

TOWN OF BUCHANAN



2023
ANNUAL BUDGET

FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023

BUDGET TRANSMITTAL

TO: Chairman Sprangers and Town Board Members
FROM: Henry Veleker, Interim Administrator
RE: FY 2023 Operating Budget

On behalf of the Town Staff and the Town's residents and businesses, it is my pleasure to be able to transmit the FY2023 Operating Budget.

I don't think that it is an understatement to say that this budget was developed under unusual circumstances. The environment within which the Town Board had to contend included a vacancy in the Town Administrator position and an ongoing lawsuit concerning the legality of the Town's transportation utility fee. Not to mention the high inflation and economic uncertainty surrounding our state and country.

A budget process that would normally begin in the July/August timeframe was delayed until early October when the Town Board approved an interim administrator services agreement with McMahon Associates Inc. With about a month's preparation time the Town Board began their review process with Town elector input with final Town Board approval occurring before Thanksgiving. I want to thank the Board and staff for your patience, flexibility and understanding with me while I was getting up to speed on the Town's organization, service mix and processes. It's been a pleasure to work with all of you.

The following are the key dates involved in the adoption of this year's budget:

October 6, 2022	Initial discussions on the budget
October 27, 2022	Specific presentations on the Town's 10 Year Road & Drainage Plan, changes to fees & charges
November 3, 2022	Presentation of comprehensive budget to Town Board by Interim Administrator
November 10, 2022	Budget Public Hearing
November 15, 2022	Town Board approves resolution adopting the 2023 Budget

Please note that every meeting but the last was a special Town Board meeting.

The following pages provide greater detail concerning the 2023 Budget. The key highlights of the FY2023 Operating Budget are as follows:

- The budget is balanced with current levels of service maintained
- The Town's assessed value increased \$103,968,550 or 12.9% from last year
- The property tax levy is increased by \$162,231 or 6.51%
- The budget meets levy limit requirements
- The Town's mill rate is reduced to \$2.91/1000, a 5.6% reduction from 2022
- Increase in Stormwater User Charge from \$94/year to \$120/year
- Implementation of a \$40/year fee per household for use of the Town's Yard Waste Transfer Site
- EMS Services for the eastern portion of the Town will now be provided by Gold Cross Ambulance at no charge. The former provider was City of Kaukauna
- Solid waste special charge increased to \$159.16 per household. This is a \$5.97 or 3.9% increase from 2022
- \$200,000 of American Rescue Plan Act (ARPA) funds are budgeted for investments in the Town park system.
- No new debt is anticipated in 2023. A total of \$900,000 of the 2022 GO Promissory Note debt issue is budgeted to meet capital needs in 2023.
- Creation of a part time Administrative Assistance position to provide needed administrative support in the Town office
- Due to the pending lawsuit over the legality of the Town's Transportation Utility Fee there are no revenue or expenditures budgeted in the Transportation Utility Fund for 2023. In 2022 this fee generated approximately \$871,500
- Healthy contingences of \$333,188 are budgeted in the General Fund or 12.4% of total fund expenditures and \$403,400 in the Capital Project Fund or 33.4% of the total fund budgeted expenditures

Thank you again for the opportunity to serve in an Interim capacity for the Town. It has been a great experience to get to know and work with the Town Board and staff.

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Introduction

Directory of Town Officials

Members of the Town Board

Greg Sprangers
Karen Lawrence
Paul Knuppel
Chuck Kavanaugh
Tom Walsh

Town Chairperson
Supervisor 1
Supervisor 2
Supervisor 3
Supervisor 4

Administration

VACANT
Cynthia Sieracki
Nichole Nielsen
Ray Mohr
Josh Sherman, Accurate Appraisal, LLC
Ashley Lehocky, Town Counsel Law & Litigation, LLC
Buchanan Outagamie County Sheriff's
Paul Hermes
Thad Majkowski, Cedar Corporation

Town Administrator
Clerk/Treasurer
Deputy Clerk/Treasurer
Fire Chief
Assessor
Town Attorney
Deputies
Building Inspector
Town Engineer

RESOLUTION No. 2022-09

RESOLUTION ADOPTING THE 2023 ANNUAL BUDGET AND
ESTABLISHING THE PROPERTY TAX LEVY
FOR THE TOWN OF BUCHANAN, OUTAGAMIE COUNTY, WI

WHEREAS, the Town Staff have prepared the Annual Budget for the 2023 fiscal year;
and

WHEREAS, the Town Board has reviewed the proposed revenues from all sources and the proposed expenditures for all purposes and has directed that the proposed budget be adjusted accordingly; and

WHEREAS, a public hearing on the Annual Budget was held on November 10, 2022, after due and proper notice of said hearing having been given in accordance with the provisions of Section 65.90, Wisconsin Statutes; and

WHEREAS, the electors of the Town of Buchanan voted, 8 in favor and 0 opposed, to approve the 2022 tax levy of \$2,652,911 to be paid in 2023.

WHEREAS, it is necessary to levy a property tax in the amount of \$2,652,911 to fund the expenses of Town government as contained in the 2023 Annual Budget; and

NOW, THEREFORE, BE IT RESOLVED, by the Town Board of the Town of Buchanan, Outagamie County, Wisconsin as follows:

1. That the 2023 Annual Budget, a summary of which is attached hereto and made a part hereof, be and is hereby approved.
2. That the property tax is hereby levied and placed upon the 2022 tax roll as follows:
\$2,652,911.
3. That the Interim Town Administrator is hereby authorized to delete or create expenditure accounts and to reduce or increase the amounts reflected in the Annual Budget for such expenditure accounts through the transfer of funds between expenditure accounts within the various funds, provided that the authorized expenditure limit of total funds, exclusive of any contingency appropriation, is not exceeded and the 2023 Annual Budget is not increased.

Adopted this 15 day of November, 2022.

Greg Sprangers
Greg Sprangers, Town Chairperson

ATTEST:

Cynthia Sieracki
Cynthia Sieracki, Clerk

RESOLUTION NO. 2022-09

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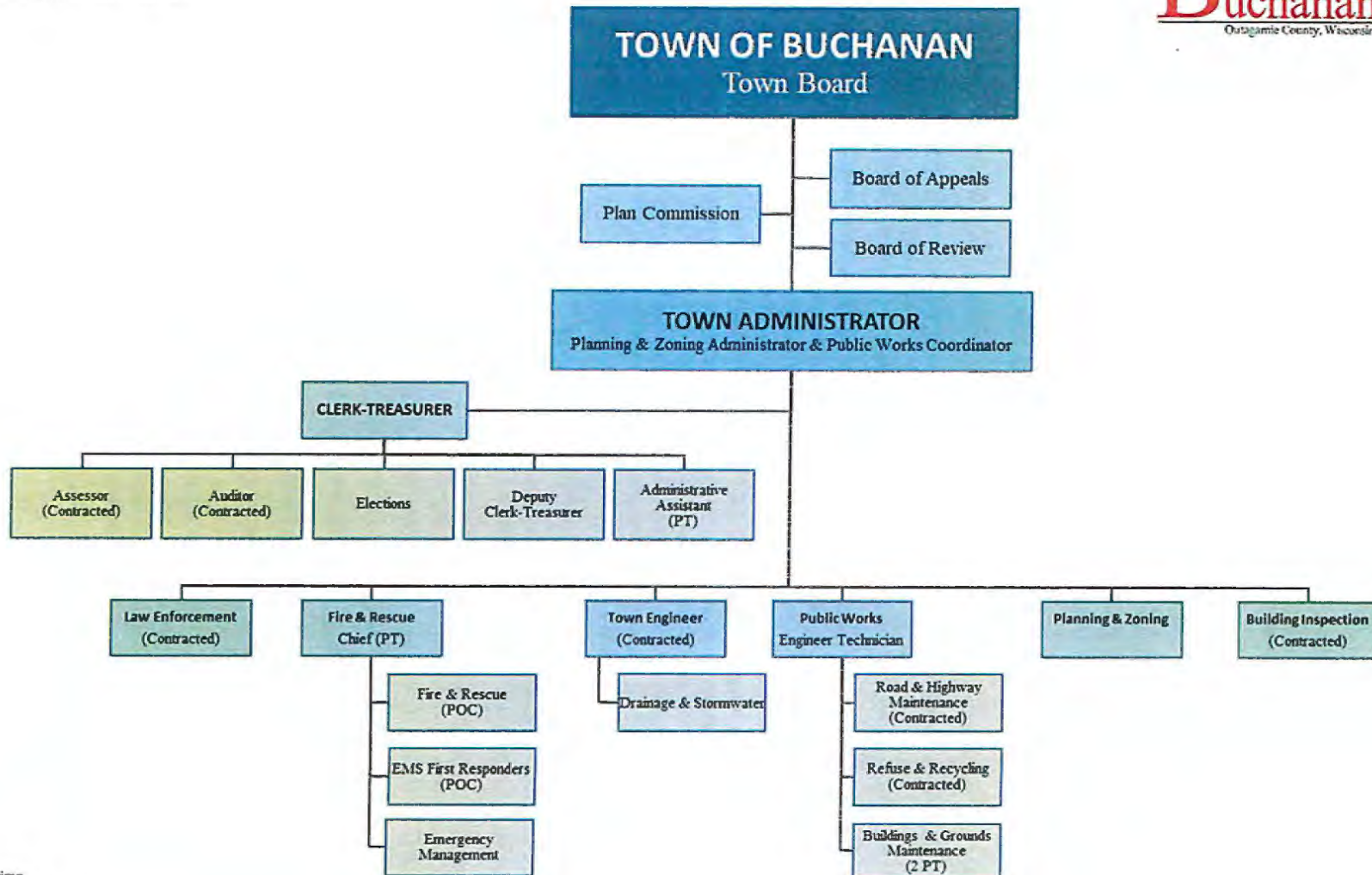
Motion to Approve Resolution 2022-09 made

Knuppel/Lawrence

by: Votes:

Title	Name			Other
Su ervisor I	Lawrence			
Su ervisor II	Knu el			
Su ervisor III	Kavanau h			
Su ervisor IV	Walsh			
Chai erson	S ran ers			

Posted: November 17th, 2022



Community Profile

General:

Established 1858
Area in square miles: 16.9
Population: 7,382

Population by Gender:

Male: 50.9%
Female: 49.1%

Number of housing unit:

Owner-occupied: 75.6%
Renter-occupied: 22.1%

Population by Race:

White: 93.1%
Black: 0.2%
American Indian: 0.7%
Asian: 2.2%
Hispanic or Latino: 1.2%
Two or more races: 2.6%

Population by Age:

Under 5 years: 8.0%
5 to 14 years: 16.6%
15 to 24 years: 8.7%
25 to 34 years: 10.9%
35 to 44 years: 11.9%
45 to 54 years: 15.2%
55 to 64 years: 16.6%
65 years and over: 12.1%

Employed Population 16+ by Industry:

Agriculture: 0.3%
Construction: 4.3%
Manufacturing: 27.3%
Wholesale trade: 3.4%
Retail trade: 9.2%
Transportation/Utilities: 3.5%
Information: 1.8%
Finance/Insurance/Real Estate: 7.5%
Services: 39.2%
Public Administration: 3.5%

Personal Income:

Median household income: \$85,439
Average household income: \$97,395
Per capita income: \$34,831

Source U.S Dept. of Commerce, US Census Bureau, 2020 ACS 5-Year Estimates

Community Profile

History

The area now known as the Town of Buchanan was originally settled by French, Dutch, Irish and Germans. The French were here before the U.S. survey. This was established by the private claims of Ducharm and Grignon on the north side of the river. William Lamure, son of Joseph Lamure, one of the first French settlers, said that in 1835 when his father bought land in Section 34 from Daniel Whitney of Green Bay, he had only two neighbors, Paul Beaulieu and Capt. Porlier. William Lamure, if not the first, was among the first settlers of Buchanan.

The French settlers, all of whom were born in Lower Canada, first landed in Green Bay which then had a reputation as a fur, game and shipping point.

Father Theodore J. Van den Broek, who founded St. John's Congregation in Little Chute in 1836, was responsible to a great extent in inducing the Dutch to settle in Buchanan. After a trip back to his native land in 1847 a large number of Dutch people came back with him.

The Irish settlers of Buchanan were not all actuated by the same motive. Some came to work on the government canal, which took place from 1851 to 1855; others to acquire good land at a low price. Denied the privilege of owning land in Ireland, they were land hungry. None of the Irish came directly from Ireland, they had been employed on farms and in cotton and other factories in the eastern states prior to coming to Buchanan.

In 1842, a group of German immigrants settled in the area now known as Buchanan. The failure of the common people of Germany and Austria to obtain a united nation and a voice in the government causing a revolution in which Johan Kinkel and Carl Schurz took a prominent part, was responsible to a great extent for the influx of thousands of Germans. Many of the German pioneers, like the Irish, did not come to Buchanan directly from their native land. One early German settler said that his parents settled in Buchanan because of its excellent timber, soil and accessibility to the Little Chute Catholic Church.

