

Town of



Buchanan

Outagamie County, Wisconsin

2024

ANNUAL BUDGET

FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024

Contents



Introduction.....	2
Directory of Town Officials.....	2
Town Organizational Chart.....	3
Community Profile.....	4
Plans & Studies	9
Budget Process	10
2024 Budget Factors	11
Budget Transmittal.....	11
Description of Funds and Accounting Structure	22
Budget Summary.....	24
Fund Details.....	33

Introduction

Directory of Town Officials



Members of the Town Board

Joseph Coenen	Town Chairperson
Karen Lawrence	Supervisor 1
Paul Knupple	Supervisor 2
Chuck Kavanaugh	Supervisor 3
Tom Walsh	Supervisor 4

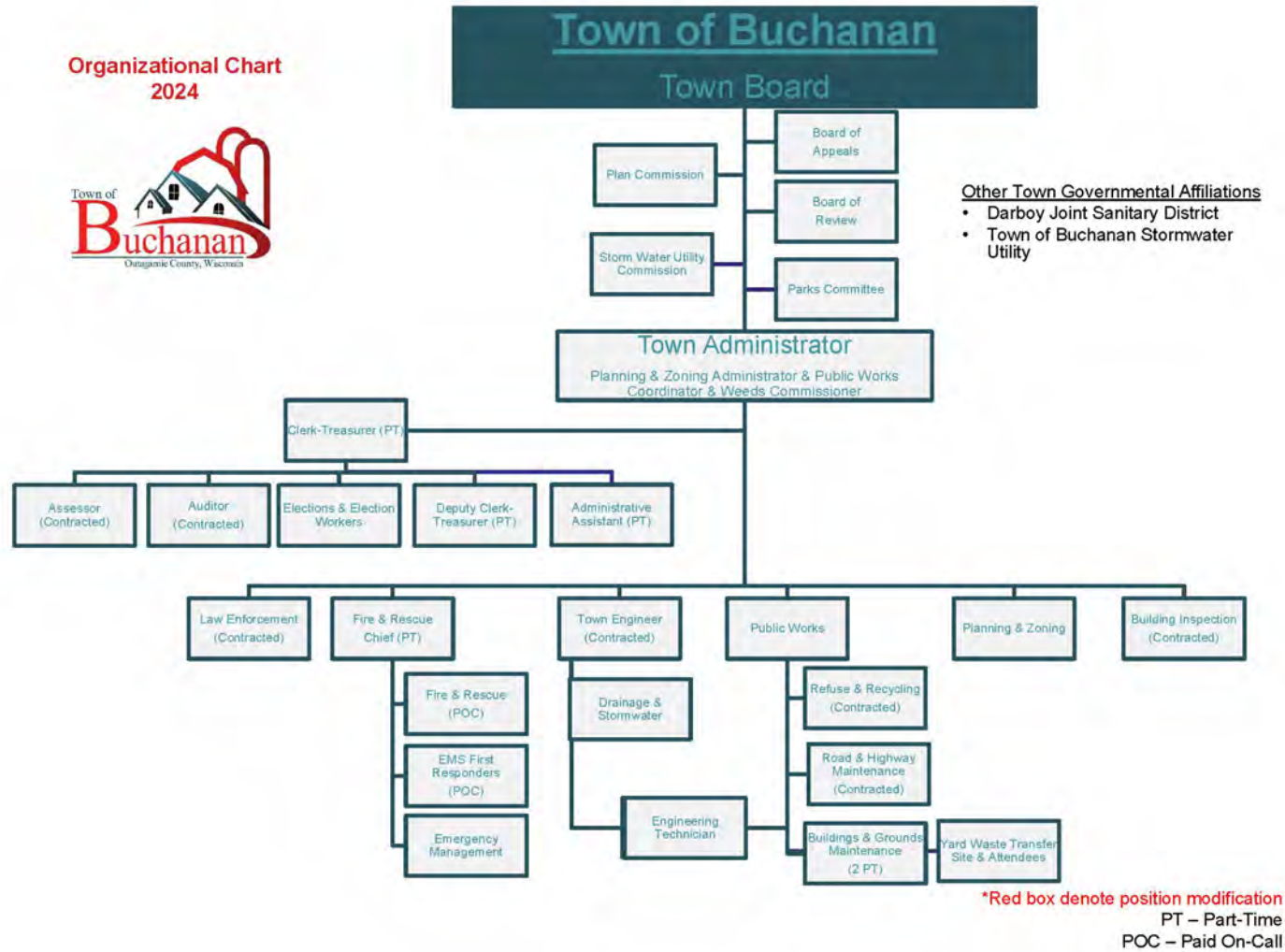
Administration

Michael J. D. Brown	Town Administrator
Cynthia Sieracki	Clerk/Treasurer
Nichole Nielsen	Deputy Clerk/Treasurer
Ray Mohr	Fire Chief
Dennis Jandrey	Engineering Technician
Shanda Stachurski, Accurate Appraisal, LLC	Assessor
Ashley Lehocky, Town Counsel Law & Litigation, LLC	Town Attorney
	Buchanan Outagamie County Sheriff's Deputies
Paul Hermes	Building Inspector
Thad Majkowski and Justin Keen, Cedar Corporation	Town Engineer

Town Organizational Chart



Organizational Chart
2024

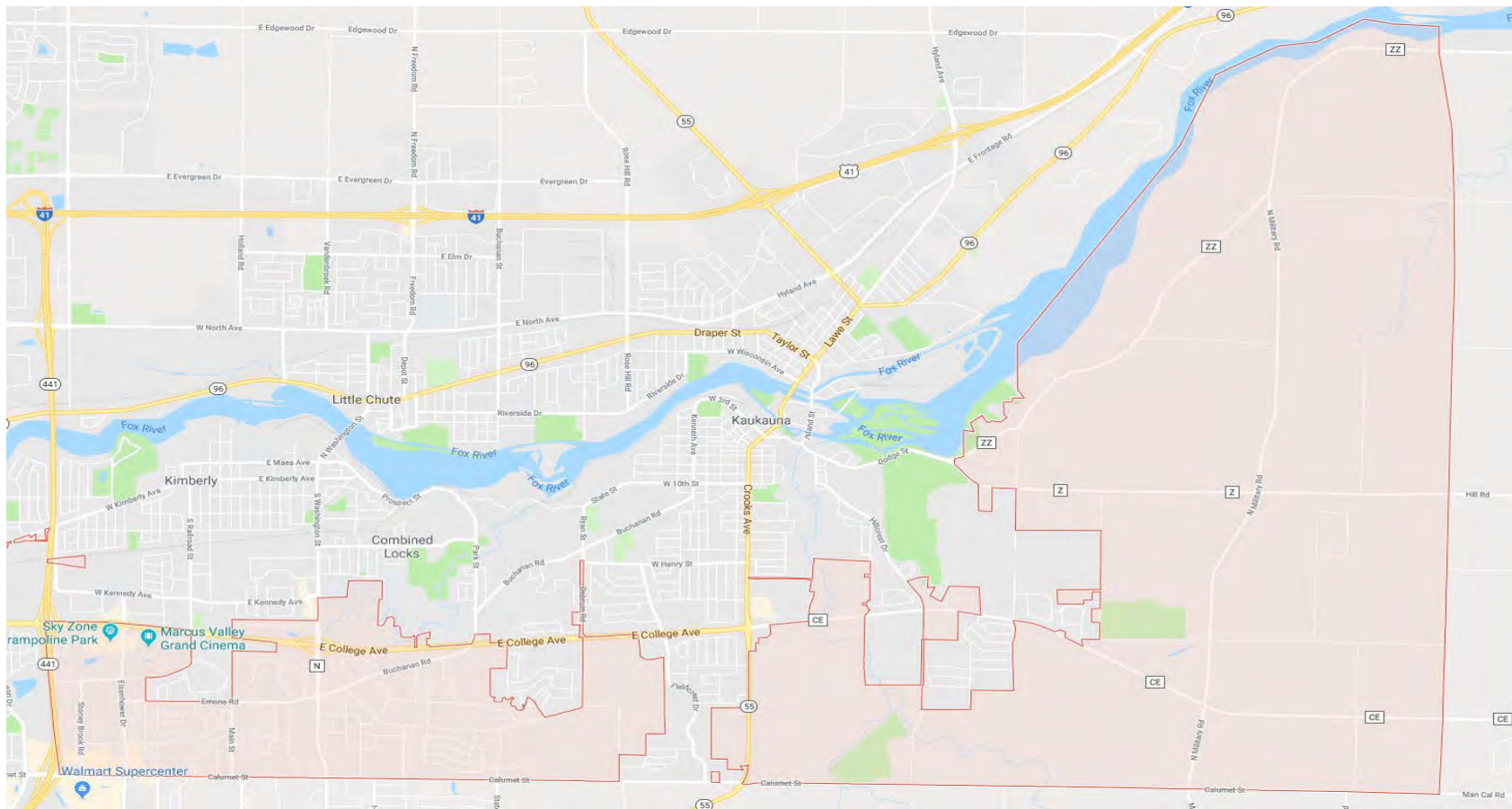




Location

The Town of Buchanan is located in Outagamie County and is a suburb east of the City of Appleton. Buchanan, at 16.9 miles, is bounded by STH 441 on the west, Outagamie Road to the east, CTH CE/Fox River to the north and CTH KK to the south. The Town is a unique blend of rural and urban development. Buchanan shares a common boundary with the communities of Appleton, Kimberly, Kaukauna, Combined Locks, Harrison and the Towns of Holland, Wrightstown and Woodville.

The Town is serviced by major arterial roads such as STH 441, STH 55, CTH KK (Calumet Street) and CTH CE (College Avenue).



Community Demographics



General:

Established 1858
Area in square miles: 16.9
Population: 6,857

Population by Gender:

Male: 3,384, 49.35%
Female: 3,473, 50.65%

Number of housing unit:

Owner-occupied: 2,040, 79%
Renter-occupied: 542, 21%

Population by Race:

White: 6,370, 92.9%
Black: 54, 0.8%
American Indian: 26, 0.4%
Asian: 108, 1.6%
Native Hawaiian: 2, 0.0%
Hispanic or Latino: 141, 2.1%
Two or more races: 243, 3.5%
Some Other Race: 54, 0.8%

Population by Age:

Under 5 years: 375, 5.5%
5 to 19 years: 1,482, 21.6%
20 to 29 years: 572, 8.4%
30 to 39 years: 800, 11.7%
40 to 49 years: 819, 11.9%
50 to 59 years: 1,225, 17.9%
60 to 69 years: 952, 13.9%
70 years and over: 632, 9.3%

Source US Census Bureau, 2020 Census

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.

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 growth since 2000, resulting in a 2020 population of 6,857.

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."

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 is elected by numbered seats and is accountable to elector's Town wide.



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 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.

2023-2025 Drainage Roadway Engineering Study (2022)

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)

Economic Development Strategy (2013)

Comprehensive Drainage Study (completed in 2011)

Five Year Capital Improvement Plan (updated annually)

Road Studies

- o Emons Road Reconstruction (2017)
- o Eisenhower Drive Urbanization (2014)

Budget Process



The budget process begins each year with the Town Administrator submitting a budget calendar to elected officials and department heads detailing the annual process, deadlines and meeting dates.

The Board and Administrator provides general guidelines to departments to serve as a guide for compiling their operating budget requests. The Town Administrator distributes a memo and a budget worksheet to department directors and contractors to be used for budget requests.

Once budget requests have been submitted, meetings are set up for departments to review the requests with the Administrator.

Once budget requests have been reviewed with the Administrator and Department Heads, the Administrator prepares a proposed budget for the calendar year commencing the following January 1 for the Board to consider. The operating budget includes proposed expenditures and the means to finance them.

Prior to adoption of the budget, there is a public hearing held to obtain taxpayers comments. Following the public hearing there is a special Town meeting where the electors set the compensation for elected officials and approve the town tax levy.

At the regularly scheduled November Board meeting the Town Board reviews the proposed budget, including authorized additions and deletions, and is legally enacted by Town Board action.

2024 Budget Factors



Budget Transmittal

Honorable Members of the Town of Buchanan Town Board:

I am pleased to present to you the 2024 budget for the Town of Buchanan. This document serves to meet statutory requirements, provide transparency and facilitate decision making and prioritization of the Town Board.

The budget strives to continue the Town's commitment to prudent financial management, effective service delivery and providing the highest quality of services to the citizens of the community. Buchanan continues to be a strong, financially sound local municipal unit of government.

The 2024 fiscal year budget is a financial plan that continues moving the Town toward achieving our shared vision. The budget document allocates resources of the Town to a variety of services and projects necessary to protect and enhance the community, improve infrastructure and provide quality administration and oversight.

2024 Major Budget Figures

- ❖ \$8,690,848 in total expenditures.
- ❖ \$3,147,447 in general operating expenditures.
- ❖ \$2,801,820 Town tax levy.
- ❖ \$1,850,000 of available debt proceeds from debt planned to be issued in 2024 to be used for capital projects in 2024 (\$925,000) and 2025 (\$925,000).
- ❖ Tax rate of \$2.75/\$1,000 of assessed value.



RESOLUTION NO. 2023-14

**RESOLUTION ADOPTING THE 2024 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 2024 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 2, 2023, 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, 12 in favor and 0 opposed, to
approve the 2023 tax levy of \$2,801,820 to be paid in 2024.

WHEREAS, it is necessary to levy a property tax in the amount of \$2,801,820 to fund the
expenses of Town government as contained in the 2024 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 2024 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 2023 tax roll as follows:
\$2,801,820.
3. That the 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 2024 Annual Budget is not increased.

Adopted this 21st day of November, 2023.


Joseph Coenen, Town Chairperson

ATTEST:


Cythia Sieracki, Clerk



Motion to Approve Resolution 2023-14 made by: *Walsh / Knuppel*
Votes:

Title	Name	Aye	Nay	Other
Supervisor I	Lawrence	X		
Supervisor II	Knuppel	X		
Supervisor III	Kavanaugh	X		
Supervisor IV	Walsh	X		
Chairperson	Coenen	X		

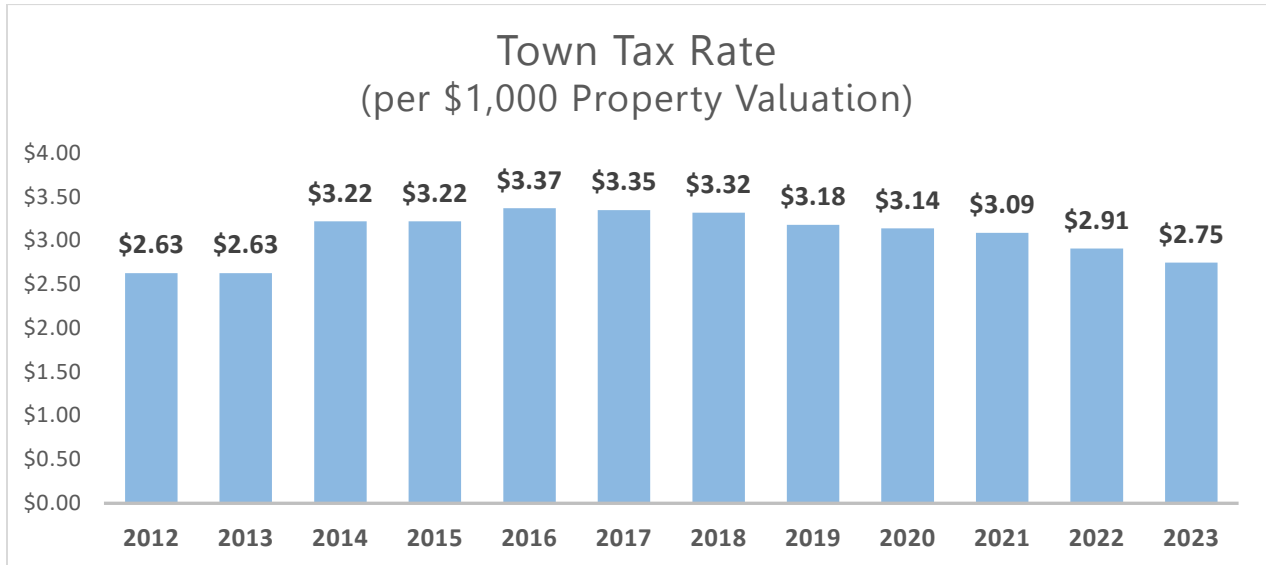
Posted: November 27th, 2023

General Budget Summary

Tax Rate, Levy and Assessed Value



The 2024 Budget reflects a 16¢ decrease in the previous year's tax rate to \$2.75. The tax rate supports a Town Tax Levy involving three basic components; the tax rate for general levy, the tax rate allocated for debt service and the tax rate for road maintenance/improvement fund. The Tax Rate is calculated by the following formula: $(\text{Tax Levy}/\text{Assessed Value}) \times 1000$



Tax Rate Comparison		
Municipality	2022 Tax Rate	Taxes on \$350,000 Home
Buchanan	\$ 2.91	\$ 1,018.50
Greenville	\$ 3.82	\$ 1,337.00
Combined Locks	\$ 5.09	\$ 1,781.50
Freedom	\$ 5.15	\$ 1,802.50
Grand Chute	\$ 5.63	\$ 1,970.50
Little Chute	\$ 6.36	\$ 2,226.00
Kimberly	\$ 6.69	\$ 2,341.50
Hortonville	\$ 7.09	\$ 2,481.50
Wrightstown	\$ 8.33	\$ 2,915.50
Kaukauna	\$ 9.43	\$ 3,300.50
Appleton	\$ 9.48	\$ 3,318.00
New London	\$ 9.87	\$ 3,454.50

The General Property Tax Levy for 2023, required for basic operations and governance is increasing by \$7,357 (0.5%).



