

**BUDGET SUMMARY**

	2023 Actual	2024 YTD 09/30/2024	2024 Budget	2024 Est Year End	2025 Proposed	Budget Change 2024 -2025
<b>Revenues</b>						
Tax Levy - Operations	47,609	43,487	43,487	43,487	46,663	3,176
Tax Levy - Debt Service	21,923	55,513	55,513	55,513	55,513	0
Tax - Lottery Credit / PP	2,292	2,971	2,292	2,971	2,967	675
Intergovernment Revenues	86,458	68,062	102,498	121,530	122,391	19,893
Licenses and Permits	1,235	1,000	1,000	1,355	900	-100
Fines, Forfeits, Penalties	0	0	0	0	0	0
Public Charges for Service	760	700	700	458	500	-200
Intergovernment Charges	0	0	0	0	0	0
Miscellaneous Revenues	298	1,050	1,050	2,023	1,500	450
Long Term Debt / ARPA Funds	124,531	0	0	16,200	15,700	15,700
Use of Reserves	58,753	0	19,028		29,410	
<b>Total Revenues</b>	<b>343,859</b>	<b>172,784</b>	<b>225,568</b>	<b>243,538</b>	<b>275,544</b>	<b>39,594</b>
<b>Expenditures</b>						
General Government	44,673	38,010	41,374	44,227	46,720	5,346
Public Safety	32,912	17,186	33,300	17,331	51,700	18,400
Public Works	111,429	72,235	95,132	95,254	97,661	2,529
Health and Human Services	250	250	250	250	250	0
Culture, Rec, Education	0	0	0	0	0	0
Zoning & Development	0	0	0	0	0	0
Capital Outlay	124,531	11,900	0	16,200	17,700	17,700
Debt Service	30,063	25,450	55,513	55,513	55,513	0
Other financing uses	0	0	0	0	6,000	6,000
Reserve for Contingencies		7,753		14,763		
<b>Total Expenditures</b>	<b>343,859</b>	<b>172,784</b>	<b>225,568</b>	<b>243,538</b>	<b>275,544</b>	<b>49,975</b>

REVENUE SUMMARY

	2023	2024	2024	2024	2024	2025	Budget Change	Notes
	Actual	YTD	Budget	Proj Remain	Proj Year End	Budget	2024 - 2025	
<b>Revenues</b>								
41000 Taxes								
41110 Tax Levy - Operations	47,609	43,487	43,487	0	43,487	46,663	3,176	
41110 Tax Levy - Debt Service	21,923	55,513	55,513	0	55,513	55,513	0	
41140 Mobile Home & Lottery Credit	2,285.23	2,964.15	2,285	0	2,964	2,965	680	
41150 Managed Forest Land				0	0		0	
41800 Delinquent Tax & Interest				0	0		0	
41900 Personal Property Aid	7.32	7	7	0	7	2	-5	
Total Taxes	71,825	101,971	101,292	0	101,971	105,143	3,851	
<b>43000 Intergovernment Revenues</b>								
43410 Shared Revenues	11,916.88	7,159	47,727	40,659	47,818	48,800	1,073	
43420 Fire Insurance Dues Aid	1,540.59	1,851	1,600	0	1,851	1,850	250	
43531 General Transportation Aid	51,235.16	38,426	51,235	12,809	51,235	51,200	-35	
43610 DNR Aid for Services	116.85			0	0		0	
43660 Payment in Lieu of Taxes	1,266.54	1,371	1,267	0	1,371	1,370	103	
43650 Forest Cropland/Managed Forest	19,712.14	18,584	18,584	0	18,584	18,500	18,500	
43690 Computer Aid	1.03	1	1	0	1	1	0	
43790 County Recycling Grant	668.62	670	668	0	670	670	2	
Total Intergovernment Revenues	86,457.81	68,062	102,498	53,468	121,530	122,391	19,893	
<b>44000 Licenses and Permits</b>								
44110 Liquor and malt	585.00	605	600	0	605	600	0	
44300 Building & drive permits	650.00	750	400	0	750	300	-100	
Total Licenses and Permits	1,235	1,355	1,000	0	1,355	900	-100	
<b>45000 Fines, Forfeits, Penalties</b>								
45100 Law and Ordinance	0	0	0	0	0	0	0	
Total Fines, Forfeits, Penalties	0	0	0	0	0	0	0	
<b>46000 Public Charges for Service</b>								
46100 General Government	760	458	700	0	458	500	-200	culverts sold
46310 Highway Maintenance	760	458	700	0	458	500	-200	
Total Public Charges	760	458	700	0	458	500	-200	

