Debt Service tax levy. He suggested the Town only use the increase in assessed values as allowed and hold the rest of the levy flat by applying fund balance.

**Close Public Hearing on Proposed 2018 Budget.**

Chairman Osterman closed the Budget Public Hearing at 7:32 P.M.

**Call Special Town Meeting of the Electors to Order.**

Chairman Joe Osterman called the Special Town Meeting of the Electors to order at 7:32 P.M.

**Discussion and necessary action on the minutes from the November 16, 2016 Budget Public Hearing and Special Town Meeting of the Electors.**

*Motion made by Chairman Osterman to approve the minutes from the November 16, 2016 Budget Public Hearing and Special Town Meeting of the Electors. Seconded by Jane Stadler. Motion carried unanimously.*

**Authorize the Town Board to dispose of town owned real property pursuant to Section 60.10(2)(g) of the Wisconsin Statutes, more specifically the Pauline Haass farm land, LSBT 0167.999.**

Chairman Osterman stated the Town owns about 65 acres which was acquired through the Village of Sussex Library settlement. There is not a buyer at this time, simply checking with the electorate on their willingness to sell this property. The property has to be appraised yet and depending on that determination and a selling price, revenues made could be used to do what Kurt Lesser suggested.

**Kurt Lesser, W260N6157 Bracklyn Drive**, asked what the Town paid for the Lied's property, what is the Town going to do with it and what is the property's fair market value. Administrator Janecke stated the Town paid \$1.7 Million dollars for it and there are development efforts underway to have a TIF district there to spur development and to make it more marketable to developers to build there. Engineering work still has to be done but it would be beneficial to have utilities available to make it more marketable. The land value could increase based on what the market dictates for development. The land was purchased to prevent annexation to Menomonee Falls so there wasn't time to conduct an appraisal. Chairman Osterman stated the Town is actively trying to sell the property and is currently negotiating for sewer capacity for the property which is a key component for selling it. The Town doesn't want to be in the real estate business and wants to get it back on the tax roll as soon as possible.

**Patricia Browning, N60W26193 Kates Bridge Drive**, asked who the Town invests their money with. Administrator Janecke stated with the state's Local Government Property Investment Pool and various CD's with Waukesha State Bank. The Town is making under two percent on average and governments can't invest any longer than two years in one CD. Chairman Osterman stated what we are receiving now is higher than it has been in prior years.

**Kurt Lesser, W260N6157 Bracklyn Drive**, asked what is a normal dollar amount to have in the General Fund and can it be used to pay down the budget. Administrator Janecke stated 25% to 30% of the operating budget should be in the reserve funds and the Town has 54%. Chairman Osterman stated the Town has some unfunded liabilities it has to pay for and those funds have to be designated which the Town has done a good job getting under control. Yes, the Town could use that money and give it back to the people, but the Town borrowed a lot of money for roads, which a lot were completed. \$300,000 of the debt service fund balance is being used to lower the 2018 debt service levy. If the budget comes in under again, then they could maybe apply more to the next budget. If we have a rough winter that money could be used up instantly. Equipment purchases are under control by setting up sinking funds to pay cash rather than borrowing. There is 96 miles of road which costs about \$1 Million dollars to maintain and we budget in the operating expenses about \$391,000 for it. Emergencies or unexpected large purchases use up those funds quickly. Kurt Lesser again suggested using the 2017 year end revenues over expenses be applied to the budget to lower the levy. Chairman Osterman stated the discussion should be brought back to the Pauline Haas land and asked for a motion.

*Motion by Kurt Lesser to authorize the Town Board to dispose of town owned real property pursuant to Section 60.10(2)(g) of the Wisconsin Statutes, more specifically the Pauline Haass farm land, LSBT 0167.999. Seconded by Patricia Browning. Motion carried unanimously.*

**Adopt the 2017 Town tax levy to be paid in 2018 pursuant to Section 60.10(1)(a) of the Wisconsin Statutes.**

**MOTION #1:**

*Motion by Kurt Lesser to adopt the 2017 Town Tax Levy to be paid in 2018 pursuant to Section 60.10(1)(a) of the Wisconsin Statutes, in an amount not to exceed \$3,906,000. Seconded by Patricia Browning. Discussion:*

*Chairman Osterman stated this is a \$293,921 decrease in the levy, which he understands why that motion was made but doesn't agree with it.*

*Doug Brahm stated if the levy is reduced by this amount, it doesn't mean the Town Board will decrease the operating budget and the funds levied will still provide items being requested in the budget. They could cut personnel and services to accommodate the decrease. Chairman Osterman stated both of those options could be done.*