The debt service levy portion is required to meet the annual debt obligations. For the 2023 tax year, this amount is due to increase by \$141,552. In 2020 and 2022 the Town issued debt to address infrastructure needs identified in the Capital Improvement Program. The Town will issue an additional \$1.85M of debt in 2024 to cover projects in fiscal years 2024 and 2025.

The third component of the tax levy is the road maintenance/improvement levy. This levy, \$350,000, was approved by Town electors as part of a 2014 Town Referendum. These funds are used for the sole and exclusive purposes of maintaining and paving of existing Town roads.

These three components of the overall levy equate to a total levy increase in 2023 from the prior year of \$148,909 (5.61%).

Tax Year	2022	2023	2022-2023 Change (\$)	2022-2023 Change (%)
General Fund Levy	\$1,466,178	\$1,473,535	\$7,357	0.50%
General Fund Tax Rate	\$1.61	\$1.44	\$0	-10.28%
Road Improvement Levy	\$350,000	\$350,000	\$0	0.00%
Road Improvement Tax Rate	\$0.38	\$0.34	\$0	-10.72%
Debt Service Levy	\$836,733	\$978,285	\$141,552	16.92%
Debt Service Tax Rate	\$0.92	\$0.96	\$0	4.38%
Total Tax Levy	\$2,652,913	\$2,801,822	\$148,909	5.61%
Total Tax Rate	\$2.91	\$2.75	-\$0.17	-5.71%
Assessed Value	\$910,833,000	\$1,020,251,700	\$109,418,700	12.01%
Estimated Taxes on \$350,000 Home	\$1,019	\$961	-\$58	-5.71%

Property Tax Levy Comparison 2023 to 2024

	FY2023	% of Budget	FY 2024	% of Budget	\$ Diff '23 to '24	% Diff '23 to '24
GENERAL FUND	\$ 1,466,178	55.27%	\$ 1,473,535	52.59%	\$ 7,357	0.50%
CAPITAL PROJECTS FUND	\$ 350,000	13.19%	\$ 350,000	12.49%	\$ -	0.00%
DEBT SERVICE FUND	\$ 836,733	31.54%	\$ 978,285	34.92%	\$ 141,552	16.92%
TOTAL	\$ 2,652,911		\$ 2,801,820		\$ 148,909	5.61%
Total Assessed Value	\$ 910,833,000		\$ 1,020,251,700		\$ 109,418,700	12.01%
Estimated Town Mill Rate	0.00291262 \$2.91		0.00274620 \$2.75		\$ (0.00016642)	-5.71%
Estimated Taxes on \$350,000 Home	\$ 1,019.42		\$ 961.17		\$ (58.25)	-5.71%



**TOWN OF BUCHANAN
RESOLUTION 2023-11**

**ELECTORS TO ADOPT THE TOWN TAX LEVY AT SPECIAL
TOWN MEETING OF THE ELECTORS**

Whereas, s. 60.10 (1)(a) of Wis. Statutes authorizes the Town electors of a Town to adopt the Town tax levy at a Town meeting of the electors;

Whereas, a special town meeting of the electors has been called for this 2nd day of November, 2023;

Whereas, the electors after proper notice have with a special town meeting vote authorized to levy taxes for the purposes of town operations, debt service and road repairs;

Whereas, the electors after proper notice have with a special town meeting vote authorized the Town of Buchanan to exceed the allowable state levy limit;

Now, therefore, the special town meeting of the Town of Buchanan, Outagamie County, Wisconsin, by a majority vote of the eligible electors voting on this 2nd day of November, 2023 duly assembled and voting resolves and orders as follows:

BE IT RESOLVED, the town electors of the Town of Buchanan, Outagamie County, Wisconsin hereby adopt the total town tax levy for 2023 to be collected in 2024 at \$2,801,820.

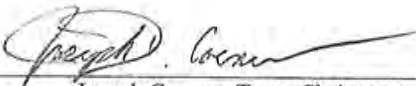
The Town Clerk shall properly post this resolution in three (3) places or publish this resolution once in a qualified newspaper as required by law under s. 60.80 of Wis. Statutes within 30 days of adoption.

Adopted this 2nd day of November, 2023.


Number of town electors voting aye: 12

Number of town electors voting nay: 0

Number of town electors abstaining: 0


Joseph Coenen, Town Chairperson

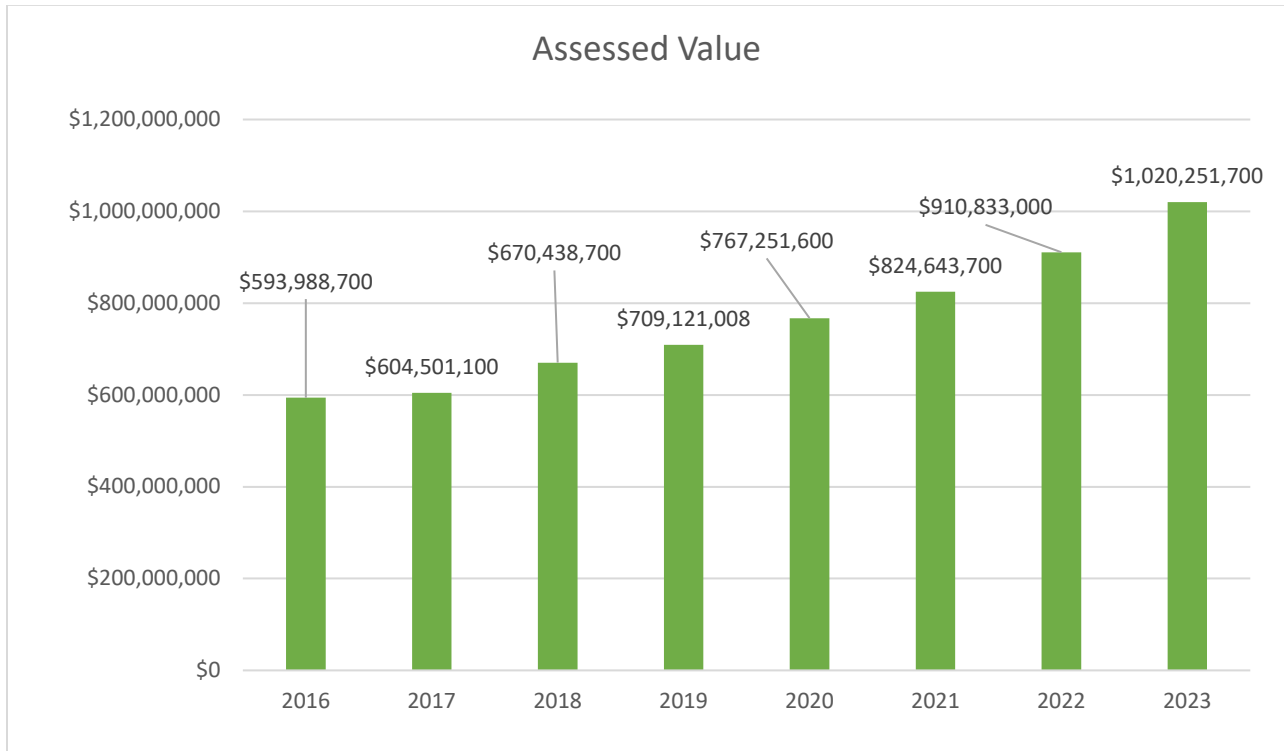
ATTEST:


Cynthia Sieracki, Clerk

Posted: November 6, 2023



The total assessed value of the Town is \$1,020,251,700. The 2024 budget results in a 2023 tax rate of \$2.75 per \$1,000 of assessed value, which is a 16¢ decrease. For a \$350,000 home the estimated local taxes is \$961.17 (not including any changes to special charges). This is a decrease of \$58.25 from the previous year.



State Levy Limits & Major Aids



2011 Wisconsin Act 32

The Town continues to be constrained in its ability to increase the property tax levy by State imposed levy limits. The State has had levy limits for decades, but the current iteration began with the 2011 Wisconsin Act 32. Under this piece of legislation, the Town is allowed to increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction or zero percent (0%). The Town can exceed this limit, if approved, by referendum. Also, carrying forward an unused portion of the previous year's levy may occur up to a maximum of 0.5% with an extraordinary vote of the Town Board and upon approval of the electors at the budget meeting. Levy limits continue to not apply to debt service on General Obligation debt authorized after July 1, 2005.

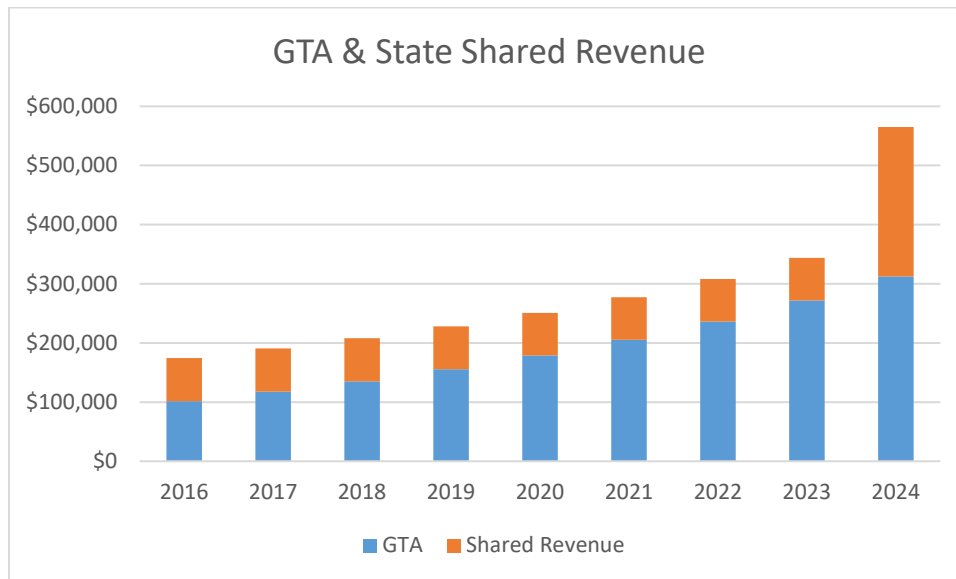
The State has further constrained municipalities by adopting additional restrictions. Within the 2013-2015 State budget (2013 Wisconsin Act 20) there is a provision stating that on or after July 2, 2013, if a municipality adopts a new fee or a fee increase for covered services (which were partly or wholly funded in 2013 by property tax levy), that municipality must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. This also applies to payments in lieu of taxes. These fees cover the following services: garbage collection, fire protection, snow plowing, street sweeping and stormwater management.

The 2017-2019 State budget (2017 Wisconsin Act 59) included three modifications to the levy limits. First, the levy adjustment for debt service on debt issued before 2005. Second, levy limits do not apply to fees for the production, storage, transmission, sale and delivery of water for public fire protection. Lastly, the language of a municipal levy limit referendum must include the specific purpose for the additional levied funds.

The 2023-2025 State Budget (2023 Wisconsin Act 12) provided relief to communities by updating the formula for determining Shared Revenue as well as creating a Supplemental Shared Revenue to be used for Public Works Capital Projects, Public Safety and Fire/EMS. The new shared revenue is based on 1% of the State's 5% sales tax and should provide increased funds over the coming years.



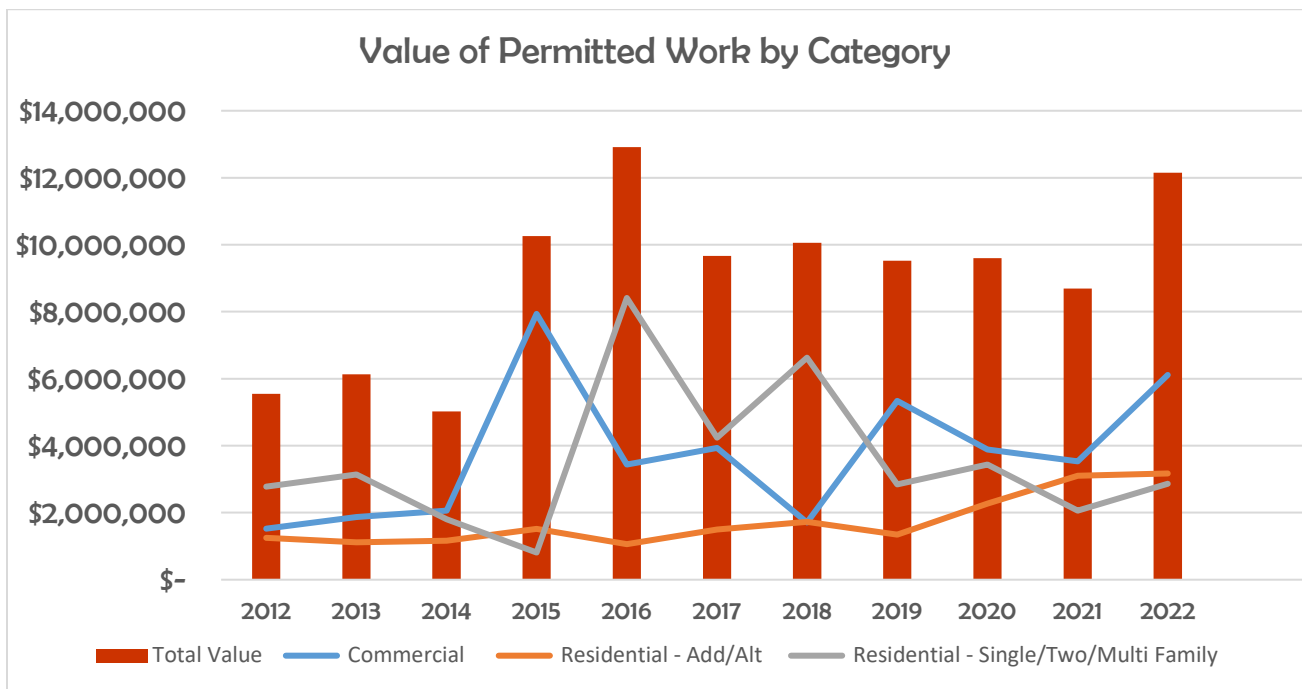
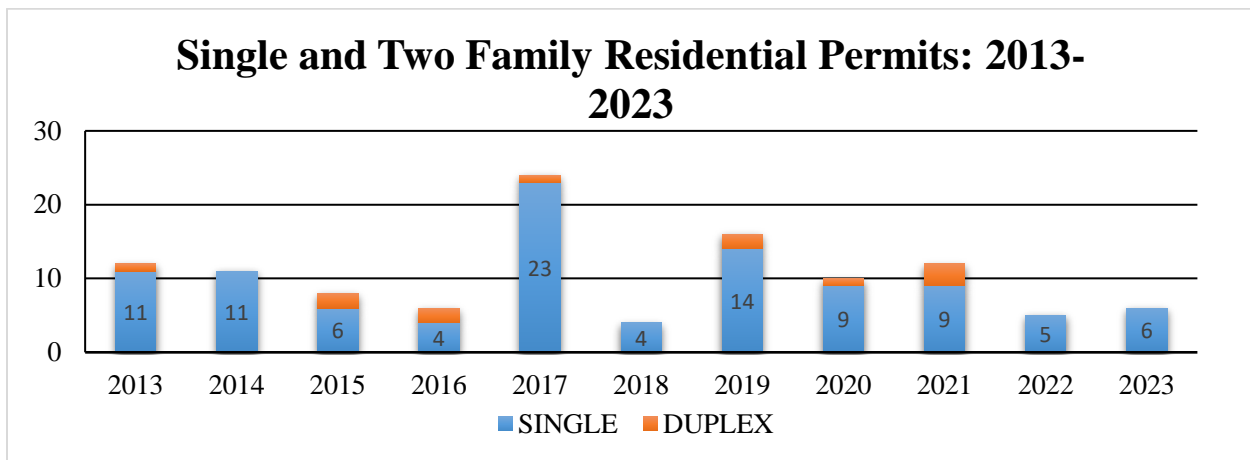
State monetary aids are a significant source of Town revenues, particularly the General Transportation Aids and State Shared Revenues. The Town will experience an increase in GTA due to the method the State uses to determine aid amounts. One of the major determinants is the amount a municipality has annually spent on average over the previous six years. The Town continues to invest in infrastructure, so those aids should continue to increase.



