

Town of



Buchanan

Outagamie County, Wisconsin

2025

ANNUAL BUDGET

FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025

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Introduction

Directory of Town Officials



Members of the Town Board

Joseph Coenen	Town Chairperson
Karen Lawrence	Supervisor 1
Paul Knuppel	Supervisor 2
Chuck Kavanaugh	Supervisor 3
Tom Meyer	Supervisor 4

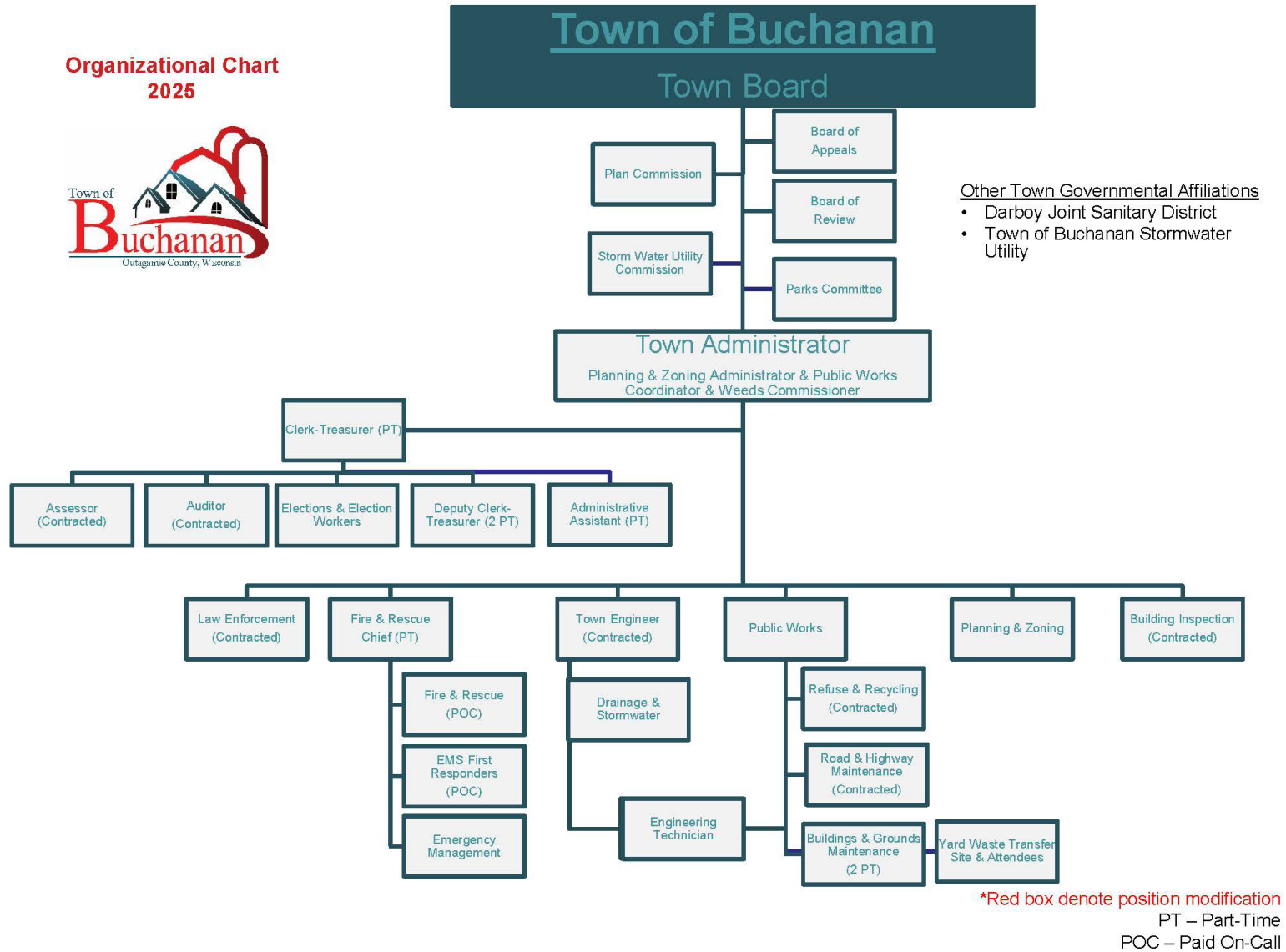
Administration

Michael J. D. Brown	Town Administrator
Cynthia Sieracki	Clerk/Treasurer
Alyse Lincoln	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
Justin Keen, Cedar Corporation	Town Engineer

Town Organizational Chart



Organizational Chart 2025

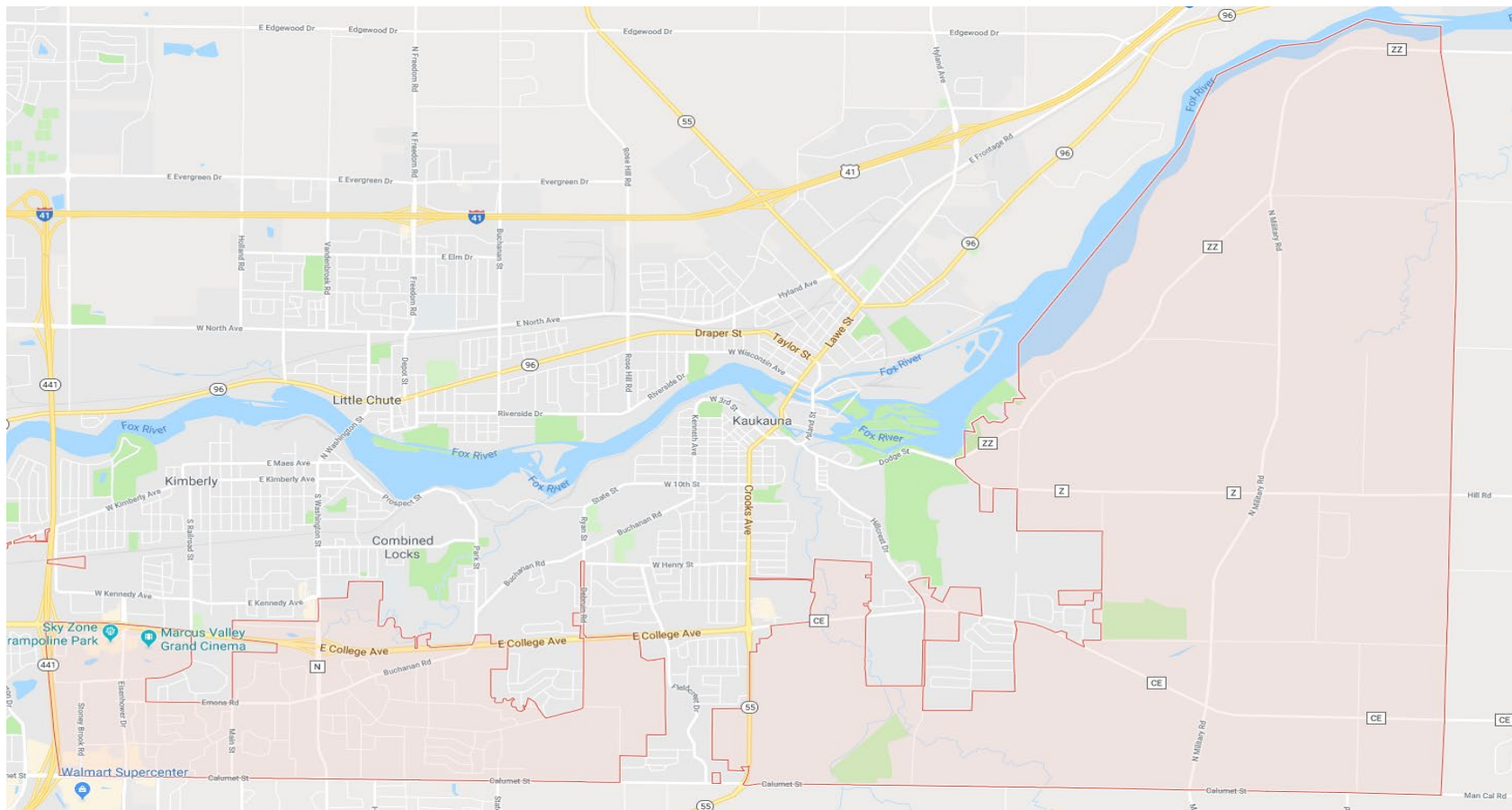




Location

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 2025-2029, (adopted 2024)

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

- Emons Road Reconstruction (2017)
- 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.

2025 Budget Factors



Budget Transmittal

Honorable Members of the Town of Buchanan Town Board:

I am pleased to present to you the 2025 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 2025 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.

**Budget Adopted by Resolution 2024-16 on
November 19, 2024
2025 Major Budget Figures**

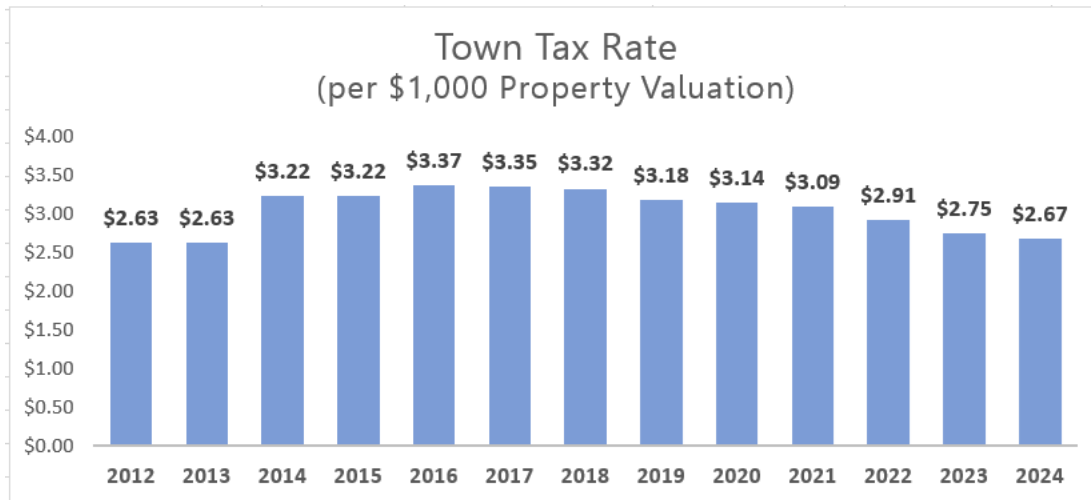
- ❖ \$7,489,816 in total expenditures across all funds.
- ❖ \$3,571,667 in general operating expenditures.
- ❖ \$2,906,588 Town tax levy.
- ❖ \$892,000 of available debt proceeds from debt issued in 2024 to be used for capital projects in 2025.
- ❖ Tax rate of \$2.67/\$1,000 of assessed value.



General Budget Summary

Tax Rate, Levy and Assessed Value

The 2025 Budget reflects an 8¢ decrease in the previous year's tax rate to \$2.67. 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: (Tax Levy/Assessed Value)x1000



Tax Rate Comparison		
Municipality	2023 Tax Rate	Taxes on \$350,000 Home
Buchanan	\$ 2.75	\$ 962.50
Greenville	\$ 3.81	\$ 1,333.50
Freedom	\$ 5.11	\$ 1,788.50
Combined Locks	\$ 5.34	\$ 1,869.00
Grand Chute	\$ 5.56	\$ 1,946.00
Little Chute	\$ 6.52	\$ 2,282.00
Kimberly	\$ 6.95	\$ 2,432.50
Appleton	\$ 7.04	\$ 2,464.00
Hortonville	\$ 7.32	\$ 2,562.00
Kaukauna	\$ 9.90	\$ 3,465.00
New London	\$ 10.20	\$ 3,570.00

The Tax Levy was adopted by the Town Electors by Resolution 2024-14 on November 7, 2024. The General Property Tax Levy for 2024, required for basic operations and governance, is decreasing by \$20,218 (1%); this is due to the elimination of personal property taxes which the State will make each community whole through an additional aid payment.



The debt service levy portion is required to meet the annual debt obligations. For the 2024 tax year, this amount is due to increase by \$124,986. In 2020 and 2022 the Town issued debt to address infrastructure needs identified in the Capital Improvement Program. The Town issued an additional \$1.85M of debt in 2024 to cover projects in fiscal years 2024 and 2025.