The Town of Buchanan was established in 1858. The first annual meeting was held at school house number two. Undoubtedly, the new town was named after James Buchanan who was then president of the United States.

The early trappers and French settlers depended to a considerable extent upon game and fish for a livelihood. Living on the bank of the river, side by side, they could till the land south of them, could fish from their own pier, and in case of an Indian uprising, their living close to one another strengthened their defense.

The territory now comprising the Town of Buchanan was a dense forest with Indian clearings or fields and Indian trails, all of which are shown on an early survey map. The maps of the original survey of Ranges No. 18 and 19E are very comprehensive. They show the meanders of the river, and of the islands at Kaukauna, the cracks and natural land slopes; the falls and rapids of the river, more Indian clearings and Indian camps, sugar cabins, and river crossings, schools, Indian missions, saw mill, and Indian trails, etc.

The houses, barns and stables were constructed out of logs. The Ryan's home was built in 1867 and was one of the first frame houses in Buchanan.

Community Profile

The tools and implements of the early settlers in Buchanan were few and simple. An axe, cross-cut saw, plow, drag, scythe, sickle, cradle, hand rake, flail, sleigh, and lumber wagon were the usual equipment. When land was cleared of timber stumps remained until they could be pried out by hand. All grain was threshed by the flail until the early seventies. A yoke of oxen did both the farm work and the marketing. If a farmer had a couple of cows, a few pigs, a dozen chickens, a few geese, ten or more sheep, he was considered well to do. The cows were milked only in the summer time. The pioneer who had fresh milk in the winter was an exception to the rule.

Many of the pioneers of Buchanan were either middle aged or younger when they settled here. A few had a couple of children before coming. All raised large families. It was the exception where there were fewer than six children, and ten and twelve children was not uncommon. The children like their parents were strong and robust. They were not afraid to work. Children before their teens did the work of an adult. The boys cut and barked bolts and headings, piled and burned brush, delivered the wood in the form of bolts, headings or cord wood to the purchaser; plowed, dragged and seeded, raked and cocked hay; bound and shocked grain, cut and husked corn, loaded and spread manure, among many other things. The girls helped with the chores. They fed the poultry, calves, and pigs. They milked and churned. They hoed the potatoes and poisoned the potato bugs. Frequently, they helped in the fields raking hay, binding and shocking grain, hoeing and husking corn, digging then picking up potatoes and many other ways of assisting their parents.

The Holy Angels Catholic Church was erected in 1874 and is a key landmark in the town.

Darboy, as much of the town is commonly known, is an unincorporated community. The Darboy name stems from a post office that was established in 1877 and named after French Archbishop Georges Darboy. The post office closed in 1901. In 1972, local farmers concerned about future growth in Darboy, organized the Darboy Joint Sanitary District No. 1. The District's water and sewer services helped fuel the explosive population growth in the 1990s. The present Buchanan Town Hall was built in 1991. In 2000 the town had a population of 5,827. The Town experienced 20% growth since 2000, resulting in a 2017 population of 6,969.

The fact that Buchanan's pioneers were French, Hollanders, Germans and Irish, (each race having its own characteristics and habits), did not militate against neighborliness. Neither did difference in religion prevent social contact. All, having left Europe to escape tyrannical laws and religious persecution, were imbued with the spirit of tolerance and square dealing. Poverty and the uncertainty of the future, developed in them the sense of comradeship and Samaritanism. In the case of misfortune, loss, illness, or bereavement, the more fortunate neighbors vied with one another to assist and console the unfortunate ones, even to the extent of neglecting their own crops and families.

The pioneers of the Town of Buchanan were not only good neighbors, but also good citizens. They were honest, industrious, peaceable, and law abiding. In industry, honesty, and ability they compared favorably with the colonists of the original thirteen states; in tolerance, they excelled.

Note: Many of the statements listed above came from a booklet written by Judge Thomas H. Ryan, "History of the Town of Buchanan and Its Pioneers."

Community Profile

Government

The Town provides a range of services including, police, fire, public works and parks. In order to provide these services in a cost-efficient manner the Town contracts with private firms and enters into intergovernmental agreements. For Law Enforcement Services, the Town has an intergovernmental agreement with the Village of Combined Locks and the Outagamie County Sheriff's Department to provide 24 hour, 7 days a week public safety protection. The Town contracts for the following services: Assessing, Engineering, IT, Legal and Waste Collection.



The Town is served by a five-member Town Board, all of which are elected for two year terms. A full-time appointed Town Administrator administers the directives of the Town Board and day-to-day operations of the Town. A part-time appointed Clerk/Treasurer carries out the statutory duties of Town Clerk & Town Treasurer. The Town Board meets to conduct Town business on the third Tuesday of the month at 7:00 p.m. The Town Board is elected by numbered seats and is accountable to elector's Town wide. *For an organizational chart of the Town of Buchanan see, page 4.*



Sewer and water services are provided to the urbanized portion of the Town by Darboy Joint Sanitary District No. 1. The District operates as a separate organization and also serves the neighboring Village of Harrison.

Plans & Studies

Plans and Studies Listing

Listed below are some of the plans and studies that have been developed to help guide the Town's operational objectives, long-term planning goals, and future capital needs.

- Shared Services and Consolidation Feasibility Study for Fire/EMS Services with Village of Combined Locks and Village of Harrison (2020)
- Town of Buchanan Organizational Assessment and Employee Classification and Compensation Study (2019)
- Town of Buchanan Comprehensive Plan (adopted 2018)
- Open Space and Recreation Facilities Plan for years 2018-2022, (adopted 2017)
- Emergency Response Plan (last updated, 2018)
- Strategic planning sessions held (2014, 2015 & 2016)
- Economic Development Strategy (2013)
- Comprehensive Drainage Study (completed in 2011)
- Five Year Capital Improvement Plan (updated annually)
- Road Studies
 - Emons Road Reconstruction (2017)
 - Eisenhower Drive Urbanization (2014)

GENERAL BUDGET SUMMARY
Tax Rate, Levy and Property Tax

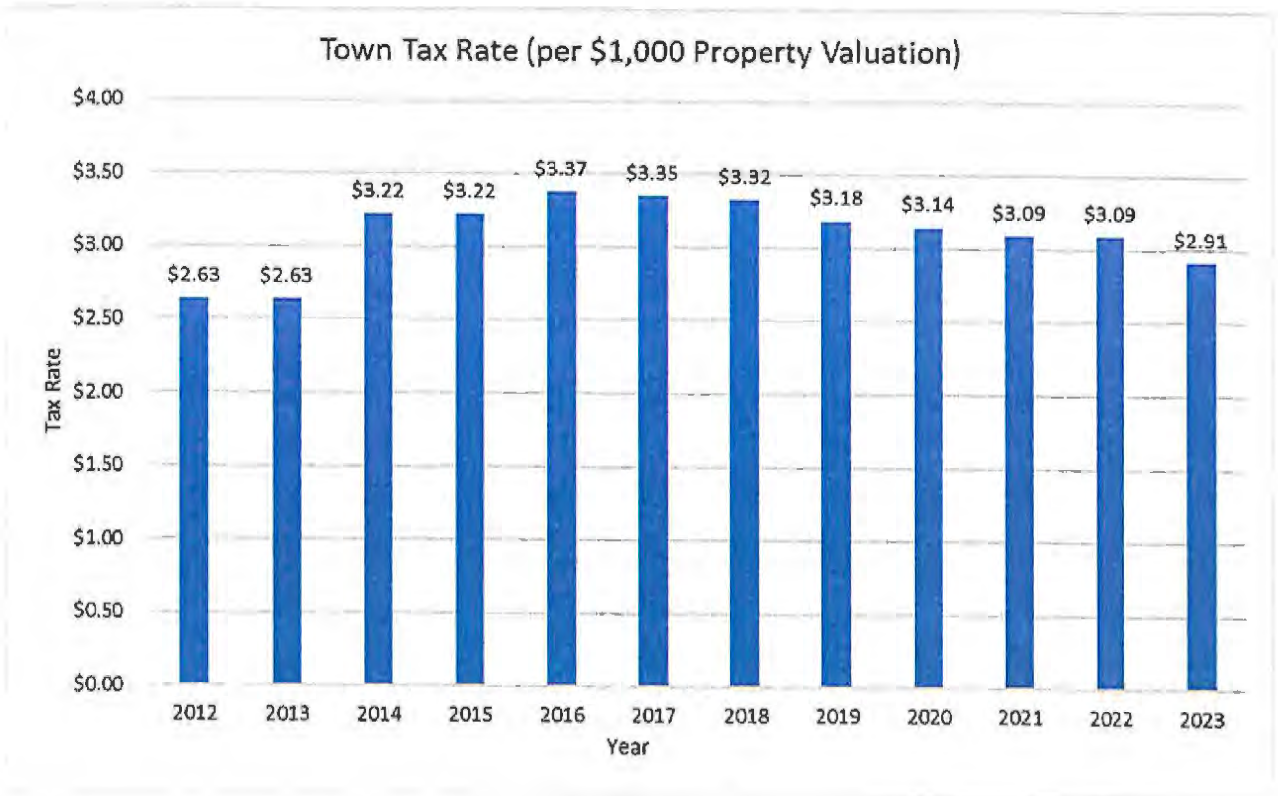
The property tax levy required to fund the 2023 Budget is **\$2,652,911** and is broken down as follows:

	<u>Amount</u>	<u>% of Total Levy</u>
General Fund	\$1,466,178	55.3%
Capital Projects Fund	\$350,000	13.2%
Debt Service Fund	\$836,733	31.5%

The property tax levy to fund the 2023 Budget is increased by \$162,231 or 6.51% over last year. The increase complies with State of Wisconsin levy limit requirements.

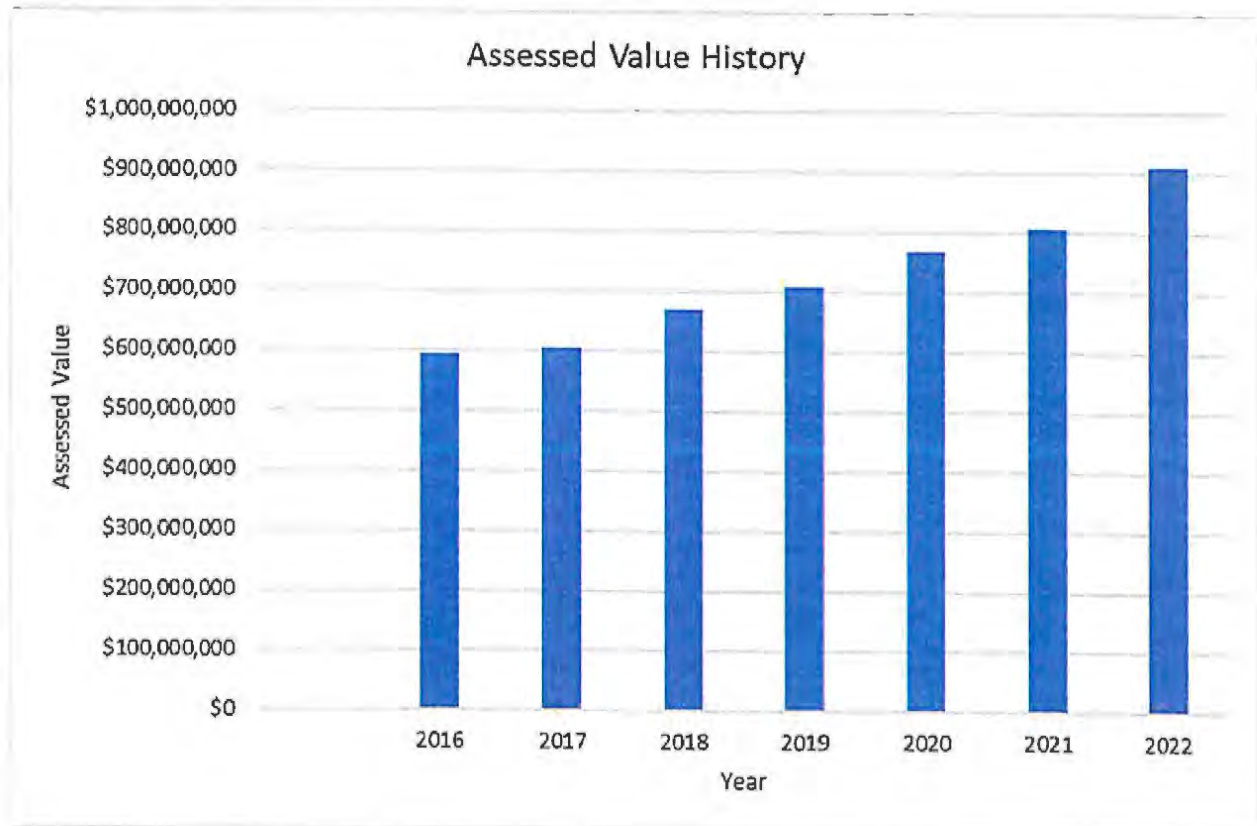
The associated tax rate is \$2.91/1000 of value or an .18 cents/1000 decrease from last year. Based on the 2022 average valued residential home in the Town (\$303,775) the total taxes, before the lottery and first dollar credits is \$884.78 or a \$52.93 decrease from 2022.