Growth and Development



Over the last couple decades, the Town population has increased slightly compared to other surrounding communities; this can be attributed in large part to a lack of utilities outside of the Darboy Sanitary District service area as developable properties are annexing to adjacent communities for services and less restrictive development regulations. The last couple years has seen a decrease in new residential development activity as well a large parcel being annexed by a neighboring community in 2023. As State Levy Limit increases are restricted to net new construction, if new construction is slowing, this will mean less available tax levy dollars to fund future budgets.



Other Fiscal Considerations & Challenges



The Town continues to experience an increasing demand for general services and capital infrastructure repair and replacement. The amount of residential, commercial and industrial development is a significant factor in the Town's ability to maintain essential services. Growth and development has slowed due to various factors such as higher interest rates and increased housing costs and materials to build, as well as limited availability of large tracts of land for new commercial and residential growth will continue to be major constraints and may impede the Town's ability to realize a sufficient increase in net new construction.

As noted in prior years, there are several other key fiscal challenges that face the Town of Buchanan which always make balancing the budget a challenging task.

- Opportunities for grant funding continue to be highly competitive for both public safety and transportation related grants.
- For 2024, the Town will need to continue to provide funds through long-term borrowing in order to complete planned major capital improvement projects.
- State levy limits continue to be a major constraint on making recommended changes to the levy for approval by electors.
- Deferred maintenance needs of road and highway infrastructure places a significant constraint on the Town's ability to fund general services and other capital projects.
- Mandates related to stormwater management/maintenance as well as other commitments to infrastructure upgrades will continue to be a significant factor in budget development.
- Risk of further annexations by neighboring municipalities and lack of growth areas served by sewer/water services making long-term planning uncertain.

The Town has done a good job on working with neighboring municipalities and evaluating service contracting to identify opportunities for cost savings.

The Town's financial management and financial position continues to be poised to meet our organizational challenges and strategic priorities for 2024 and beyond.

I would like to thank the efforts of the Town Board and Staff in developing a budget that maintains core essential services and is actively addressing the infrastructure needs of the community.

Respectfully Submitted,

Michael J. D. Brown

Michael J. D. Brown, Town Administrator

Description of Funds and Accounting Structure



The Town has three governmental funds and one proprietary fund. The Town's fiscal year starts January 1 and ends on December 31. As required by Wisconsin Statutes, budgeted appropriations are adopted for Town's funds, which are classified and defined as follows:

Budgetary Basis of Accounting

The basis for adoption of the Town's budgets is the same as that used for financial statement preparation. All of the appropriation for 2024 are budgeted and included in this document.

Governmental Fund Types

These funds are where all of the functions of the Town are recorded. This fund is budgeted on a modified accrual basis of accounting. The modified cash basis recognizes assets, liabilities, deferred outflows/inflows of resources, net position/fund balance, revenues, and expenditures when they result from cash transactions with no provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Under the modified cash basis of accounting, the Town recognizes revenues when received. As a result, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) *are not recorded* in the Town's basic financial statements. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues when received if all eligibility requirements imposed by the provider have been met. Debt proceeds are recognized as another financing source and general revenue when received.

Under the modified cash basis of accounting, the Town generally records expenditures when paid, except for certain payroll withholdings and cash payments for subsequent year's expenditures. As a result, certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in the Town's basic financial statements. In addition, long-term debt payable in future years are not recorded.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines; 2) operating grants and contributions; and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources, as they are needed.

General Fund

The basic operating fund. Accounts for everything not accounted for in another fund.

Debt Service Fund

Accounts for the repayment of debt. If a government is accumulating resources for the purpose of making debt service payments, it should report them in a debt service fund. In reality, some resources intended to finance debt service payments can be found in other governmental funds. Furthermore, debt transactions associated with proprietary and fiduciary activities are accounted for in those funds.

Capital Projects Fund

Accounts for the construction, rehabilitation, and acquisition of capital assets such as buildings, equipment, and roads. Governments are not required to account for all capital expenditures in this fund type; however, and therefore, it may also appear in the general fund or even special revenue funds.



Proprietary Funds

At this time the Town has one Proprietary funds. These funds types are used to account for activities funded primarily through user charges. The basis of accounting used for budgeting these funds is the full accrual basis; however, non-accrual items are also shown for cash projections purposes. The focus of accrual accounting is mainly upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenue are recognized under the accrual basis of accounting when earned and expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of payment of cash may take place in another accounting period. Budgeted expenses also include depreciation.

Enterprise Fund

Accounts for operations of an enterprise activity. Enterprise funds generally are segregated as to purpose and use from other funds and accounts of a government with the intent that revenues generated by the enterprise activity and deposited to the enterprise fund will be devoted principally to funding all operations of the enterprise activity, including payment of debt service on securities issues to finance such activity. In some cases, however, the governmental entity may be permitted to use funds in an enterprise fund for other purposes to use other funds to pay costs otherwise payable from the enterprise fund.

Major and Non-Major Funds

For financial reporting purposes the Town has one major fund. A fund is considered major if it is the primary operating fund of the Town.

The Town reports the following major governmental fund:

General Fund – accounts for and reports all the Town's general operating financial resources.

The Town reports the following proprietary funds:

Stormwater Utility Fund – accounts for and reports all the Town's Stormwater Utility activities.

Budget Summary



Budget Revenues and Expenditures

Revenue sources include the following:

- Taxes – this source includes property tax revenue, payment in lieu of taxes, the debt service levy, road maintenance levy and annexation tax payments.
- Intergovernmental Revenues – are funds provided by other levels of government usually in the form of grants or revenue sharing.
- Licenses and Permits – fees assessed as part of the process of tracking and otherwise regulating the number of an activity.
- Fines – charges assessed for not following Town rules and/or regulations.
- Charges for Services – fees which are intended to cover the cost of the service provided. These include waste collection special charge, fire protection fees, and development agreement fees.
- Misc. Revenues – generally revenues that do not fall into one category, e.g., interest income, hall rental income.
- Other Financing Sources – Debt proceeds, funds carried over for prior year, transfer from other funds, and the budget use of fund balance reserves. debt proceeds. This amount tends to fluctuate significantly dependent on the types of projects and the amount of debt issued year-to-year.

Expenditure/expense include the following:

- General Government – those incurred for administration of the Town as a whole or whose function does not fit into other categories.
- Public Safety – includes costs for law enforcement services, fire services and school crossing guards.
- Public Works – includes the cost of roadway maintenance, street plowing, Valley Transit expense and waste collection.
- Culture and Recreation – costs of providing a sense of community to residents including maintenance of community areas.
- Conservation and Development – includes costs for economic development initiatives, erosion and drainage review expenses and stormwater plan implementation.
- Debt Service Fund – principal and interest payments on outstanding debt or costs incurred during the issuance of debt.
- Other Financing Uses – transfers to other funds (Contingency, Fire Reserve, Building Improvement and Trail Development).
- Capital Outlay – funds utilized for capital projects.

Taxes



Property taxes are levied upon all Town property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. The Town's tax levy is established during the annual budget process. Taxes are levied in December based on the value established on January 1 of that year. However, these taxes are not due until the following year. As an example, the 2023 tax levy is set by the end of November, 2023. It is prorated to individual property tax bills based on the assessed value on January 1, 2023.

Property tax payments for the 2023 levy are due in full by January 31, 2024 and are recognized as revenue in the 2024 calendar year. Residents can take advantage of the Town's installment plan which allows payment of 50% of the tax bill plus special charges by January 31 and the remaining balance by July 31. Residents choosing the installment plan are not charged interest or penalties as long as all payments are made on time. The Town of Buchanan is subject to property tax levy limits as are all Wisconsin municipalities.

The Town's tax levy (excluding debt) is limited to net new construction and any decrease in debt service on debt issued prior to 2005. If a municipality exceeds the allowable tax levy limit, the State reduces their aid payments. There is no tax levy limit related to amounts needed for debt service. The Town has a road maintenance levy as a result of a 2014 referendum passed by the electors to raise the levy by \$350,000 for road maintenance and pavement work.

Resident tax bills include taxes levied by several other governmental units called overlying taxing bodies. Within the Town of Buchanan these include Outagamie County, a school district (Kaukauna Area School District, Kimberly Area School District or Wrightstown Community School District), Vocational, and Darboy Sanitary District (applies if you are in the sanitary district boundaries). These are offset by some tax credits provided by the State, primarily the School Levy Credit. The School Levy Credit is a refund of property taxes for School Districts which is based on the school's levy as a percentage of all school tax levies in the state. Below is an example of a tax bill that breaks down each taxing district.

Assessed Value Land	Assd. Value Improve	Tot. Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improve	Total Est. Fair Mkt.		
56,800	234,900	291,700	0.9929305290	57,200	236,600	293,800	<input type="checkbox"/> A star in this box means unpaid prior years taxes	
		2021	2022	2021	2022			
		Est. State Aids	Est. State Aids	Net Tax	Net Tax	% Tax Change	NET PROPERTY TAX	\$ 3,250.93
		Allocated Tax Dist.	Allocated Tax Dist.				STREET LIGHT	42.19
COUNTY		285,533	284,529	1,039.52	988.21	-4.9%	GARBAGE	159.16
LOCAL		308,014	343,272	850.74	849.61	-0.1%	STORMWATER CHARGE	120.00
KIMBERLY SCH		11,293,692	11,280,828	1,356.22	1,327.26	-2.1%		
FOX VALLEY TECH		800,770	817,840	254.32	236.33	-7.1%		
DARBOY JT SAN		0	0	55.93	51.77	-7.4%		
VALLEY M SEWER			0		0.00			
TOTAL		12,688,009	12,726,469	3,556.73	3,453.18	-2.9%	Total Due	FOR FULL PAYMENT BY
FIRST DOLLAR CREDIT				-45.44	-47.23	3.9%	Jan 31, 2023	\$ 3,572.28
LOTTERY AND GAMING CREDIT				-161.15	-155.02	-3.8%	Warning: If not paid by due dates, installments option is lost and total tax is delinquent subject to interest (see reverse).	
NET PROPERTY TAX				3,350.14	3,250.93	-3.0%		
School taxes reduced by school levy tax credit	\$ 315.30	Important: This description is for property tax bill only and may not be a full legal description			Net Assessed Value Rate (Does NOT reflect Credits)			
					0.01183814			

Sec. 34, T21N, R18E

Assessed and Equalized Values



Equalized value is the market value of all taxable property within the municipality as determined by the State of Wisconsin. The State's Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value for each jurisdiction. The equalized value represents the value of all the property within a municipality in the aggregate. The Town's equalized value is then used to determine how much of the State, County and Vocational total tax levies apply to Town of Buchanan tax payers.

Assessed valuation represents the total of the values of all real and personal property within the Town, as determined by the Town's assessor. While both the equalized and assessed values are estimates of market value, the assessed value is assigned to each individual property, while the equalized value is assigned to the Town as a whole. Each property within the Town has an assessed value, but due to the cost of conducting a revaluation (the process used to update all assessed values) this process is not done on an annual basis, thus the assessed value may not reflect the equalized market value for that given year. The Town is required to reassess properties within the Town if the assessed value differs from the equalized value by more than 10% for three years. The assessed value is used to prorate the tax levies to each individual property.

Once the annual tax levy has been established during the budget process, the Town's levy is divided by total assessed value of the Town divided by \$1,000. This yields the assessed tax rate. Each individual property's tax bill is then calculated by taking that property's assessed value, divided by \$1,000 and multiplying it by assessed tax rate.

The equalized tax rate is determined the same way as the assessed tax rate, but using the equalized value rather than the assessed value. The equalized tax rate is not used for calculating tax bills, but is a way to compare the tax rates of one community to another. Without the use of the equalized tax rates, comparing rates between communities would be difficult because there are timing differences between when different communities reassess their properties.

Intergovernmental

The Town is not allowed to charge a local sales or income tax, instead these charges are collected by the State. The State then passes funding on to local governments through programs such as the State Shared Revenue and Transportation Aid Programs in amounts determined during their bi-annual budget process.

State Shared Revenues were originally based on a local share of the State's income tax and originated in 1911. Over the years the formula used to determine the amount the Town receives has changed a number of times. However, generally speaking the payment is based on population and available revenues. The annual increase or decrease in the payment the Town receives is tempered by a minimum and maximum adjustment to ensure some stability in the payment amount. The Town receives notification annually in mid-September of our estimated revenue amount for the following year and the final amount to be received for the current year.

Transportation aids are provided based on a rolling six-year average of spending on road construction and maintenance. The State provides funding for a percentage of these costs as determined during the State budget process. The Town is notified of this amount in mid-September. This revenue source is dependent to some degree on the Town's spending on road

construction, the Town normally dedicates as much funding as feasible to Capital Projects. This also serves to help cushion the General Fund if funding for this program declines significantly in future years.



Charges for Services

Waste Collection Special Charge fees are how the Town funds garbage and recycling collection services by pro-rating the cost of the program and charging each dwelling unit that receives the service a special charge. The State of Wisconsin only allows a special charge to be collected once the service has been rendered. This means the cost of the 2023 service will be charged on the 2023 tax year bill. The special charge amount will be \$133.04 which is a decrease from the previous year (\$159.16) due to the elimination of curb side yard waste pick up.

General Fund Summary



The following are highlights and special projects budgeted for within the 2024 budget:

1. Town Board approved a Cost of Living Adjustment based on the Consumer Price Index of 3.7% and Merit Increases based on annual evaluations of 1.5% for a Level 4 score and 3% for a Level 5 score.
2. Road Maintenance - \$200,000 (Chip Seal, Crack Sealing, Misc. Maintenance.)
3. Comprehensive Outdoor Recreation Plan Update - \$13,000 (Contract w/East Central Wisconsin Regional Planning Commission. Parks Committee will be assisting with update and will reduce cost)
4. Zoning Ordinance Update on Ecode/General Code - \$10,000
5. Town Hall Door Replacement - \$10,000
6. 2 AC/Furnace Replacements - \$25,000
7. Copier/Printer/Scanner Replacement - \$20,000
8. Yard Waste Transfer Site Shed/Shelter for Workers - \$2,000
9. Road Name Sign Replacement on East Side of Town - \$5,000
10. Salt Spreader for DPW Truck - \$10,000
11. Fire Reserve Fund - \$15,000
12. Building Improvement Fund - \$10,000



Debt Service Fund Summary

In 2023 the Wisconsin Supreme Court invalidated the Town's Transportation Utility Fee. This fee was implemented to provide another revenue source to fund capital projects. The Town Board discussed Capital Improvement Project funding options over multiple meetings in 2023 with the assistance of its financial advisors from Baird. The Board considered increased borrowing or going out for a tax levy increase through a referendum. The Board ultimately decided to use increased borrowing; they agreed to borrow up to \$1,500,000/year starting in 2026. The 2024 borrowing will follow the previous borrowing plan of every other year borrowing for projects for fiscal years 2024 and 2025.