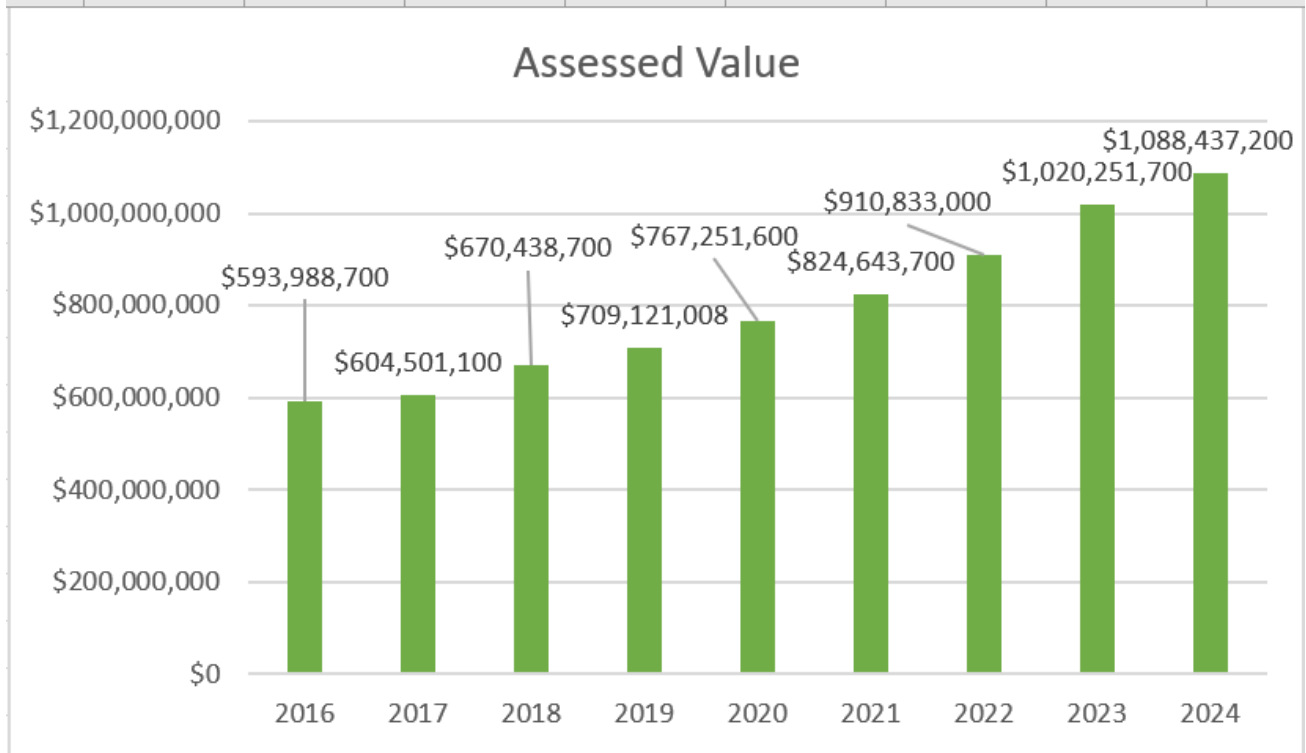
The third component of the tax levy is the road maintenance/improvement levy. This levy, \$350,000, was approved by Town electors as part of a 2014 Town Referendum. These funds are used for the sole and exclusive purposes of maintaining and paving of existing Town roads.

These three components of the overall levy equate to a total levy increase in 2024 from the prior year of \$104,768 (3.74%).

Tax Year	2023	2024	2024-2025 Change (\$)	2024-2025 Change (%)
General Fund Levy	\$1,473,535	\$1,453,317	-\$20,218	-1.37%
General Fund Tax Rate	\$1.44	\$1.34	-\$0.11	-7.55%
Road Improvement Levy	\$350,000	\$350,000	\$0	0.00%
Road Improvement Tax Rate	\$0.34	\$0.32	-\$0.02	-6.26%
Debt Service Levy	\$978,285	\$1,103,271	\$124,986	12.78%
Debt Service Tax Rate	\$0.96	\$1.01	\$0.05	5.71%
Total Tax Levy	\$2,801,822	\$2,906,588	\$104,768	3.74%
Total Tax Rate	\$2.75	\$2.67	-\$0.08	-2.76%
Assessed Value	\$1,020,251,700	\$1,088,437,200	\$68,185,500	6.68%
Estimated Taxes on \$350,000 Home	\$961	\$935	-\$27	-2.76%

	FY2024	% of Budget	FY 2025	% of Budget	\$ Diff '23 to '24	% Diff '23 to '24
GENERAL FUND	\$ 1,473,535	52.59%	\$ 1,453,317	50.00%	\$ (20,218)	-1.37%
CAPITAL PROJECTS FUND	\$ 350,000	12.49%	\$ 350,000	12.04%	\$ -	0.00%
DEBT SERVICE FUND	\$ 978,285	34.92%	\$ 1,103,271	37.96%	\$ 124,986	12.78%
TOTAL	\$ 2,801,820		\$ 2,906,588		\$ 104,768	3.74%
Total Assessed Value	\$ 1,020,251,700		\$ 1,088,437,200		\$ 68,185,500	6.68%
Estimated Town Mill Rate	0.00274620 \$2.75		0.00267042 \$2.67		\$ (0.00007578)	-2.76%
Estimated Taxes on \$350,000 Home	\$ 961.17		\$ 934.65		\$ (26.52)	-2.76%

The total assessed value of the Town is \$1,088,437,200. The 2025 budget results in a 2024 tax rate of \$2.67 per \$1,000 of assessed value, which is a 8¢ decrease. For a \$350,000 home the estimated local taxes is \$934.65 (not including any changes to special charges). This is a decrease of \$26.52 from the previous year.



State Levy Limits & Major Aids



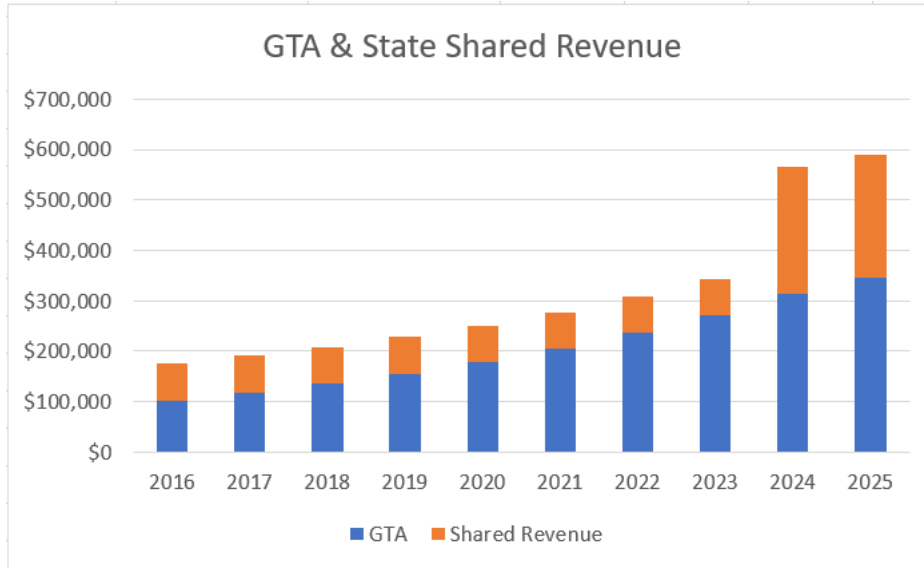
The Town continues to be constrained in its ability to increase the property tax levy by State imposed levy limits. The State has had levy limits for decades, but the current iteration began with the 2011 Wisconsin Act 32. Under this piece of legislation, the Town is allowed to increase its levy over 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.

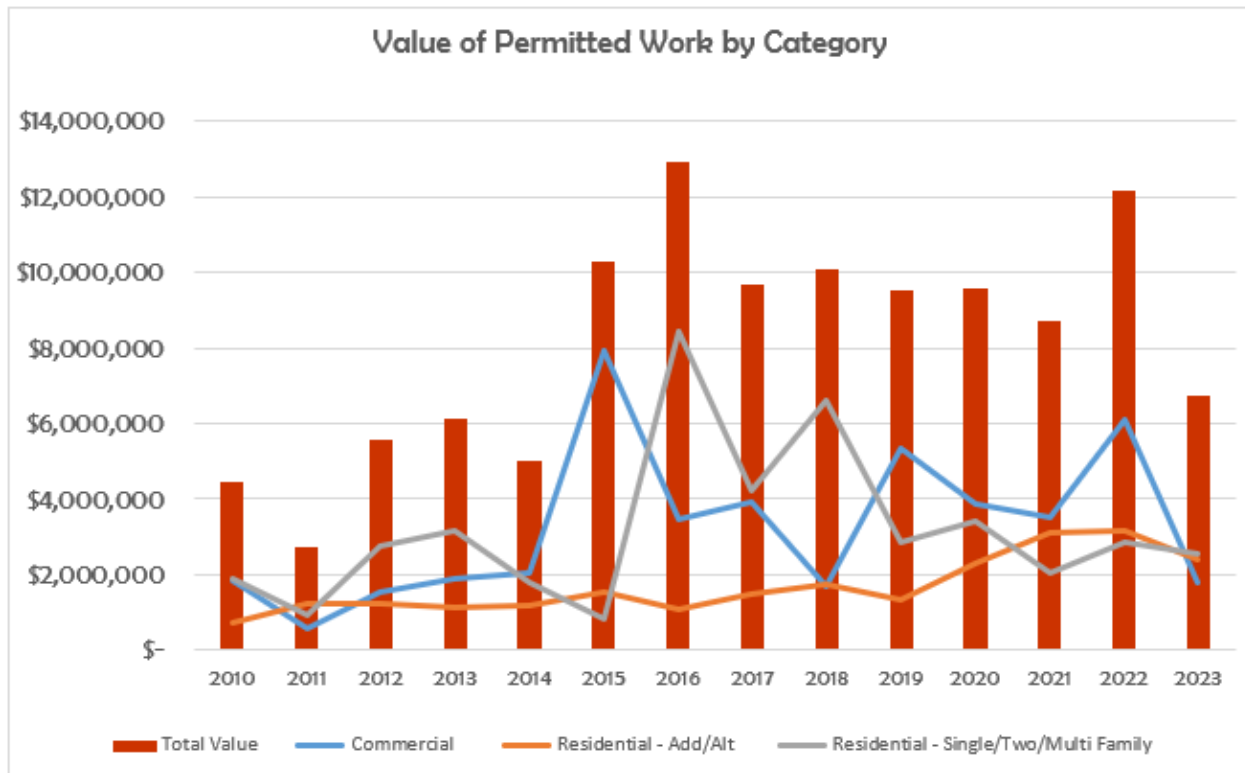
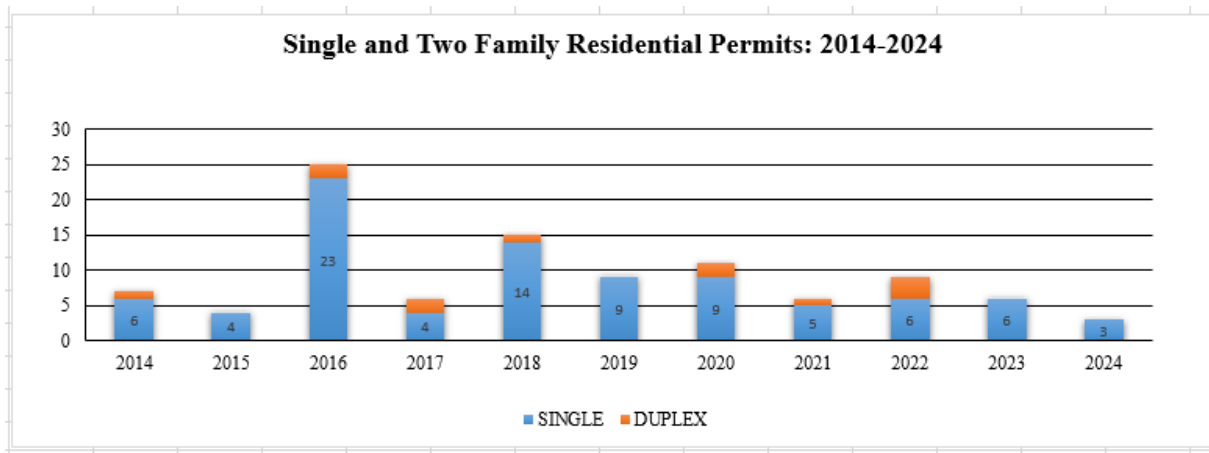
State monetary aids are a significant source of Town revenues, particularly the General Transportation Aids and State Shared Revenues. The Town will experience an increase in GTA due to the method the State uses to determine aid amounts. One of the major determinants is the amount a municipality has 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 2025, 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 2025 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 2025 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 2024 tax levy is set by the end of November, 2024. It is prorated to individual property tax bills based on the assessed value on January 1, 2024.

Property tax payments for the 2024 levy are due in full by January 31, 2025 and are recognized as revenue in the 2025 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	284,300	341,100	0.9989429980	56,900	284,600	341,500	<input type="checkbox"/> A star in this box means unpaid prior years taxes	
		2022	2023	2022	2023			
		Est. State Aids	Est. State Aids	Net Tax	Net Tax	% Tax		
		Allocated Tax Dist.	Allocated Tax Dist.			Change		
							NET PROPERTY TAX	\$ 3,589.92
TAXING JURISDICTION								
COUNTY		284,529	339,532	988.21	1,034.41	4.7%	STREET LIGHT 43.39	
LOCAL		343,272	565,293	849.61	936.74	10.3%	GARBAGE 133.07	
KIMBERLY SCH		11,280,828	10,426,777	1,327.26	1,554.60	17.1%	STORMWATER CHARGE 120.00	
FOX VALLEY TECH		817,840	814,692	236.33	252.12	6.7%		
DARBOY JT SAN		0	0	51.77	52.59	1.6%		
VALLEY M SEWER		0	0	0.00	0.00			
TOTAL		12,726,469	12,146,294	3,453.18	3,830.46	10.9%		
FIRST DOLLAR CREDIT				-47.23	-50.94	7.9%		
LOTTERY AND GAMING CREDIT				-155.02	-189.60	22.3%		
NET PROPERTY TAX				3,250.93	3,589.92	10.4%		
School taxes reduced by school levy tax credit		\$ 401.51	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)		
						0.01122972		
						Total Due	FOR FULL PAYMENT BY	
						Jan 31, 2024	\$ 3,886.38	
						Warning: If not paid by due dates, installments option is lost and total tax is delinquent subject to interest (see reverse).		

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 2024 service will be charged on the 2024 tax year bill. The special charge amount will be \$145.57 which is an increase from the previous year (\$133.07) mainly attributed to the increase in the contract price.