Below is a history of the Town’s property tax rate.



A key determinant of the tax rate is the Town's assessed valuation. Property values across Wisconsin and the country have increased beyond the typical year on year increase. The total assessed value of all Town property upon which the 2023 Budget is based has grown \$103,968,550 or 12.9% in value from the prior year. This increase was key to enabling the Town to fund a budget that not only meets the state of Wisconsin levy limits but also keeps current service levels.

The board chart below details the assessed value history for the Town from 2016 to the present.



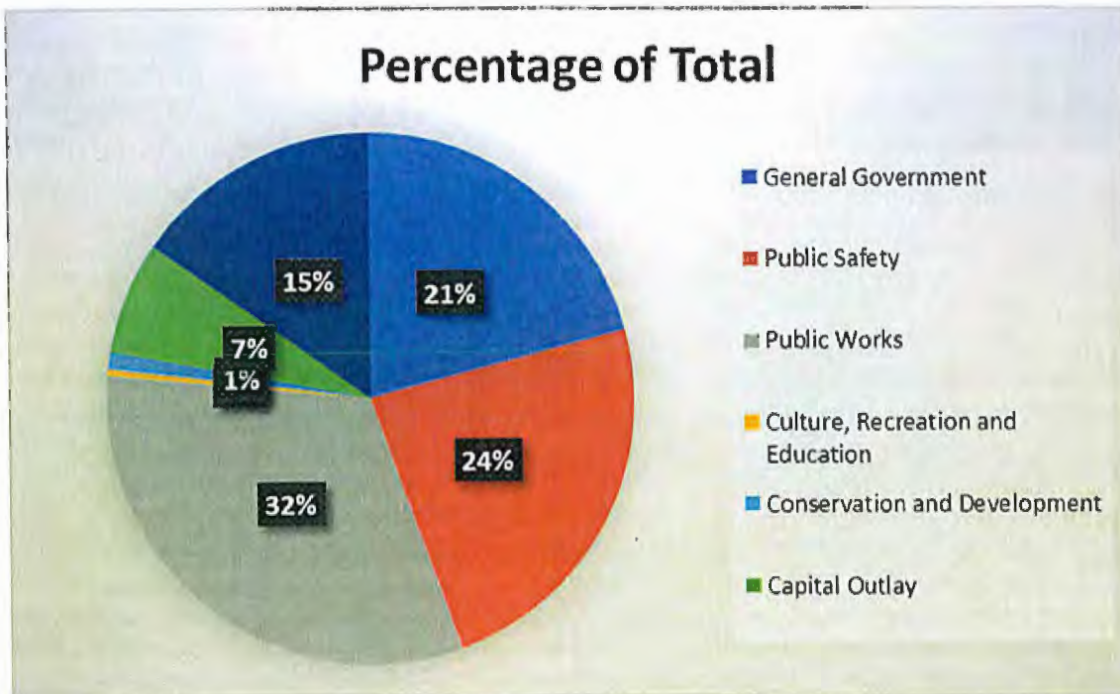
PROPERTY TAX BILLS

The annual taxes on the average valued residence in the Town (\$303,775) is \$884.78 before the Lottery and First Dollar state property tax credits and special changes are applied. Before credits the monthly tax bill is \$73.73 and is broken down as follows:

2022 Monthly Town Property Taxes for Town Services (based on an assessed single family residential property of \$303,775)

Town Monthly Tax Bill of \$73.73

Service	Amount	% of Total	Dollar Amt
General Government	\$ 558,944	20.85%	\$ 15.38
Public Safety	\$ 634,236	23.66%	\$ 17.45
Public Works	\$ 855,505	31.92%	\$ 23.53
Culture, Recreation and Education	\$ 10,000	0.37%	\$ 0.28
Conservation and Development	\$ 28,398	1.06%	\$ 0.78
Capital Outlay	\$ 183,000	6.83%	\$ 5.03
Other Financing Uses/Contingency	\$ 410,180	15.30%	\$ 11.28
TOTAL	\$ 2,680,263		



FUND SUMMARY- All Funds

The below table is an overview of the adopted budgets for the Town's various funds, comparing the 2022 and 2023 budgets for these funds.

FUND SUMMARY - All Funds							
	FY2022	% of Budget	FY 2023	% of Budget	\$ Diff '22	% Diff '22	
					to '23	to '23	
GENERAL FUND	\$ 2,966,725	32.19%	\$ 2,680,263	52.96%	\$ (286,462)	-9.66%	
CAPITAL PROJECTS FUND	\$ 2,902,000	31.48%	\$ 1,208,600	23.88%	\$ (1,693,400)	-58.35%	
DEBT SERVICE FUND	\$ 696,675	7.56%	\$ 879,500	17.38%	\$ 182,825	26.24%	
STORMWATER UTILITY FUND	\$ 1,408,390	15.28%	\$ 292,821	5.79%	\$ (1,115,569)	-79.21%	
TRANSPORTATION UTILITY FUND	\$ 1,243,548	13.49%	\$ -	0.00%	\$ (1,243,548)	-100.00%	
TOTAL	\$ 9,217,338		\$ 5,061,184		\$ (4,156,154)		

It is worth noting that the total expenditure for all funds has decreased \$4,156,154 or nearly 55% from the prior year. The significant reductions are seen in the Capital Projects and Transportation Utility Funds. Over a 1/3 of the reduction is a result of no expenditures occurring in the Transportation fund for 2023, due to the lawsuit. And without this user charge in place the ability to construction projects on the magnitude of Emons Rd. are on hold until the Town knows the outcome of the pending lawsuit.

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

The below table is a summary overview of the revenues and expenditures for the General Fund, comparing the 2022 and 2023 budgets.

Of note is the overall general fund budget is down nearly 10% from 2022 with the largest reduction seen in the capital outlay portion of the budget. This equates to a \$561,000 or 75% reduction in capital outlay spending from 2022.

Key points to make relative to the revenues and expenditures comparing 2022 to 2023 are as follows:

Revenues

- There is a reduction of \$370,743 from Other Funding Sources with a significant portion of this amount (\$316,743) being Fund Balance applied

GENERAL FUND (100) SUMMARY

	FY 2022 ADOPTED	FY 2023 RECOMMENDED	Budget '22 to 23 Change \$	Budget '22 to 23 Change %
Revenues				
Taxes	\$ 1,555,473	\$ 1,583,478	\$ 28,005	1.80%
Special Assessments	\$ -	\$ -	\$ -	#DIV/0!
Intergovernmental Revenue	\$ 512,001	\$ 547,505	\$ 35,504	6.93%
License and Permits	\$ 82,984	\$ 70,800	\$ (12,184)	-14.68%
Fines, Forfeitures, and Penalties	\$ 9,150	\$ 6,150	\$ (3,000)	-32.79%
Public Charges for Services	\$ 409,970	\$ 441,410	\$ 31,440	7.67%
Intergovernmental Charges for Services	\$ 1,885	\$ 1,800	\$ (85)	-4.51%
Miscellaneous Revenues	\$ 24,520	\$ 29,120	\$ 4,600	18.76%
Other Funding Sources	\$ 370,743	\$ -	\$ (370,743)	-100.00%
TOTAL	\$ 2,966,726	\$ 2,680,263	\$ (286,463)	-9.66%
Expenditures				
General Government	\$ 546,598	\$ 558,944	\$ 12,346	2.26%
Public Safety	\$ 636,401	\$ 634,236	\$ (2,165)	-0.34%
Public Works	\$ 799,835	\$ 855,505	\$ 55,670	6.96%
Culture, Recreation and Education	\$ 10,000	\$ 10,000	\$ -	0.00%
Conservation and Development	\$ 25,148	\$ 28,398	\$ 3,250	12.92%
Capital Outlay	\$ 744,000	\$ 183,000	\$ (561,000)	-75.40%
Other Financing Uses/Contingency	\$ 204,743	\$ 410,180	\$ 205,437	100.34%
TOTAL	\$ 2,966,725	\$ 2,680,263	\$ (286,462)	-9.66%
Revenue over/(under) Expenditures				

Expenditures

- A contingency of \$333,188 is budgeted for 2023 which effectively replaces the \$316,743 of fund balance used to meet 2022 capital budget requirements

GENERAL FUND REVENUE SPECIFICS

The 2023 Budget incorporates the following significant changes:

- Increase of \$35,454 in Transportation Aids from the state of Wisconsin or a 15.0% increase over 2022
- Implementation of an annual per household Yard Waste fee of \$40. This is projected to generate \$23,440 in new revenue to support the recently completed Yard Waste Transfer Site
- Outagamie County sales tax revenue increase of \$8,000 or an 8.7% budgeted increase from last year

- Increase to the solid waste handling special charge to residential property of \$5.97 per household for a total cost to the homeowner of \$152.16. The increase meets the increased cost paid by the Town in 2022 for the service.

GENERAL FUND EXPENDITURE SPECIFICS

- Law Enforcement Services increase of \$46,040 or 12.1% from 2022
- Yard Waste Disposal reduction of \$34,800 for provided outside service as now the Town is operating its own facility for this purpose
- Increase of \$50,000 to the General Road Maintenance budget line item intended to be used for a significant Chip Sealing project in 2023
- Capital Outlay budgeted in the General Fund includes funding for the following:

○ Town Hall File Server Replacement	\$13,000
○ Zoning Ordinance Update	\$14,000
○ IT/Security System Equipment	\$5,000
○ Town Hall Door Replacement	\$9,000
○ Town Fire Signs	\$12,000
○ Portable Radio Replacement	\$55,000
○ Town Maintenance Shed Improvements	\$20,000
○ Culvert Replacement	<u>\$45,000</u>

TOTAL \$173,000

PERSONNEL

The Town has a small, hardworking and dedicated staff. A salary schedule for the Town's paid personnel can be found below. Noteworthy personnel related items reflected in the 2023 Budget include:

- 5.0% Cost of Living increase for all employees. No merit increases are included in the budget given the interim administrator did not have an opportunity to properly evaluate Town personnel and make recommendations on merit increases
- Creation of a new part time Administrative Assistant position budgeted at 20 hours per week
- Allocation of personnel costs between the General and Stormwater Funds is outlined in the table below. The allocation for 2023 is changed for the Town Administrator. The Administrative Assistant position is new for 2023
- Increases to health insurance premiums (1.3%) and dental premiums (2.0%)

ALLOCATION OF PERSONNEL COSTS – GENERAL AND STORMWATER FUNDS

<u>Position</u>	<u>General Fund</u>	<u>StormWater</u>
Town Administrator	80%	20%
Engineering Technician	50%	50%
Clerk/Treasurer	88%	12%
Deputy Clerk/Treasure	88%	12%
Admin Assistant – PT	88%	12%

2023 Compensation for Town Staff

Staff	Years of Service	2022 Rate	2023 Rec COLA 5.0%	2023 Rec Merit %	2023 Rec Hourly Rate	2023 GF Salary	2023 SWU Salary	Recommendation Justification	2023 Budgeted Additional Hours (at hourly rate)	2023 Rec Hourly Rate	2023 Added Cost	General Fund	SWU
Town Administrator	Vacant		0.0%	0.0%	\$ 46.67	\$ 76,000	\$ 19,000	VACANT-use midpoint of advertising range-\$95,000 / 80% GF 20%SWU					
Clerk/Treasurer	9	30.41	5.0%	0.0%	\$ 31.93	\$ 53,132	\$ 6,641	32 hrs/wk - GF / 4 hrs/wk - SWU					
Deputy Clerk/Deputy Treasurer	>2	19.38	5.0%	0.0%	\$ 20.35	\$ 33,862	\$ 2,116	32 hrs/wk - GF / 2 hrs/wk - SWU					
Fire & Rescue Chief	6	24.73	5.0%	0.0%	\$ 25.98	\$ 28,357							
Fire Chief - Office Assistant	>2	17.16	5.0%	0.0%	\$ 18.02	\$ 9,369							
Maintenance Worker(1)	3	18.92	5.0%	0.0%	\$ 19.87	\$ 12,395			104	\$ 19.87	\$ 2,066	\$ 2,066	
Maintenance Worker (2)	3	18.92	5.0%	0.0%	\$ 19.87	\$ 12,395			104	\$ 19.87	\$ 2,066	\$ 2,066	
Engineering Technician	<1	29.86	5.0%	0.0%	\$ 31.35	\$ 32,604	\$ 32,604	50% allocation in GF & SWU. No TUF in 2023 due to lawsuit					
Yard Waste Attendant	<1	no rate			\$ 16.50	\$ 16,500		1000 hrs budgeted / 28 weeks = 35 hrs/wk during operations					
Admin Assistant	PROPOSED	no rate	0.0%		\$ 17.00	\$ 15,912	\$ 1,768	Proposed new position 18 hrs/wk - GF / 2 hrs/wk - SWU					
Total						\$ 290,526	\$ 62,129				\$ 4,133	\$ 4,132	

The General Fund Line-item detail can be found on the following pages.