The Board decided on borrowing for a number of reasons, but the most important is it is cheaper for the tax payer than a tax levy increase by referendum. An comparison exhibit is below to illustrate this. In addition, during the November 2, 2023 Public Hearing on the Budget the Town Chair gave a detailed presentation explaining how borrowing is cheaper than a tax levy increase.

Additional reasons borrowing was chosen include the following:

- While borrowing is more expensive long term, the initial increase of a tax referendum would be much greater to the tax payer.
- Borrowing offers more flexibility in keeping the tax rate stable as well as the opportunity to refinance as the market changes over time.
- More than likely in another 10 years, another tax levy referendum would need to be considered as the cost to continue capital projects will increase due to inflation as is the case with the 2014 tax levy referendum that was passed for \$350,000.

Example Operating Referendum vs. Borrowing Hypothetical \$1,500,000 Annually

LEVY YEAR	YEAR DUE	EXISTING DEBT SERVICE	OPERATING REFERENDUM			BORROWING ^(B)		MILL RATE DIFFERENCE ^(A)	
			REFERENDUM LEVY INCREASE	NET LEVY	NET MILL RATE ^(A) 2% Growth	TOTAL EST. COMBINED DEBT SERVICE	NET MILL RATE ^(A) 2% Growth		
2023	2024	\$978,285	*	\$978,285	\$0.98	\$978,285	\$0.98	\$0.00	
2024	2025	\$926,435	*	\$1,500,000	\$2,426,435	\$2.38	\$1,113,431	\$1.09	\$1.29
2025	2026	\$673,610	*	\$1,500,000	\$2,173,610	\$2.09	\$1,248,523	\$1.20	\$0.89
2026	2027	\$668,935	*	\$1,500,000	\$2,168,935	\$2.04	\$1,383,516	\$1.30	\$0.74
2027	2028	\$580,010	*	\$1,500,000	\$2,080,010	\$1.92	\$1,518,448	\$1.40	\$0.52
2028	2029	\$494,460	*	\$1,500,000	\$1,994,460	\$1.81	\$1,649,141	\$1.49	\$0.32
2029	2030	\$427,760	*	\$1,500,000	\$1,927,760	\$1.71	\$1,648,966	\$1.46	\$0.25
2030	2031	\$214,585	*	\$1,500,000	\$1,714,585	\$1.49	\$1,647,498	\$1.43	\$0.06
2031	2032	\$213,255	*	\$1,500,000	\$1,713,255	\$1.46	\$1,649,161	\$1.41	\$0.05
2032	2033		*	\$1,500,000	\$1,500,000	\$1.26	\$1,649,981	\$1.38	(\$0.12)
2033	2034		*	\$1,500,000	\$1,500,000	\$1.23	\$1,645,131	\$1.35	(\$0.12)

(A) Mill rate based on Estimated 2023 Assessed Valuation (per Town) of \$999,494,100, with annual growth of 2.00% thereafter.

(B) Assumes future annual borrowings of \$1,500,000 starting in 2024 and thereafter. Future borrowings amortized over 10 years.

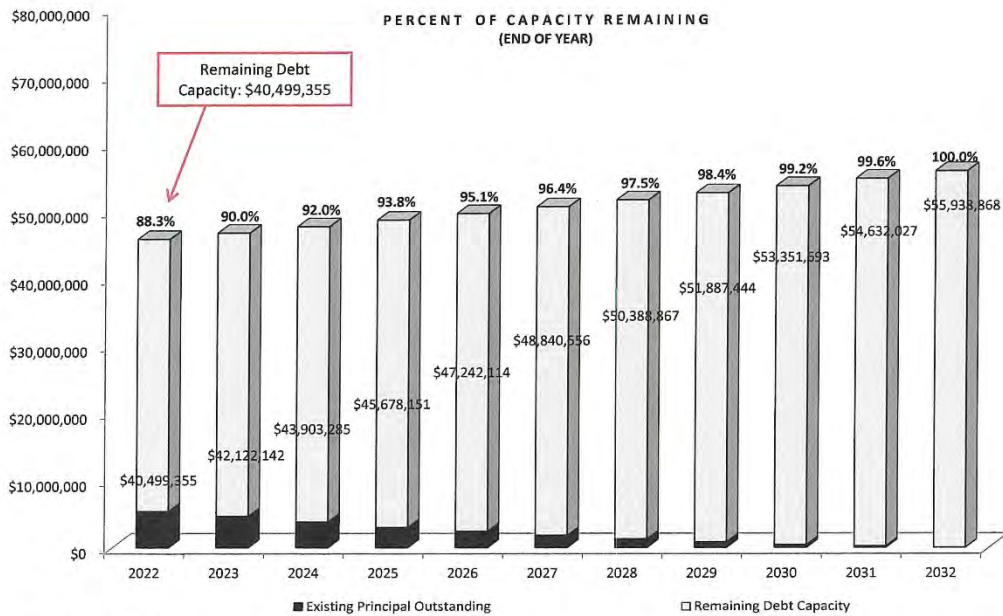


The Town has significant debt capacity remaining as shown below. Wisconsin Statutes limits communities from taking on debt to 5% of its equalized value while the Town has set an internal policy not to exceed 75% of the statutory limit.

Debt Capacity Chart



HYPOTHETICAL GENERAL OBLIGATION DEBT CAPACITY AS OF 12/31



Note: Future capacity based on 2022 Equalized Valuation (TID-IN) of \$917,787,100 with annual growth of 2.00%.

Prepared by Robert W. Baird & Co. Incorporated S:\Public Finance\municipalities\oak creek cy\Existing Debt\ex debt oak creek cy.xlsx /tjw 5/14/2023

Town of Buchanan



Existing General Obligation Debt Service Payments

CALENDAR YEAR	Levy 1				Levy 2				COMBINED G.O. DEBT SERVICE			
	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	PRINCIPAL	INTEREST	LESS: 2022 ISSUE BID PREMIUM	TOTAL
2023	\$625,000	3.000%	\$93,525	\$718,525	\$80,000	4.000%	\$80,975	\$160,975	\$705,000	\$174,500	(\$42,767)	\$836,733
2024	\$635,000	3.000%	\$74,825	\$709,825	\$210,000	4.000%	\$58,660	\$268,660	\$845,000	\$133,285		\$978,285
2025	\$635,000	3.000%	\$55,275	\$710,275	\$165,000	4.000%	\$51,160	\$216,160	\$820,000	\$106,435		\$926,435
2026	\$420,000	3.000%	\$39,150	\$459,150	\$170,000	4.000%	\$44,460	\$214,460	\$590,000	\$83,610		\$673,610
2027	\$425,000	3.000%	\$26,475	\$451,475	\$180,000	4.000%	\$37,460	\$217,460	\$605,000	\$63,935		\$668,935
2028	\$350,000	3.000%	\$14,850	\$364,850	\$185,000	4.000%	\$30,160	\$215,160	\$335,000	\$45,010		\$580,010
2029	\$270,000	2.000%	\$5,900	\$275,900	\$205,000	3.000%	\$9,585	\$214,585	\$410,000	\$17,760		\$427,760
2030	\$210,000	2.000%	\$2,100	\$212,100	\$210,000	3.100%	\$3,255	\$213,255	\$205,000	\$9,585		\$214,585
2031					\$210,000	3.100%	\$3,255	\$213,255	\$210,000	\$3,255		\$213,255
2032												
TOTAL	\$3,590,000		\$312,900	\$3,902,900	\$1,800,000		\$353,935	\$2,153,935	\$5,390,000	\$666,835	(\$42,767)	\$6,014,068

Calable Maturities Credit: AA-
 Paying Agent: Associated Trust
 Purchaser: N/A
 Bid Premium: \$48,585.00
 Notes: Refinanced 2015, 2018, and 2019 STFL's.

Credit: AA
 Paying Agent: Associated Trust
 Bid Premium: \$42,767.35
 Notes:

Capital Improvement Fund Summary



Since the Town Board had to decide how it would fund capital projects moving forward, the Capital Improvement Plan (CIP) is in the process of being updated to reflect the increased borrowing the Board decided to move forward with. The following list are capital projects budgeted for 2024.

1. CTH N Engineering: \$40,000. County project through an STP-Urban DOT Grant, construction is slated for 2025.
2. Van Handel Dr Reconstruction: \$1,598,000. Reconstruct Van Handel with curb and gutter and stormwater facilities from the intersection of Van Handel and Hillside to the intersection of Van Handel and Hank.
3. CTH KK and State Park Rd Traffic Lights: \$300,000. Partnership with Calumet County and the Village of Harrison. Town to complete engineering while Calumet County will oversee bidding and construction. The developer of the Store also will share in the cost of the project.
4. Springfield Park: \$841,135. A master plan was adopted in 2023 by the Town Board. Drainage improvements have been made in 2023 along with removal of the old playground equipment. Plans for 2024 include a trail, new playground, pickleball and tennis courts and basketball court.
5. Eisenhower Trail Engineering: \$190,000. The Town was awarded a DOT TAP Grant to construct a paved trail on the west side of Eisenhower between County Highway KK/Calumet St and the round-a-bout at Van Roy Rd.
6. Eisenhower Dr. Culverts: \$535,000. There are three large culverts at the creek that need replacement just south of the round-a-bout at Van Roy Rd.



Stormwater Utility Fund Summary

The basic operations of the Stormwater Utility Fund remain similar to previous years. There is approximately \$800,000 planned to be transferred to the Capital Improvement Fund to cover stormwater related projects such as the Van Handel Reconstruction and Eisenhower Culverts.

American Rescue Plan Act (ARPA) Fund Summary

The remaining ARPA funds of \$675,544, will be allocated to capital projects in 2024. The funds must be designated by December 31, 2024 and used by December 31, 2026.

American Rescue Plan Act (ARPA) Expenditure	
TOTAL ARPA FUNDS AS OF 1/1/23	\$ 692,559
2023 Purchase: ES&E Express Vote	\$ (3,950)
2023 Purchase: Board Room Audio/Visual/Meeting Upgrades	\$ (13,065)
AVAILABLE FOR FUTURE ALLOCATION 2024	\$ 675,544
PROPOSED FOR FY202 BUDGET	\$ 675,544
AVAILABLE FOR FUTURE ALLOCATION	\$ 0

Fund Balance and Contingency Fund

The Town Board adopted a policy that minimum fund balance shall be 30% of the current annual general fund operating expenditures, excluding capital outlay and debt service to preserve working funds for cash flow purposes and to adequately prepare for unforeseen events which require ready access to funds. The 2024 minimum fund balance amount calculation is:

2024 GF operating expenditures as defined by policy	\$3,147,447
Minimum Fund Balance %	x 30%
Minimum Fund Balance Amount	\$ 944,234

The Town’s budgeted General Fund balance as of the most recent audit is \$2,016,075 which is 64% and is above the minimum fund balance amount.

In addition, the Town also has a contingency fund policy of 5% of the General Fund budget which equates to the following:

2024 GF operating expenditures as defined by policy	\$3,147,447
Minimum Fund Balance %	x 5%
Minimum Fund Balance Amount	\$ 157,372

The Town’s contingency fund has a balance of \$160,623 as of October of 2023 which exceeds the policy.



ALL FUNDS SUMMARY

	FY 2022 ACTUAL	FY 2023 JAN-JUNE ACTUAL	FY 2023 EOY PROJECTED	FY 2023 ADOPTED	FY 2024 RECOMMENDED	Budget '23 to 24 Change \$	Budget '23 to 24 Change %	Percent of Budget
Revenues								
General Fund	\$ 2,690,880	\$ 593,558	\$ 3,013,800	\$ 2,680,263	\$ 3,147,447	\$ 467,184	17.43%	34.14%
Debt Fund	\$ 696,675	\$ -	\$ 879,500	\$ 879,500	\$ 978,285	\$ 98,785	11.23%	10.61%
Capital Improvement Fund	\$ 3,894,944	\$ 238,486	\$ 800,000	\$ 762,000	\$ 4,454,217	\$ 3,692,217	484.54%	48.31%
Stormwater Utility Fund	\$ 352,699	\$ 200,000	\$ 641,739	\$ 570,250	\$ 640,000	\$ 69,750	12.23%	6.94%
TOTAL	\$ 7,635,198	\$ 1,032,044	\$ 5,335,039	\$ 4,892,013	\$ 9,219,949	\$ 4,327,936	88.47%	100%
Expenditures								
General Fund	\$ 2,427,418	\$ 1,020,336	\$ 2,363,822	\$ 2,680,263	\$ 3,147,447	\$ 467,184	17.43%	36.22%
Debt Fund	\$ 697,150	\$ 805,995	\$ 879,500	\$ 879,500	\$ 978,285	\$ 98,785	11.23%	11.26%
Capital Improvement Fund	\$ 3,684,028	\$ 653,146	\$ 1,460,239	\$ 1,208,600	\$ 3,504,135	\$ 2,295,535	189.93%	40.32%
Stormwater Utility Fund	\$ 590,047	\$ 52,979	\$ 173,196	\$ 292,821	\$ 1,060,981	\$ 768,160	262.33%	12.21%
TOTAL	\$ 7,398,643	\$ 2,532,457	\$ 4,876,757	\$ 5,061,184	\$ 8,690,848	\$ 3,629,664	71.72%	100%
Revenue over/(under) Expenditures	\$ 236,555	\$ (1,500,413)	\$ 458,282	\$ (169,171)	\$ 529,101	\$ 698,272	-412.76%	

General Fund Summary (100)

	FY 2022 ACTUAL	FY 2023 JAN-JUNE ACTUAL	FY 2023 EOY PROJECTED	FY 2023 ADOPTED	FY 2024 RECOMMENDED	Budget '23 to 24 Change \$	Budget '23 to 24 Change %	Percent of Budget
Revenues								
Taxes	\$ 1,441,815	\$ 177,594	\$ 1,466,178	\$ 1,583,478	\$ 1,817,533	\$ 234,055	14.78%	57.75%
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Intergovernmental Revenue	\$ 506,482	\$ 215,773	\$ 557,050	\$ 547,505	\$ 780,196	\$ 232,691	42.50%	24.79%
License and Permits	\$ 103,492	\$ 45,200	\$ 65,770	\$ 70,800	\$ 63,050	\$ (7,750)	-10.95%	2.00%
Fines, Forfeitures, and Penalties	\$ 7,302	\$ 3,975	\$ 6,746	\$ 6,150	\$ 6,100	\$ (50)	-0.81%	0.19%
Public Charges for Services	\$ 464,758	\$ 12,556	\$ 422,368	\$ 441,410	\$ 377,268	\$ (64,142)	-14.53%	11.99%
Intergovernmental Charges for Services	\$ 1,739	\$ -	\$ 1,846	\$ 1,800	\$ 1,800	\$ -	0.00%	0.06%
Miscellaneous Revenues	\$ 34,975	\$ 138,459	\$ 178,870	\$ 29,120	\$ 101,500	\$ 72,380	248.56%	3.22%
Other Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
TOTAL	\$ 2,560,562	\$ 593,558	\$ 2,698,828	\$ 2,680,263	\$ 3,147,447	\$ 467,184	17.43%	100%

Expenditures

General Government	\$ 528,947	\$ 313,512	\$ 576,209	\$ 558,944	\$ 597,248	\$ 38,304	6.85%	18.98%
Public Safety	\$ 548,584	\$ 210,917	\$ 700,766	\$ 685,236	\$ 736,804	\$ 51,568	7.53%	23.41%
Public Works	\$ 814,118	\$ 436,546	\$ 863,595	\$ 855,505	\$ 937,474	\$ 81,969	9.58%	29.79%
Culture, Recreation and Education	\$ 8,135	\$ 2,923	\$ 8,000	\$ 10,000	\$ 9,000	\$ (1,000)	-10.00%	0.29%
Conservation and Development	\$ 21,880	\$ 2,511	\$ 14,003	\$ 28,398	\$ 12,968	\$ (15,430)	-54.34%	0.41%
Capital Outlay	\$ 326,012	\$ 53,928	\$ 176,249	\$ 183,000	\$ 121,300	\$ (61,700)	-33.72%	3.85%
Other Financing Uses/Contingency	\$ 179,743	\$ -	\$ 25,000	\$ 359,180	\$ 732,653	\$ 373,473	103.98%	23.28%
TOTAL	\$ 2,427,418	\$ 1,020,336	\$ 2,363,822	\$ 2,680,263	\$ 3,147,447	\$ 467,184	17.43%	100%