*Jane Stadler stated the 3<sup>rd</sup> shift police officer and a new planner are in the budget. We don't want to cut ourselves too thin and if something disastrous happens, we don't want to suddenly be short funds. She hopes people are going to the school board meetings because that is where the big expenses are. She is not in favor of this motion. Kurt Lesser stated the 3<sup>rd</sup> shift officer was in the 2017 budget so you can't take that into consideration.*

*Bryan Oelhafen asked how much the tax rate is proposed to increase. Chairman Osterman stated the General Fund increased by seven cents per thousand and Debt Service increased by 20 cents per thousand. Based on a \$500,000 home, property taxes will increase by about \$135.*

*VOTE: AYE: 4; NAY: Remainder of citizens present, about 23. Motion fails.*

**MOTION #2:**

*Motion by Jane Stadler to adopt the 2017 Town Tax Levy to be paid in 2018 pursuant to Section 60.10(1)(a) of the Wisconsin Statutes, in an amount not to exceed \$4,199,921. Seconded by Bryan Oelhafen. Discussion:*

*Chairman Osterman stated he would be in favor of applying more Debt Service Fund monies in anticipation of selling the Pauline Haas land, which is risky. He's been on the board long enough to have seen the fund balance have a deficit. The Town has experienced surpluses before and will probably have one this year, mostly from an increase in ambulance services revenues, which the Town can't always count on being there. Things change, the Town could lose the inter-facility transports which would destroy the budget and it is. He likes to be more on the conservative side.*

*Kurt Lesser stated the budget should be increased by the increase in assessed values. If a surplus like the Town had in 2016 happens every year, those monies can be applied to lower the levy. Chairman Osterman stated he is willing to apply \$100,000 to \$150,000 to reduce the levy. Treasurer Buchman stated a \$150,000 decrease would create a tax rate of \$3.76 per thousand.*

*Supervisor Plotecher stated she has worked for the Town for a long time and has seen the expenses greatly overpower the revenues and had to apply \$150,000 of General Fund balance to balance the budget. She is not in favor of using General Fund monies because the Town Board was planning on using that over the next few years to bring the debt service payments down. She wants the levy to remain as proposed.*

*Supervisor Beal stated she agrees with applying another \$150,000 from the General Fund. It shows the Town Board is working with the residents and feels the Town will still be financially okay. Kurt Lesser stated he wants the money being applied to be from the General Fund and would like to see it closer to another \$200,000 applied.*

*Supervisor Gamiño stated she respects Supervisor Plotecher's experience and the potential risk, but she is torn between being concerned about knowing the debt has to be paid back versus how much money should be in the General Fund. Should the Town reduce the tax burden by using more of the extra savings when we aren't earning much money on it? She's new to this and doesn't know what the future risks are of applying that much General Fund monies.*

*Supervisor Moonen asked what the largest amount Supervisor Plotecher has seen applied to the levy from the General Fund. Supervisor Plotecher responded about \$90,000 one year and another \$150,000 another year after a rough winter. The General Fund balance was too low. Chairman Osterman stated yes, there are going to be some savings this year but we should not count on those savings every year to apply to the levy. If too much is applied and things go bad, the Town Board is grilled about it. Kurt Lesser stated he wanted to be clear in that the Town Board should not eliminate any police and fire positions.*

*VOTE: AYE: 10; NAY: 11. Motion fails.*

Chairman Osterman and Supervisor Moonen indicated they voted against the motion to give someone another opportunity to make a motion since we are having a very good discussion.

**MOTION #3:**

*Motion by Kurt Lesser to adopt the 2017 Town Tax Levy to be paid in 2018 pursuant to Section 60.10(1)(a) of the Wisconsin Statutes, in an amount not to exceed \$3,949,921. Seconded by Patricia Browning. Discussion:*

*Chairman Osterman stated this motion is for \$100,000 more than what was just discussed.*

*Jane Stadler stated we shouldn't forget about the Public Works Department, we can't eliminate their positions. She is concerned we are off our hands in the wrong direction. People are visual and notice if their streets aren't plowed. There have always been extra expenses the Town didn't foresee with some highway projects. She doesn't want that department to be affected. She has always been proud of that department and wants that to continue.*