General Fund Summary



The following are highlights and special projects budgeted for within the 2025 budget:

1. Road Maintenance - \$600,000 (Combination of Chip Seal, Crack Filling, Shouldering, Line Painting, Misc. Maintenance.)
2. Comprehensive Rezoning - \$5,000
3. Building Permit and Code Enforcement Software - \$6,500
4. Exterior Security Cameras for Town Hall - \$10,000
5. Fire/EMS Rescue Task Force (RTF) Gear and Training - \$7,000
6. Speed Limit and Regulatory Road Signs - \$5,000
7. Park and Rec Maintenance - \$25,000 (CORP Recommendation)
8. Fire Reserve Fund - \$100,000
9. Building Reserve Fund - \$25,000
10. Park and Rec Fund - \$50,000
11. Use of Park and Rec and Trail Fund Balance - \$280,045 (Main St. Pond Playground and Trail Paving. Transfer from GF to CIP)

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 and 2024 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. A 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.

Town of Buchanan
LONG-TERM CAPITAL IMPROVEMENT FINANCING PLAN



		2024-25 CIP									
		\$1,850,000									
		GENERAL OBLIGATION PROMISSORY NOTES - FINAL									
		Dated April 9, 2024									
		(First interest 3/1/25)									
LEVY YEAR	YEAR DUE	EXISTING DEBT SERVICE	PRINCIPAL (3/1)	INTEREST (3/1 & 9/1) TIC= 3.15%	LESS: BID PREMIUM	TOTAL	COMBINED DEBT SERVICE (Levy Supported)	HYPOTHETICAL FUTURE CIP DEBT SERVICE (A)	TOTAL COMBINED DEBT SERVICE (Levy Supported)	TOTAL COMBINED MILL RATE (B)	YEAR DUE
2023	2024	\$978,285					\$978,285		\$978,285	\$0.96	2024
2024	2025	\$926,435	\$145,000	\$100,289	(\$68,454)	\$176,835	\$1,103,270		\$1,103,270	\$1.06	2025
2025	2026	\$673,610	\$500,000	\$58,200		\$558,200	\$1,231,810		\$1,231,810	\$1.16	2026
2026	2027	\$668,935	\$130,000	\$45,600		\$175,600	\$844,535	\$516,000	\$1,360,535	\$1.26	2027
2027	2028	\$580,010	\$135,000	\$40,300		\$175,300	\$755,310	\$744,200	\$1,499,510	\$1.36	2028
2028	2029	\$494,460	\$140,000	\$34,800		\$174,800	\$669,260	\$969,700	\$1,638,960	\$1.46	2029
2029	2030	\$427,760	\$145,000	\$29,100		\$174,100	\$601,860	\$1,035,500	\$1,637,360	\$1.43	2030
2030	2031	\$214,585	\$155,000	\$23,100		\$178,100	\$392,685	\$1,246,700	\$1,639,385	\$1.40	2031
2031	2032	\$213,255	\$160,000	\$16,800		\$176,800	\$390,055	\$1,249,400	\$1,639,455	\$1.37	2032
2032	2033		\$165,000	\$10,300		\$175,300	\$175,300	\$1,463,400	\$1,638,700	\$1.34	2033
2033	2034		\$175,000	\$3,500		\$178,500	\$178,500	\$1,458,700	\$1,637,200	\$1.32	2034
		\$5,177,335	\$1,850,000	\$361,989	(\$68,454)	\$2,143,535	\$7,320,870	\$8,683,600	\$16,004,470		

(A) Assumes future annual borrowings of \$1,500,000 starting in 2026 and thereafter. Future borrowings amortized over 10 years at an average interest rate of 4.00%.

(B) Mill rate based on 2023 Assessed Valuation of \$1,020,240,800, with annual growth of 2.00% thereafter.

NOTE: This information is provided for information purposes only. It does not recommend any future issuances and is not intended to be, and should not be regarded as, advice.

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.



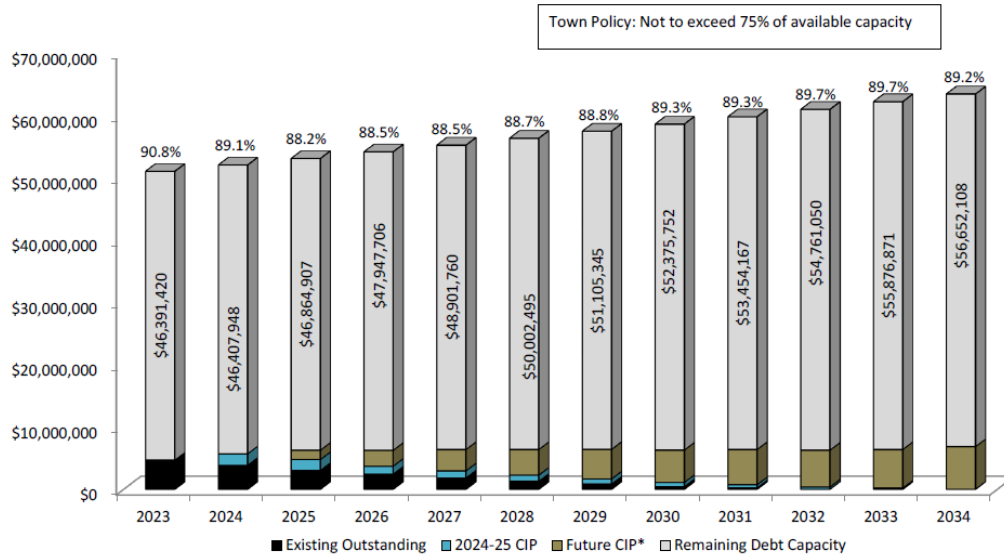
Town of Buchanan

Town Board Meeting
February 27, 2024

General Obligation Debt Capacity (5% of Equalized Value TID-IN)

HYPOTHETICAL G.O. DEBT CAPACITY AS OF 12/31

PERCENT OF CAPACITY REMAINING



*Assumes future annual borrowings of \$1,500,000 starting in 2026 and thereafter. Future borrowings amortized over 10 years at an average interest rate of 4.00%.
Note: Future capacity based on 2023 Equalized Valuation (TID-IN) of \$1,021,528,400 with annual growth of 2.00%.

Capital Improvement Fund Summary



Since the Town Board had to decide how it would fund capital projects moving forward, the Capital Improvement Plan (CIP) was updated this year to reflect the increased borrowing the Board decided to move forward with. The following list are capital projects budgeted for 2025.

1. CTH N Engineering: - \$20,000
2. Eisenhower Trail Engineering and ROW Acquisition - \$100,000
3. Stoney Brook Rd. Reconstruction (KK to Creekview) - \$1,800,000 (Engineering, Construction and Construction Administration)
4. Springfield Dr. Engineering for 2026 Reconstruction - \$45,000
5. Main St. Pond Park Playground and Trail Paving - \$305,000

Stormwater Utility Fund Summary



The basic operations of the Stormwater Utility Fund remain similar to previous years. The Yard Waste Transfer Site operations are being shifted from the General Fund to the SW Fund, \$16,000 has been budgeted for developing a GIS for the MS4 permit and funds have been shifted from the Stream Bank Erosion Control to perform more culvert replacements/repairs.

American Rescue Plan Act (ARPA) Fund Summary

The remaining ARPA funds of \$675,544 were used during FY2024 for the Springfield Park project and other capital improvement projects.

Fund Balance and Contingency Fund

The Town Board adopted a policy that minimum unassigned 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:

2025 GF operating expenditures defined by policy (GF Exp minus Capital Outlay and Use of Other Financing)	\$2,885,697
Minimum Fund Balance %	x 30%
Minimum Fund Balance Amount	\$ 865,709

The Town's budgeted General Fund unassigned balance as of the most recent audit is \$2,577,000 which exceeds the policy. Approximately \$1,000,000 was designated across three different funds in 2024 as Committed Fund Balance to be used for specific projects/purposes: Fire Fund \$500,000, Building Fund \$150,000 and Park and Rec Fund \$350,000. This still leaves a comfortable cushion for emergencies at approximately \$1,577,000.

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 (GF Exp minus Capital Outlay and Use of Other Financing)	\$2,885,697
Minimum Fund Balance %	x 5%
Minimum Fund Balance Amount	\$ 144,285

The Town's contingency fund has a balance of \$163,924 as of end of September of 2024 which exceeds the policy.



Fund Details

ALL FUNDS SUMMARY

	FY 2023 ACTUAL	FY 2024 JAN-JUNE ACTUAL	FY 2024 EOY PROJECTED	FY 2024 ADOPTED	FY 2025 RECOMMENDED	Budget '24 to 25 Change \$	Budget '24 to 25 Change %	Percent of Budget
Revenues								
General Fund	\$ 3,058,335	\$ 649,726	\$ 3,210,331	\$ 3,147,447	\$ 3,291,622	\$ 144,175	4.58%	45.66%
Debt Fund	\$ 836,733	\$ 68,454	\$ -	\$ 978,285	\$ 1,173,149	\$ 194,864	19.92%	16.27%
Capital Improvement Fund	\$ 813,397	\$ 1,843,257	\$ 4,213,595	\$ 4,454,217	\$ 2,270,000	\$ (2,184,217)	-49.04%	31.49%
Stormwater Utility Fund	\$ 641,789	\$ -	\$ 640,000	\$ 1,060,981	\$ 475,000	\$ (585,981)	-55.23%	6.59%
TOTAL	\$ 5,350,254	\$ 2,561,437	\$ 8,063,926	\$ 9,640,930	\$ 7,209,771	\$ (2,431,159)	-25.22%	100%
Expenditures								
General Fund	\$ 2,187,834	\$ 1,100,589	\$ 2,868,437	\$ 3,147,447	\$ 3,291,622	\$ 144,175	4.58%	45.66%
Debt Fund	\$ 880,450	\$ 918,505	\$ 980,227	\$ 978,285	\$ 1,173,149	\$ 194,864	19.92%	16.27%
Capital Improvement Fund	\$ 1,445,604	\$ 383,221	\$ 3,189,000	\$ 3,504,135	\$ 2,270,000	\$ (1,234,135)	-35.22%	31.49%
Stormwater Utility Fund	\$ 261,332	\$ 61,277	\$ 319,844	\$ 1,060,981	\$ 475,000	\$ (585,980)	-55.23%	6.59%
TOTAL	\$ 4,775,220	\$ 2,463,593	\$ 7,357,509	\$ 8,690,848	\$ 7,209,771	\$ (1,481,077)	-17.04%	100%

General Fund Summary (100)

	FY 2023 ACTUAL	FY 2024 JAN-JUNE ACTUAL	FY 2024 EOY PROJECTED	FY 2024 ADOPTED	FY 2025 RECOMMENDED	Budget '24 to 25 Change \$	Budget '24 to 25 Change %	Percent of Budget
Revenues								
Taxes	\$ 1,614,159	\$ 191,872	\$ 1,847,190	\$ 1,817,533	\$ 1,648,082	\$ (169,451)	-9.32%	50.07%
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	#DIV/0!
Intergovernmental Revenue	\$ 563,479	\$ 240,404	\$ 768,106	\$ 780,196	\$ 832,565	\$ 52,369	6.71%	25.29%
License and Permits	\$ 83,512	\$ 50,828	\$ 68,328	\$ 63,050	\$ 61,990	\$ (1,060)	-1.68%	1.88%
Fines, Forfeitures, and Penalties	\$ 8,889	\$ 7,215	\$ 7,215	\$ 6,100	\$ 6,050	\$ (50)	-0.82%	0.18%
Public Charges for Services	\$ 485,192	\$ 35,168	\$ 361,087	\$ 377,268	\$ 359,590	\$ (17,678)	-4.69%	10.92%
Intergovernmental Charges for Services	\$ 61,846	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.00%	0.05%
Miscellaneous Revenues	\$ 241,258	\$ 124,239	\$ 156,604	\$ 101,500	\$ 101,500	\$ -	0.00%	3.08%
Other Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ 280,045	\$ 280,045	#DIV/0!	8.51%
TOTAL	\$ 3,058,335	\$ 649,726	\$ 3,210,331	\$ 3,147,447	\$ 3,291,622	\$ 144,175	4.58%	#DIV/0!
Expenditures								
General Government	\$ 542,030	\$ 276,121	\$ 554,247	\$ 601,617	\$ 635,670	\$ 34,053	5.66%	19.31%
Public Safety	\$ 698,026	\$ 319,855	\$ 693,546	\$ 736,804	\$ 757,960	\$ 21,156	2.87%	23.03%
Public Works	\$ 868,312	\$ 358,373	\$ 923,938	\$ 937,474	\$ 1,358,055	\$ 420,581	44.86%	41.26%
Culture, Recreation and Education	\$ 5,897	\$ 2,108	\$ 5,000	\$ 9,000	\$ 25,000	\$ 16,000	177.78%	0.76%
Conservation and Development	\$ 8,583	\$ 5,880	\$ 12,800	\$ 12,968	\$ 13,468	\$ 500	3.85%	0.41%
Capital Outlay	\$ 94,766	\$ 134,283	\$ 203,906	\$ 121,300	\$ 49,500	\$ (71,800)	-59.19%	1.50%
Other Financing Uses	\$ (29,780)	\$ 3,968	\$ 475,000	\$ 728,284	\$ 451,970	\$ (276,314)	-37.94%	13.73%
TOTAL	\$ 2,187,834	\$ 1,100,589	\$ 2,868,437	\$ 3,147,447	\$ 3,291,622	\$ 144,175	4.58%	100%
Use of Fund Balance					\$ 280,045			
Revenue over/(under) Expenditures	\$ 870,501	\$ (450,863)	\$ 341,893	\$ (0)	\$ (0)	\$ (0)	0.00%	
Fund Balance	\$ 2,886,594	\$ 2,435,731	\$ 3,228,487	\$ 2,886,594	\$ 2,948,442	\$ 61,848	2.14%	