General Fund Revenues & Other Financing Sources (100)

REVENUES		2021	2022 EOY	2022 Adopted	2023 Adopted	Budget '22 to	Budget '22 to
		Audited	Projected	Budget	Budget	'23 Change \$	'23 Change %
Taxes							
41100	GENERAL PROPERTY TAXES	1,461,722		1,444,005	1,466,178	22,173	1.5%
41113	PP CHRGCCK PRIOR TAX YR COLL	3,498		0	0	0	0.0%
41120	PERSONAL PROPERTY TAXES	0	23,209	0	0	0	0.0%
41150	MANGD/PRIMATE FOREST LAND TAX	268	216	268	200	-68	-25.4%
41810	INTEREST/PENALTIES DELNQ TAXES	91	6	100	100	0	0.0%
41820	USE VALUE PENALTIES	1,688	2,049	0	2,000	2,000	0.0%
41920	ANNEXATION TAX PAYMENTS	19,087	22,292	19,100	15,000	-4,100	-21.5%
41930	COUNTY SALES TAX	95,189	130,500	92,000	100,000	8,000	8.7%
Total Taxes 41000		1,581,543	179,172	1,555,473	1,583,478	28,005	1.8%
Special Assessments							
42000	Special Assessments	0	0	0	0	0	0.0%
Total Special Assessments 42000		0	0	0	0	0	0.0%
Intergovernmental Revenues							
43410	SHARED REVENUES	72,280	72,000	72,000	72,000	0	0.0%
43411	PERSONAL PROPERTY AID	15,268	15,268	15,268	15,268	0	0.0%
43420	FIRE INSURANCE DUES AID	32,950	34,403	32,950	34,000	1,050	3.2%
43430	EXEMPT COMPUTER STATE AID	3,398	3,398	3,398	3,398	0	0.0%
43434	VIDEO SERVICE PROVIDER AID	14,722	14,722	14,722	14,722	0	0.0%
43520	STATE EMERGENCY/EMS GRANTS	0	0	0	0	0	0.0%
43531	GENERAL TRANSPORTATION AIDS	205,533	236,368	236,363	271,817	35,454	15.0%
43650	FOREST CROPLAND/MANAGED FOREST	3,459	12	4,300	4,300	0	0.0%
43660	STATE PAYMENTS OTHER	3,176	2,564	3,000	2,000	-1,000	-33.3%
43740	VALLEY TRANSIT REFUNDS	57,938	47,828	62,000	62,000	0	0.0%
43750	COUNTY RECYCLING GRANTS	82,307	65,000	68,000	68,000	0	0.0%
Total Intergovtl Revenues 43000		491,031	491,563	512,001	547,505	35,504	6.9%
Licenses and Permits							
44110	LIQUOR/BEER/TOBACCO LICENSES	23,003	34,186	12,000	12,000	0	0.0%
44130	CABLE FRANCHISE FEES	29,196	24,500	29,784	18,600	-11,184	-37.6%
44140	OTHER BUSINESS LICENSE	476	750	350	350	0	0.0%
44220	DOG/KENNEL LICENSE FEES	1,186	1,905	1,800	1,800	0	0.0%
44310	RESIDENTIAL BUILDINGS-NEW	2,800	4,800	5,000	5,000	0	0.0%
44320	COMMERCIAL BUILDING PERMITS	14,045	5,400	7,000	7,000	0	0.0%
44410	DRIVEWAY PERMIT-ENGINEERING	3,125	2,750	2,500	2,500	0	0.0%
44420	VARIANCE/REZONING/APPEALS FEES	1,505	3,700	2,000	2,000	0	0.0%
44510	EROSION CONTROL PERMIT	2,700	3,000	2,400	2,400	0	0.0%
44610	OCCUPANCY PERMIT-COMMERCIAL	2,400	1,950	1,500	1,500	0	0.0%
44900	GENERAL PERMITS	14,485	11,250	12,000	12,000	0	0.0%
44910	CSM/LAND DIVISION FEE	2,100	875	2,500	1,500	-1,000	-40.0%
44920	SITE PLAN REVIEW FEE	3,370	1,645	2,000	2,000	0	0.0%
44930	SPECIAL EXCEPTION FEE	600	300	600	600	0	0.0%
44940	OTHER REGULATORY FEES-TOWERS	50	0	1,550	1,550	0	0.0%
Total Licenses and Permits 44000		101,040	97,111	82,984	70,800	-12,184	-14.7%
Fines, Forfeits and Penalties							
45100	FINES, FORFEITS & PENALTIES	6,154	5,310	0	1,000	1,000	0.0%
45110	COURT/TRAFFIC FINES	2,791	1,120	9,000	5,000	-4,000	-44.4%
45130	LATE FEES-DOG LICENSE	210	45	150	150	0	0.0%
45190	OTHER LAW & ORD VIOLATIONS	0	26,657	0	0	0	0.0%
Total Fines, Forfeits & Penalties 45000		9,155	33,132	9,150	6,150	-3,000	-32.8%

General Fund Revenues & Other Financing Sources (100)

11.1.22		2021	2022 EOY	2022 Adopted	2023 Adopted	Budget '22 to	Budget '22 to	
		Audited	Projected	Budget	Budget	'23 Change \$	'23 Change %	
REVENUES								
Public Charges for Services								
46100		PUBLIC CHARGES FOR SERVICE	0	0	0	0	0.0%	
46111		ADDRESS ASSIGNMENT FEE	155	190	200	200	0.0%	
46112		INQUIRY FEES, COPIES, MISC.	4,381	3,143	3,500	3,500	0.0%	
46113		PUBLICATION FEES-LIQUOR LIC	296	600	100	100	0.0%	
46220		FIRE PROTECTION FEES	597	724	1,100	1,100	0.0%	
46320		STREET MAINT CONST/DITCH CHG	22,465	34,537	15,000	20,000	5,000	33.3%
46321		STREET LIGHTS ANNUAL CHARGES	9,370	9,231	9,370	9,370	0	0.0%
46421		LARGE ITEM/RECYCLING FEES	2,310	1,700	2,500	1,500	-1,000	-40.0%
46422		YARD WASTE TRANSFER SITE FEES	0	0	7,000	23,440	16,440	
46430		RESID WASTE ANNUAL SPECIAL CHG	355,754	361,686	362,200	373,200	11,000	3.0%
46720		PARK IMPACT FEES	2,988	4,200	4,000	4,000	0	0.0%
46620		DRAINAGE/EROSION REVIEW FEES	0	0	5,000	5,000	0	0.0%
		Total Public Charges for Services 46000	398,316	416,011	409,370	441,410	31,440	7.7%
Intergovernmental Charges for Services								
47320		REFUND FOR CROSSING GUARDS	0	1,739	1,885	1,800	-85	-4.5%
		Total Intergovtl Charges for Services 47000	0	1,739	1,885	1,800	-85	-4.5%
Miscellaneous Revenues								
48110		INTEREST INCOME	10,277	24,000	10,000	15,000	5,000	50.0%
48120		INT. INCOME-PARK IMPACT ACCT.	8	1	20	20	0	0.0%
48130		UNREALIZED GAINS & LOSSES	-8,624	-30,121	5,000	5,000	0	0.0%
48210		HALL RENTAL FEES	2,175	1,500	1,500	1,500	0	0.0%
48310		SALE OF OTHER PROPERTY	150	10	0	100	100	0.0%
48510		DONATION FOR PARKS & REC	0	0	0	500	500	0.0%
48540		FIRE DEPT FUNDRAISING	-5,000	0	0	0	0	0.0%
48980		P-CARD REBATE INCOME	10,157	3,800	8,000	7,000	-1,000	0.0%
48990		MISCELLANEOUS REVENUES	5,011	15,479	0	0	0	0.0%
		Total Misc Revenues 48000	14,155	14,669	24,520	29,120	4,600	18.8%
OTHER FINANCING SOURCES								
49200		TRANSFER FROM TRANSPORT FUND	0	0	0	0	0	0.0%
49310		FUND BALANCE APPLIED	0	0	316,743	0	-316,743	-100.0%
49340		BUILDING IMPRVMT FUND APPLIED	0	0	30,000	0	-30,000	
49350		PARK IMPACT FEES APPLIED	0	0	12,000	0	-12,000	-100.0%
49365		FIRE DEPT FUNDRAISING FUND APPLIED	0	0	12,000	0	-12,000	
49390		TRAIL DEVELOPMENT FUND	0	0	0	0	0	#DIV/0!
49999	001	PARKS (SPRINGFIELD TREE/TRAIL)	0	0	0	0	0	#DIV/0!
49999	002	FIRE & RESCUE-HOSE REPLACEMENT	0	0	0	0	0	#DIV/0!
		Total Other Financing Sources 49000	0	0	370,743	0	-370,743	-100.0%
		Total Revenues & Other Financing Sources	2,595,240	1,233,397	2,966,726	2,680,263	-286,463	-9.7%

General Fund Expenses & Other Financing Uses (100)