REVENUE SUMMARY

	2023 Actual	2024 YTD	2024 Budget	2024 Proj Remain	2024 Proj Year End	2025 Budget	Budget Change 2024 - 2025	Notes
Revenues								
47000 Intergovernment Charges	0	0	0	0	0	0	0	
47330 Other local government	0	0	0	0	0	0	0	
48000 Miscellaneous Revenues								
48110 Interest	298.38	415	1,050	208	623	500	-50	
48309 Gravel sales		1,100		0	1,100	1,000	1,000	
48309 Fire signs		300		0	300	0	0	
Total Miscellaneous	298	1,815	1,050	208	2,023	1,500	450	
49000 Other financing								
49100 Proceeds from loans	124,531		0		0		0	
Use of reserves	0		0		0		0	
Use of ARPA				16,200	16,200	6,350	6,350	
Vernon Couly Dev grant					0	9,350	9,350	
Total Other Financing	124,531	0	0	16,200	16,200	15,700	15,700	6350 Town Hall 3000 road;
Total Revenues	285,107	173,662	206,540	69,875	243,538	246,134	39,594	

	2023	2024	2024	2024	2024	2024	2025	Budget Change	Notes
	Actual	YTD 09/30	Budget	Proj Remain	Proj Year End	Budget	2024 - 2025		
<b>Expenses</b>									
51000 General Government									
51100 Town Board Member Comp									
Chair @ \$4500	6,070	3,000	4,500	0	3,000	4,500	0		
Supervisors @ \$2500	7,440	4,167	5,000	0	4,167	5,000	0		
Board of Review	45	80	200	0	80	200	0		
Per Diems \$40 ~ 59 meetings		1,280	2,360	720	2,000	2,360	0		
FICA -salaries x 7.65%		646	810	55	701	727	-84		
Board Expenses		1,098	0	120	1,218	1,230	1,230	WTA dues, Orlin's cell	
Subtotal Board	13,555	10,271	12,870	895	11,166	14,017	1,146		
51300 Town Legal									
Legal Services	138	263	500	200	463	500	0		
Publication Ordinances		1,367	0	0	1,367	500	500		
Subtotal Legal Services	138	1,629	500	200	1,829	1,000	500		
51400 General Administration									
Office Supplies	1,035	1,142	350	50	1,142	1,200	850	supplies, web hosting	
Publications of Notices	449	580	600	50	630	500	-100		
Elections -	2,229	2,325	2,000	600	2,925	2,500	500	wages, MOU Vernon Cty	
Clerk	4,306	4,500	6,000	1,500	6,000	6,000	0		
Treasurer	7,320	3,491	4,500	160	3,651	4,500	0		
FICA - C/T * 7.65%		611	803	127	738	803	0		
Subtotal General Administration	15,340	12,649	14,253	2,437	15,086	15,503	1,250		
51500 Financial Administration									
Accounting & Software	3,120	909	600	250	1,159	1,200	600		
Property Tax Billing - ABT	460	159	650	495	654	700	50		
Property Assessor Contract	5,400	3,600	5,400	1,800	5,400	5,400	0		
Subtotal Financial Administration	8,980	4,668	6,650	2,545	7,213	7,300	650		
51600 General Building, Town Hall									
Supplies / Maintenance	995	771	1,700	140	771	700	-1,000		
Town Hall Utilities		551.51			692	700	700		
Property & Liability Insurance	5,667	7,469	5,400		7,469	7,500	2,100		
Subtotal General Building	6,662	8,792	7,100		8,932	8,900	1,800		
<b>Total General Government</b>	<b>44,673</b>	<b>38,010</b>	<b>41,374</b>	<b>6,077</b>	<b>44,227</b>	<b>46,720</b>	<b>5,346</b>		