General Fund Revenues & Other Financing Sources (100)

		2023 Actual	2024 Jan-June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
REVENUES								
Taxes								
41100	GENERAL PROPERTY TAXES	\$ 1,441,145	\$ -	\$ 1,473,535	\$ 1,473,535	\$ 1,453,317	\$ (20,218)	-1%
41110	LOTTERY CREDIT	\$ -	\$ -	\$ 87,721	\$ 72,000	\$ 72,000	\$ -	
41120	PERSONAL PROPERTY TAXES	\$ 22,545	\$ 104,395	\$ 104,395	\$ 90,000		\$ (90,000)	
41150	MANGD/PRIVATE FOREST LAND TAX	\$ 214	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0%
41810	INTEREST/PENALTIES DELNQ TAXES	\$ 222	\$ 263	\$ 263	\$ 100	\$ 100	\$ -	0%
41820	USE VALUE PENALTIES	\$ 5,869	\$ 1,378	\$ 1,378	\$ 2,000	\$ 2,000	\$ -	0%
41920	ANNEXATION TAX PAYMENTS	\$ 24,516	\$ 19,698	\$ 79,698	\$ 79,698	\$ 20,465	\$ (59,233)	-74%
41930	COUNTY SALES TAX	\$ 119,649	\$ 66,138	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0%
	Total Taxes 41000	\$ 1,614,159	\$ 191,872	\$ 1,847,190	\$ 1,817,533	\$ 1,648,082	\$ (169,451)	-9%
Special Assessments								
42000	Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Total Special Assessments 42000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Intergovernmental Revenues								
43410	SHARED REVENUES	\$ 71,898	\$ -	\$ 240,175	\$ 252,703	\$ 243,542	\$ (9,161)	-4%
43411	PERSONAL PROPERTY AID	\$ 15,268	\$ 15,268	\$ 15,268	\$ 15,268	\$ 43,149	\$ 27,881	183%
43420	FIRE INSURANCE DUES AID	\$ 38,191	\$ -	\$ 34,000	\$ 34,000	\$ 30,000	\$ (4,000)	-12%
43430	EXEMPT COMPUTER STATE AID	\$ 3,398	\$ -	\$ 3,398	\$ 3,398	\$ 3,398	\$ -	0%
43434	VIDEO SERVICE PROVIDER AID	\$ 14,722	\$ -	\$ 14,722	\$ 14,722	\$ 14,722	\$ -	0%
43531	GENERAL TRANSPORTATION AIDS	\$ 271,818	\$ 156,295	\$ 312,590	\$ 312,590	\$ 344,993	\$ 32,403	10%
43650	FOREST CROPLAND/MANAGED FOREST	\$ 15	\$ 15	\$ 15	\$ 15	\$ 14	\$ (1)	-7%
43660	STATE PAYMENTS OTHER	\$ 2,639	\$ 2,439	\$ 2,439	\$ 2,000	\$ 2,000	\$ -	0%
43740	VALLEY TRANSIT REFUNDS	\$ 60,597	\$ 31,777	\$ 68,500	\$ 68,500	\$ 65,281	\$ (3,219)	-5%
43750	COUNTY RECYCLING GRANTS	\$ 84,933	\$ 34,610	\$ 77,000	\$ 77,000	\$ 85,466	\$ 8,466	11%
	Total Intergovtl Revenues 43000	\$ 563,479	\$ 240,404	\$ 768,106	\$ 780,196	\$ 832,565	\$ 52,369	7%
Licenses and Permits								
44110	LIQUOR/BEER/TOBACCO LICENSES	\$ 25,021	\$ 13,135	\$ 13,135	\$ 12,000	\$ 12,000	\$ -	0%
44111	LICENSE & PERMITS	\$ 100	\$ -		\$ -	\$ -	\$ -	
44130	CABLE FRANCHISE FEES	\$ 27,870	\$ 14,390	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0%
44140	OTHER BUSINESS LICENSE	\$ 300	\$ 350	\$ 350	\$ 300	\$ 300	\$ -	0%
44220	DOG/KENNEL LICENSE FEES	\$ 1,970	\$ 2,328	\$ 2,328	\$ 1,500	\$ 2,000	\$ 500	33%
44310	RESIDENTIAL BUILDINGS-NEW	\$ 3,360	\$ 2,240	\$ 2,240	\$ 3,000	\$ 2,240	\$ (760)	-25%
44320	COMMERCIAL BUILDING PERMITS	\$ 3,965	\$ 3,175	\$ 3,500	\$ 3,000	\$ 1,000	\$ (2,000)	-67%
44410	DRIVEWAY PERMIT-ENGINEERING	\$ 4,625	\$ 1,700	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0%
44420	VARIANCE/REZONING/APPEALS FEES	\$ 700	\$ 1,600	\$ 1,600	\$ 500	\$ 1,200	\$ 700	140%
44510	EROSION CONTROL PERMIT	\$ 1,800	\$ 2,700	\$ 3,000	\$ 1,500	\$ 2,000	\$ 500	33%
44610	OCCUPANCY PERMIT-COMMERCIAL	\$ 900	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	0%
44900	GENERAL PERMITS	\$ 9,576	\$ 6,885	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0%
44910	CSM/LAND DIVISION FEE	\$ 775	\$ 475	\$ 475	\$ 500	\$ 500	\$ -	0%
44920	SITE PLAN REVIEW FEE	\$ -	\$ 350	\$ 700	\$ 350	\$ 350	\$ -	0%
44930	SPECIAL EXCEPTION FEE	\$ -	\$ 900	\$ 900	\$ 300	\$ 300	\$ -	0%
44940	OTHER REGULATORY FEES-TOWERS	\$ 2,550	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Total Licenses and Permits 44000	\$ 83,512	\$ 50,828	\$ 68,328	\$ 63,050	\$ 61,990	\$ (1,060)	-2%
Fines, Forfeits and Penalties								
45100	FINES, FORFEITS & PENALTIES/COURT/TRAFFI	\$ -	\$ -			\$ -	\$ -	#DIV/0!
45110	FINES, FORFEITS & PENALTIES/COURT/TRAFFI	\$ 8,789	\$ 7,150	\$ 7,150	\$ 6,000	\$ 6,000	\$ -	0%
45130	LATE FEES-DOG LICENSE	\$ 100	\$ 65	\$ 65	\$ 100	\$ 50	\$ (50)	-50%
45190	OTHER LAW & ORD VIOLATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Total Fines, Forfeits & Penalties 45000	\$ 8,889	\$ 7,215	\$ 7,215	\$ 6,100	\$ 6,050	\$ (50)	-1%

General Fund Revenues & Other Financing Sources (100)

		2023 Actual	2024 Jan-June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
REVENUES								
Public Charges for Services								
46111	ADDRESS ASSIGNMENT FEE	\$ 45	\$ 145	\$ 145	\$ 90	\$ 90	\$ -	0%
46112	INQUIRY FEES, COPIES, MISC.	\$ 2,803	\$ 1,538	\$ 2,000	\$ 1,500	\$ 2,000	\$ 500	33%
46220	FIRE PROTECTION FEES	\$ 342	\$ 1,661	\$ 2,000	\$ 500	\$ 500	\$ -	0%
46320	STREET MAINT CONST/DITCH CHG	\$ 57,300	\$ 2,000	\$ 2,000	\$ 20,000	\$ 2,000	\$ (18,000)	-90%
46321	STREET LIGHTS ANNUAL CHARGES	\$ 9,831	\$ -	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0%
46421	LARGE ITEM/RECYCLING FEES	\$ 2,010	\$ 940	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0%
46422	YARD WASTE TRANSFER SITE FEES	\$ 32,040	\$ 26,120	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)	-100%
46430	RESID WASTE ANNUAL SPECIAL CHG	\$ 377,753	\$ -	\$ 311,178	\$ 311,178	\$ 341,000	\$ 29,822	10%
46720	PARK IMPACT FEES	\$ 3,068	\$ 2,764	\$ 2,764	\$ 3,000	\$ 3,000	\$ -	0%
Total Public Charges for Services 46000		\$ 485,192	\$ 35,168	\$ 361,087	\$ 377,268	\$ 359,590	\$ (17,678)	-5%
Intergovernmental Charges for Services								
47311	OTHER GOVERNMENT SERVICES	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	
47320	REFUND FOR CROSSING GUARDS	\$ 1,846	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0%
47330	INTERGOVERNMENT CHARGES-HWY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
47331	PUBLIC WORKS-KIMBERLY PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Intergovt Charges for Services 47000		\$ 61,846	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0%
Miscellaneous Revenues								
48110	INTEREST INCOME	\$ 203,397	\$ 118,793	\$ 150,000	\$ 100,000	\$ 100,000	\$ -	0%
48130	UNREALIZED GAINS & LOSSES	\$ -	\$ 2,229	\$ 2,229	\$ -	\$ -	\$ -	#DIV/0!
48210	HALL RENTAL FEES	\$ 2,850	\$ 900	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0%
48310	SALE OF OTHER PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
48510	DONATION FOR PARKS & REC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
48530	DONATION TO FIRE DEPARTMENT	\$ 494	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
48540	FIRE DEPT FUNDRAISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48980	P-CARD REBATE INCOME	\$ 4,486	\$ 2,942	\$ 3,500	\$ -	\$ -	\$ -	#DIV/0!
48990	MISCELLANEOUS REVENUES	\$ 30,031	\$ (624)	\$ (624)	\$ -	\$ -	\$ -	#DIV/0!
Total Misc Revenues 48000		\$ 241,258	\$ 124,239	\$ 156,604	\$ 101,500	\$ 101,500	\$ -	0%
OTHER FINANCING SOURCES - TRANSFERS IN								
49310	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49340	BUILDING IMPRVMT FUND APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49350	PARK IMPACT FEES APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49365	FIRE RESERVE FUND APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49390	TRAIL DEVELOPMENT FUND APPLIED	\$ -	\$ -	\$ -	\$ -	\$ 100,045	\$ 100,045	
	PARKS AND REC FUND APPLIED	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000	
Total Other Financing Sources 49000		\$ -	\$ -	\$ -	\$ -	\$ 280,045	\$ 280,045	
Total Revenues & Other Financing Sources		\$ 3,058,335	\$ 649,726	\$ 3,210,331	\$ 3,147,447	\$ 3,291,622	\$ 144,175	5%

General Fund Expenses & Other Financing Uses (100)

EXPENSES		2023 Actual	2024 Jan-June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
GENERAL GOVERNMENT								
Legislative								
51110	120 TOWN BOARD - SALARY	\$ 31,400	\$ 15,700	\$ 31,400	\$ 31,400	\$ 35,600	\$ 4,200	13.4%
51110	130 TOWN BOARD - SS/MED	\$ 2,402	\$ 1,201	\$ 2,402	\$ 2,402	\$ 2,723	\$ 321	13.4%
51110	311 TOWN BOARD - SUPPLY / EXP	\$ 80	\$ 20	\$ 500	\$ 500	\$ 500	\$ -	0.0%
51110	324 TOWN BOARD - DUES / SUBSCTP	\$ 1,525	\$ 1,435	\$ 1,435	\$ 1,400	\$ 3,275	\$ 1,875	133.9%
51110	326 TOWN BOARD - TRAINING REIMB	\$ 245	\$ 65	\$ 500	\$ 500	\$ 500	\$ -	
Legislative Total 51000		\$ 35,652	\$ 18,421	\$ 36,237	\$ 36,202	\$ 42,598	\$ 6,396	17.7%
Legal Services Fees								
51131	210 TOWN LEGAL SERVICE - FEES	\$ 19,740	\$ 9,106	\$ 20,000	\$ 35,000	\$ 35,000	\$ -	0.0%
Total Legal Services Fees 51300		\$ 19,740	\$ 9,106	\$ 20,000	\$ 35,000	\$ 35,000	\$ -	0.0%
General Administration								
51400	291 CONSULTANT FEES & STUDIES	\$ 80,431	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
51410	120 ADMINISTRATOR - SALARY	\$ 47,278	\$ 48,559	\$ 96,787	\$ 96,787	\$ 100,183	\$ 3,396	3.5%
51410	130 ADMINISTRATOR - SS/MED	\$ 3,587	\$ 3,671	\$ 7,404	\$ 7,404	\$ 7,664	\$ 260	3.5%
51410	131 ADMINISTRATOR - HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
51410	132 ADMINISTRATOR - DENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
51410	133 ADMINISTRATOR - RETIREMENT	\$ 3,188	\$ 3,311	\$ 6,678	\$ 6,678	\$ 6,913	\$ 235	3.5%
51410	311 ADMINISTRATOR-SUPPLY / EXP	\$ 657	\$ 345	\$ 1,000	\$ 1,500	\$ 1,500	\$ -	0.0%
51410	324 ADMINISTRATOR - DUES/SUBSCTP	\$ 2,312	\$ 3,668	\$ 3,668	\$ 3,000	\$ 3,800	\$ 800	26.7%
51410	326 ADMINISTRATOR - TRAINING REIMB	\$ 360	\$ 626	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
51420	110 CLERK / TREAS - WAGES	\$ 54,049	\$ 30,307	\$ 61,777	\$ 61,777	\$ 53,921	\$ (7,856)	-12.7%
51420	130 CLERK / TREAS - SS/MED	\$ 3,851	\$ 2,167	\$ 4,726	\$ 4,726	\$ 4,125	\$ (601)	-12.7%
51420	131 CLERK / TREAS - HEALTH	\$ 24,661	\$ 14,566	\$ 24,618	\$ 24,618	\$ 24,552	\$ (66)	-0.3%
51420	132 CLERK / TREAS - DENTAL	\$ 892	\$ 494	\$ 873	\$ 873	\$ -	\$ (873)	-100.0%
51420	133 CLERK / TREAS - RETIREMENT	\$ 3,676	\$ 2,091	\$ 4,263	\$ 4,263	\$ 3,721	\$ (542)	-12.7%
51420	211 CLERK / TREAS - COMP/SERV MAIN	\$ 1,517	\$ 2,198	\$ 6,800	\$ 6,800	\$ 13,000	\$ 6,200	91.2%
51420	212 CLERK / TREAS-COPIER MAINT	\$ 2,342	\$ 1,099	\$ 2,200	\$ 2,800	\$ 2,500	\$ (300)	-10.7%
51420	213 CLERK / TREAS - SOFTWARE/LIC	\$ 14,920	\$ 7,918	\$ 12,516	\$ 12,250	\$ 13,540	\$ 1,290	10.5%
51420	214 CLERK / TREAS - WEB SITE MAINT	\$ 4,045	\$ -	\$ 4,328	\$ 4,500	\$ 4,718	\$ 218	4.8%
51420	311 CLERK / TREAS - SUPPLY / EXP	\$ 3,494	\$ 1,703	\$ 4,000	\$ 6,000	\$ 5,000	\$ (1,000)	-16.7%
51420	314 CLERK / TREAS - CRIMINAL BKGRND	\$ 1,204	\$ 266	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%
51420	315 CLERK / TREAS - PUBL/NOTICE	\$ 1,550	\$ 656	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.0%
51420	320 CLERK / TREAS - NEWSLETTER EXP	\$ 3,808	\$ 2,350	\$ 4,700	\$ 4,100	\$ 5,000	\$ 900	22.0%
51420	326 CLERK / TREAS - TRAINING REIMB	\$ 854	\$ 174	\$ 500	\$ 3,000	\$ 3,000	\$ -	0.0%
51421	110 DEP CLERK / TREAS - WAGES	\$ 33,198	\$ 18,284	\$ 36,606	\$ 36,606	\$ 73,158	\$ 36,552	99.9%
51421	130 DEPUTY C/T SS/MED	\$ 2,538	\$ 1,399	\$ 2,800	\$ 2,800	\$ 5,597	\$ 2,797	99.9%
51421	131 DEPUTY C/T HEALTH	\$ -	\$ -	\$ -	\$ -	\$ 24,552	\$ 24,552	#DIV/0!
51421	132 DEPUTY C/T DENTAL	\$ 883	\$ 496	\$ 873	\$ 873	\$ -	\$ (873)	-100.0%