EXPENSES			2021	2022 EOY	2022 Adopted	2023 Adopted	Budget '22	Budget '22
			Audited	Projected	Budget	Budget	to '23	to '23
							Change \$	Change %
GENERAL GOVERNMENT								
Legislative								
51110	120	TOWN BOARD - SALARY	30,480	31,264	31,226	31,266	40	0.1%
51110	130	TOWN BOARD - SS/MED	1,830	2,268	2,000	2,000	0	
51110	311	TOWN BOARD - SUPPLY/EXP	180	45	900	900	0	0.0%
51110	324	TOWN BOARD - DUES / SUBSCT	1,299	1,358	1,400	1,400	0	0.0%
Legislative Total 51000			33,769	34,956	35,626	35,566	40	0.1%
Legal Services Fees								
51131	210	TOWN LEGAL SERVICE - FEES	35,939	37,000	35,000	35,000	0	0.0%
Total Legal Services Fees 51300			35,939	37,000	35,000	35,000	0	0.0%
General Administration								
51400	201	CONSULTANT FEES & STUDIES	2,600	2,603	5,000	5,000	0	0.0%
51410	120	ADMINISTRATOR - SALARY	85,504	84,516	89,250	76,000	-13,250	-14.8%
51410	130	ADMINISTRATOR - SS/MED	7,002	4,942	6,828	5,776	-1,052	
51410	131	ADMINISTRATOR - HEALTH	15,855	11,823	15,065	6,479	-8,586	
51410	132	ADMINISTRATOR - DENTAL	898	273	300	992	692	
51410	133	ADMINISTRATOR - RETIREMENT	5,406	4,083	6,024	5,168	-856	
51410	311	ADMINISTRATOR-SUPPLY / EXP	722	46	1,500	1,500	0	0.0%
51410	324	ADMINISTRATOR - DUES/SUBSCT	932	1,103	900	900	0	0.0%
51410	328	ADMINISTRATOR - TRAINING REIMB	126	185	1,800	1,800	0	0.0%
51411	110	INTERIM ADMINISTRATOR - WAGES	730	23,000	0	0	0	
51412	000	ADMINISTRATOR BENEFIT PAYOUT	0	0	0	0	0	
51420	110	CLERK / TREAS - WAGES	51,378	57,547	53,646	56,328	2,682	5.0%
51420	130	CLERK / TREAS - SS/MED	3,623	4,107	4,104	4,177	177	
51420	131	CLERK / TREAS - HEALTH	29,220	28,295	29,000	23,944	-5,056	
51420	132	CLERK / TREAS - DENTAL	953	928	972	992	20	
51420	133	CLERK / TREAS - RETIREMENT	3,488	3,740	3,621	3,930	209	
51420	211	CLERK / TREAS - COMP/SERV MAIN	4,024	3,171	2,800	2,800	0	0.0%
51420	212	CLERK / TREAS-COPIER MAINT	2,425	3,322	2,000	3,000	1,000	50.0%
51420	213	CLERK / TREAS - SOFTWARE/LIC	7,345	9,326	10,000	12,500	2,500	25.0%
51420	214	CLERK / TREAS - WEB SITE MAINT	4,840	3,780	3,780	3,780	0	0.0%
51420	311	CLERK / TREAS - SUPPLY / EXP	197	4,350	4,500	4,500	0	0.0%
51420	314	CLERK / TREAS -CRIMINAL BKGRND	960	900	1,100	1,100	0	0.0%
51420	315	CLERK / TREAS - PUBL/NOTICE	931	1,475	1,800	1,800	0	0.0%
51420	320	CLERK / TREAS - NEWSLETTER EXP	3,176	2,653	3,500	3,500	0	0.0%
51420	325	CLERK / TREAS - TRAINING REIMB	614	793	3,000	3,000	0	0.0%
51421	110	DEP CLERK / TREAS - WAGES	32,234	30,659	33,702	33,863	161	0.5%
51421	130	DEPUTY C/T SS/MED	2,466	2,346	2,578	2,574	-4	
51421	132	DEPUTY C/T DENTAL	972	933	972	992	20	
51421	133	DEPUTY C/T RETIREMENT	2,176	1,993	2,275	2,303	28	
51440	110	ELECTION WRK - WAGES	4,019	13,000	15,259	12,500	-2,759	-18.1%
51440	130	ELECTION - SS/MED	7	968	0	0	0	
51440	311	ELECTION WRK - SUPPLY / EXP	3,958	4,750	9,000	9,000	0	0.0%
51450	110	INTERN WAGES	0	4,734	5,000	0	-6,000	
51450	130	INTERN - SS/MED	0	444	450	0	-450	
		ADMIN ASST - WAGES	0	0	0	15,912	15,912	
		ADMIN ASST - SS/MED	0	0	0	1,209	1,209	
		ADMIN ASST - RETIREMENT	0	0	0	1,082	1,082	
Total General Admin 51400			273,661	297,206	320,727	310,405	-10,322	-3.2%
Financial Administration								
51510	210	AUDIT & ACCOUNTING - FEES	7,200	11,600	7,200	7,200	0	0.0%
51511	000	LIFE INSURANCE	2,990	4,825	2,800	3,500	700	25.0%
51512	000	PYRL EXP MED & SS (ALL)	0	0	0	0	0	#DNV/0
51514	000	WRS	0	0	0	0	0	#DNV/0
51516	000	HEALTH INSURANCE	710	0	0	0	0	#DNV/0
51517	000	DENTAL ALLOWANCE	0	0	0	0	0	#DNV/0
51520	311	TREASURER - SUPPLY / EXP	3,228	1,500	3,000	3,000	0	0.0%
51530	210	PROPERTY ASSESSOR - FEES	48,045	48,051	48,500	48,500	0	0.0%
51540	210	INVESTMENT ACCOUNT FEES	2,248	2,032	2,240	2,240	0	0.0%
Total Financial Admin			64,421	69,008	63,740	64,440	700	1.1%
General Building								
51600	110	MAINTENANCE - WAGES	25,111	28,505	28,153	45,423	17,270	61.3%
51600	130	MAINTENANCE - SS/MED	2,240	2,181	2,154	3,452	1,298	60.3%
51600	220	MAINTENANCE - UTILITIES	20,019	18,838	22,000	25,000	3,000	13.6%
51600	241	MAINTENANCE - SUPLS/MAINT/REPR	10,536	7,200	9,000	10,000	1,000	11.1%
51600	242	MAINTENANCE - HVAC MAINT/REPRS	410	410	1,600	1,000	0	0.0%
51600	243	MAINTENANCE-SECURITY ALARM MONT	479	1,106	700	1,000	300	42.9%
Total General Building 51600			58,795	58,040	63,007	85,875	22,868	36.3%
Other General Government								
51910	000	ILLEGAL TAXES REFUNDED	0	0	0	0	0	
51930	510	PROPERTY & LAB - INSURANCE	29,028	26,048	26,600	26,800	0	0.0%
51930	511	PROPERTY & LAB - INS REIMB	-380	0	0	0	0	
51980	000	EMPLOYEE ASSISTANCE PROGRAM	1,239	1,269	1,250	1,300	50	4.0%
51981	000	COVID RELATED EXPENSES	0	0	0	0	0	
51982	000	TOWN EVENT, AWARD, MEMORIAL	286	148	750	750	0	0.0%
Total Other General Govt 51900			30,173	27,465	28,600	28,650	50	0.2%
Total General Government			501,778	523,674	546,599	559,936	13,337	2.4%

General Fund Expenses & Other Financing Uses (100)

EXPENSES			2021	2022 EOY	2022 Adopted	2023 Adopted	Budget '22	Budget '22
			Audited	Projected	Budget	Budget	to '23	to '23
							Change \$	Change %
PUBLIC SAFETY								
Law Enforcement								
52100	120	DEPUTIES - SALARY & BENEFITS	316,474	335,000	323,064	349,696	26,632	8.2%
52100	291	DEPUTIES - CONTRACTED-Admin Exp	15,824	16,170	16,163	27,926	11,773	72.9%
52100	311	DEPUTIES - SUPPLIES / CELLPHONE EXP	1,800	1,894	1,844	1,844	0	0.0%
52100	360	DEPUTIES - SQUADS	41,360	38,504	39,672	47,307	7,635	19.2%
Total Law Enforcement 52100			375,458	391,568	380,833	426,873	46,040	12.1%
Fire and Rescue								
52200	110	FIRE - WAGES	34,409	31,098	51,000	51,000	0	0.0%
52200	111	FIRE - ASSIST WAGES	2,690	4,170	8,923	9,389	446	5.0%
52200	120	FIRE - SALARY	24,731	24,740	27,008	28,357	1,349	5.0%
52200	130	FIRE - SS/MED	4,730	4,591	4,600	4,600	0	0.0%
52200	134	FIRE - REIMBURSEMENT	0	75	300	300	0	0.0%
52200	190	FIRE - LENGTH OF SERVICE	0	24,280	23,000	24,000	1,000	4.3%
52200	191	FIRE - SERVICE AWARD	0	181	750	750	0	0.0%
52200	241	FIRE - SUPLS/MAIN/REPR	7,846	4,805	6,500	6,500	0	0.0%
52200	242	FIRE - EQUIP MAINT & TEST	9,193	10,705	6,000	6,000	0	0.0%
52200	282	FIRE - COMMUNICATION EQUIP	3,701	3,955	7,200	7,200	0	0.0%
52200	311	FIRE - SUPPLIES / EXP	3,194	1,914	1,400	1,800	400	28.6%
52200	324	FIRE - DUES / SUBSCPT	6,120	5,581	5,000	5,600	600	12.0%
52200	326	FIRE - TRAINING - REIMB	2,584	1,798	4,500	4,500	0	0.0%
52200	327	FIRE - DRILL EXPENSES	787	1,225	3,000	3,000	0	0.0%
52200	344	FIRE - FUEL & MAINT	3,636	3,800	8,000	6,000	0	0.0%
52200	360	FIRE - FUNDRAISING EXP	4,799	0	0	0	0	0.0%
52200	380	FIRE - PUBLIC SAFETY & EDUC	4,014	290	4,500	3,000	-1,500	-33.3%
52200	381	FIRE - PPE	3,309	1,122	15,000	15,000	0	0.0%
52200	382	FIRE - UNIFORMS & CLOTHING	55	2,530	2,000	2,500	500	25.0%
52200	385	FIRE - PHYSICALS/TESTING	0	0	1,000	1,000	0	0.0%
52200	390	FIRE - MUTUAL AID	8,000	8,000	8,000	8,000	0	0.0%
52200	399	FIRE - EVENTS / OTHER EXP	2,982	438	4,500	4,500	0	0.0%
52200	510	SICKNESS & ACCIDENT LIFE INS	0	0	3,000	3,000	0	0.0%
52220	110	CROSSING GUARD - WAGES	1,278	3,500	3,500	3,500	0	0.0%
52220	130	CROSSING GUARD - SS/MED	240	282	270	270	0	0.0%
Fire and Rescue 52200			128,258	138,646	196,951	199,746	2,795	1.4%
Emergency Management								
52300	110	EMS - WAGES	7,706	7,365	14,000	14,000	0	0.0%
52300	130	EMS - SS/MED	590	583	1,071	1,071	0	0.0%
52300	240	EQUIPMENT & SUPPLIES	870	331	600	600	0	0.0%
52300	241	EMS - SUPLS/MAIN/REPR	1,777	0	2,000	2,000	0	0.0%
52300	244	EMS - EQUIP MAINT & TEST	364	500	6,000	6,000	0	0.0%
52300	245	EMS - AED EQUIP	4,891	0	6,000	6,000	0	0.0%
52300	311	EMS - SUPPLIES / EXP	2,825	1,389	2,000	2,000	0	0.0%
52300	324	EMS - DUES / SUBSCPT	230	4,981	500	500	0	0.0%
52300	326	EMS - TRAINING - REIMB	64	521	2,500	2,500	0	0.0%
52300	380	EMS - PUBLIC SAFETY & EDUC	1,110	0	1,200	1,200	0	0.0%
52300	381	EMS - PPE	490	0	0	0	0	0.0%
52300	382	EMS - UNIFORMS & CLOTHING	0	1,786	1,500	1,500	0	0.0%
Total Emergency Management 52300			20,919	17,416	37,371	37,371	0	0
Building Inspection								
52400	281	INSPECTOR - CONTRACTED	18,831	20,803	20,846	20,846	0	0.0%
52400	311	INSPECTOR - SUPPLIES / EXP	36	0	600	600	0	0.0%
Total Building Inspection 52400			18,867	20,803	21,246	21,246	0	0.0%
Total Public Safety 52400			543,502	568,433	636,401	685,236	48,835	7.7%

General Fund Expenses & Other Financing Uses (100)

EXPENSES			2021	2022 EOY	2022 Adopted	2023 Adopted	Budget '22	Budget '22
PUBLIC WORKS			Audited	Projected	Budget	Budget	to '23	to '23
							Change \$	Change %
Highway and Street Maintenance								
53231	291	GENERAL MAINT EXP - CONTRACTED	9,028	28,465	100,000	150,000	50,000	50.0%
53232	291	DITCH & CUTTING EXP-CONTRACTED	590	0	5,000	5,000	0	0.0%
53233	291	ENGINEER CONSULT - CONTRACTED	27,788	19,889	20,000	20,000	0	0.0%
53234	291	WINTER MAINT - CONTRACTED	55,247	85,134	85,893	90,000	4,107	4.8%
53235	311	STREET SIGN - SUPPLY / EXP	4,658	2,046	6,500	6,500	0	0.0%
53240	344	TOWN TRUCK - FUEL & MAINT	2,634	3,595	2,500	5,000	2,500	100.0%
53270	110	ENGINEER TECH - WAGES	2,789	14,830	16,500	32,804	16,104	97.6%
53270	130	ENGINEER TECH - SS/MED	213	995	1,282	2,478	1,216	
53270	131	ENGINEER TECH - HEALTH	0	2,193	3,188	4,988	1,820	
53270	132	ENGINEER TECH - DENTAL	0	79	292	992	700	
53270	133	ENGINEER TECH - RETIREMENT	0	1,182	1,114	2,217	1,103	
53270	311	ENGINEER TECH - SUPPLY / EXP	142	2,814	5,000	5,000	0	0.0%
Total Highway & St Maint 53200			103,089	161,222	247,229	324,779	77,550	31.4%
Road Related Facilities								
53420	220	STREET LIGHTING - UTILITIES	26,718	29,431	32,500	32,500	0	0.0%
53430	000	SIDEWALK/REC TRAIL CONST	1,108	1,450	1,200	1,500	300	25.0%
53440	000	DRAINAGE REPAIR/MAINT EXPENSES	46,737	32,462	10,000	10,000	0	0.0%
53450	210	CULVERT/DR/VEWAY REVIEW - FEES	2,525	0	2,500	2,500	0	0.0%
53480	210	STORMWATER - FEES	1,210	0	1,210	1,210	0	
Total Road Related Facilities 53400			78,298	63,343	47,410	47,710	300	0.6%
Mass Transit								
53520	000	MASS TRANSIT EXPENSES	69,944	69,698	69,696	69,696	0	0.0%
Total Mass Transit 53520			69,944	69,698	69,696	69,696	0	0.0%
Sanitation								
53620	000	GARBAGE & RECYCLING PICKUP	353,932	316,850	368,000	378,120	10,120	2.8%
53650	000	YARD WASTE DISPOSAL	72,887	29,562	60,000	25,200	-34,800	-58.0%
53660	000	LARGE ITEM DISPOSAL/RECYCLING	2,146	1,555	2,500	2,500	0	0.0%
53670	000	YARD WASTE TRANSFER SITE EXP	0	135,117	5,000	7,500	2,500	
Total Sanitation 53600			428,965	483,084	435,500	413,320	-22,180	-5.1%
Total Public Works			680,296	777,347	799,835	855,505	55,670	7.0%
CULTURE, RECREATION AND EDUCATION								
Parks								
55200	000	PARKS SUPPLIES & EXPENSES	4,295	1,728	9,000	9,000	0	0.0%
55200	311	PARKS - SUPPLY / EXP	1,390	1,778	0	0	0	#DM/0I
55210	000	PARKS OTHER-COMMUNITY PARK	0	0	0	0	0	#DM/0I
Total Parks 55200			5,685	3,507	9,000	9,000	0	0.0%
Recreation Programs and Events								
55300	000	RECREATION PROGRAMS & EVENTS	0	0	1,000	1,000	0	0.0%
Total Rec Programs/Events 55300			0	0	1,000	1,000	0	0.0%
Total Culture, Recreation and Education				3,507	10,000	10,000	0	0.0%
CONSERVATION AND DEVELOPMENT								
Economic Development								
56200	000	ECONOMIC DEVELOPMENT EXPENSES	250	260	2,000	2,000	0	0.0%
56700	000	DEVELOPMENT REVIEW	3,467	3,467	3,700	3,700	0	0.0%
Total Economic Development 56200			3,717	3,727	5,700	5,700	0	0.0%
Planning and Zoning/Erosion/Conservation								
56300	110	PLAN COMM - WAGES	2,820	1,990	3,900	3,900	0	0.0%
56300	130	PLAN COMM - SS/MED	216	151	298	298	0	
56400	311	ZONING - SUPPLY / EXP	2,912	12,550	5,000	8,000	3,000	60.0%
56400	315	ZONING - PUBL / NOTICE	440	325	250	500	250	100.0%
56600	000	EROSION & DRAINAGE REV EXPS.	800	280	10,000	10,000	0	0.0%
Total Planning/Zoning/Eros/Cons 56300			7,188	15,296	19,448	22,698	3,250	16.7%
Total Conservation and Development			10,905	19,023	25,148	28,398	3,250	12.9%