*John Greiten stated there have been many weeks of budget meetings anyone can attend. He's lived here 25 years, the Town's budget is conservative and everyone gets what they need in services. He agrees with Jane Stadler that things could crumble and we need to be prepared. His property taxes have maybe increased by \$500 over 24 years. Kurt Lesser stated he was at the last budget workshop but didn't know about the others. If the taxes are raised by 9% the meeting room will be full next year. This should be addressed now with a dependable board; the Town Board should do the right thing.*

*Yes – 5; no – more*

*VOTE: AYE: 5; NAY: Remainder of citizens present, about 23. Motion fails.*

**MOTION #4:**

*Motion by Chairman Osterman to adopt the 2017 Town Tax Levy to be paid in 2018 pursuant to Section 60.10(1)(a) of the Wisconsin Statutes, in an amount not to exceed \$4,094,921. Seconded by Supervisor Gamiño.*

*VOTE: AYE: Remainder of citizens present, about 23; NAY: 4. Motion carried.*

Chairman Osterman thanked everyone for attending the meeting and having a great back and forth debate. That's how these meetings are supposed to work and it was a good meeting.

**Adjournment.**

*Motion by Supervisor Beal to adjourn the Wednesday, November 15, 2017, Special Town Meeting of the Electors at 8:26 P.M. Seconded by Kurt Lesser. Motion carried.*

Respectfully submitted,

Gina C. Gresch, MMC/WCPC  
Town Clerk

DRAFT

# Town of Lisbon Budget Public Hearing Sign-In Sheet Wednesday, November 15, 2017

	NAME	ADDRESS	LISBON RESIDENT?	
1	KEVIN BUJAK	N48W25535 MCKEEROW DR.	<input checked="" type="radio"/> YES	NO
2	Kurt Lesser	W260 N6157 Brooklyn Dr	<input checked="" type="radio"/> YES	NO
3	Joseph Osterman	N51W24161 Lisbon Rd	<input checked="" type="radio"/> YES	NO
4	Bekky Platecher	N79W25605 Plainview	<input checked="" type="radio"/> YES	NO
5	Jon Staller	N56W27126 Lisbon Rd	<input checked="" type="radio"/> YES	NO
6	BRYAN OELHAFEN	W251N8924 CRESTWOOD	<input checked="" type="radio"/> YES	NO
7	JOE DE SERANO JR	967 STATE RD 93 HARTFORD	YES	<input checked="" type="radio"/> NO
8	John Greiten	W241N8964 Pinyon Lisbon	<input checked="" type="radio"/> YES	NO
9	GEORGE KAMINSKI	W248N7946 KATALGENA	<input checked="" type="radio"/> YES	NO
10	Mary Fallon	N56W210106 Richmond Rd	<input checked="" type="radio"/> YES	NO
11	Ron & Becky Sansone	N71W27609 WOODS EDGE WAY	YES	<input checked="" type="radio"/> NO
12	ANDREW BRAHM	N61W23368 TULIP LANE	YES	<input checked="" type="radio"/> NO
13	Gary Schwartz	N71W27065 Meadowood	<input checked="" type="radio"/> YES	NO
14	Kelly Smith	N75W27071 OAKWOOD	<input checked="" type="radio"/> YES	NO
15	Tedja Garano	N87W25027 Bay Ct	<input checked="" type="radio"/> YES	NO
16	MARC MOONEN	W227N8023 TAMARACK RD	<input checked="" type="radio"/> YES	NO
17	DAVIN MUSEN	W71W26989 White Pine	<input checked="" type="radio"/> YES	NO
18	Justin Brening	N92 W25181 Crestwood	<input checked="" type="radio"/> YES	NO
19	Douglas Brahm	N68 W26815 Hickory Crest	<input checked="" type="radio"/> YES	NO
20	Tony Emanuele	W27A N5583 Hamour Hill Road	<input checked="" type="radio"/> YES	NO
21	James Hoffmeyer 5761L	N73 W25265 CRESTWOOD RD	<input checked="" type="radio"/> YES	NO
22	Hinda Seal	N82W22663 Susana Pl	<input checked="" type="radio"/> YES	NO
23	CRAB SCAMFER	W261N6075 BRACKEN DR	<input checked="" type="radio"/> YES	NO
24	Patricia Branning	N60W26193 Katesbridge Dr	<input checked="" type="radio"/> YES	NO
25	Gary Branning	N60W26193 Katesbridge Dr	<input checked="" type="radio"/> YES	NO
26	Carlos Gamito	N87W25027 Bay Ct.	<input checked="" type="radio"/> YES	NO
27			YES	NO
28			YES	NO
29			YES	NO
30			YES	NO
31			YES	NO
32			YES	NO