51421	133	DEPUTY C/T RETIREMENT	\$	2,258	\$	1,262	\$	2,526	\$	2,526	\$	5,048	\$	2,522	99.8%
51422	110	ADMIN ASST - WAGES	\$	3,895	\$	-	\$	-	\$	15,558	\$	-	\$	(15,558)	-100.0%
51422	130	ADMIN ASST - SS/MED	\$	301	\$	-	\$	-	\$	1,190	\$	-	\$	(1,190)	-100.0%
51422	133	ADMIN ASST - RETIREMENT	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
51440	110	ELECTION WRK - WAGES	\$	3,241	\$	3,646	\$	12,500	\$	12,500	\$	4,000	\$	(8,500)	-68.0%
51440	130	ELECTION - SS/MED	\$	-	\$	-	\$	956	\$	956	\$	306	\$	(650)	-68.0%
51440	311	ELECTION WRK -SUPPLY / EXP	\$	5,780	\$	3,025	\$	9,000	\$	9,000	\$	5,000	\$	(4,000)	-44.4%
51450	110	INTERN WAGES	\$	90	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
51450	130	INTERN - SS/MED	\$	7	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
Total General Admin 51400			\$	310,864	\$	154,278	\$	318,099	\$	339,085	\$	376,796	\$	37,711	11.1%
Financial Administration															
51510	210	AUDIT & ACCOUNTING - FEES	\$	13,808	\$	8,927	\$	8,927	\$	12,880	\$	12,445	\$	(435)	-3.4%
51511	000	LIFE INSURANCE AND DISABILITY INSURANCE	\$	5,319	\$	3,019	\$	6,000	\$	6,000	\$	2,240	\$	(3,760)	-62.7%
51520	311	TREASURER - SUPPLY / EXP	\$	3,496	\$	1,597	\$	3,000	\$	3,000	\$	3,000	\$	-	0.0%
51530	210	PROPERTY ASSESSOR - FEES	\$	49,044	\$	24,787	\$	48,500	\$	48,500	\$	51,000	\$	2,500	5.2%
51540	210	INVESTMENT ACCOUNT FEES	\$	1,590	\$	969	\$	2,250	\$	2,250	\$	2,250	\$	-	0.0%
Total Financial Admin			\$	73,256	\$	39,300	\$	68,677	\$	72,630	\$	70,935	\$	(1,695)	-2.3%
General Building															
51600	110	MAINTENANCE - WAGES	\$	41,337	\$	16,894	\$	37,789	\$	37,789	\$	28,125	\$	(9,664)	-25.6%
51600	130	MAINTENANCE - SS/MED	\$	3,162	\$	1,292	\$	2,891	\$	2,891	\$	2,152	\$	(739)	-25.6%
51600	220	MAINTENANCE - UTILITIES	\$	18,812	\$	9,973	\$	20,000	\$	30,000	\$	25,000	\$	(5,000)	-16.7%
51600	241	MAINTENANCE - SUPPLS/MAINT/REPR	\$	7,002	\$	2,489	\$	7,000	\$	10,000	\$	10,000	\$	-	0.0%
51600	242	MAINTENANCE - HVAC MAINT/REPRS	\$	2,462	\$	490	\$	2,500	\$	2,500	\$	2,500	\$	-	0.0%
51600	243	MAINTENANCE-SECURITY ALARM MONT	\$	1,156	\$	2,076	\$	3,000	\$	3,500	\$	1,000	\$	(2,500)	-71.4%
Total General Building 51600			\$	73,932	\$	33,214	\$	73,180	\$	86,680	\$	68,776	\$	(17,904)	-20.7%
Other General Government															
51930	510	PROPERTY & LIAB - INSURANCE	\$	27,233	\$	20,748	\$	37,000	\$	30,000	\$	40,000	\$	10,000	33.3%
51980	000	EMPLOYEE ASSISTANCE PROGRAM	\$	1,230	\$	1,054	\$	1,054	\$	1,020	\$	1,085	\$	65	6.4%
51982	000	TOWN EVENT, AWARD, MEMORIAL	\$	123	\$	-	\$	-	\$	1,000	\$	479	\$	(521)	-52.1%
Total Other General Govt 51900			\$	28,586	\$	21,802	\$	38,054	\$	32,020	\$	41,564	\$	9,544	29.8%
Total General Government			\$	542,030	\$	276,121	\$	554,247	\$	601,617	\$	635,670	\$	34,053	5.7%

General Fund Expenses & Other Financing Uses (100)

EXPENSES		2023 Actual	2024 Jan-June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
PUBLIC SAFETY								
Law Enforcement								
52100	120 DEPUTIES - SALARY & BENEFITS	\$ 408,588	\$ 166,750	\$ 393,400	\$ 393,400	\$ 405,590	\$ 12,190	3.1%
52100	291 DEPUTIES - CONTRACTED-Admin Exp	\$ 33,749	\$ 13,002	\$ 30,835	\$ 30,835	\$ 31,854	\$ 1,019	3.3%
52100	311 DEPUTIES - SUPPLIES / CELLPHONE EXP	\$ 2,126	\$ 730	\$ 1,944	\$ 1,944	\$ 1,948	\$ 4	0.2%
52100	350 DEPUTIES - SQUADS	\$ 48,174	\$ 18,263	\$ 45,144	\$ 45,144	\$ 47,520	\$ 2,376	5.3%
Total Law Enforcement 52100		\$ 492,637	\$ 198,745	\$ 471,323	\$ 471,323	\$ 486,912	\$ 15,589	3.3%
Fire and Rescue								
52200	110 FIRE FIGHTERS- WAGES	\$ 40,198	\$ 20,475	\$ 51,000	\$ 51,000	\$ 65,000	\$ 14,000	27.5%
52200	111 FIRE - ASSIST WAGES	\$ 4,410	\$ 3,612	\$ 9,858	\$ 9,858	\$ 10,500	\$ 642	6.5%
52200	120 FIRE CHIEF- SALARY	\$ 27,019	\$ 14,009	\$ 28,019	\$ 28,019	\$ 30,007	\$ 1,988	7.1%
52200	130 FIRE - SS/MED	\$ 5,444	\$ 2,913	\$ 6,799	\$ 6,799	\$ 8,071	\$ 1,272	18.7%
52200	190 FIRE - LENGTH OF SERVICE	\$ 23,240	\$ 21,200	\$ 21,200	\$ 24,000	\$ 30,000	\$ 6,000	25.0%
52200	191 FIRE - SERVICE AWARD	\$ 246	\$ 59	\$ 100	\$ 750	\$ 200	\$ (550)	-73.3%
52200	241 FIRE - SUPLS/MAIN/REPR	\$ 8,051	\$ 497	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.0%
52200	244 FIRE - EQUIP MAINT & TEST	\$ 9,813	\$ 5,314	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%
52200	292 FIRE - COMMUNICATION EQUIP	\$ 6,265	\$ -	\$ 2,000	\$ 7,200	\$ 7,200	\$ -	0.0%
52200	311 FIRE - SUPPLIES / EXP	\$ 3,640	\$ 3,383	\$ 1,800	\$ 1,800	\$ 2,000	\$ 200	11.1%
52200	324 FIRE - DUES / SUBSCPT	\$ 6,250	\$ 5,428	\$ 6,000	\$ 6,000	\$ 7,200	\$ 1,200	20.0%
52200	326 FIRE - TRAINING - REIMB	\$ 1,674	\$ 757	\$ 1,000	\$ 4,500	\$ 3,000	\$ (1,500)	-33.3%
52200	327 FIRE - DRILL EXPENSES	\$ 1,579	\$ 1,215	\$ 1,500	\$ 1,500	\$ 2,000	\$ 500	33.3%
52200	344 FIRE - FUEL & MAINT	\$ 3,446	\$ 1,271	\$ 2,500	\$ 4,000	\$ 4,000	\$ -	0.0%
52200	360 FIRE - FUNDRAISING EXP	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	
52200	380 FIRE - PUBLIC SAFETY & EDUC	\$ 586	\$ -	\$ 1,500	\$ 3,000	\$ 750	\$ (2,250)	-75.0%
52200	381 FIRE - PPE	\$ 5,117	\$ 11,013	\$ 15,000	\$ 15,000	\$ 17,500	\$ 2,500	16.7%
52200	382 FIRE - UNIFORMS & CLOTHING	\$ 652	\$ 711	\$ 1,500	\$ 2,500	\$ 1,500	\$ (1,000)	-40.0%
52200	390 FIRE - MUTUAL AID	\$ 8,166	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
52200	399 FIRE - EVENTS / OTHER EXP	\$ 4,244	\$ 2,776	\$ 4,500	\$ 4,500	\$ 5,000	\$ 500	11.1%
52220	110 CROSSING GUARD - WAGES	\$ 3,610	\$ 1,900	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
52220	130 CROSSING GUARD - SS/MED	\$ 276	\$ 145	\$ -	\$ 268	\$ 268	\$ -	0.0%
Fire and Rescue 52200		\$ 163,927	\$ 104,677	\$ 181,276	\$ 202,693	\$ 221,196	\$ 18,503	9.1%

General Fund Expenses & Other Financing Uses (100)