General Fund Expenses & Other Financing Uses (100)

EXPENSES			2021	2022 EOY	2022 Adopted	2023 Adopted	Budget '22	Budget '22
			Audited	Projected	Budget	Budget	to '23	to '23
							Change \$	Change %
CAPITAL OUTLAY								
Parks Capital Outlay								
57010	820	HICKORY PARK TRAIL	0	0	0	0	0	
57010	001	SPRINGFIELD PARK EQUIP & DRAINAGE	0	0	85,000	0	-85,000	
57010	002	PARKS TREE REMOVAL & MTIGATION	0	0	5,000	10,000	5,000	
57620	620	PARKS OUTLAY	0	0	0	0		
Total Parks Capital Outlay 57010			0	0	100,000	10,000	-90,000	-90.0%
General Government Capital Outlay								
57100	820	GENERAL GOVERNMENT OUTLAY	4,592	5,700	0	0	0	
57100	001	ZONING ORD REVIEW & UPDATE	0	6,500	14,000	14,000	0	0.0%
57100	003	TOWN HALL FILE SERVER REPLACE	0	0	0	13,000		
57100	004	IT /SECURITY SYSTEMS REPLACE	0	0	0	5,000		
57100	002	TOWN HALL WINDOW REPLACEMENT	0	7,500	10,000	0	-10,000	-100.0%
57100		TOWN HALL DOOR REPLACEMENT (GG-23-00)	0	0	0	9,000		
General Govt Capital Outlay 57100			4,592	19,700	24,000	41,000	17,000	70.8%
Fire and Rescue Capital Outlay								
57220	001	HOSE REPLACEMENT	5,800	0	0	0	0	
57220	002	FIRE STATION FILE CABINET	0	0	0	0	0	
57220	003	GAS METER W/CALIBR SOFTWARE	0	0	0	0	#REF!	
57220	004	RESCUE SLED	0	0	0	0	0	
57220	005	ICE RESCUE SUITS	1,598	0	0	0	0	
57220	006	DOORS/KEY PAD REPLACE/REPAIR	0	0	0	0	0	
57220	007	TIRE REPLACEMENT ENGINE/TENDER	0	6,777	18,000	0	-18,000	
57220	008	TOWN FIRE SIGNS	0	0	12,000	12,000	0	
57220	009	BATTERY JAWS CUTTER & RAM	0	0	19,000	0	-19,000	
57220	010	FD PORTABLE RADIO REPLACEMENT	0	0	57,000	55,000	-2,000	
57220	810	FIRE & RESCUE OUTLAY	0	0	0	0	0	
Total Fire & Rescue Cap Outlay 57200			7,198	6,777	106,000	67,000	-39,000	-36.8%
Public Works Capital Outlay								
57330	820	PAVING PROJECT	0	0	0	0	0	
57331	001	DUMP TRUCK TARP	803	0	0	0	0	
57331	002	SIGNS PORTABLE	1,113	0	0	0	0	
57331	003	YARD WASTE SITE DEVELOPMENT	18,143	261,762	386,000	0	-386,000	-100.0%
57331	004	TRACTOR WITH IMPLEMENTS	67,915	0	0	0	0	#DIV/0!
57331	005	TRACTOR GRAPPLE ATTACHMENT	0	0	3,000	0	-3,000	
57331	006	TOWN MAINTENANCE SHED IMPROVE	0	5,200	75,000	20,000	-55,000	
57340	820	PAVING 2017 & 2018	0	0	0	0	0	
57344	820	EMONS RD PROJECT	0	0	0	0	0	
57345	000	LAND ACQUISITION	0	0	50,000	0	-50,000	-100.0%
57350	820	PRELIM ENGIN STUDY ROAD/DRAIN	0	0	0	0	0	
57360	820	ROAD SIGN REPLACEMENT PROJECT	0	0	0	0	0	
57370	820	PROPERTY DEV COUNTY RD N	0	0	0	0	0	
57380	820	CULVERT REPLACEMENT (PW-23-002)	0	0	0	45,000	45,000	
Total Public Works Cap Outlay 57300			85,974	266,962	514,000	65,000	-449,000	-87.4%
Total Gen Fund Capital Outlay			97,764	293,439	744,000	183,000	-561,000	-75.4%
OTHER FINANCING USES - Contingency Reserves								
59900	401	CAPITAL PROJECT FUND	339,142	178,743	178,743	0	-178,743	-100.0%
59999	001	FIRE RESERVE FUND	0	15,000	15,000	15,000	0	0.0%
59999	002	BUILDING IMPROVEMENT FUND	1,229	10,000	10,000	10,000	0	0.0%
59999	003	GENERAL FUND CONTINGENCY	0	0	0	333,188		
Total Other Financing Uses 59000			340,371	204,743	204,743	358,188	153,445	74.9%
Total General Fund Expenses			2,174,616	2,390,166	2,966,726	2,680,263	-286,463	-9.7%

CAPITAL PROJECTS FUND

The principal revenue sources for the Capital Projects Fund are the annual property tax levy which is dedicated to road maintenance and improvements, special assessments, transfers in from other funds and borrowing.

The following is an overview of these revenue sources for 2023:

Property Tax Levy	\$350,000
Special Assessments	\$150,000
2022 Borrowing Proceeds	\$900,000
Transfers In	<u>\$262,000</u>
 TOTAL	 \$1,612,000

The Capital Projects Fund line-item detail can be found on next page:

Capital Projects Fund Revenues & Expenses (400)

REVENUES		2021 Audited	2022 EOY Projected	2022 Adopted Budget	2023 Adopted Budget	Budget '22 to '23 Change \$	Budget '22 to '23 Change %
Taxes							
41110	000	PROPERTY TAX LEVY	350,000	350,000	350,000	0	0.0%
Total Taxes 41000			350,000	350,000	350,000	0	0.0%
SPECIAL ASSESSMENTS							
42310	000	SPECIAL ASSESSMENTS	196,102	172,400	233,310	150,000	-83,310 -35.7%
Total Special Assessments 42300			196,102	172,400	233,310	150,000	-83,310 -35.7%
Other Financing Sources							
49100	000	LONG TERM DEBT PROCEEDS	0	1,800,000	1,800,000	900,000	-900,000 -50.0%
49110	000	PREMIUM ON LONG TERM DEBT	0	55,137	0	0	0
49200	100	TRANSFER FROM GENERAL FUND	339,142	179,743	179,743	0	-179,743 -100.0%
49200	602	TRANSFER FROM TRANSPORT FUND	647,876	1,169,447	1,169,447	0	-1,169,447 -100.0%
49200	601	TRANSFER FROM STORMWATER FUND	77,184	79,500	79,500	50,000	-29,500 -37.1%
49200	603	TRANSFER FROM ARPA FUND	0	0	0	200,000	200,000 #DIV/0!
49200		PARK IMPACT FEES APPLIED	0	0	0	12,000	12,000 #DIV/0!
Total Other Financing Sources 49100			1,064,204	3,273,827	3,218,690	1,162,000	-2,056,690 -63.9%
Total Revenues			1,610,306	3,796,227	3,802,000	1,662,000	-2,140,000 -56.3%
EXPENSES							
Capital Outlay							
57100	820	TOWN HALL SIGN OUTLAY	16,018	0	0	0	0 #DIV/0!
57101	820	STRATEGIC PLAN	6,414	993	16,000	0	-16,000 -100.0%
57300	820	PAVING PROJECT - CAPTL IMPR	13,826	5,678	0	0	0
57340	820	ROADS & PUBLIC WKS -CAPTL IMPR	52,630	47,000	33,000	0	-33,000 -100.0%
57380	820	EASTOWN CT-EMONS RD-CAPTL IMPR	48,836	0	0	0	0
57300	820	TREELINE COURT - CAPTL IMPR	0	0	0	0	0
57600	820	EMONS ROAD (DESIGN)	166,477	0	1,071,000	0	-1,071,000 -100.0%
57001	820	CTH N (DESIGN) (PW-21-005)	0	9,782	50,000	9,000	-41,000 -82.0%
57602	820	CREEKVIEW LANE	769,418	0	0	0	0
57603	820	WOODSTOCK LN/NORTHBROOK CT	741,528	0	0	0	0
57604	820	WHITE PINE/PINECREST/PINEWOOD	0	0	0	0	0
57605	820	CANDLELITE/OAKBROOK/RIDGEBROOK (PW-23-001)	0	0	89,000	0	-89,000 -100.0%
57606	820	VAN HANDEL DR-Design In 2023 (PW-23-002)	0	0	47,000	25,400	-21,600 -46.0%
57607	820	CREEKVIEW LANE - WEST	5,070	0	928,000	0	-928,000 -100.0%
57608	820	WESTOWNE CT & EMONS RD	2,028	0	380,000	0	-380,000 -100.0%
57600	820	PINECREST CT & PINEWOOD CT-(PW-22-003)	1,521	14,811	285,000	335,000	50,000 17.5%
57030	820	SPEEL SCH-MLKY WAY-CAPTL IMPR	0	0	0	0	0
57040	820	HARVARD - CORNELL -CAPTL IMPR	0	0	0	0	0
57050	820	KEBE COURT - CAPTL IMPR	0	0	0	0	0
57060	820	NEW RD. BRIDGE -TOWN SHARE-(PW-21-007)	0	0	0	75,200	75,200
57070	820	COUNTY LINE RD BRIDGE - (PW-21-003)	0	0	0	89,300	89,300
57080	820	CTH KK TRAFFIC SIGNALS - DESIGN (PW-23-003)	0	0	0	50,000	50,000
57090	820	OUTAGAME RD. RECONSTRUCTION OVERLAY (PW-23-004)	0	0	0	343,200	343,200
57700	820	SPRINGFIELD PARK DRAINAGE&PLAYGROUND (PR-22-02)	0	0	0	101,500	101,500
57710	820	PARKS INVESTMENTS PER CORP (PR-23-001)	0	0	0	200,000	200,000
Total Capital Outlay 57000			1,854,764	78,244	2,902,000	1,208,600	-1,693,400 #DIV/0!
Total Expenses			1,854,764	78,244	2,902,000	1,208,600	-1,693,400 -58.4%

Budget Surplus of \$453,400 to ensure there are funds available to close out 2022 projects

A more detail description of the projects planned for 2023 and the associated funding sources can be found in the following two schedules:

TOWN OF BUCHANAN
2023 - 2027 PROPOSED CIP PLAN

Projects Approved in 2022 CIP and Carried Over to 2023 CIP Budget

PROJECT#	Project Description	2023	2024	2025	2026	2027	NOTES
FIRE							
FR-22-003	Town Fire Signs	\$ 12,000					Supply Chain Issues delayed completing project in 2022 2022 first year of replacement. Total of 31 radios to be replaced. 2023 and 2024 cost + 10% from 2022 CIP
FR-22-005	Portable Radio Replacement	\$ 55,000	\$ 55,000				
GENERAL GOVERNMENT							
GG-21-001	Strategic Plan	\$ 18,000					Carried over due to timing Project Begun in 2022 / Cost \$20,000 / Project completed in 2023
GG-22-001	Zoning Ordinance Review & Update	\$ 14,000					
PARKS & RECREATION							
PR-22-002	Springfield Park Drainage & Playground Equipment	\$ 113,500	\$ 115,000				Cost + 15% from 2022 CIP Plan. Parks Committee requesting \$300,000 additional Additional funding due to cost of outside service
PR-22-003	Parks Tree Removal, Replacement, Mitigation	\$ 10,000	\$ 10,000				
PUBLIC WORKS							
PW-21-003	County Line Road Bridge - Town Share of Project	\$ 85,300					Eng/Admin = \$17,100 / Construction = \$68,200 Design in 2023/24 with construction in 2025
PW-21-005	CTH N Roadway - Town Share of Project	\$ 59,000	\$ 59,000	\$ 1,084,000			
PW-21-007	New Road Bridge-Town Share	\$ 92,200					Eng/Admin = \$18,000 / Construction = \$74,200 Eng/Admin = \$62,000 / Construction = \$570,000 / Contingency = \$57,000 Cost to complete project for upgrade for commercial use (electrical, structural)
PW-22-003	Pinecrest Court & Pinewood Court	\$ 620,000					
PW-22-006	Town Maintenance Shed @ N130 CTH N	\$ 20,000					Design in 2025, Construct 2026 - Eng/Admin+\$370,980 / Construction=\$1,854,900 / Contingency=\$185,490
PW-23-001	Candlelite Way, Oak/Ridgebrook & Brook, Oakmeadow			\$ 99,000	\$ 2,411,370		
PW-23-002	Van Handel Drive & Regional Pond						Eng/Admin = \$98,000 / Construction = \$489,920 / Contingency = \$49,000 Eng/Admin = \$121,330 / Construction = \$606,650 / Contingency = \$60,665 Design in 2023 / Construct in 2024
	* Saratoga to Hillside & regional pond for entire basin	\$ 32,400	\$ 636,900				
	* Hank to Saratoga & regional pond for entire basin	\$ 40,000	\$ 788,645				
SUBTOTAL		\$ 1,171,400	\$ 1,664,645	\$ 1,183,000	\$ 2,411,370	\$ -	

New Projects for 2023 - 2027 CIP

PROJECT#	Project Description	2023	2024	2025	2026	2027	NOTES
GENERAL GOVERNMENT							
GG-23-001	Town Hall File Server Replacement & Related Software	\$ 13,000					Existing server useful life ends in 2023. No longer eligible for software support Recurring amount to be used as needed
GG-23-002	IT Related Computer/Monitor/Security Updates	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
GG-23-003	Town Hall Door Replacement (4)	\$ 9,000					
PARKS AND RECREATION							
PR-23-001	Parks Investments per 2018 CORP	\$ 200,000					Per 2018 Comprehensive Outdoor Recreation Plan. Recommend ARPA Funds be used
PUBLIC WORKS							
PW-23-001	Chip Sealing, Crack Filling of Town Roads	\$ 150,000					\$100,000 was budgeted in Gen. Fund in 2022 Cost approx. \$15,000/culvert, Installation outsourced
PW-23-002	Culvert Replacement Program	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
PW-23-003	CTH KK Traffic Signals	\$ 50,000	\$ 550,000				Design in 2023 / Construction in 2024 - Timing of Project needs to be confirmed w/Calumet County Designed in 2022 / Construct in 2023 - Eng/Admin+\$52,800 / Const=\$264,000 / Contingency = \$26,400 Design in 2026 / Construct in 2027
PW-26-001	Fieldside Lane & Court, Kilsbuck Ct, Valleywood Ln - Partial	\$ 343,200			\$ 367,950	\$ 2,023,725	
SUBTOTAL		\$ 815,200	\$ 597,500	\$ 47,500	\$ 415,450	\$ 2,071,225	
TOTAL		\$ 1,986,600	\$ 2,262,045	\$ 1,230,500	\$ 2,826,820	\$ 2,071,225	

TOWN OF BUCHANAN
2023 - 2027 PROPOSED CIP PLAN

2023 Project Funding Sources

Projects Approved in 2022 CIP and Carried Over to 2023 CIP Budget

Project #	Project Description	Total Cost	General	Capital	StormH2O	Transportation	Previous	2022 GO	Grants	ARPA	Park	
			Fund/Levy	Projects Fund	Utility Fund	Utility Fund	Allocated (1)	Prom Notes (2)			Impact Fee	Donations
FIRE												
FR-22-003	Town Fire Signs	\$ 12,000	\$ 12,000									
FR-22-005	Portable Radio Replacement	\$ 55,000	\$ 55,000									
GENERAL GOVERNMENT												
GG-21-001	Strategic Plan	\$ 18,000					\$ 18,000					
GG-22-001	Zoning Ordinance Review & Update	\$ 14,000	\$ 14,000									
PARKS & RECREATION												
PR-22-002	Springfield Park Drainage & Playground Equipment	\$ 113,500		\$ 101,500							\$ 12,000	
PR-22-003	Parks Tree Removal, Replacement, Mitigation	\$ 10,000	\$ 10,000									
PUBLIC WORKS												
PW-21-003	County Line Road Bridge - Town Share of Project	\$ 85,300		\$ 69,300			\$ 16,000					
PW-21-005	CTH N Roadway - Town Share of Project	\$ 59,000		\$ 9,000			\$ 50,000					
PW-21-007	New Road Bridge-Town Share	\$ 92,200		\$ 75,200			\$ 17,000					
PW-22-003	Pinecrest Court & Pinewood Court	\$ 620,000					\$ 285,000	\$ 335,000				
PW-22-006	Town Maintenance Shed @ N130 CTH N	\$ 20,000	\$ 20,000									
PW-23-001	Candlelite Way, Oak Ridgebrook & Brook, Oakmeadow (Note 3)						\$ 89,000					
PW-23-002	Van Handel Drive & Regional Pond			\$ 25,400			\$ 47,000					
	* Saratoga to Hillside & regional pond for entire basin	\$ 32,400						\$ 32,400				
	* Hank to Saratoga & regional pond for entire basin	\$ 40,000						\$ 40,000				
SUBTOTAL		\$ 1,171,400	\$ 111,000	\$ 280,400			\$ 522,000	\$ 407,400			\$ 12,000	

New Projects for FY2023

Project #	Project Description	Total Cost	General	Capital	StormH2O	Transportation	Previous	2022 GO	Grants	ARPA	Park	
			Fund/Levy	Projects Fund	Utility Fund	Utility Fund	Allocated	Prom Notes			Impact Fee	Donations
LOCAL GOVERNMENT												
GG-23-001	Town Hall File Server Replacement & Related Software	\$ 13,000	\$ 13,000									
GG-23-002	IT Related Computer/Monitor/Security Updates	\$ 5,000	\$ 5,000									
GG-23-003	Town Hall Door Replacement	\$ 9,000	\$ 9,000									
PARKS AND RECREATION												
PR-23-001	Parks Investments per 2018 CORP	\$ 200,000								\$ 200,000		
PUBLIC WORKS												
PW-23-001	Chip Sealing, Crack Filling of Town Roads (Note 4)	\$ 150,000	\$ 150,000									
PW-23-002	Culvert Replacement Program	\$ 45,000	\$ 45,000									
PW-23-003	CTH KK Traffic Signals	\$ 50,000		\$ 50,000								
PW-23-004	Outagamie Rd - Reconstruction/Overlay Clancy Lamer to New Rd. N (Note 5)	\$ 343,200						\$ 343,200				
SUBTOTAL		\$ 815,200	\$ 222,000	\$ 50,000				\$ 343,200		\$ 200,000		
TOTAL		\$ 1,986,600	\$ 555,000	\$ 380,400			\$ 522,000	\$ 1,093,800		\$ 400,000	\$ 12,000	

- NOTES: 1) Previously allocated in 2022 Cap. Proj. Fund, SWU or TUF and carried into 2023
2) When issued it was the intention of Town Board to allocate \$900,000 of proceeds for 2023 projects. These funds are in the Capital Projects Fund
3) Project moved to 2025 Design / 2026 Construct
4) \$100,000 was budgeted in 2022 General Fund Budget
5) Outagamie Rd. proj allocated to 2022 debt issue as a placeholder. Need to determine if other jurisdictions will partner on project

STORMWATER UTILITY FUND

The two sources of revenue to support this fund are the annual Stormwater Utility User Charge and state of Wisconsin grants. For 2023, the annual Stormwater Utility User Charge was increased from \$96/year to \$120,000/year. This is projected to result in an approximate increase of \$86,250 or 25% in new revenue. State grants are projected to result in \$139,000 in revenue for 2023.

An expenditure of note in this fund is a \$50,000 Transfer Out to the Capital Projects Fund to address drainage concerns in Springfield Park.

Fund expenditures for 2023 are reduced by approximately \$1.1M from 2022 as a result of the completion of a major stormwater pond construction at the Yard Waste Handling facility.

Stormwater Utility Fund Revenues & Expenses (601)

			2021	2022 EOY	2022 Adopted	2023 Adopted	Budget '22	Budget
			Audited	Projected	Budget	Budget	to '23	'22 to '23
							Change \$	Change %
REVENUES								
Intergovernmental Revenues								
43540	000	STATE GRANT	0	0	400,000	139,000	-261,000	-65.3%
Total Intergovtl Revenues 43000			0	0	400,000	139,000	-261,000	-65.3%
Public Charges for Services								
46720	000	STORMWATER UTILITY USER CHGS	344,562	352,684	345,000	431,250	86,250	25.0%
Total Public Charges for Services 46000			344,562	352,684	345,000	431,250	86,250	25.0%
Total Revenues			344,562	352,684	745,000	570,250	-174,750	-23.5%
EXPENSES								
General Government								
51100	110	UTIL COMMISSION - WAGES	13,500	6,000	15,000	15,000	0	0.0%
51100	130	UTIL COMMISSION - SS/MED	1,033	460	1,148	1,148	1	0.0%
51100	311	UTIL COMMISSION - SUPPLY/EXP	0	0	500	500	0	0.0%
51100	324	UTIL COMMISSION - DUES/ SUBSCEPT	0	0	1,000	1,000	0	0.0%
51300	210	LEGAL - FEES	0	0	500	500	0	0.0%
51400	000	STORMWATER ADMINISTRATION	48	0	0	1,000	1,000	#DN/OI
51410	110	ADMINISTRATOR - WAGES	0	7,659	8,925	19,000	10,075	112.9%
51410	130	ADMINISTRATOR - SS/MED	0	462	683	1,444	761	111.5%
51410	131	ADMINISTRATOR - HEALTH	0	0	1,674	8,479	6,806	406.5%
51410	132	ADMINISTRATOR - DENTAL	0	0	39	368	329	843.6%
51410	133	ADMINISTRATOR - RETIREMENT	0	0	602	1,292	890	114.5%
51420	110	CLERK - WAGES	1,114	524	5,834	5,313	-521	-8.9%
51420	130	CLERK - SS/MED	79	37	446	404	-42	-9.5%
51420	131	CLERK - HEALTH	601	265	700	3,265	2,565	366.4%
51420	132	CLERK - DENTAL	20	9	59	119	60	101.7%
51420	133	CLERK - RETIREMENT	75	34	394	361	-33	-8.3%
51420	311	CLERK - SUPPLY/EXP	162	45	100	100	0	0.0%
51420	312	CLERK - POSTAGE	0	0	100	100	0	0.0%
51420	315	CLERK - PUBL / NOTICE	250	77	50	50	0	0.0%
51421	111	DEPUTY CLERK - ASSIST WAGES	19	82	3,719	2,116	-1,603	-43.1%
51421	130	DEPUTY C/T - SS/MED	1	6	284	161	-123	-43.4%
51421	132	DEPUTY C/T - DENTAL	1	2	100	0	-100	-100.0%
51421	133	DEPUTY C/T - RETIREMENT	1	6	251	144	-107	-42.6%
51450	110	ENGINEER TECH - WAGES	0	14,368	16,500	32,604	16,104	97.6%
51450	130	ENGINEER TECH - SS/MED	0	1,077	1,262	2,478	1,216	96.3%
51450	131	ENGINEER TECH - HEALTH	0	2,193	3,168	4,988	1,820	57.4%
51450	132	ENGINEER TECH - DENTAL	0	79	292	368	76	26.0%
51450	133	ENGINEER TECH - RETIREMENT	0	933	1,114	2,217	1,103	99.1%
51450	311	ENGINEER TECH - SUPPLY/EXP	142	102	100	250	150	150.0%
		ADMIN ASST - WAGES	0	0	0	1,768	1,768	#DN/OI
		ADMIN ASST - SS/MED	0	0	0	134	134	#DN/OI
		ADMINASST - HEALTH	0	0	0	0	0	#DN/OI
		ADMIN ASST - DENTAL	0	0	0	119	119	#DN/OI
		ADMIN ASST - RETIREMENT	0	0	0	0	0	#DN/OI
51510	210	ACCOUNTING/AUDIT - FEES	2,200	200	2,200	2,200	0	0.0%
51520	210	FINANCIAL ADVISOR - FEES	0	0	0	0	0	#DN/OI
51530	210	ENGINEERING EXPENSE GEN - FEES	22,972	6,734	20,000	20,000	0	0.0%
Total General Government 51000			42,218	41,353	86,744	128,990	42,246	48.7%
Public Safety								
52060	000	OFFICE SUPPLIES	0	0	1,000	1,000	0	0.0%
52070	000	POSTAGE	0	0	500	500	0	0.0%
52080	000	PRINTING/PUBLICATION	0	0	1,000	1,000	0	0.0%
52090	000	PUBLIC EDUCATION & OUTREACH	0	0	1,000	1,000	0	0.0%
52100	000	CONSULTANT SERVICES	0	0	5,000	5,000	0	0.0%
Total Public Safety 52000			0	0	8,500	8,500	0	0.0%