Use of Fund Balance

Revenue over/(under) Expenditures	\$ 133,144	\$ (426,778)	\$ 335,006	\$ -	\$ 0	\$ 0	0.00%
Fund Balance	\$ 2,016,074	\$ 1,589,295	\$ 2,351,080	\$ 2,016,074	\$ 2,351,080	\$ 335,006	16.62%

General Fund Revenues & Other Financing Sources (100)



		2022 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
REVENUES								
Taxes								
41100	GENERAL PROPERTY TAXES	\$ 1,441,815.05	\$ -	\$ 1,466,178.00	\$ 1,466,178.00	\$ 1,473,535.00	\$ 7,357.00	1%
41110	LOTTERY CREDIT	\$ -	\$ 72,548.00	\$ 72,548.00		\$ 72,000.00	\$ 72,000.00	
41113	PP CHR GCK PRIOR TAX YR COLL	\$ -	\$ -		\$ -	\$ -	\$ -	
41120	PERSONAL PROPERTY TAXES	\$ -	\$ 8,337.00	\$ 92,000.00	\$ -	\$ 90,000.00	\$ 90,000.00	
41150	MANGD/PRIVATE FOREST LAND TAX	\$ 216.63	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ -	0%
41810	INTEREST/PENALTIES DELNQT TAXES	\$ 6.37	\$ 186.37	\$ 190.00	\$ 100.00	\$ 100.00	\$ -	0%
41820	USE VALUE PENALTIES	\$ 2,949.18	\$ 5,868.82	\$ 5,868.82	\$ 2,000.00	\$ 2,000.00	\$ -	0%
41910	OMMITTED/OTHER TAXES	\$ -	\$ -		\$ -	\$ -	\$ -	
41920	ANNEXATION TAX PAYMENTS	\$ 22,291.51	\$ 24,515.70	\$ 24,516.00	\$ 15,000.00	\$ 79,698.00	\$ 64,698.00	431%
41930	COUNTY SALES TAX	\$ 104,854.00	\$ 66,138.00	\$ 119,649.00	\$ 100,000.00	\$ 100,000.00	\$ -	0%
Total Taxes 41000		\$ 1,572,132.74	\$ 177,593.89	\$ 1,781,149.82	\$ 1,583,478.00	\$ 1,817,533.00	\$ 234,055.00	15%
Special Assessments								
42000	Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total Special Assessments 42000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenues								
43410	SHARED REVENUES	\$ 72,076.31	\$ -	\$ 72,000.00	\$ 72,000.00	\$ 252,703.00	\$ 180,703.00	251%
43411	PERSONAL PROPERTY AID	\$ 15,267.87	\$ 15,267.87	\$ 15,267.87	\$ 15,268.00	\$ 15,268.00	\$ -	0%
43420	FIRE INSURANCE DUES AID	\$ 34,403.11	\$ -	\$ 38,191.03	\$ 34,000.00	\$ 34,000.00	\$ -	0%
43430	EXEMPT COMPUTER STATE AID	\$ 3,398.37	\$ -	\$ 3,398.00	\$ 3,398.00	\$ 3,398.00	\$ -	0%
43434	VIDEO SERVICE PROVIDER AID	\$ 14,722.16	\$ -	\$ 14,722.00	\$ 14,722.00	\$ 14,722.00	\$ -	0%
43520	STATE EMERGENCY/EMS GRANTS	\$ -	\$ -		\$ -	\$ -	\$ -	
43531	GENERAL TRANSPORTATION AIDS	\$ 236,363.18	\$ 135,908.82	\$ 271,817.00	\$ 271,817.00	\$ 312,590.00	\$ 40,773.00	15%
43650	FOREST CROPLAND/MANAGED FOREST	\$ 11.62	\$ 14.53	\$ 15.00	\$ 4,300.00	\$ 15.00	\$ (4,285.00)	-100%
43660	STATE PAYMENTS OTHER	\$ 2,564.00	\$ 1,964.00	\$ 2,639.00	\$ 2,000.00	\$ 2,000.00	\$ -	0%
43740	VALLEY TRANSIT REFUNDS	\$ 56,569.59	\$ 23,797.28	\$ 62,000.00	\$ 62,000.00	\$ 68,500.00	\$ 6,500.00	10%
43750	COUNTY RECYCLING GRANTS	\$ 71,105.58	\$ 38,820.60	\$ 77,000.00	\$ 68,000.00	\$ 77,000.00	\$ 9,000.00	13%
Total Intergovtl Revenues 43000		\$ 506,481.79	\$ 215,773.10	\$ 557,049.90	\$ 547,505.00	\$ 780,196.00	\$ 232,691.00	43%
Licenses and Permits								
44110	LIQUOR/BEER/TOBACCO LICENSES	\$ 34,385.78	\$ 13,780.10	\$ 14,375.00	\$ 12,000.00	\$ 12,000.00	\$ -	0%
44130	CABLE FRANCHISE FEES	\$ 27,725.70	\$ 14,214.51	\$ 27,000.00	\$ 18,600.00	\$ 27,000.00	\$ 8,400.00	45%
44140	OTHER BUSINESS LICENSE	\$ 750.12	\$ 300.00	\$ 300.00	\$ 350.00	\$ 300.00	\$ (50.00)	-14%
44220	DOG/KENNEL LICENSE FEES	\$ 1,516.00	\$ 1,725.00	\$ 1,400.00	\$ 1,800.00	\$ 1,500.00	\$ (300.00)	-17%
44310	RESIDENTIAL BUILDINGS-NEW	\$ 4,635.00	\$ 2,800.00	\$ 3,300.00	\$ 5,000.00	\$ 3,000.00	\$ (2,000.00)	-40%
44320	COMMERCIAL BUILDING PERMITS	\$ 6,420.11	\$ 2,145.11	\$ 3,045.00	\$ 7,000.00	\$ 3,000.00	\$ (4,000.00)	-57%
44410	DRIVEWAY PERMIT-ENGINEERING	\$ 3,200.13	\$ 2,675.01	\$ 2,750.00	\$ 2,500.00	\$ 2,500.00	\$ -	0%
44420	VARIANCE/REZONING/APPEALS FEES	\$ 4,100.00	\$ 700.00	\$ 700.00	\$ 2,000.00	\$ 500.00	\$ (1,500.00)	-75%
44510	EROSION CONTROL PERMIT	\$ 3,300.00	\$ 1,200.00	\$ 1,800.00	\$ 2,400.00	\$ 1,500.00	\$ (900.00)	-38%
44610	OCCUPANCY PERMIT-COMMERCIAL	\$ 1,800.00	\$ 300.00	\$ 600.00	\$ 1,500.00	\$ 600.00	\$ (900.00)	-60%
44900	GENERAL PERMITS	\$ 12,264.61	\$ 4,860.41	\$ 10,000.00	\$ 12,000.00	\$ 10,000.00	\$ (2,000.00)	-17%
44910	CSM/LAND DIVISION FEE	\$ 1,450.00	\$ 500.00	\$ 500.00	\$ 1,500.00	\$ 500.00	\$ (1,000.00)	-67%
44920	SITE PLAN REVIEW FEE	\$ 1,645.00	\$ -	\$ -	\$ 2,000.00	\$ 350.00	\$ (1,650.00)	-83%
44930	SPECIAL EXCEPTION FEE	\$ 300.00	\$ -	\$ -	\$ 600.00	\$ 300.00	\$ (300.00)	-50%
44940	OTHER REGULATORY FEES-TOWERS	\$ -	\$ -	\$ -	\$ 1,550.00	\$ -	\$ (1,550.00)	-100%
Total Licenses and Permits 44000		\$ 103,492.45	\$ 45,200.14	\$ 65,770.00	\$ 70,800.00	\$ 63,050.00	\$ (7,750.00)	-11%
Fines, Forfeits and Penalties								
45100	FINES, FORFEITS & PENALTIES/COURT/TRAFI	\$ 6,137.28			\$ 1,000.00		\$ (1,000.00)	-100%
45110	FINES, FORFEITS & PENALTIES/COURT/TRAFI	\$ 1,119.84	\$ 3,900.00	\$ 6,656.00	\$ 5,000.00	\$ 6,000.00	\$ 1,000.00	20%
45130	LATE FEES-DOG LICENSE	\$ 45.00	\$ 75.00	\$ 90.00	\$ 150.00	\$ 100.00	\$ (50.00)	-33%
45190	OTHER LAW & ORD VIOLATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Fines, Forfeits & Penalties 45000		\$ 7,302.12	\$ 3,975.00	\$ 6,746.00	\$ 6,150.00	\$ 6,100.00	\$ (50.00)	-1%

General Fund Revenues & Other Financing Sources (100)

		2022 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
REVENUES								
Public Charges for Services								
46100	PUBLIC CHARGES FOR SERVICE	\$ 46,513.50	\$ (46,513.50)	\$ (46,514.00)	\$ -	\$ -	\$ -	
46111	ADDRESS ASSIGNMENT FEE	\$ 180.00	\$ 70.00	\$ 75.00	\$ 200.00	\$ 90.00	\$ (110.00)	-55%
46112	INQUIRY FEES, COPIES, MISC.	\$ 3,993.17	\$ 1,077.42	\$ 1,825.00	\$ 3,500.00	\$ 1,500.00	\$ (2,000.00)	-57%
46113	PUBLICATION FEES-LIQUOR LIC	\$ 600.00	\$ -	\$ -	\$ 100.00	\$ -	\$ (100.00)	-100%
46220	FIRE PROTECTION FEES	\$ 724.00	\$ -	\$ -	\$ 1,100.00	\$ 500.00	\$ (600.00)	-55%
46320	STREET MAINT CONST/DITCH CHG	\$ 35,089.31	\$ 30,374.20	\$ 45,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%
46321	STREET LIGHTS ANNUAL CHARGES	\$ 9,231.22	\$ -	\$ 9,831.00	\$ 9,370.00	\$ 9,500.00	\$ 130.00	1%
46421	LARGE ITEM/RECYCLING FEES	\$ 1,939.97	\$ 960.10	\$ 1,330.00	\$ 1,500.00	\$ 1,500.00	\$ -	0%
46422	YARD WASTE TRANSFER SITE FEES	\$ -	\$ 23,520.00	\$ 30,000.00	\$ 23,440.00	\$ 30,000.00	\$ 6,560.00	28%
46430	RESID WASTE ANNUAL SPECIAL CHG	\$ 361,686.41	\$ -	\$ 377,753.00	\$ 373,200.00	\$ 311,178.00	\$ (62,022.00)	-17%
46720	PARK IMPACT FEES	\$ 4,800.00	\$ 3,068.00	\$ 3,068.00	\$ 4,000.00	\$ 3,000.00	\$ (1,000.00)	-25%
46820	DRAINAGE/EROSION REVIEW FEES	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ (5,000.00)	-100%
Total Public Charges for Services 46000		\$ 464,757.58	\$ 12,556.22	\$ 422,368.00	\$ 441,410.00	\$ 377,268.00	\$ (64,142.00)	-15%
Intergovernmental Charges for Services								
47320	REFUND FOR CROSSING GUARDS	\$ 1,738.57	\$ -	\$ 1,846.00	\$ 1,800.00	\$ 1,800.00	\$ -	0%
Total Intergovtl Charges for Services 47000		\$ 1,738.57	\$ -	\$ 1,846.00	\$ 1,800.00	\$ 1,800.00	\$ -	0%
Miscellaneous Revenues								
48110	INTEREST INCOME	\$ 31,317.20	\$ 110,731.34	\$ 150,000.00	\$ 15,000.00	\$ 100,000.00	\$ 85,000.00	567%
48120	INT. INCOME-PARK IMPACT ACCT.	\$ 0.57	\$ -	\$ -	\$ 20.00	\$ -	\$ (20.00)	-100%
48130	UNREALIZED GAINS & LOSSES	\$ (23,699.57)	\$ (5,565.27)	\$ (3,026.00)	\$ 5,000.00	\$ -	\$ (5,000.00)	-100%
48210	HALL RENTAL FEES	\$ 1,950.00	\$ 1,425.00	\$ 1,950.00	\$ 1,500.00	\$ 1,500.00	\$ -	0%
48310	SALE OF OTHER PROPERTY	\$ 10.00	\$ -	\$ -	\$ 100.00	\$ -	\$ (100.00)	-100%
48510	DONATION FOR PARKS & REC	\$ 750.00	\$ -	\$ -	\$ 500.00	\$ -	\$ (500.00)	-100%
48540	FIRE DEPT FUNDRAISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48980	P-CARD REBATE INCOME	\$ 7,975.65	\$ 1,921.73	\$ -	\$ 7,000.00	\$ -	\$ (7,000.00)	-100%
48990	MISCELLANEOUS REVENUES	\$ 16,670.84	\$ 29,946.36	\$ 29,946.00	\$ -	\$ -	\$ -	
Total Misc Revenues 48000		\$ 34,974.69	\$ 138,459.16	\$ 178,870.00	\$ 29,120.00	\$ 101,500.00	\$ 72,380.00	249%
OTHER FINANCING SOURCES								
49200	TRANSFER FROM TRANSPORT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49310	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49340	BUILDING IMPRVMT FUND APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49350	PARK IMPACT FEES APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49365	FIRE RESERVE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49390	TRAIL DEVELOPMENT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49999	001 PARKS (SPRINGFIELD TREE/TRAIL)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49999	002 FIRE & RESCUE-HOSE REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Financing Sources 49000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenues & Other Financing Sources		\$ 2,690,879.94	\$ 593,557.51	\$ 3,013,799.72	\$ 2,680,263.00	\$ 3,147,447.00	\$ 467,184.00	17%

General Fund Expenses & Other Financing Uses (100)