EXPENSES		2023 Actual	2024 Jan-June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
Emergency Management								
52300	110 EMS - WAGES	\$ 9,124	\$ 4,103	\$ 9,000	\$ 14,000	\$ 18,000	\$ 4,000	28.6%
52300	130 EMS - SS/MED	\$ 698	\$ 314	\$ 689	\$ 1,071	\$ 1,377	\$ 306	28.6%
52300	240 EQUIPMENT & SUPPLIES	\$ 247	\$ 747	\$ 800	\$ 600	\$ 800	\$ 200	33.3%
52300	241 EMS - SUPLS/MAIN/REPR	\$ 2,068	\$ 693	\$ 1,000	\$ 2,000	\$ 2,000	\$ -	0.0%
52300	244 EMS - EQUIP MAINT & TEST	\$ 1,672	\$ -	\$ -	\$ 6,000	\$ 1,500	\$ (4,500)	-75.0%
52300	245 EMS - AED EQUIP	\$ 4,961	\$ -	\$ 6,000	\$ 6,000	\$ 7,500	\$ 1,500	25.0%
52300	311 EMS - SUPPLIES / EXP	\$ 471	\$ 556	\$ 3,000	\$ 3,000	\$ 4,000	\$ 1,000	33.3%
52300	324 EMS - DUES / SUBSCPT	\$ 180	\$ -	\$ -	\$ 500	\$ 250	\$ (250)	-50.0%
52300	326 EMS - TRAINING - REIMB	\$ 164	\$ -	\$ -	\$ 2,500	\$ 1,000	\$ (1,500)	-60.0%
52300	380 EMS - PUBLIC SAFETY & EDUC	\$ -	\$ -	\$ -	\$ 1,200	\$ 750	\$ (450)	-37.5%
52300	381 EMS- PPE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
52300	382 EMS - UNIFORMS & CLOTHING	\$ -	\$ 575	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
Total Emergency Management 52300		\$ 19,586	\$ 6,989	\$ 21,989	\$ 38,371	\$ 38,677	\$ 306	1%
Building Inspection								
52400	291 INSPECTOR - CONTRACTED	\$ 21,211	\$ 9,430	\$ 18,859	\$ 23,742	\$ 10,500	\$ (13,242)	-55.8%
52400	311 INSPECTOR - SUPPLIES / EXP	\$ 666	\$ 15	\$ 100	\$ 675	\$ 675	\$ -	0.0%
Total Building Inspection 52400		\$ 21,876	\$ 9,444	\$ 18,959	\$ 24,417	\$ 11,175	\$ (13,242)	-54.2%
Total Public Safety 52400		\$ 698,026	\$ 319,855	\$ 693,546	\$ 736,804	\$ 757,960	\$ 21,156	2.9%
PUBLIC WORKS								
Highway and Street Maintenance								
53231	291 GENERAL MAINT EXP - CONTRACTED	\$ 159,229	\$ 1,180	\$ 200,000	\$ 200,000	\$ 600,000	\$ 400,000	200.0%
53232	291 DITCH & CUTTING EXP-CONTRACTED	\$ 669	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
53233	291 ENGINEER CONSULT - CONTRACTED	\$ 12,263	\$ 8,056	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
53234	291 WINTER MAINT - CONTRACTED	\$ 98,996	\$ 59,246	\$ 100,000	\$ 100,000	\$ 120,000	\$ 20,000	20.0%
53235	311 STREET SIGN - SUPPLY / EXP	\$ 8,605	\$ 434	\$ 5,000	\$ 10,000	\$ 10,000	\$ -	0.0%
53240	344 TOWN TRUCK - FUEL & MAINT	\$ 2,741	\$ 745	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
53270	110 ENGINEER TECH - WAGES	\$ 33,204	\$ 17,205	\$ 33,810	\$ 33,810	\$ 35,163	\$ 1,352	4.0%
53270	130 ENGINEER TECH - SS/MED	\$ 2,441	\$ 1,263	\$ 2,586	\$ 2,586	\$ 2,690	\$ 103	4.0%
53270	131 ENGINEER TECH - HEALTH	\$ 5,054	\$ 2,906	\$ 5,559	\$ 5,559	\$ 5,670	\$ 111	2.0%
53270	132 ENGINEER TECH - DENTAL	\$ 183	\$ 91	\$ 185	\$ 185	\$ -	\$ (185)	-100.0%
53270	133 ENGINEER TECH - RETIREMENT	\$ 2,217	\$ 1,166	\$ 2,333	\$ 2,333	\$ 2,426	\$ 93	4.0%
53270	311 ENGINEER TECH - SUPPLY / EXP	\$ 315	\$ 435	\$ 1,500	\$ 5,000	\$ 3,780	\$ (1,220)	-24.4%
Total Highway & St Maint 53200		\$ 325,916	\$ 92,728	\$ 375,974	\$ 384,474	\$ 804,729	\$ 420,255	109.3%

General Fund Expenses & Other Financing Uses (100)

EXPENSES		2023 Actual	2024 Jan-June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
Road Related Facilities								
53420	220 STREET LIGHTING - UTILITIES	\$ 23,340	\$ 7,197	\$ 25,000	\$ 30,000	\$ 25,000	\$ (5,000)	-16.7%
53430	000 SIDEWALK/REC TRAIL CONST	\$ 1,679	\$ 568	\$ 1,500	\$ 1,500	\$ 1,800	\$ 300	20.0%
53440	000 DRAINAGE REPAIR/MAINT EXPENSES	\$ 977	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Road Related Facilities 53400		\$ 25,996	\$ 7,765	\$ 26,500	\$ 31,500	\$ 26,800	\$ (4,700)	-14.9%
Mass Transit								
53520	000 MASS TRANSIT EXPENSES	\$ 81,182	\$ 48,830	\$ 83,964	\$ 84,000	\$ 82,026	\$ (1,974)	-2.4%
Total Mass Transit 53520		\$ 81,182	\$ 48,830	\$ 83,964	\$ 84,000	\$ 82,026	\$ (1,974)	-2.4%
Sanitation								
53620	000 GARBAGE & RECYCLING PICKUP	\$ 384,701	\$ 197,890	\$ 400,000	\$ 400,000	\$ 442,000	\$ 42,000	10.5%
53650	000 YARD WASTE DISPOSAL/CURB SIDE PICKUP	\$ 8,619	\$ 638	\$ -	\$ -	\$ -	\$ -	#DIV/0!
53660	000 LARGE ITEM DISPOSAL/RECYCLING	\$ 2,521	\$ 652	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
53670	000 YARD WASTE TRANSFER SITE EXP	\$ 39,378	\$ 9,870	\$ 35,000	\$ 35,000	\$ -	\$ (35,000)	-100.0%
Total Sanitation 53600		\$ 435,219	\$ 209,050	\$ 437,500	\$ 437,500	\$ 444,500	\$ 7,000	1.6%
Total Public Works		\$ 868,312	\$ 358,373	\$ 923,938	\$ 937,474	\$ 1,358,055	\$ 420,581	44.9%
CULTURE, RECREATION AND EDUCATION								
Parks								
55200	000 PARKS SUPPLIES & EXPENSES	\$ 5,897	\$ 2,108	\$ 5,000	\$ 9,000	\$ 25,000	\$ 16,000	177.8%
Total Culture, Recreation and Education		\$ 5,897	\$ 2,108	\$ 5,000	\$ 9,000	\$ 25,000	\$ 16,000	177.8%

General Fund Expenses & Other Financing Uses (100)

EXPENSES	2023 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
CONSERVATION AND DEVELOPMENT							
Economic Development							
56200 000 ECONOMIC DEVELOPMENT EXPENSES	\$ 3,727	\$ 3,642	\$ 5,700	\$ 5,700	\$ 5,700	\$ -	0.0%
Total Economic Development 56200	\$ 3,727	\$ 3,642	\$ 5,700	\$ 5,700	\$ 5,700	\$ -	0.0%
Planning and Zoning/Erosion/Conservation							
56300 110 PLAN COMM - WAGES	\$ 1,460	\$ 1,160	\$ 2,400	\$ 3,500	\$ 3,500	\$ -	0.0%
56300 130 PLAN COMM - SS/MED	\$ 112	\$ 89	\$ 200	\$ 268	\$ 268	\$ (0)	
56400 311 ZONING - SUPPLY / EXP	\$ 7,534	\$ 846	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
56400 315 ZONING - PUBL / NOTICE	\$ -	\$ 1,044	\$ 1,500	\$ 500	\$ 1,000	\$ 500	100.0%
56600 000 EROSION & DRAINAGE REV EXPS.	\$ (4,250)	\$ (900)		\$ -		\$ -	#DIV/0!
Total Planning/Zoning/Eros/Cons 56300	\$ 4,856	\$ 2,238	\$ 7,100	\$ 7,268	\$ 7,768	\$ 500	6.9%
Total Conservation and Development	\$ 8,583	\$ 5,880	\$ 12,800	\$ 12,968	\$ 13,468	\$ 500	3.9%
CAPITAL OUTLAY							
Parks Capital Outlay							
57010 002 PARKS TREE REMOVAL & MITIGATION	\$ 2,600	\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ -	0.0%
57620 820 PARKS OUTLAY	\$ 26,650	\$ 2,904	\$ 18,000	\$ 18,000	\$ -	\$ (18,000)	
Total Parks Capital Outlay 57010	\$ 29,250	\$ 2,904	\$ 23,000	\$ 28,000	\$ 10,000	\$ (18,000)	-64.3%
General Government Capital Outlay							
57100 820 GENERAL GOVERNMENT OUTLAY	\$ 4,659	\$ 10,487	\$ 10,487	\$ 11,300	\$ 6,000	\$ (5,300)	-46.9%
57100 001 ZONING ORD REVIEW & UPDATE	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 5,000	\$ (5,000)	-50.0%
57100 003 TOWN HALL FILE SERVER REPLACE	\$ 11,788	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57100 005 TOWN HALL DOOR REPLACEMENT (GG-23-003)	\$ -	\$ -	\$ 7,438	\$ 10,000	\$ -	\$ (10,000)	-100.0%
57100 006 AC/Furance Replacement	\$ -	\$ 20,585	\$ 20,585	\$ 25,000	\$ -	\$ (25,000)	-100.0%
57100 007 COPIER REPLACEMENT	\$ -	\$ -	\$ 12,089	\$ 20,000	\$ -	\$ (20,000)	-100.0%
BUILDING PERMIT PROGRAM					\$ 6,500		
SECURITY CAMERAS	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	#DIV/0!
General Govt Capital Outlay 57100	\$ 26,447	\$ 31,072	\$ 60,599	\$ 76,300	\$ 27,500	\$ (65,300)	-85.6%
Fire and Rescue Capital Outlay							
57220 008 TOWN FIRE SIGNS	\$ 11,029	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57220 010 FD PORTABLE RADIO REPLACEMENT	\$ -	\$ 46,756	\$ 46,756	\$ -	\$ -	\$ -	#DIV/0!
57220 810 FIRE & RESCUE OUTLAY	\$ -	\$ 53,552	\$ 53,552	\$ -	\$ 7,000	\$ 7,000	#DIV/0!
Total Fire & Rescue Cap Outlay 57200	\$ 11,029	\$ 100,307	\$ 100,307	\$ -	\$ 7,000	\$ 7,000	#DIV/0!

General Fund Expenses & Other Financing Uses (100)

EXPENSES		2023 Actual	2023 Jan-June Actual	2023 EOY Projected	2023 Adopted Budget	2024 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
Public Works Capital Outlay								
57331	003 YARD WASTE SITE DEVELOPMENT	\$ 23,880	\$ -	\$ 5,000	\$ 2,000	\$ -	\$ (2,000)	
57331	006 TOWN MAINTENANCE SHED IMPROVE	\$ 4,160	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57360	820 ROAD SIGN REPLACEMENT PROJECT	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	
57390	820 SALT SPREADER FOR PW TRUCK	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -		
Total Public Works Cap Outlay 57300		\$ 28,040	\$ -	\$ 20,000	\$ 17,000	\$ 5,000	\$ (12,000)	-70.6%
Total Gen Fund Capital Outlay		\$ 94,766	\$ 134,283	\$ 203,906	\$ 121,300	\$ 49,500	\$ (71,800)	-59.2%
OTHER FINANCING USES - TRANSFERS OUT								
59900	401 TRANSFER TO CAPITAL PROJECT FUND	\$ (29,780)		\$ 450,000	\$ 450,000	\$ 280,045	\$ (169,955)	
59999	001 FIRE RESERVE FUND	\$ -	\$ 3,968	\$ 15,000	\$ 15,000	\$ 100,000	\$ 85,000	566.7%
59999	002 BUILDING IMPROVEMENT FUND	\$ -		\$ 10,000	\$ 10,000	\$ 20,500	\$ 10,500	105.0%
59999	003 GENERAL FUND CONTINGENCY	\$ -	\$ -	\$ -	\$ 253,284	\$ -	\$ (253,284)	-100.0%
	PARK AND REC FUND					\$ 50,000		
	TRANSFER TO DEBT SERVICE FUND					\$ 1,425	\$ 1,425	#DIV/0!
Total Other Financing Uses 59000		\$ (29,780)	\$ 3,968	\$ 475,000	\$ 728,284	\$ 451,970	\$ (276,314)	-37.9%
Total General Fund Expenses		\$ 2,187,834	\$ 1,100,589	\$ 2,868,437	\$ 3,147,447	\$ 3,291,622	\$ 144,175	4.6%

Debt Service Revenues & Expenses (300)

REVENUES		2023 Actual	2024 Jan-June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
Taxes								
41100	000 DEBT SERVICE PROPERTY TAXES	\$ 836,733	\$ -		\$ 978,285	\$ 1,103,271	\$ 124,986	12.8%
Total Taxes 41000		\$ 836,733	\$ -	\$ -	\$ 978,285	\$ 1,103,271	\$ 124,986	12.8%
Other Financing Sources								
49100	000 LONG TERM DEBT PROCEEDS	\$ -	\$ -				\$ -	
49110	000 PREMIUM ON LONG TERM DEBT TRANSFER FROM GF	\$ -	\$ 68,454			\$ 68,453	\$ 68,453	#DIV/0!
						\$ 1,425	\$ 1,425	#DIV/0!
Total Other Financing Sources 49100		\$ -	\$ 68,454	\$ -	\$ -	\$ 69,878	\$ 69,878	#DIV/0!
Total Revenues		\$ 836,733	\$ 68,454	\$ -	\$ 978,285	\$ 1,173,149	\$ 194,864	19.9%