**PUBLIC SAFETY & PUBLIC WORKS**

	2023	2024	2024	2024	2024	2024	2025	Budget Change	Notes
	Actual	YTD 09/30	Budget	Proj Remain	Proj Year End	Budget	2024-2025		
<b>Expenses</b>									
<b>52000 Public Safety</b>									
52000 Fire Protection	31,194	14,530	31,200	0	14,530	49,000	17,800	2024 19,000 2025 30,000	
52200 2% Fire Dues to Viola	1,540	1,851	1,600	0	1,851	1,800	200		
52300 EMS Contribution	0	500	500	0	500	750	250	other Towns 1000 - 1200	
52400 Building Inspection	178	305		145	450	150	150	1/2 of bldg permit	
Total Public Safety	32,912	17,186	33,300	145	17,331	51,700	18,400		
<b>53000 PUBLIC WORKS</b>									
<i>Highway &amp; Maintenance</i>									
53100 Engineering / Consulting	0		0	0	0	0	0		
53311 General Maintenance	13,356	13,996	5,000	1,000	14,996	6,000	1,000		
53111 Materials - Gravel	16,343	11,089	4,000	1,000	12,089	13,000	9,000		
53111 Materials - Salt	6,155	3,947	7,000	0	3,947	4,200	-2,800		
53111 Equipment Rental	2,275	0	2,400	0	0	2,400	0	mower for trees/brush	
53111 Trucking	15,720	5,838	14,000	500	6,338	6,500	-7,500		
53111 Fuel	7,780	3,469	7,600	2,800	6,269	6,300	-1,300		
53111 Shop Utilities	5,595	3,388	3,700	351	3,739	3,800	100		
Miscellaneous					0	0	0		
Patrolman Wages	25,634	10,988	25,000	3,920	14,908	5,200	-19,800	Orlin 5 hours per week	
Helper Wages - Timm	5,211	6,996	11,000	2,380	9,376	11,000	0	income cap	
Helper Wages - Allen		770		5,600	6,370	20,800	20,800	Allen 20 hours per week	
FICA - 7.65% of wages		1,435	2,419	910	2,345	2,831	411		
Subtotal Highway & Maintenance	98,069	61,915	82,119	18,461	80,376	82,031	-89		
<b>53600 Sanitation</b>									
53620 Garbage Disposal - GFL	7,134	5,665	6,700	3290	8,955	9,200	2,500		
53635 Recycling Disposal - GFL	2,280	1,710	2,380	570	2,280	2,400	20		
53620 Dump Monitor - Garbage	987	684	936	162	846	936	0	Paul	
53635 Dump Monitor - Recycle	2,960	2,052	2,808	486	2,538	2,808	0	Paul	
FICA - DM Wages * 7.65%		209	189	50	259	286	98		
Subtotal Sanitation	13,360	10,320	13,013	4,558	14,878	15,630	2,618		
Total Public Works	111,429	72,235	95,132	23,019	95,254	97,661	2,529		

**HEALTH & HUMAN SERVICES, CULTURE & REC; ZONING & DEVELOPMENT**

	2023	2024	2024	2024	2024	2025	Budget Change	Notes
	Actual	YTD 09/30	Budget	Proj Remain	Proj Year End	Budget	2024-2025	
<b>Expenses</b>								
54000 Health & Human Services								
54100 Animal Control - Driftless Humane	250	250	250	0	250	250	0	
54000	0	0	0	0	0	0	0	
<b>Total Health &amp; Human</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>0</b>	
55000 Culture, Recreation & Education								
55000	0	0	0	0	0	0	0	
55000	0	0	0	0	0	0	0	
<b>Total Culture, Recreation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
56000 Zoning & Development								
56900 Plan Commission / Zoning	0	0	0	0	0	0	0	
56000	0	0	0	0	0	0	0	
<b>Total Zoning &amp; Development</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAPITAL OUTLAY, DEBT SERVICE, & OTHER FINANCING USES**

	2023	2024	2024	2024	2024	2025	Budget Change	Notes
	Actual	YTD 09/30	Budget	Proj Remain	Proj Year End	Budget	2024 - 2025	
<b>Expenses</b>								
57000 Capital Outlay								
57140 General Building	0	11,900	0	4,300	16,200	12,700	12,700	Town Hall repairs
57324 Equipment Purchase	124,531		0		0	5,000	5,000	Fire truck
<b>Total Capital Outlay</b>	<b>124,531</b>	<b>11,900</b>	<b>0</b>	<b>4,300</b>	<b>16,200</b>	<b>17,700</b>	<b>17,700</b>	
58000 Debt Service								
58221 2021 Refinance (1)	21,922.75		21,923	21,923	21,923	21,923	0	
58222 2022 Truck purchase (2)	8,140.32		8,140	8,140	8,140	8,140	0	
58223 2023 Truck purchase (3)	0	25,450	25,450	0	25,450	25,450	0	
<b>Total Debt Service</b>	<b>30,063</b>	<b>25,450</b>	<b>55,513</b>	<b>30,063</b>	<b>55,513</b>	<b>55,513</b>	<b>0</b>	
59000 Other Financing Uses								
59000 Road Work	0	0	0	0	0	6,000	6,000	Chatwick Hallow
59000	0	0	0	0	0	0	0	
<b>Total Other Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	

**Capital Outlay**

- 1) Town Hall - ramp, paint, carpet estimated to be \$12,700 applying for grant from Vernon County Development
- 2) Fire Truck - Viola Volunteers purchased used tender for \$60,000 - cost sharing 4 ways \$15,000 - then paid over 3 years
- 3) Road Work - Orlin estimating \$6000 for road work - possible Chatwick Hollow bank stabilization - possible Vernon Cty grant

**Debt Summary**

- 1) Citizens Bank refinancing loan 06/15/2021 \$201,065.07 at 1.75% matures 12/15/2030
- 2) Citizens Bank Sterling truck loan 12/21/2022 \$35,429.50 at 4.70% matures 12/21/2027
- 3) Citizens Bank Ford truck loan 08/22/2023 \$124,531.00 at 6.15% matures 08/22/2029