EXPENSES		2022 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
GENERAL GOVERNMENT								
Legislative								
51110	120 TOWN BOARD - SALARY	\$ 31,283	\$ 15,700	\$ 31,266	\$ 31,266	\$ 31,400	\$ 134	0.4%
51110	130 TOWN BOARD - SS/MED	\$ 2,268	\$ 1,201	\$ 2,392	\$ 2,000	\$ 2,402	\$ 402	20.1%
51110	311 TOWN BOARD - SUPPLY / EXP	\$ 45	\$ -	\$ 100	\$ 900	\$ 500	\$ (400)	-44.4%
51110	324 TOWN BOARD - DUES / SUBSCPT	\$ 1,358	\$ 1,375	\$ 1,375	\$ 1,400	\$ 1,400	\$ -	0.0%
51110	326 TOWN BOARD - TRAINING REIMB	\$ 120	\$ 115	\$ 200	\$ -	\$ 500	\$ 500	
Legislative Total 51000		\$ 35,075	\$ 18,391	\$ 35,333	\$ 35,566	\$ 36,202	\$ 636	1.8%
Legal Services Fees								
51131	210 TOWN LEGAL SERVICE - FEES	\$ 41,880	\$ 12,997	\$ 26,000	\$ 35,000	\$ 35,000	\$ -	0.0%
Total Legal Services Fees 51300		\$ 41,880	\$ 12,997	\$ 26,000	\$ 35,000	\$ 35,000	\$ -	0.0%
General Administration								
51400	291 CONSULTANT FEES & STUDIES	\$ 16,677	\$ 80,431	\$ 80,431	\$ 5,000	\$ (5,000)	\$ (5,000)	-100.0%
51410	120 ADMINISTRATOR - SALARY	\$ 64,916	\$ 8,939	\$ 61,360	\$ 76,000	\$ 96,787	\$ 20,787	27.4%
51410	130 ADMINISTRATOR - SS/MED	\$ 4,942	\$ 677	\$ 4,694	\$ 5,776	\$ 7,404	\$ 1,628	28.2%
51410	131 ADMINISTRATOR - HEALTH	\$ 11,823	\$ -	\$ -	\$ 8,479	\$ -	\$ (8,479)	-100.0%
51410	132 ADMINISTRATOR - DENTAL	\$ 273	\$ -	\$ -	\$ 992	\$ -	\$ (992)	-100.0%
51410	133 ADMINISTRATOR - RETIREMENT	\$ 4,083	\$ 602	\$ 4,234	\$ 5,168	\$ 6,678	\$ 1,510	29.2%
51410	311 ADMINISTRATOR-SUPPLY / EXP	\$ 46	\$ 55	\$ 200	\$ 1,500	\$ 1,500	\$ -	0.0%
51410	324 ADMINISTRATOR - DUES/SUBSCPT	\$ 1,103	\$ 913	\$ 915	\$ 900	\$ 3,000	\$ 2,100	233.3%
51410	326 ADMINISTRATOR - TRAINING REIMB	\$ 185	\$ 235	\$ 235	\$ 1,800	\$ 3,000	\$ 1,200	66.7%
51411	110 INTERIM ADMINISTRATOR - WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51412	000 ADMINISTRATOR BENEFIT PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51420	110 CLERK / TREAS - WAGES	\$ 60,159	\$ 30,769	\$ 56,328	\$ 56,328	\$ 61,777	\$ 5,449	9.7%
51420	130 CLERK / TREAS - SS/MED	\$ 4,296	\$ 2,201	\$ 4,281	\$ 4,281	\$ (4,281)	\$ (4,281)	-100.0%
51420	131 CLERK / TREAS - HEALTH	\$ 29,371	\$ 14,631	\$ 23,944	\$ 23,944	\$ 24,618	\$ 674	2.8%
51420	132 CLERK / TREAS - DENTAL	\$ 962	\$ 494	\$ 873	\$ 992	\$ 873	\$ (119)	-12.0%
51420	133 CLERK / TREAS - RETIREMENT	\$ 3,910	\$ 2,092	\$ 3,887	\$ 3,830	\$ 4,263	\$ 433	11.3%
51420	211 CLERK / TREAS - COMP/SERV MAIN	\$ 3,171	\$ 50	\$ 6,000	\$ 2,800	\$ 6,800	\$ 4,000	142.9%
51420	212 CLERK / TREAS-COPIER MAINT	\$ 3,156	\$ 1,305	\$ 3,000	\$ 3,000	\$ 2,800	\$ (200)	-6.7%
51420	213 CLERK / TREAS - SOFTWARE/LIC	\$ 9,326	\$ 14,567	\$ 18,865	\$ 12,500	\$ 12,250	\$ (250)	-2.0%
51420	214 CLERK / TREAS - WEB SITE MAINT	\$ 3,780	\$ -	\$ -	\$ 3,780	\$ 4,500	\$ 720	19.0%
51420	311 CLERK / TREAS - SUPPLY / EXP	\$ 4,999	\$ 3,902	\$ 6,000	\$ 4,500	\$ 6,000	\$ 1,500	33.3%
51420	314 CLERK / TREAS -CRIMINAL BKGRND	\$ 889	\$ 644	\$ 1,100	\$ 1,100	\$ 1,200	\$ 100	9.1%
51420	315 CLERK / TREAS - PUBL/NOTICE	\$ 1,524	\$ 1,034	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.0%
51420	320 CLERK / TREAS - NEWSLETTER EXP	\$ 3,554	\$ 2,025	\$ 3,500	\$ 3,500	\$ 4,100	\$ 600	17.1%
51420	326 CLERK / TREAS - TRAINING REIMB	\$ 793	\$ 624	\$ 1,000	\$ 3,000	\$ 3,000	\$ -	0.0%

General Fund Expenses & Other Financing Uses (100)

EXPENSES		2022 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
51421	110 DEP CLERK / TREAS - WAGES	\$ 31,769	\$ 17,857	\$ 33,863	\$ 33,863	\$ 36,606	\$ 2,743	8.1%
51421	130 DEPUTY C/T SS/MED	\$ 2,430	\$ 1,366	\$ 2,574	\$ 2,574	\$ 2,800	\$ 226	8.8%
51421	132 DEPUTY C/T DENTAL	\$ 970	\$ 496	\$ 992	\$ -	\$ 873	\$ 873	
51421	133 DEPUTY C/T RETIREMENT	\$ 2,065	\$ 1,214	\$ 2,303	\$ 2,303	\$ 2,526	\$ 223	9.7%
51422	110 ADMIN ASST - WAGES	\$ -	\$ 3,732	\$ 4,327	\$ 15,912	\$ 15,558	\$ (354)	-2.2%
51422	130 ADMIN ASST - SS/MED	\$ -	\$ 285	\$ 331	\$ 1,209	\$ 1,190	\$ (19)	-1.6%
51422	133 ADMIN ASST - RETIREMENT	\$ -	\$ -	\$ -	\$ 1,082	\$ -	\$ (1,082)	-100.0%
51440	110 ELECTION WRK - WAGES	\$ 12,119	\$ 3,241	\$ 3,241	\$ 12,500	\$ 12,500	\$ -	0.0%
51440	130 ELECTION - SS/MED	\$ -	\$ -	\$ 248	\$ -	\$ 956	\$ 956	
51440	311 ELECTION WRK -SUPPLY / EXP	\$ 4,493	\$ 2,737	\$ 3,000	\$ 9,000	\$ 9,000	\$ -	0.0%
51450	110 INTERN WAGES	\$ 5,233	\$ 90	\$ -	\$ -	\$ -	\$ -	
51450	130 INTERN - SS/MED	\$ 482	\$ 7	\$ -	\$ -	\$ -	\$ -	
Total General Admin 51400		\$ 293,500	\$ 197,215	\$ 333,525	\$ 309,413	\$ 334,359	\$ 24,946	8.1%
Financial Administration								
51510	210 AUDIT & ACCOUNTING - FEES	\$ 7,200	\$ 13,808	\$ 11,608	\$ 7,200	\$ 12,880	\$ 5,680	78.9%
51511	000 LIFE INSURANCE	\$ 4,594	\$ 2,465	\$ 5,320	\$ 3,500	\$ 6,000	\$ 2,500	71.4%
51520	311 TREASURER - SUPPLY / EXP	\$ 2,503	\$ (165)	\$ 930	\$ 3,000	\$ 3,000	\$ -	0.0%
51530	210 PROPERTY ASSESSOR - FEES	\$ 49,051	\$ 12,669	\$ 48,500	\$ 48,500	\$ 48,500	\$ -	0.0%
51540	210 INVESTMENT ACCOUNT FEES	\$ 2,217	\$ 1,109	\$ 2,240	\$ 2,240	\$ 2,250	\$ 10	0.4%
Total Financial Admin		\$ 65,565	\$ 29,886	\$ 68,598	\$ 64,440	\$ 72,630	\$ 8,190	12.7%
General Building								
51600	110 MAINTENANCE - WAGES	\$ 28,820	\$ 19,913	\$ 45,423	\$ 45,423	\$ 38,120	\$ (7,303)	-16.1%
51600	130 MAINTENANCE - SS/MED	\$ 2,205	\$ 1,523	\$ -	\$ 3,452	\$ 2,916	\$ (536)	-15.5%
51600	220 MAINTENANCE - UTILITIES	\$ 21,123	\$ 11,054	\$ 25,000	\$ 25,000	\$ 30,000	\$ 5,000	20.0%
51600	241 MAINTENANCE - SUPPLS/MAINT/REPR	\$ 7,751	\$ 6,215	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
51600	242 MAINTENANCE - HVAC MAINT/REPRS	\$ 410	\$ 751	\$ 3,500	\$ 1,000	\$ 2,500	\$ 1,500	150.0%
51600	243 MAINTENANCE-SECURITY ALARM MONT	\$ 938	\$ 848	\$ 1,000	\$ 1,000	\$ 3,500	\$ 2,500	250.0%
Total General Building 51600		\$ 61,248	\$ 40,304	\$ 84,923	\$ 85,875	\$ 87,036	\$ 1,161	1.4%
Other General Government								
51930	510 PROPERTY & LIAB - INSURANCE	\$ 29,932	\$ 13,489	\$ 26,600	\$ 26,600	\$ 30,000	\$ 3,400	12.8%
51980	000 EMPLOYEE ASSISTANCE PROGRAM	\$ 1,269	\$ 1,230	\$ 1,230	\$ 1,300	\$ 1,020	\$ (280)	-21.5%
51982	000 TOWN EVENT, AWARD, MEMORIAL	\$ 479	\$ -	\$ -	\$ 750	\$ 1,000	\$ 250	33.3%
Total Other General Govt 51900		\$ 31,680	\$ 14,719	\$ 27,830	\$ 28,650	\$ 32,020	\$ 3,370	11.8%
Total General Government		\$ 528,947	\$ 313,512	\$ 576,209	\$ 558,944	\$ 597,248	\$ 38,304	6.9%

General Fund Expenses & Other Financing Uses (100)

EXPENSES		2022 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
PUBLIC SAFETY								
Law Enforcement								
52100	120 DEPUTIES - SALARY & BENEFITS	\$ 304,386	\$ 77,264	\$ 400,000	\$ 349,696	\$ 393,400	\$ 43,704	12.5%
52100	291 DEPUTIES - CONTRACTED-Admin Exp	\$ 15,219	\$ 3,863	\$ 30,000	\$ 27,926	\$ 30,835	\$ 2,909	10.4%
52100	311 DEPUTIES - SUPPLIES / CELLPHONE EXP	\$ 1,603	\$ 521	\$ 1,944	\$ 1,944	\$ 1,944	\$ -	0.0%
52100	350 DEPUTIES - SQUADS	\$ 41,933	\$ 12,784	\$ 55,000	\$ 47,307	\$ 45,144	\$ (2,163)	-4.6%
Total Law Enforcement 52100		\$ 363,141	\$ 94,432	\$ 486,944	\$ 426,873	\$ 471,323	\$ 44,450	10.4%
Fire and Rescue								
52200	110 FIRE - WAGES	\$ 32,132	\$ 19,055	\$ 51,000	\$ 51,000	\$ 51,000	\$ -	0.0%
52200	111 FIRE - ASSIST WAGES	\$ 3,599	\$ 1,617	\$ 4,000	\$ 9,369	\$ 9,858	\$ 489	5.2%
52200	120 FIRE - SALARY	\$ 25,730	\$ 13,510	\$ 28,357	\$ 28,357	\$ 28,019	\$ (338)	-1.2%
52200	130 FIRE - SS/MED	\$ 4,702	\$ 2,615	\$ 6,377	\$ 4,600	\$ 6,799	\$ 2,199	47.8%
52200	134 FIRE - REIMBURSEMENT	\$ 75	\$ -	\$ -	\$ 300	\$ -	\$ (300)	-100.0%
52200	190 FIRE - LENGTH OF SERVICE	\$ 24,260	\$ 23,240	\$ 23,240	\$ 24,000	\$ 24,000	\$ -	0.0%
52200	191 FIRE - SERVICE AWARD	\$ 181	\$ -	\$ 750	\$ 750	\$ 750	\$ -	0.0%
52200	241 FIRE - SUPLS/MAIN/REPR	\$ 5,079	\$ 5,087	\$ 7,000	\$ 6,500	\$ 6,500	\$ -	0.0%
52200	244 FIRE - EQUIP MAINT & TEST	\$ 11,398	\$ 4,693	\$ 7,500	\$ 6,000	\$ 9,000	\$ 3,000	50.0%
52200	292 FIRE - COMMUNICATION EQUIP	\$ 3,955	\$ 4,640	\$ 7,200	\$ 7,200	\$ 7,200	\$ -	0.0%
52200	311 FIRE - SUPPLIES / EXP	\$ 2,483	\$ 933	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.0%
52200	324 FIRE - DUES / SUBSCT	\$ 5,581	\$ 4,910	\$ 6,250	\$ 5,600	\$ 6,000	\$ 400	7.1%
52200	326 FIRE - TRAINING - REIMB	\$ 1,878	\$ 1,163	\$ 1,550	\$ 4,500	\$ 4,500	\$ -	0.0%
52200	327 FIRE - DRILL EXPENSES	\$ 1,558	\$ 583	\$ 1,000	\$ 3,000	\$ 1,500	\$ (1,500)	-50.0%
52200	344 FIRE - FUEL & MAINT	\$ 3,951	\$ 1,482	\$ 3,000	\$ 6,000	\$ 4,000	\$ (2,000)	-33.3%
52200	360 FIRE - FUNDRAISING EXP	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	
52200	380 FIRE - PUBLIC SAFETY & EDUC	\$ 290	\$ 103	\$ 103	\$ 3,000	\$ 3,000	\$ -	0.0%
52200	381 FIRE - PPE	\$ 2,282	\$ 132	\$ 2,500	\$ 15,000	\$ 15,000	\$ -	0.0%
52200	382 FIRE - UNIFORMS & CLOTHING	\$ 3,517	\$ 220	\$ 1,860	\$ 2,500	\$ 2,500	\$ -	0.0%
52200	385 FIRE - PHYSICALS/TESTING	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.0%
52200	390 FIRE - MUTUAL AID	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
52200	399 FIRE - EVENTS / OTHER EXP	\$ 1,140	\$ 2,968	\$ 4,000	\$ 4,500	\$ 4,500	\$ -	0.0%
52200	510 SICKNESS & ACCIDENT LIFE INS	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100.0%
52220	110 CROSSING GUARD - WAGES	\$ 3,330	\$ 2,160	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
52220	130 CROSSING GUARD - SS/MED	\$ 255	\$ 165	\$ 268	\$ 270	\$ 268	\$ (2)	-0.8%
Fire and Rescue 52200		\$ 145,376	\$ 97,276	\$ 169,255	\$ 199,746	\$ 202,693	\$ 2,947	1.5%

General Fund Expenses & Other Financing Uses (100)