EXPENSES		2023 Actual	2024 Jan-June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
Debt Service								
58106	610 2020 G.O. PROMISSORY NOTES-PRN	\$ 625,000	\$ 635,000	\$ 635,000	\$ 635,000	\$ 655,000	\$ 20,000	3.1%
58107	630 2022 G.O. PROMISSORY NOTES-PRN	\$ 80,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 165,000	\$ (45,000)	-21.4%
58108	640 2024 G.O. PROMISSORY NOTES-PRN	\$ -	\$ -			\$ 145,000	\$ 145,000	#DIV/0!
58206	620 2020 G.O. PROMISSORY NOTES-INT	\$ 94,475	\$ 42,075	\$ 74,625	\$ 74,625	\$ 55,275	\$ (19,350)	-25.9%
58207	630 2022 G.O. PROMISSORY NOTES-INT	\$ 80,975	\$ 31,430	\$ 59,652	\$ 58,660	\$ 51,160	\$ (7,500)	-12.8%
58208	640 2024 G.O. PROMISSORY NOTES-INT	\$ -	\$ -	\$ -	\$ -	\$ 100,289	\$ 100,289	#DIV/0!
58306	620 2020 G.O. POMISSORY NOTES-FEE	\$ -	\$ -	\$ 475	\$ -	\$ 475	\$ 475	#DIV/0!
58307	630 2022 G.O. POMISSORY NOTES-FEE	\$ -	\$ -	\$ 475	\$ -	\$ 475	\$ 475	#DIV/0!
58308	640 2024 G.O. POMISSORY NOTES-FEE	\$ -	\$ -	\$ -	\$ -	\$ 475	\$ 475	#DIV/0!
Total Debt Service 58000		\$ 880,450	\$ 918,505	\$ 980,227	\$ 978,285	\$ 1,173,149	\$ 194,864	19.9%
Total Expenses		\$ 880,450	\$ 918,505	\$ 980,227	\$ 978,285	\$ 1,173,149	\$ 194,864	20%

Capital Projects Fund Revenues & Expenses (401)

REVENUES		2023 Actual	2024 Jan-June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
Taxes								
41110	000 PROPERTY TAX LEVY	\$ 350,000	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	0.0%
Total Taxes 41000		\$ 350,000	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	0.0%
SPECIAL ASSESSMENTS								
42310	000 SPECIAL ASSESSMENTS	\$ 413,397	\$ 58,957	\$ 173,112	\$ 129,000	\$ 100,000	\$ (29,000)	-22.5%
Total Special Assessments 42300		\$ 413,397	\$ 58,957	\$ 173,112	\$ 129,000	\$ 100,000	\$ (29,000)	-22.5%
INTERGOVERNMENT CHARGES								
47330	000 INTERGOVERNMENTAL CHARGES	\$ -	\$ -	\$ 132,595		\$ -	\$ -	#DIV/0!
	000 GRANTS	\$ -	\$ -			\$ 25,000	\$ 25,000	#DIV/0!
Total Intergovernment Charges 47330		\$ -	\$ -	\$ 132,595	\$ -	\$ 25,000	\$ 25,000	#DIV/0!
Other Financing Sources - TRANSFERS IN								
49100	000 LONG TERM DEBT PROCEEDS	\$ -	\$ 1,784,300	\$ 1,784,300	\$ 1,850,000	\$ -	\$ (1,850,000)	
49110	000 PREMIUM ON LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49200	100 TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ 450,000	\$ 450,000	\$ 280,045	\$ (169,955)	
49200	602 TRANSFER FROM TRANSPORT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49200	601 TRANSFER FROM STORMWATER FUND	\$ 50,000	\$ -	\$ 150,000	\$ 800,000	\$ 150,000	\$ (650,000)	-81.3%
49200	603 TRANSFER FROM ARPA FUND	\$ -	\$ -	\$ 675,545	\$ 675,545	\$ -	\$ (675,545)	-100.0%
49200	604 TRANSFERS FROM PARK IMPACT FEES	\$ -	\$ -	\$ 19,672	\$ 19,672	\$ -	\$ (19,672)	-100.0%
49200	605 DEVELOPER PAYMENT	\$ -	\$ -	\$ -	\$ 180,000	\$ -	\$ (180,000)	-100.0%
	USE OF CAPITAL PROJECTS FUND BALANCE	\$ -	\$ -	\$ 478,371	\$ -	\$ 1,364,955	\$ 1,364,955	#DIV/0!
Total Other Financing Sources 49100		\$ 50,000	\$ 1,784,300	\$ 3,557,888	\$ 3,975,217	\$ 1,795,000	\$ (2,180,217)	-54.8%
Total Revenues		\$ 813,397	\$ 1,843,257	\$ 4,213,595	\$ 4,454,217	\$ 2,270,000	\$ (2,184,217)	-49.0%

EXPENSES		2023 Actual	2024 Jan-June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
Capital Outlay								
57344	820 EMONS ROAD - CAPTL IMPR	\$ 137,622	\$ 2,885	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57380	820 EASTOWN CT-EMONS RD-CAPTL IMPR A-20	\$ 548	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57600	820 EMONS ROAD (DESIGN)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57601	820 CTH N (DESIGN/CONSTRUCTION) (PW-21-005)	\$ 12,959	\$ 5,858	\$ 20,000	\$ 40,000	\$ 20,000	\$ (20,000)	-50.0%
57603	820 WOODSTOCK LN/NORTHBROOK CT A-21	\$ 623	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57606	820 VAN HANDEL DR-Design/CONSTRUCTION in 2023 (PW-23-002)	\$ -	\$ 215,757	\$ 1,440,000	\$ 1,598,000	\$ -	\$ (1,598,000)	-100.0%
57607	820 CREEKVIEW LANE - WEST A-22	\$ 6,889	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57608	820 WESTOWNE CT & EMONS RD A-22	\$ 18,774	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57609	820 PINECREST CT & PINWOOD CT- (PW-22-003) A-23	\$ 661,375	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57660	820 NEW RD. BRIDGE -TOWN SHARE- (PW-21-007)	\$ 80,317	\$ 2,437	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57670	820 COUNTY LINE RD BRIDGE - (PW-21-003)	\$ 74,050	\$ 5,252	\$ -	\$ -	\$ -	\$ -	#DIV/0!
57680	820 CTH KK TRAFFIC SIGNALS - CONSTRUCTION (PW-23-003)	\$ 13,285	\$ 45,215	\$ 285,000	\$ 300,000	\$ -	\$ (300,000)	-100.0%
57690	820 OUTAGAMIE RD. RECONSTRUCTION OVERLAY D-24	\$ 368,850	\$ 11,180	\$ 450,000	\$ -	\$ -	\$ -	#DIV/0!
57700	820 SPRINGFIELD PARK DRAINAGE&PLAYGROUND (PR-22-02) C-24	\$ 70,313	\$ 25,742	\$ 750,000	\$ 841,135	\$ -	\$ (841,135)	-100.0%
57720	820 EISENHOWER DR. TRAIL TAP STARS WIDOT 80/20 GRANT	\$ -	\$ 67,650	\$ 141,000	\$ 190,000	\$ 100,000	\$ (90,000)	-47.4%
57730	820 EISENHOWER DR CULVERTS	\$ -	\$ 1,245	\$ 3,000	\$ 535,000	\$ -	\$ (535,000)	-100.0%
	820 STONEY BROOK RD. (KK TO CREEKVIEW)	\$ -	\$ -	\$ 100,000	\$ -	\$ 1,800,000	\$ -	#DIV/0!
	820 SPRINGFIELD DR. (EISENHOWER TO STONEY BROOK)	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	#DIV/0!
	820 Main St. Pond Park Playground and Trail Paving	\$ -	\$ -	\$ -	\$ -	\$ 305,000	\$ 305,000	#DIV/0!
Total Capital Outlay 57000		\$ 1,445,604	\$ 383,221	\$ 3,189,000	\$ 3,504,135	\$ 2,270,000	\$ (1,234,135)	-35%
Total Expenses		\$ 1,445,604	\$ 383,221	\$ 3,189,000	\$ 3,504,135	\$ 2,270,000	\$ (1,234,135)	-35%

Use of Fund Balance	\$ -	\$ 478,371	\$ -	\$ 1,364,955	\$ 1,364,955	\$ -	\$ 1,364,955	#DIV/0!
Revenue over/(under) Expenditures	\$ (632,207)	\$ 1,460,036	\$ 1,024,595	\$ 950,082	\$ -	\$ (950,082)	\$ (950,082)	-100.0%
Fund Balance	\$ 1,184,078	\$ 2,644,114	\$ 1,730,302	\$ 1,374,370	\$ 365,347	\$ (1,009,023)	\$ (1,009,023)	-73.4%

Stormwater Utility Fund Revenues & Expenses (601)

REVENUES		2023 Actual	2024 Jan- June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
Intergovernmental Revenues								
43540	000 STATE GRANT	\$ 200,000	-	\$ 200,000	\$ 200,000	\$ -	(200,000)	-100%
Total Intergovtl Revenues 43000		\$ 200,000	-	\$ 200,000	\$ 200,000	\$ -	(200,000)	-100%
Public Charges for Services								
46720	000 STORMWATER UTILITY USER CHGS	\$ 441,789	-	\$ 440,000	\$ 440,000	\$ 440,000	-	0%
46770	000 DEVELOPMENT REVIEW/INSPECTION FEES	\$ -	-	\$ -	\$ -	\$ -	-	#DIV/0!
	YARD WASTE TRANSFER SITE FEES	\$ -	-	\$ -	\$ -	\$ 35,000	35,000	#DIV/0!
Total Public Charges for Services 46000		\$ 441,789	-	\$ 440,000	\$ 440,000	\$ 475,000	35,000	8%
Intergovernment Charges								
47330	000 Intergovernment Charges	\$ -	-	\$ -	\$ -	\$ -	-	#DIV/0!
Total Intergovernment Charges 47330		\$ -	-	\$ -	\$ -	\$ -	-	#DIV/0!
Other Financing Sources - TRANSFERS IN								
	USE OF STORMWATER UTILITY FUND BALANCE	\$ -	-	\$ -	\$ 420,981	\$ -	(420,981)	-100%
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 420,981	\$ -	(420,981)	
Total Revenues		\$ 641,789	\$ -	\$ 640,000	\$ 1,060,981	\$ 475,000	(585,981)	-55%

Stormwater Utility Fund Revenues & Expenses (601)

EXPENSES		2023 Actual	2024 Jan- June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
General Government								
51100	110 UTIL COMMISSION - WAGES	\$ 2,500	\$ 400.00	\$ 1,000	\$ 15,000	\$ 3,000	(12,000)	-80%
51100	130 UTIL COMMISSION - SS/MED	\$ 191	\$ 30.64	\$ 60	\$ 1,148	\$ 230	(918)	-80%
51100	311 UTIL COMMISSION - SUPPLY / EXP	\$ -	\$ -	\$ -	\$ 500	\$ 500	-	0%
51100	324 UTIL COMMISSION -DUES/ SUBSCEPT	\$ -	\$ -	\$ -	\$ 1,000	\$ -	(1,000)	-100%
51300	210 LEGAL - FEES	\$ -	\$ 568.50	\$ 1,000	\$ 500	\$ 1,000	500	100%
51400	000 STORMWATER ADMINISTRATION	\$ -	\$ -	\$ -	\$ 1,000	\$ -	(1,000)	-100%
51410	110 ADMINISTRATOR - WAGES	\$ 30,234	\$ 13,378.95	\$ 24,197	\$ 24,197	\$ 25,046	849	4%
51410	130 ADMINISTRATOR - SS/MED	\$ 2,166	\$ 957.45	\$ 1,851	\$ 1,851	\$ 1,916	65	4%
51410	131 ADMINISTRATOR - HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
51410	132 ADMINISTRATOR - DENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
51410	133 ADMINISTRATOR - RETIREMENT	\$ -	\$ -	\$ 1,670	\$ 1,670	\$ 1,728	59	4%
51420	110 CLERK - WAGES	\$ 5,313	\$ 125.97	\$ 8,424	\$ 8,424	\$ 7,353	(1,071)	-13%
51420	130 CLERK - SS/MED	\$ 404	\$ 9.02	\$ 644	\$ 644	\$ 562	(82)	-13%
51420	131 CLERK- HEALTH	\$ 2,740	\$ 59.17	\$ 3,357	\$ 3,357	\$ 3,348	(9)	0%
51420	132 CLERK - DENTAL	\$ 100	\$ 2.01	\$ 119	\$ 119	\$ -	(119)	-100%
51420	133 CLERK - RETIREMENT	\$ 361	\$ 8.70	\$ 581	\$ 581	\$ 507	(74)	-13%
51420	311 CLERK - SUPPLY / EXP	\$ 438	\$ 42.56	\$ 100	\$ 100	\$ 100	-	0%
51420	312 CLERK - POSTAGE	\$ -	\$ 50.00	\$ 100	\$ 100	\$ 100	-	0%
51420	315 CLERK - PUBL / NOTICE	\$ -	\$ -	\$ -	\$ 50	\$ 50	-	0%
51421	111 DEPUTY CLERK - ASSIST WAGES	\$ 2,000	\$ -	\$ 4,992	\$ 4,992	\$ 9,976	4,984	100%
51421	130 DEPUTY C/T - SS/MED	\$ 155	\$ -	\$ 382	\$ 382	\$ 763	381	100%
51421	131 DEPUTY C/T - HEALTH	\$ -	\$ -	\$ -	\$ -	\$ 3,348	-	
51421	132 DEPUTY C/T - DENTAL	\$ 109	\$ -	\$ 119	\$ 119	\$ -	(119)	
51421	133 DEPUTY C/T - RETIREMENT	\$ 135	\$ -	\$ 344	\$ 344	\$ 688	344	100%
51422	111 ADMIN ASST - WAGES	\$ 432	\$ -	\$ -	\$ 2,122	\$ -	(2,122)	-100%
51422	130 ADMIN ASST - SS/MED	\$ 30	\$ -	\$ -	\$ 162	\$ -	(162)	-100%
51450	110 ENGINEER TECH - WAGES	\$ 32,604	\$ 16,905.20	\$ 33,810	\$ 33,810	\$ 35,163	1,352	4%
51450	130 ENGINEER TECH - SS/MED	\$ 2,442	\$ 1,262.95	\$ 2,586	\$ 2,586	\$ 2,690	103	4%
51450	131 ENGINEER TECH - HEALTH	\$ 5,053	\$ 2,906.15	\$ 5,559	\$ 5,559	\$ 5,670	111	2%
51450	132 ENGINEER TECH - DENTAL	\$ 185	\$ 92.69	\$ 185	\$ 185	\$ -	(185)	-100%
51450	133 ENGINEER TECH - RETIREMENT	\$ 2,217	\$ 1,166.49	\$ 2,333	\$ 2,333	\$ 2,426	93	4%
51450	311 ENGINEER TECH - SUPPLY / EXP	\$ 1,288	\$ 510.45	\$ 1,000	\$ 5,000	\$ 5,000	-	0%
51510	210 ACCOUNTING/AUDIT - FEES	\$ -	\$ 5,814.90	\$ 5,815	\$ 3,220	\$ 3,100	(120)	-4%
51520	210 FINANCIAL ADVISOR - FEES	\$ -	\$ -	\$ -	\$ -	\$ -	-	
51530	210 ENGINEERING EXPENSE GEN - FEES	\$ 2,660	\$ 5,051.90	\$ 10,000	\$ 20,000	\$ 20,000	-	0%
51600	111 MAINTENANCE - WAGES	\$ -	\$ -	\$ 8,094	\$ 8,094	\$ 9,375	1,281	16%
51600	130 MAINTENANCE - SS/MED	\$ -	\$ -	\$ 619	\$ 619	\$ 717	98	16%
	YARD WASTE TRANSFER SITE - WAGES	\$ -	\$ -	\$ -	\$ -	\$ 13,843	13,843	#DIV/0!
	YARD WASTE TRANSFER SITE - SS/MED	\$ -	\$ -	\$ -	\$ -	\$ 1,059	-	
Total General Government 51000		\$ 93,756	49,344	\$ 118,942	\$ 149,769	\$ 159,259	5,084	3%