Stormwater Utility Fund Revenues & Expenses (601)

			2021			2023	Budget '22	Budget
			Audited	2022 EOY	2022 Adopted	Recommended	to '23	'22 to '23
EXPENSES				Projected	Budget	Budget	Change \$	Change %
Public Works								
53010	000	NEWSO DUES	1,211	1,215	1,180	1,300	120	10.2%
53020	000	MS4 ANNUAL PERMITTING	1,000	2,516	2,366	2,750	384	15.2%
53030	000	ILLCIT DISCHRG FLD SCREENING	4,575	0	5,000	5,000	0	0.0%
53040	000	STORMWATER FEE	0	0	700	700	0	0.0%
Total Public Works 53000			6,786	3,731	9,246	9,750	504	5.5%
Culture, Recreation & Education								
55000	000	POND O&M ECOLOGICAL	0	0	200	200	0	0.0%
		HEARTLAND POND						
55110	000	HP-ECOLOGICAL FEE	1,156	1,193	700	700	0	0.0%
55120	000	HP-O&M FEE	605	1,787	1,200	2,000	800	66.7%
55130	000	HP-TRAPPING COST	650	551	650	650	0	0.0%
55140	000	HP-PRAIRIE BURN COST	0	0	200	200	0	0.0%
		REGAL POND						
55210	000	RP-ECOLOGICAL FEE	1,128	1,156	700	700	0	0.0%
55220	000	RP-O&M FEE	354	1,285	1,100	1,500	400	36.4%
55230	000	RP-TRAPPING COST	650	551	650	650	0	0.0%
55240	000	HP-PRAIRIE BURN COST	0	0	200	200	0	0.0%
		SPRINGFIELD POND						
55310	000	SP-ECOLOGICAL FEE	1,176	1,977	900	1,200	300	33.3%
55320	000	SP-O&M FEE	351	1,254	1,400	1,400	0	0.0%
55330	000	SP-TRAPPING COST	650	551	650	650	0	0.0%
55340	000	SP-PRAIRIE BURN COST	0	0	200	200	0	0.0%
		MAIN STREET POND						
55410	000	MSP-ECOLOGICAL FEE	1,328	1,091	900	900	0	0.0%
55420	000	MSP-O&M FEE	351	1,744	1,200	1,750	550	45.8%
55430	000	MSP-TRAPPING COST	650	551	650	650	0	0.0%
55440	000	MSP-PRAIRIE BURN COST	0	0	200	200	0	0.0%
		SPEEDWAY POND						
55510	000	SWP-ECOLOGICAL FEE	1,245	2,039	700	1,750	1,050	150.0%
55520	000	SWP-O&M FEE	577	1,320	1,200	1,400	200	16.7%
55530	000	SWP-TRAPPING COST	650	551	650	650	0	0.0%
55540	000	SWP-PRAIRIE BURN COST	0	0	200	200	0	0.0%
		CTH N POND						
55610	000	CTH N P-ECOLOGICAL FEE	0	0	900	900	0	0.0%
55620	000	CTH N P-O&M FEE	0	151	1,400	1,400	0	0.0%
55630	000	CTH N P-TRAPPING COST	0	551	650	650	0	0.0%
55640	000	CTH N P-PRAIRIE BURN COST	0	0	0	0	0	#DIV/0!
Total Culture, Rec & Edu 55000			11,519	18,312	17,400	20,700	3,300	19.0%
Conservation & Development								
56010	000	STREAM BANK EROSION CONTROL	0	0	55,000	0	-55,000	-100.0%
56030	000	DRAINAGE REPAIR & MAINTENANCE	6,160	0	10,000	0	-10,000	-100.0%
56040	000	CULVERT/CATCH BASIN/STRM SEWER	0	3,698	5,000	0	-5,000	-100.0%
56050	000	STREET SWEEPING	0	1,380	5,000	0	-5,000	-100.0%
57000	000	UTILITY RESERVE FUND	0	0	0	0	0	#DIV/0!
57010	000	POND CONSTRUCTION/ENHANCER	50,949	382,304	1,090,000	0	-1,090,000	-100.0%
50720	000	STORMWATER PRELIM ENGINEERING	0	41,305	42,000	0	-42,000	-100.0%
Total Conservation & Dev 56000			57,109	428,687	1,207,000	0	-1,207,000	-100.0%
Total Expenses			117,632	492,083	1,328,890	167,940	-1,160,950	-87.4%
Other Funding Uses								
59050	000	TRANSFER-CAPITAL PROJECTS FUND	77,184	79,500	79,500	50,000	-29,500	-37.1%
Total Other Funding Uses 59000			77,184	79,500	79,500	50,000	-29,500	-37.1%
Total Expenses and Other Funding Uses			194,816	571,583	1,408,390	217,940	-1,190,450	-84.5%

DEBT SERVICE FUND

The Town issued \$1,800,000 of General Obligation Promissory Notes in 2022 which requires additional debt service payments for 2023 and beyond. Debt Service payments increased for 2023 by \$140,058 or (20.1%) over 2022 amounts to service the new debt. The intent of the Town Board was to allocated ½ of the debt proceeds (\$900,000) to fund 2023 capital projects.

Of note is that the Town Board has implemented a Debt Service Policy that is more conservative than State of Wisconsin requirements. Based on the Town's equalized value and including the 2022 issued debt the Town's remaining debt capacity is nearly \$40.5M. This amount is based on a legal debt limit set by state statutes of 5.0% of equalized value of \$917,787,100. The Town however has an internal debt management policy that goes beyond state requirements. The Town has set a debt capacity amount of 3.75% of equalized value. With this reduced percentage the Town's debt limit is reduced to \$34.4M. The total current outstanding debt for the Town, including the 2022 issue of \$1.8M is \$5,390,000.

Debt Service Revenues & Expenses (300)

			2021	2022 EOY	2022 Adopted	2023 Adopted	Budget	Budget
			Audited	Projected	Budget	Budget	'22 to '23	'22 to '23
REVENUES							Change \$	Change
Taxes								
41100	000	DEBT SERVICE PROPERTY TAXES	567,215	681,358	696,675	836,733	140,058	20.1%
Total Taxes 41000			567,215	681,358	696,675	836,733	140,058	20.1%
Other Financing Sources								
49100	000	LONG TERM DEBT PROCEEDS	0	0	0	0	0	
49110	000	PREMIUM ON LONG TERM DEBT	0	0	0	42,767	42,767	
Total Other Financing Sources 49100			0	0	0	42,767	42,767	#DIV/0!
Total Revenues			567,215	681,358	696,675	879,500	182,825	26.2%
EXPENSES								
Debt Service								
58101	610	ST TRST FD (15111) - PRINCIPAL	0	0	0	0	0	
58102	610	ST TRST FD (18107) - PRINCIPAL	0	0	0	0	0	
58103	610	ST TRST FD (18135) - PRINCIPAL	0	0	0	0	0	
58104	610	ST TRST FD (18144) - PRINCIPAL	0	0	0	0	0	
58105	610	ST TRST FD (20036) - PRINCIPAL	0	0	0	0	0	
58106	610	2020 G.O. PROMISSORY NOTES-PRN	455,000	585,000	585,000	625,000	40,000	6.8%
58107	630	2022 G.O. PROMISSORY NOTES-PRN	0	0	0	80,000	80,000	
58200	620	ST TRST FD (15111) - INTEREST	0	0	0	0	0	
58201	620	ST TRST FD (18107) - INTEREST	0	0	0	0	0	
58202	620	ST TRST FD (18135) - INTEREST	0	0	0	0	0	
58203	620	ST TRST FD (18144) - INTEREST	0	0	0	0	0	
58205	620	ST TRST FD (20036) - INTEREST	0	0	0	0	0	
58206	620	2020 G.O. PROMISSORY NOTES-INT	161,275	112,150	111,575	93,525	-18,150	-16.3%
58207	630	2022 G.O. PROMISSORY NOTES-INT	0	0	0	80,975	80,975	
58300	000	DEBT ISSUANCE EXPENSE	0	0	0	0	0	
Total Debt Service 58000			616,275	697,150	696,675	879,500	182,825	26.2%
Total Expenses			616,275	697,150	696,675	879,500	182,825	0

TRANSPORTATION UTILITY FUND

For 2023 there are no revenue or expenditures budgeted for this fund, due to the pending lawsuit challenging the legality of the Town's Transportation User Charge. In 2022 this charge generated \$871,467 in revenue. This is a significant amount of funding earmarked to addressing the many transportation needs of the Town. The Town is in a holding pattern until this case is finalized at the state of Wisconsin Supreme Court.

Transportation Utility Fund Revenues & Expenses (602)

			2021	2022 EOY	2022 Adopted	2023 Adopted	Budget '22	Budget
			Audited	Projected	Budget	Budget	to '23	'22 to '23
							Change \$	Change %
REVENUES								
Public Charges for Services								
46720	000	TRANSPORTATION UTILITY FEE	859,725	871,467	855,000	0	-855,000	-100.0%
Total Public Charges for Services 46000				871,467	855,000	0	-855,000	-100.0%
Total Revenues				871,467	855,000	0	-855,000	-100.0%
EXPENSES								
General Government								
51510	210	AUDIT & ACCOUNTING FEES	1,000	200	1,000	0	-1,000	-100.0%
Total General Government 51000				200	1,000	0	-1,000	-100.0%
Public Safety								
52010	110	ENGINEER TECH - WAGES	0	19,037	22,000	0	-22,000	-100.0%
52010	130	ENGINEER TECH - SS/MED	0	1,425	1,683	0	-1,683	-100.0%
52010	131	ENGINEER TECH - HEALTH	0	2,906	4,224	0	-4,224	-100.0%
52010	132	ENGINEER TECH - DENTAL	0	105	389	0	-389	-100.0%
52010	133	ENGINEER TECH - RETIREMENT	0	1,238	1,485	0	-1,485	-100.0%
52010	311	ENGINEER TECH-SUPPLY/EXP	0	0	8,500	0	-8,500	-100.0%
52100	210	GIS SERVICES - FEES	0	0	10,000	0	-10,000	-100.0%
52200	000	TRANS. UTILITY DIST. - ADMIN.	0	0	0	0	0	#DIV/0!
Total Public Safety 52000				24,711	48,281	0	-48,281	-100.0%
Capital Outlay								
57070	620	LED LIGHT CONVERSION	0	33,840	34,820	0	-34,820	-100.0%
Total Capital Outlay 57000				33,840	34,820	0	-34,820	-100.0%
Total Expenses				58,751	84,101	0	-84,101	-100.0%
Other Funding Uses								
59900	100	CAPITAL PROJECT FUND	0	0	0	0	0	
59900	401	CAPITAL PROJECT FUND	647,878	1,159,447	1,159,447	0	-1,159,447	-100.0%
Total Other Funding Uses 59000			647,878	1,159,447	1,159,447	0	-1,159,447	-100.0%
Total Expenses and Other Funding Uses			647,878	1,218,198	1,243,548	0	-1,243,548	-100.0%

AMERICAN RESCUE PLAN ACT (ARPA) FUND

The Town is the recipient of \$753,718 in ARPA funding. To date the following Town Board approved projects and purchases have been made from this fund:

Town Board Laptops	\$4,100
Badger Election Poll Books	\$16,000
Election Worker Premium Pay	\$18,119
Allocation for new Town Pick up	\$11,500
Fire/EMS Premium Pay	\$13,300
TOTAL	\$63,019
Town Park System Investment	\$200,000

Available for Future Allocation \$490,699

For 2023, \$200,000 of ARPA funding is budgeted in support of significant new investment in the Town park system. These funds are in addition to the \$113,500 earmarked and carried over from the 2022 Capital Projects Fund for improvements in Springfield Park. Together, these funds will support the efforts of the newly created Recreation Committee as the committee makes recommendations to the Town Board on parks improvements.

With this \$200,000 park system investment from ARPA funds there is still nearly \$500,000 in ARPA funding available to the Town in the future.

ARPA funds must be obligated by December 31, 2024 and must be spent by December 31, 2026. These funds can among other uses be applied to meet non-federal cost share or general matching of grants.