EXPENSES		2022 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %																																																																																																																																																																																													
Emergency Management																																																																																																																																																																																																					
52300	110 EMS - WAGES	\$ 7,450	\$ 4,616	\$ 10,000	\$ 14,000	\$ 14,000	\$ -	0.0%																																																																																																																																																																																													
52300	130 EMS - SS/MED	\$ 570	\$ 353	\$ 765	\$ 1,071	\$ 1,071	\$ -	0.0%																																																																																																																																																																																													
52300	240 EQUIPMENT & SUPPLIES	\$ 640	\$ 102	\$ 300	\$ 600	\$ 600	\$ -	0.0%																																																																																																																																																																																													
52300	241 EMS - SUPLS/MAIN/REPR	\$ -	\$ 1,818	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%																																																																																																																																																																																													
52300	244 EMS - EQUIP MAINT & TEST	\$ 500	\$ 706	\$ 1,500	\$ 6,000	\$ 6,000	\$ -	0.0%																																																																																																																																																																																													
52300	245 EMS - AED EQUIP	\$ -	\$ -	\$ 4,900	\$ 6,000	\$ 6,000	\$ -	0.0%																																																																																																																																																																																													
52300	311 EMS - SUPPLIES / EXP	\$ 3,036	\$ -	\$ 3,000	\$ 2,000	\$ 3,000	\$ 1,000	50.0%																																																																																																																																																																																													
52300	324 EMS - DUES / SUBSCPT	\$ 4,961	\$ 180	\$ 230	\$ 500	\$ 500	\$ -	0.0%																																																																																																																																																																																													
52300	326 EMS - TRAINING - REIMB	\$ 521	\$ 164	\$ 200	\$ 2,500	\$ 2,500	\$ -	0.0%																																																																																																																																																																																													
52300	380 EMS - PUBLIC SAFETY & EDUC	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -	0.0%																																																																																																																																																																																													
52300	381 EMS- PPE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%																																																																																																																																																																																													
52300	382 EMS - UNIFORMS & CLOTHING	\$ 1,786	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0.0%	Total Emergency Management 52300		\$ 19,464	\$ 7,938	\$ 22,895	\$ 37,371	\$ 38,371	\$ 1,000	3%	Building Inspection									52400	291 INSPECTOR - CONTRACTED	\$ 20,603	\$ 10,605	\$ 21,007	\$ 20,646	\$ 23,742	\$ 3,096	15.0%	52400	311 INSPECTOR - SUPPLIES / EXP	\$ -	\$ 666	\$ 666	\$ 600	\$ 675	\$ 75	12.5%	Total Building Inspection 52400		\$ 20,603	\$ 11,271	\$ 21,673	\$ 21,246	\$ 24,417	\$ 3,171	14.9%	Total Public Safety 52400		\$ 548,584	\$ 210,917	\$ 700,766	\$ 685,236	\$ 736,804	\$ 51,568	7.5%	PUBLIC WORKS									Highway and Street Maintenance									53231	291 GENERAL MAINT EXP - CONTRACTED	\$ 26,606	\$ 5,332	\$ 160,000	\$ 150,000	\$ 200,000	\$ 50,000	33.3%	53232	291 DITCH & CUTTING EXP-CONTRACTED	\$ 559	\$ 425	\$ 500	\$ 5,000	\$ -	\$ (5,000)	-100.0%	53233	291 ENGINEER CONSULT - CONTRACTED	\$ 23,364	\$ 5,526	\$ 15,000	\$ 20,000	\$ 20,000	\$ -	0.0%	53234	291 WINTER MAINT - CONTRACTED	\$ 56,756	\$ 97,436	\$ 110,000	\$ 90,000	\$ 100,000	\$ 10,000	11.1%	53235	311 STREET SIGN - SUPPLY / EXP	\$ 2,449	\$ 5,060	\$ 6,500	\$ 6,500	\$ 10,000	\$ 3,500	53.8%	53240	344 TOWN TRUCK - FUEL & MAINT	\$ 3,319	\$ 2,034	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%	53270	110 ENGINEER TECH - WAGES	\$ 15,562	\$ 16,602	\$ 32,604	\$ 32,604	\$ 33,810	\$ 1,206	3.7%	53270	130 ENGINEER TECH - SS/MED	\$ 1,048	\$ 1,221	\$ 2,478	\$ 2,478	\$ 2,586	\$ 108	4.4%	53270	131 ENGINEER TECH - HEALTH	\$ 2,306	\$ 2,527	\$ 4,988	\$ 4,988	\$ 5,559	\$ 571	11.4%	53270	132 ENGINEER TECH - DENTAL	\$ 83	\$ 91	\$ 992	\$ 992	\$ 185	\$ (807)	-81.4%	53270	133 ENGINEER TECH - RETIREMENT	\$ 1,228	\$ 1,109	\$ 2,217	\$ 2,217	\$ 2,333	\$ 116	5.2%	53270	311 ENGINEER TECH - SUPPLY / EXP	\$ 2,814	\$ 110	\$ 500	\$ 5,000	\$ 5,000	\$ -	0.0%	Total Highway & St Maint 53200		\$ 136,096	\$ 137,471	\$ 340,779	\$ 324,779	\$ 384,474	\$ 59,695	18.4%
Total Emergency Management 52300		\$ 19,464	\$ 7,938	\$ 22,895	\$ 37,371	\$ 38,371	\$ 1,000	3%																																																																																																																																																																																													
Building Inspection																																																																																																																																																																																																					
52400	291 INSPECTOR - CONTRACTED	\$ 20,603	\$ 10,605	\$ 21,007	\$ 20,646	\$ 23,742	\$ 3,096	15.0%																																																																																																																																																																																													
52400	311 INSPECTOR - SUPPLIES / EXP	\$ -	\$ 666	\$ 666	\$ 600	\$ 675	\$ 75	12.5%																																																																																																																																																																																													
Total Building Inspection 52400		\$ 20,603	\$ 11,271	\$ 21,673	\$ 21,246	\$ 24,417	\$ 3,171	14.9%																																																																																																																																																																																													
Total Public Safety 52400		\$ 548,584	\$ 210,917	\$ 700,766	\$ 685,236	\$ 736,804	\$ 51,568	7.5%																																																																																																																																																																																													
PUBLIC WORKS																																																																																																																																																																																																					
Highway and Street Maintenance																																																																																																																																																																																																					
53231	291 GENERAL MAINT EXP - CONTRACTED	\$ 26,606	\$ 5,332	\$ 160,000	\$ 150,000	\$ 200,000	\$ 50,000	33.3%																																																																																																																																																																																													
53232	291 DITCH & CUTTING EXP-CONTRACTED	\$ 559	\$ 425	\$ 500	\$ 5,000	\$ -	\$ (5,000)	-100.0%																																																																																																																																																																																													
53233	291 ENGINEER CONSULT - CONTRACTED	\$ 23,364	\$ 5,526	\$ 15,000	\$ 20,000	\$ 20,000	\$ -	0.0%																																																																																																																																																																																													
53234	291 WINTER MAINT - CONTRACTED	\$ 56,756	\$ 97,436	\$ 110,000	\$ 90,000	\$ 100,000	\$ 10,000	11.1%																																																																																																																																																																																													
53235	311 STREET SIGN - SUPPLY / EXP	\$ 2,449	\$ 5,060	\$ 6,500	\$ 6,500	\$ 10,000	\$ 3,500	53.8%																																																																																																																																																																																													
53240	344 TOWN TRUCK - FUEL & MAINT	\$ 3,319	\$ 2,034	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%																																																																																																																																																																																													
53270	110 ENGINEER TECH - WAGES	\$ 15,562	\$ 16,602	\$ 32,604	\$ 32,604	\$ 33,810	\$ 1,206	3.7%																																																																																																																																																																																													
53270	130 ENGINEER TECH - SS/MED	\$ 1,048	\$ 1,221	\$ 2,478	\$ 2,478	\$ 2,586	\$ 108	4.4%																																																																																																																																																																																													
53270	131 ENGINEER TECH - HEALTH	\$ 2,306	\$ 2,527	\$ 4,988	\$ 4,988	\$ 5,559	\$ 571	11.4%																																																																																																																																																																																													
53270	132 ENGINEER TECH - DENTAL	\$ 83	\$ 91	\$ 992	\$ 992	\$ 185	\$ (807)	-81.4%																																																																																																																																																																																													
53270	133 ENGINEER TECH - RETIREMENT	\$ 1,228	\$ 1,109	\$ 2,217	\$ 2,217	\$ 2,333	\$ 116	5.2%																																																																																																																																																																																													
53270	311 ENGINEER TECH - SUPPLY / EXP	\$ 2,814	\$ 110	\$ 500	\$ 5,000	\$ 5,000	\$ -	0.0%																																																																																																																																																																																													
Total Highway & St Maint 53200		\$ 136,096	\$ 137,471	\$ 340,779	\$ 324,779	\$ 384,474	\$ 59,695	18.4%																																																																																																																																																																																													

General Fund Expenses & Other Financing Uses (100)

EXPENSES	2022 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
Road Related Facilities							
53420 220 STREET LIGHTING - UTILITIES	\$ 26,531	\$ 11,723	\$ 25,000	\$ 32,500	\$ 30,000	\$ (2,500)	-7.7%
53430 000 SIDEWALK/REC TRAIL CONST	\$ 1,526	\$ 793	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
53440 000 DRAINAGE REPAIR/MAINT EXPENSES	\$ 36,722	\$ 977	\$ 1,000	\$ 10,000	\$ -	\$ (10,000)	-100.0%
53450 210 CULVERT/DRIVEWAY REVIEW - FEES	\$ 250	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100.0%
53460 210 STORM WATER - FEES	\$ -	\$ -	\$ -	\$ 1,210	\$ -	\$ (1,210)	-100.0%
Total Road Related Facilities 53400	\$ 65,029	\$ 13,493	\$ 27,500	\$ 47,710	\$ 31,500	\$ (16,210)	-34.0%
Mass Transit							
53520 000 MASS TRANSIT EXPENSES	\$ 69,698	\$ 40,070	\$ 69,696	\$ 69,696	\$ 84,000	\$ 14,304	20.5%
Total Mass Transit 53520	\$ 69,698	\$ 40,070	\$ 69,696	\$ 69,696	\$ 84,000	\$ 14,304	20.5%
Sanitation							
53620 000 GARBAGE & RECYCLING PICKUP	\$ 363,801	\$ 213,363	\$ 378,120	\$ 378,120	\$ 400,000	\$ 21,880	5.8%
53650 000 YARD WASTE DISPOSAL/CURB SIDE PICKUP	\$ 41,901	\$ 14,854	\$ 15,000	\$ 25,200	\$ -	\$ (25,200)	-100.0%
53660 000 LARGE ITEM DISPOSAL/RECYCLING	\$ 2,476	\$ 1,193	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
53670 000 YARD WASTE TRANSFER SITE EXP	\$ 135,117	\$ 16,102	\$ 30,000	\$ 7,500	\$ 35,000	\$ 27,500	366.7%
Total Sanitation 53600	\$ 543,295	\$ 245,512	\$ 425,620	\$ 413,320	\$ 437,500	\$ 24,180	5.9%
Total Public Works	\$ 814,118	\$ 436,546	\$ 863,595	\$ 855,505	\$ 937,474	\$ 81,969	9.6%
CULTURE, RECREATION AND EDUCATION							
Parks							
55200 000 PARKS SUPPLIES & EXPENSES	\$ 6,186	\$ 1,140	\$ 6,000	\$ 9,000	\$ 9,000	\$ -	0.0%
55200 311 PARKS - SUPPLY / EXP	\$ 1,949	\$ 1,784	\$ 2,000	\$ -	\$ -	\$ -	-
Total Parks 55200	\$ 8,135	\$ 2,923	\$ 8,000	\$ 9,000	\$ 9,000	\$ -	0.0%
Recreation Programs and Events							
55300 000 RECREATION PROGRAMS & EVENTS	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.0%
Total Rec Programs/Events 55300	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.0%
Total Culture, Recreation and Education	\$ 8,135	\$ 2,923	\$ 8,000	\$ 10,000	\$ 9,000	\$ (1,000)	-10.0%

General Fund Expenses & Other Financing Uses (100)

EXPENSES	2022 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
CONSERVATION AND DEVELOPMENT							
Economic Development							
56200 000 ECONOMIC DEVELOPMENT EXPENSES	\$ 260	\$ -	\$ 3,750	\$ 2,000	\$ 5,700	\$ 3,700	185.0%
Total Economic Development 56200	\$ 260	\$ -	\$ 3,750	\$ 2,000	\$ 5,700	\$ 3,700	185.0%
Planning and Zoning/Erosion/Conservation							
56300 110 PLAN COMM - WAGES	\$ 3,090	\$ 1,000	\$ 2,000	\$ 3,900	\$ 3,500	\$ (400)	-10.3%
56300 130 PLAN COMM - SS/MED	\$ 236	\$ 77	\$ 153	\$ 298	\$ 268	\$ (30)	
56400 311 ZONING - SUPPLY / EXP	\$ 14,621	\$ 3,534	\$ 8,000	\$ 8,000	\$ 3,000	\$ (5,000)	-62.5%
56400 315 ZONING - PUBL / NOTICE	\$ 325	\$ -	\$ 100	\$ 500	\$ 500	\$ -	0.0%
56600 000 EROSION & DRAINAGE REV EXPS.	\$ (120)	\$ (2,100)	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100.0%
56700 000 DEVELOPMENT REVIEW	\$ 3,467	\$ -	\$ -	\$ 3,700	\$ -	\$ (3,700)	-100.0%
Total Planning/Zoning/Eros/Cons 56300	\$ 21,620	\$ 2,511	\$ 10,253	\$ 26,398	\$ 7,268	\$ (19,130)	-72.5%
Total Conservation and Development	\$ 21,880	\$ 2,511	\$ 14,003	\$ 28,398	\$ 12,968	\$ (15,430)	-54.3%
CAPITAL OUTLAY							
Parks Capital Outlay							
57010 002 PARKS TREE REMOVAL & MITIGATION	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
57620 820 PARKS OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	
Total Parks Capital Outlay 57010	\$ -	\$ -	\$ -	\$ 10,000	\$ 28,000	\$ 18,000	180.0%
General Government Capital Outlay							
57100 820 GENERAL GOVERNMENT OUTLAY	\$ 11,745	\$ 4,659	\$ 4,659	\$ -	\$ 11,300	\$ 11,300	
57100 001 ZONING ORD REVIEW & UPDATE	\$ 10,000	\$ 9,000	\$ 14,000	\$ 14,000	\$ 10,000	\$ (4,000)	-28.6%
57100 003 TOWN HALL FILE SERVER REPLACE	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ -	\$ (13,000)	-100.0%
57100 004 IT /SECURITY SYSTEMS REPLACE	\$ -	\$ 5,400	\$ 5,400	\$ 5,000	\$ -	\$ (5,000)	-100.0%
57100 002 TOWN HALL WINDOW REPLACEMENT	\$ 2,650	\$ -	\$ -	\$ -	\$ -	\$ -	
57100 TOWN HALL DOOR REPLACEMENT (GG-23-003)	\$ -	\$ -	\$ -	\$ 9,000	\$ 10,000	\$ 1,000	11.1%
AC/Furance Replacement					\$ 25,000	\$ 25,000	
COPIER REPLACEMENT					\$ 20,000	\$ 20,000	
General Govt Capital Outlay 57100	\$ 24,395	\$ 19,059	\$ 37,059	\$ 41,000	\$ 76,300	\$ 35,300	86.1%
Fire and Rescue Capital Outlay							
57220 008 TOWN FIRE SIGNS	\$ -	\$ 11,029	\$ 11,030	\$ 12,000	\$ -	\$ (12,000)	-100.0%
57220 010 FD PORTABLE RADIO REPLACEMENT	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ -	\$ (55,000)	-100.0%
57220 810 FIRE & RESCUE OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Fire & Rescue Cap Outlay 57200	\$ -	\$ 11,029	\$ 66,030	\$ 67,000	\$ -	\$ (67,000)	-100.0%

General Fund Expenses & Other Financing Uses (100)

EXPENSES	2022 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
Public Works Capital Outlay							
57331 003 YARD WASTE SITE DEVELOPMENT	\$ 294,359	\$ 18,393	\$ 24,000	\$ -	\$ 2,000	\$ 2,000	
57331 006 TOWN MAINTENANCE SHED IMPROVE	\$ 7,258	\$ 4,160	\$ 4,160	\$ 20,000		\$ (20,000)	-100.0%
57360 820 ROAD SIGN REPLACEMENT PROJECT	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	
57380 820 CULVERT REPLACEMENT (PW-23-002) SALT SPREADER FOR PW TRUCK	\$ -	\$ 1,287	\$ 45,000	\$ 45,000	\$ -	\$ (45,000)	-100.0%
					\$ 10,000		
Total Public Works Cap Outlay 57300	\$ 301,617	\$ 23,840	\$ 73,160	\$ 65,000	\$ 17,000	\$ (48,000)	-73.8%
Total Gen Fund Capital Outlay	\$ 326,012	\$ 53,928	\$ 176,249	\$ 183,000	\$ 121,300	\$ (61,700)	-33.7%
OTHER FINANCING USES - Contingency Reserves							
59900 401 TRANSFER TO CAPITAL PROJECT FUND	\$ 179,743	\$ -		\$ -	\$ 450,000	\$ 450,000	
59999 001 FIRE RESERVE FUND	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
59999 002 BUILDING IMPROVEMENT FUND	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
59999 003 GENERAL FUND CONTINGENCY		\$ -		\$ 334,180	\$ 257,653	\$ (76,527)	-22.9%
Total Other Financing Uses 59000	\$ 179,743	\$ -	\$ 25,000	\$ 359,180	\$ 732,653	\$ 373,473	104.0%
Total General Fund Expenses	\$ 2,427,418	\$ 1,020,336	\$ 2,363,822	\$ 2,680,263	\$ 3,147,447	\$ 467,184	17.4%

Debt Service Revenues & Expenses (300)

REVENUES			2022 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
Taxes									
41100	000	DEBT SERVICE PROPERTY TAXES	696,675.00	0	836,733	836,733	978,285	141,552	16.9%
Total Taxes 41000			696,675	0	836,733	836,733	978,285	141,552	16.9%
Other Financing Sources									
49100	000	LONG TERM DEBT PROCEEDS	0	0	0	0	0	0	
49110	000	PREMIUM ON LONG TERM DEBT	0	0	42,767	42,767	-42,767	-100.0%	
Total Other Financing Sources 49100			0	0	42,767	42,767	0	-42,767	-100.0%
Total Revenues			696,675	0	879,500	879,500	978,285	98,785	11.2%
EXPENSES									
Debt Service									
58106	610	2020 G.O. PROMISSORY NOTES-PRN	585,000.00	625,000.00	625,000	625,000	635,000	10,000	1.6%
58107	630	2022 G.O. PROMISSORY NOTES-PRN	0	80,000.00	80,000	80,000	210,000	130,000	162.5%
58206	620	2020 G.O. PROMISSORY NOTES-INT	112,150.00	51,450.00	93,525	93,525	74,625	-18,900	-20.2%
58207	630	2022 G.O. PROMISSORY NOTES-INT	0	49,545.00	80,975	80,975	58,660	-22,315	-27.6%
Total Debt Service 58000			697,150	805,995	879,500	879,500	978,285	98,785	11.2%
Total Expenses			697,150	805,995	879,500	879,500	978,285	98,785	11%