Stormwater Utility Fund Revenues & Expenses (601)

EXPENSES			2023 Actual	2024 Jan- June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
Public Safety									
52060	000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	-	0%
52070	000	POSTAGE	\$ -	\$ -	\$ -	\$ 500	\$ 500	-	0%
52080	000	PRINTING/PUBLICATION	\$ -	\$ -	\$ -	\$ 500	\$ 500	-	0%
52090	000	PUBLIC EDUCATION & OUTREACH	\$ 200	\$ -	\$ 200	\$ 1,000	\$ 1,000	-	0%
52100	000	CONSULTANT SERVICES	\$ 150	\$ -	\$ -	\$ -	\$ 16,000	16,000	#DIV/0!
Total Public Safety 52000			\$ 350	\$ -	\$ 200	\$ 3,000	\$ 19,000	16,000	533%
Public Works									
53010	000	NEWSC DUES	\$ 1,250	\$ 1,290.00	\$ 1,290	\$ 1,300	\$ 1,300	-	0%
53020	000	MS4 ANNUAL PERMITTING	\$ 5,713	\$ 1,000.00	\$ 1,000	\$ 3,000	\$ 3,000	-	0%
53030	000	ILLICIT DISCHRG FLD SCREENING	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	-	0%
53040	000	STORMWATER FEE	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
		ESRI GIS SUBSCRIPTION					\$ 1,100		
		YARD WASTE TRANSFER SITE			\$ -	\$ -	\$ 42,762	42,762	#DIV/0!
Total Public Works 53000			\$ 6,963	2,290	\$ 2,290	\$ 9,300	\$ 53,162	43,862	472%

Stormwater Utility Fund Revenues & Expenses (601)

EXPENSES		2023 Actual	2024 Jan- June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
Culture, Recreation & Education								
55000	000 POND O&M ECOLOGICAL	\$ -	-		\$ -		-	#DIV/0!
	HEARTLAND POND							
55110	000 HP-ECOLOGICAL FEE	\$ 2,090	\$ 195.00	\$ 1,500	\$ 1,500	\$ 1,600	100	7%
55120	000 HP-O&M FEE	\$ 3,395	\$ 1,063.70	\$ 1,800	\$ 1,800	\$ 1,900	100	6%
55130	000 HP-TRAPPING COST	\$ 702	\$ 351.00	\$ 702	\$ 702	\$ 760	58	8%
55140	000 HP-PRAIRIE BURN COST	\$ -	\$ -	\$ -	\$ 500	\$ 639	139	28%
	REGAL POND							
55210	000 RP-ECOLOGICAL FEE	\$ 1,748	\$ -	\$ 1,300	\$ 1,300	\$ 1,400	100	8%
55220	000 RP-O&M FEE	\$ 3,243	\$ 698.95	\$ 1,800	\$ 1,800	\$ 1,900	100	6%
55230	000 RP-TRAPPING COST	\$ 702	\$ 351.00	\$ 702	\$ 702	\$ 760	58	8%
55240	000 HP-PRAIRIE BURN COST	\$ -	\$ -	\$ -	\$ 500	\$ 500	-	0%
	SPRINGFIELD POND							
55310	000 SP-ECOLOGICAL FEE	\$ 3,230	\$ -	\$ 1,500	\$ 1,500	\$ 1,600	100	7%
55320	000 SP-O&M FEE	\$ 3,042	\$ 858.50	\$ 1,900	\$ 1,900	\$ 1,900	-	0%
55330	000 SP-TRAPPING COST	\$ 702	\$ 351.00	\$ 702	\$ 702	\$ 2,280	1,578	225%
55340	000 SP-PRAIRIE BURN COST	\$ -	\$ -	\$ -		\$ -	-	#DIV/0!
	MAIN STREET POND							
55410	000 MSP-ECOLOGICAL FEE	\$ 2,859	\$ -	\$ 1,500	\$ 1,500	\$ 1,600	100	7%
55420	000 MSP-O&M FEE	\$ 3,023	\$ 1,057.70	\$ 1,800	\$ 1,800	\$ 1,900	100	6%
55430	000 MSP-TRAPPING COST	\$ 702	\$ 351.00	\$ 702	\$ 702	\$ 760	58	8%
55440	000 MSP-PRAIRIE BURN COST	\$ -	\$ -	\$ -		\$ 500	500	#DIV/0!
	SPEEDWAY POND							
55510	000 SWP-ECOLOGICAL FEE	\$ 3,350	\$ 195.00	\$ 1,700	\$ 1,700	\$ 1,800	100	6%
55520	000 SWP-O&M FEE	\$ 3,069	\$ 986.15	\$ 1,800	\$ 1,800	\$ 1,900	100	6%
55530	000 SWP-TRAPPING COST	\$ 702	\$ 351.00	\$ 702	\$ 702	\$ 760	58	8%
55540	000 SWP-PRAIRIE BURN COST	\$ -	\$ -	\$ -	\$ 500	\$ -	(500)	-100%
	CTH N POND							
55610	000 CTH N P-ECOLOGICAL FEE	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
55620	000 CTH N P-O&M FEE	\$ 618	\$ 320.00	\$ 1,600	\$ 1,600	\$ 1,300	(300)	-19%
55630	000 CTH N P-TRAPPING COST	\$ 702	\$ 351.00	\$ 702	\$ 702	\$ 760	58	8%
55640	000 CTH N P-PRAIRIE BURN COST	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
	VAN HANDEL POND							
	CTH N P-ECOLOGICAL FEE	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
	CTH N P-O&M FEE	\$ -	\$ -	\$ -	\$ -	\$ 1,300	1,300	#DIV/0!
	CTH N P-TRAPPING COST	\$ -	\$ -	\$ -	\$ -	\$ 760	760	#DIV/0!
	CTH N P-PRAIRIE BURN COST	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Total Culture, Rec & Edu 55000		\$ 33,877	\$ 7,481.00	\$ 22,412	\$ 23,912.00	\$ 28,579	4,667	20%

Stormwater Utility Fund Revenues & Expenses (601)

EXPENSES	2023 Actual	2024 Jan- June Actual	2024 EOY Projected	2024 Adopted Budget	2025 Recommended Budget	Budget '24 to '25 Change \$	Budget '24 to '25 Change %
Conservation & Development							
56010 000 STREAM BANK EROSION CONTROL	\$ -	-	\$ -	\$ 55,000	\$ 15,000	(40,000)	-73%
56030 000 DRAINAGE REPAIR & MAINTENANCE/MOWING OF DITCHES	\$ 1,874	\$ 322.48	\$ 1,000	\$ 10,000	\$ 10,000	-	0%
56040 000 CULVERT/CATCH BASIN/STRM SEWER	\$ 50,781	-	\$ 20,000	\$ 5,000	\$ 35,000	30,000	600%
56050 000 STREET SWEEPING	\$ 2,492	\$ 1,840.00	\$ 5,000	\$ 5,000	\$ 5,000	-	0%
57000 000 UTILITY RESERVE FUND	\$ -	-	-	\$ -	-	-	-
57010 000 POND CONSTRUCTION/ENHANCER	\$ 5,098	-	-	\$ -	-	-	-
57520 000 STORMWATER PRELIM ENGINEERING	\$ 16,143	-	-	\$ -	-	-	-
57530 000 DEVELOPMENT REVIEW/INSPECTIONS FEES	\$ -	-	\$ -	\$ -	\$ -	-	-
Total Conservation & Dev 56000	\$ 76,387	2,162	\$ 26,000	\$ 75,000	\$ 65,000	(10,000)	-13%
Total Expenses	\$ 211,332	61,277	\$ 169,844	\$ 260,981	\$ 325,000	59,613	23%
Other Funding Uses							
59050 000 TRANSFER-CAPITAL PROJECTS FUND	\$ 50,000	-	\$ 150,000	\$ 800,000	\$ 150,000	(650,000)	-81%
Total Other Funding Uses 59000	\$ 50,000	-	\$ 150,000	\$ 800,000	\$ 150,000	(650,000)	-81%
Total Expenses and Other Funding Uses	\$ 261,332	61,277	\$ 319,844	\$ 1,060,981	\$ 475,000	(590,387)	-56%
Use of Fund Balance			\$ -	\$ 420,981	\$ -		
Revenue over/(under) Expenditures	\$ 380,457	(61,277)	\$ 320,156	\$ 0	\$ (0)		
Fund Balance	\$ 930,923	869,646	\$ 1,251,079	\$ 509,942	\$ 1,251,079		

2025 through 2029
Capital Improvement Plan
 Town of Buchanan, WI
Projects By Department

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
Fire & Rescue								
Bay Door Replacement	FR-27-001	3			12,000			12,000
RTF Equipment	FR-25-001	2	7,000					7,000
Truck 2331 Replacement	FR-28-001	3				70,000		70,000
Fire & Rescue Total			7,000	0	12,000	70,000	0	89,000

General Government

Town Hall Parking Lot	GG-26-001	3		200,000				200,000
General Government Total			0	200,000	0	0	0	200,000

Parks & Recreation

Eisenhower Drive Trail	PR-26-01	3	100,000	910,600				1,010,600
Hickory Park - Landscaping	4GN9BV42	3		5,500				5,500
Hickory Park - Master Plan Items	G8Y0D90E	3			45,000			45,000
Hickory Park - Pickleball Court	0AIV0CGL	3			5,000			5,000
Hickory Park - Playground	LGZI4SIX	2				165,000		165,000
Hickory Park - Shelter	VN5GZ026	3			150,000			150,000
Hickory Park - Trail Extension	GGAW3Y35	3				55,400		55,400
Hickory Park - Youth Soccer Field	8Q0ZY4KY	3				6,200		6,200
Main St. Pond Park - Asphalt Trail	QHCC2I9C	2	100,000					100,000
Main St. Pond Park - Dog Waste Station	5ZF0YGNV	3		5,100				5,100
Main St. Pond Park - Fitness Station	Y3M1MX0F	3				22,500		22,500
Main St. Pond Park - Playground	E0HG7KCS	2	205,000					205,000
Snow Plow for Trails/Sidewalks	PR-26	2		75,000				75,000
Town Hall Park - ADA Playground Surface		3		30,000				30,000
Town Hall Park - Asphalt Trail Extension	6VTP1BEM	3			33,000			33,000
Town Hall Park - Landscaping	F8WX22JJ	3	5,500					5,500
Town Hall Park - Master Plan Items	B4LEXEEL	3		45,000				45,000
Town Hall Park - Solar LED Lights	FQSO969J	3			21,000			21,000

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
Wayfinding Signs	<i>R7XABBR0</i>	3					175,000	175,000
Parks & Recreation Total			410,500	1,071,200	254,000	84,100	340,000	2,159,800

Roads & Public Works

Candlelite, Oakbrook, Oak/Brookmeadow, Ridgebrook,	<i>PW-23-001</i>	2		127,000	2,357,601			2,484,601
CTH N	<i>PW-CTH N</i>	2		800,000				800,000
Eisenhower Bridge	<i>PW-28-02</i>	2			100,000	500,000		600,000
Fieldside Ln & Ct, Kilsdonk Ct, Valleywood Ln	<i>PW-28-01</i>	2			117,000	2,188,677		2,305,677
Stoney Brook Rd	<i>PW-25</i>	2	1,811,420					1,811,420
Valleywood (Fldside-GldEgl), Marion Ave, GoldEglCt	<i>PW-29</i>	2				121,862	2,093,823	2,215,685
Valleywood Ln, St. Germaine Ct, Mueller Ct	<i>PW-30</i>	2					121,862	121,862
Roads & Public Works Total			1,811,420	927,000	2,574,601	2,810,539	2,215,685	10,339,245

Stormwater & Drainage

Block Rd SW Pond	<i>SW-27</i>	3		300,000	500,000			800,000
Stormwater & Drainage Total			0	300,000	500,000	0	0	800,000

GRAND TOTAL	2,228,920	2,498,200	3,340,601	2,964,639	2,555,685	13,588,045
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