Capital Projects Fund Revenues & Expenses (401)

REVENUES		2022 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
Taxes								
41110	000 PROPERTY TAX LEVY	\$ 350,000.00	\$ -	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ -	0.0%
Total Taxes 41000		\$ 350,000.00	\$ -	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ -	0.0%
SPECIAL ASSESSMENTS								
42310	000 SPECIAL ASSESSMENTS	\$ 271,096.97	\$ 238,486.14	\$ 400,000.00	\$ 150,000.00	\$ 129,000.00	\$ (21,000.00)	-14.0%
Total Special Assessments 42300		\$ 271,096.97	\$ 238,486.14	\$ 400,000.00	\$ 150,000.00	\$ 129,000.00	\$ (21,000.00)	-14.0%
Other Financing Sources								
49100	000 LONG TERM DEBT PROCEEDS	\$ 1,800,000.00	\$ -			\$ 1,850,000.00	\$ 1,850,000.00	
49110	000 PREMIUM ON LONG TERM DEBT	\$ 55,157.35	\$ -		\$ -	\$ -	\$ -	
49200	100 TRANSFER FROM GENERAL FUND	\$ 179,743.00	\$ -		\$ -	\$ 450,000.00	\$ 450,000.00	
49200	602 TRANSFER FROM TRANSPORT FUND	\$ 1,159,447.00	\$ -		\$ -	\$ -	\$ -	
49200	601 TRANSFER FROM STORMWATER FUND	\$ 79,500.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 800,000.00	\$ 750,000.00	1500.0%
49200	603 TRANSFER FROM ARPA FUND	\$ -	\$ -		\$ 200,000.00	\$ 675,545.00	\$ 475,545.00	237.8%
49200	604 PARK IMPACT FEES APPLIED DEVELOPER PAYMENT	\$ -	\$ -		\$ 12,000.00	\$ 19,672.00	\$ 7,672.00	63.9%
Total Other Financing Sources 49100		\$3,273,847.35	\$ -	\$ 50,000.00	\$ 262,000.00	\$ 3,975,217.00	\$ 3,713,217.00	1417.3%
Total Revenues		\$3,894,944.32	\$ 238,486.14	\$ 800,000.00	\$ 762,000.00	\$ 4,454,217.00	\$ 3,692,217.00	484.5%

EXPENSES		2022 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
Capital Outlay								
57344	820 EMONS ROAD - CAPTL IMPR	\$ 117,993.81	\$ 134,550.45	\$ 135,058.65				
57380	820 EASTOWN CT-EMONS RD-CAPTL IMPR A-20	\$ -	\$ -				\$ -	
57600	820 EMONS ROAD (DESIGN)	\$ 1,452,794.88	\$ -				\$ -	
57601	820 CTH N (DESIGN/CONSTRUCTION) (PW-21-005)	\$ 9,761.82	\$ 12,509.36	\$ 15,000.00	\$ 9,000.00	\$ 40,000.00	\$ 31,000.00	344.4%
57603	820 WOODSTOCK LN/NORTHBROOK CT A-21	\$ 569,021.66	\$ 225.00					
57606	820 VAN HANDEL DR-Design/CONSTRUCTION in 2023 (PW-23-002)	\$ -	\$ -		\$ 25,400.00	\$ 1,598,000.00	\$ 1,572,600.00	6191.3%
57607	820 CREEKVIEW LANE - WEST A-22	\$ 1,037,547.94	\$ 6,888.54	\$ 6,888.54			\$ -	
57608	820 WESTOWNE CT & EMONS RD A-22	\$ 480,690.03	\$ 18,549.36				\$ -	
57609	820 PINECREST CT & PINWOOD CT- (PW-22-003) A-23	\$ 16,218.01	\$ 476,960.56	\$ 657,000.00	\$ 335,000.00		\$ (335,000.00)	-100.0%
57660	820 NEW RD. BRIDGE -TOWN SHARE- (PW-21-007)	\$ -	\$ 245.69	\$ 80,728.00	\$ 75,200.00			0.0%
57670	820 COUNTY LINE RD BRIDGE - (PW-21-003)	\$ -	\$ 217.36	\$ 85,085.00	\$ 69,300.00			0.0%
57680	820 CTH KK TRAFFIC SIGNALS - CONSTRUCTION (PW-23-003)	\$ -	\$ -	\$ 15,000.00	\$ 50,000.00	\$ 300,000.00		0.0%
57690	820 OUTAGAMIE RD. RECONSTRUCTION OVERLAY (PW-23-004) B-23	\$ -	\$ -	\$ 382,428.00	\$ 343,200.00			0.0%
57700	820 SPRINGFIELD PARK DRAINAGE&PLAYGROUND (PR-22-02) C-23	\$ -	\$ 3,000.00	\$ 83,051.00	\$ 101,500.00	\$ 841,135.00		0.0%
57710	820 PARKS INVESTMENTS PER CORP (PR-23-001)	\$ -	\$ -	\$ -	\$ 200,000.00			0.0%
	EISENHOWER DR. TRAIL TAP STARS WIDOT 80/20 GRANT	\$ -				\$ 190,000.00		
	EISENHOWER DR CULVERTS	\$ -				\$ 535,000.00		
Total Capital Outlay 57000		\$3,684,028.15	\$ 653,146.32	\$ 1,460,239.19	\$ 1,208,600.00	\$ 3,504,135.00	\$ 2,295,535.00	190%
Total Expenses		\$3,684,028.15	\$ 653,146.32	\$ 1,460,239.19	\$ 1,208,600.00	\$ 3,504,135.00	\$ 2,295,535.00	189.9%

Use of Fund Balance					\$ -
Revenue over/(under) Expenditures	\$ 210,916.17	\$ (414,660.18)	\$ (660,239)	\$ (446,600.00)	\$ 950,082.00
Fund Balance	\$ 1,084,528.00	\$ 669,867.82	\$ 424,288.81	\$ 637,928.00	\$ 1,374,370.81

Stormwater Utility Fund Revenues & Expenses (601)

REVENUES	2022 Actual	2023 Jan- June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
Intergovernmental Revenues							
43540 000 STATE GRANT	-	200,000	200,000	139,000	200,000	61,000	44%
Total Intergovtl Revenues 43000	-	200,000	200,000	139,000	200,000	61,000	44%
Public Charges for Services							
46720 000 STORMWATER UTILITY USER CHGS DEVELOPMENT REVIEW FEES	352,699	-	441,739	431,250	440,000	8,750	2%
Total Public Charges for Services 46000	352,699	-	441,739	431,250	440,000	8,750	2%
Total Revenues	352,699	200,000	641,739	570,250	640,000	69,750	12%

Stormwater Utility Fund Revenues & Expenses (601)

EXPENSES		2022 Actual	2023 Jan- June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
General Government								
51100	110 UTIL COMMISSION - WAGES	7,000	1,250	2,500	15,000	15,000	-	0%
51100	130 UTIL COMMISSION - SS/MED	536	96	192	1,148	1,148	(1)	0%
51100	311 UTIL COMMISSION - SUPPLY / EXP	-	-	-	500	500	-	0%
51100	324 UTIL COMMISSION - DUES/ SUBSCPT	-	-	-	1,000	1,000	-	0%
51300	210 LEGAL - FEES	-	-	-	500	500	-	0%
51400	000 STORMWATER ADMINISTRATION	-	-	-	1,000	1,000	-	0%
51410	110 ADMINISTRATOR - WAGES	7,659	9,448	15,340	19,000	24,197	5,197	27%
51410	130 ADMINISTRATOR - SS/MED	462	677	-	1,444	1,851	407	28%
51410	131 ADMINISTRATOR - HEALTH	-	-	-	8,479	-	(8,479)	-100%
51410	132 ADMINISTRATOR - DENTAL	-	-	-	368	-	(368)	-100%
51410	133 ADMINISTRATOR - RETIREMENT	-	-	-	1,292	1,670	378	29%
51420	110 CLERK - WAGES	661	112	5,313	5,313	8,424	3,111	59%
51420	130 CLERK - SS/MED	47	8	404	404	644	240	60%
51420	131 CLERK- HEALTH	328	55	3,265	3,265	3,357	92	3%
51420	132 CLERK - DENTAL	11	2	119	119	119	-	0%
51420	133 CLERK - RETIREMENT	43	8	361	361	581	220	61%
51420	311 CLERK - SUPPLY / EXP	63	43	100	100	100	-	0%
51420	312 CLERK - POSTAGE	-	-	-	100	100	-	0%
51420	315 CLERK - PUBL / NOTICE	77	-	-	50	50	-	0%
51421	111 DEPUTY CLERK - ASSIST WAGES	82	-	-	2,116	4,992	2,876	136%
51421	130 DEPUTY C/T - SS/MED	6	-	-	161	382	221	137%
51421	132 DEPUTY C/T - DENTAL	2	-	-	-	119	119	-
51421	133 DEPUTY C/T - RETIREMENT	5	-	-	144	344	200	139%
51450	110 ENGINEER TECH - WAGES	15,077	16,302	-	32,604	33,810	1,206	4%
51450	130 ENGINEER TECH - SS/MED	1,129	1,221	-	2,478	2,586	108	4%
51450	131 ENGINEER TECH - HEALTH	2,306	2,526	-	4,988	5,559	571	11%
51450	132 ENGINEER TECH - DENTAL	83	93	-	368	185	(183)	-50%
51450	133 ENGINEER TECH - RETIREMENT	980	1,109	-	2,217	2,333	116	5%
51450	311 ENGINEER TECH - SUPPLY / EXP	187	357	-	250	5,000	4,750	1900%
	ADMIN ASST - WAGES	-	-	-	1,768	2,122	354	20%
	ADMIN ASST - SS/MED	-	-	-	134	162	28	21%
	MAINTENANCE - WAGES	-	-	-	-	8,094	-	-
	MAINTENANCE - SS/MED	-	-	-	-	619	-	-
51510	210 ACCOUNTING/AUDIT - FEES	2,400	-	2,200	2,200	3,220	1,020	46%
51520	210 FINANCIAL ADVISOR - FEES	-	-	-	-	-	-	-
51530	210 ENGINEERING EXPENSE GEN - FEES	6,490	1,200	3,000	20,000	20,000	-	0%
Total General Government 51000		45,636	34,505	32,794	128,871	149,769	20,898	16%

Stormwater Utility Fund Revenues & Expenses (601)

EXPENSES	2022 Actual	2023 Jan- June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
Public Safety							
52060 000 OFFICE SUPPLIES	-	-	-	1,000	1,000	-	0%
52070 000 POSTAGE	-	-	-	500	500	-	0%
52080 000 PRINTING/PUBLICATION	-	-	-	1,000	500	(500)	-50%
52090 000 PUBLIC EDUCATION & OUTREACH	-	200	-	1,000	1,000	-	0%
52100 000 CONSULTANT SERVICES	-	-	-	5,000	-	(5,000)	-100%
Total Public Safety 52000	-	200	-	8,500	3,000	(5,500)	-65%
Public Works							
53010 000 NEWSC DUES	1,215	1,250	1,250	1,300	1,300	-	0%
53020 000 MS4 ANNUAL PERMITTING	2,516	2,088	3,088	2,750	3,000	250	9%
53030 000 ILLICIT DISCHRG FLD SCREENING	-	-	-	5,000	5,000	-	0%
53040 000 STORMWATER FEE	-	-	-	700	-	(700)	-100%
Total Public Works 53000	3,731	3,338	4,338	9,750	9,300	(450)	-5%

Stormwater Utility Fund Revenues & Expenses (601)

EXPENSES		2022 Actual	2023 Jan- June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
Culture, Recreation & Education								
55000	000 POND O&M ECOLOGICAL	-	-	-	200	-	(200)	-100%
	HEARTLAND POND							
55110	000 HP-ECOLOGICAL FEE	1,797	-	700	700	1,500	800	114%
55120	000 HP-O&M FEE	2,560	1,515	2,000	2,000	1,800	(200)	-10%
55130	000 HP-TRAPPING COST	702	-	702	650	702	52	8%
55140	000 HP-PRAIRIE BURN COST	-	-	-	200	500	300	150%
	REGAL POND							
55210	000 RP-ECOLOGICAL FEE	1,734	-	700	700	1,300	600	86%
55220	000 RP-O&M FEE	2,019	1,453	1,800	1,500	1,800	300	20%
55230	000 RP-TRAPPING COST	702	-	702	650	702	52	8%
55240	000 HP-PRAIRIE BURN COST	-	-	-	200	500	300	150%
	SPRINGFIELD POND							
55310	000 SP-ECOLOGICAL FEE	3,141	-	1,200	1,200	1,500	300	25%
55320	000 SP-O&M FEE	2,170	1,661	1,800	1,400	1,900	500	36%
55330	000 SP-TRAPPING COST	702	-	702	650	702	52	8%
55340	000 SP-PRAIRIE BURN COST	-	-	-	200		(200)	-100%
	MAIN STREET POND							
55410	000 MSP-ECOLOGICAL FEE	1,560	-	900	900	1,500	600	67%
55420	000 MSP-O&M FEE	2,497	1,666	2,200	1,750	1,800	50	3%
55430	000 MSP-TRAPPING COST	702	-	702	650	702	52	8%
55440	000 MSP-PRAIRIE BURN COST	-	-	-	200		(200)	-100%
	SPEEDWAY POND							
55510	000 SWP-ECOLOGICAL FEE	3,098	-	600	1,750	1,700	(50)	-3%
55520	000 SWP-O&M FEE	2,086	1,671		1,400	1,800	400	29%
55530	000 SWP-TRAPPING COST	702	-	702	650	702	52	8%
55540	000 SWP-PRAIRIE BURN COST	-	-	-	200	500	300	150%
	CTH N POND							
55610	000 CTH N P-ECOLOGICAL FEE	-	-	-	900	-	(900)	-100%
55620	000 CTH N P-O&M FEE	320	419	700	1,400	1,600	200	14%
55630	000 CTH N P-TRAPPING COST	702	-	702	650	702	52	8%
55640	000 CTH N P-PRAIRIE BURN COST	-	-	-	-	-	-	
Total Culture, Rec & Edu 55000		27,192	8,385	16,812	20,700	23,912	3,212	16%

Stormwater Utility Fund Revenues & Expenses (601)

EXPENSES	2022 Actual	2023 Jan- June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '23 to '24 Change \$	Budget '23 to '24 Change %
Conservation & Development							
56010 000 STREAM BANK EROSION CONTROL	-	-	-	55,000	55,000	-	0%
56030 000 DRAINAGE REPAIR & MAINTENANCE/MOWING OF DITCHES	300	1,800		10,000	10,000	-	0%
56040 000 CULVERT/CATCH BASIN/STRM SEWER	3,698		45,000	5,000	5,000	-	0%
56050 000 STREET SWEEPING	3,163			5,000	5,000	-	0%
57000 000 UTILITY RESERVE FUND				-		-	
57010 000 POND CONSTRUCTION/ENHANCER	385,522	4,753	4,753	-		-	
57520 000 STORMWATER PRELIM ENGINEERING STORMWATER DEVELOPMENT REVIEW	41,305	-	19,500	-		-	
Total Conservation & Dev 56000	433,988	6,553	69,253	75,000	75,000	-	0%
Total Expenses	510,547	52,979	123,196	242,821	260,981	18,160	7%
Other Funding Uses							
59050 000 TRANSFER-CAPITAL PROJECTS FUND	79,500	-	50,000	50,000	800,000	750,000	1500%
Total Other Funding Uses 59000	79,500	-	50,000	50,000	800,000	750,000	1500%
Total Expenses and Other Funding Uses	590,047	52,979	173,196	292,821	1,060,981	768,160	262%
Use of Fund Balance					420,981		
Revenue over/(under) Expenditures	(237,348)	147,021	468,543	277,429	0		
Fund Balance	550,417	697,438	1,018,960	827,846	597,979		