



Town of Delafield

2024 BUDGET

Prepared for:
Delafield Town Board
November 14, 2023

W302N1254 Maple Ave
Delafield, WI 53018

November 14, 2023

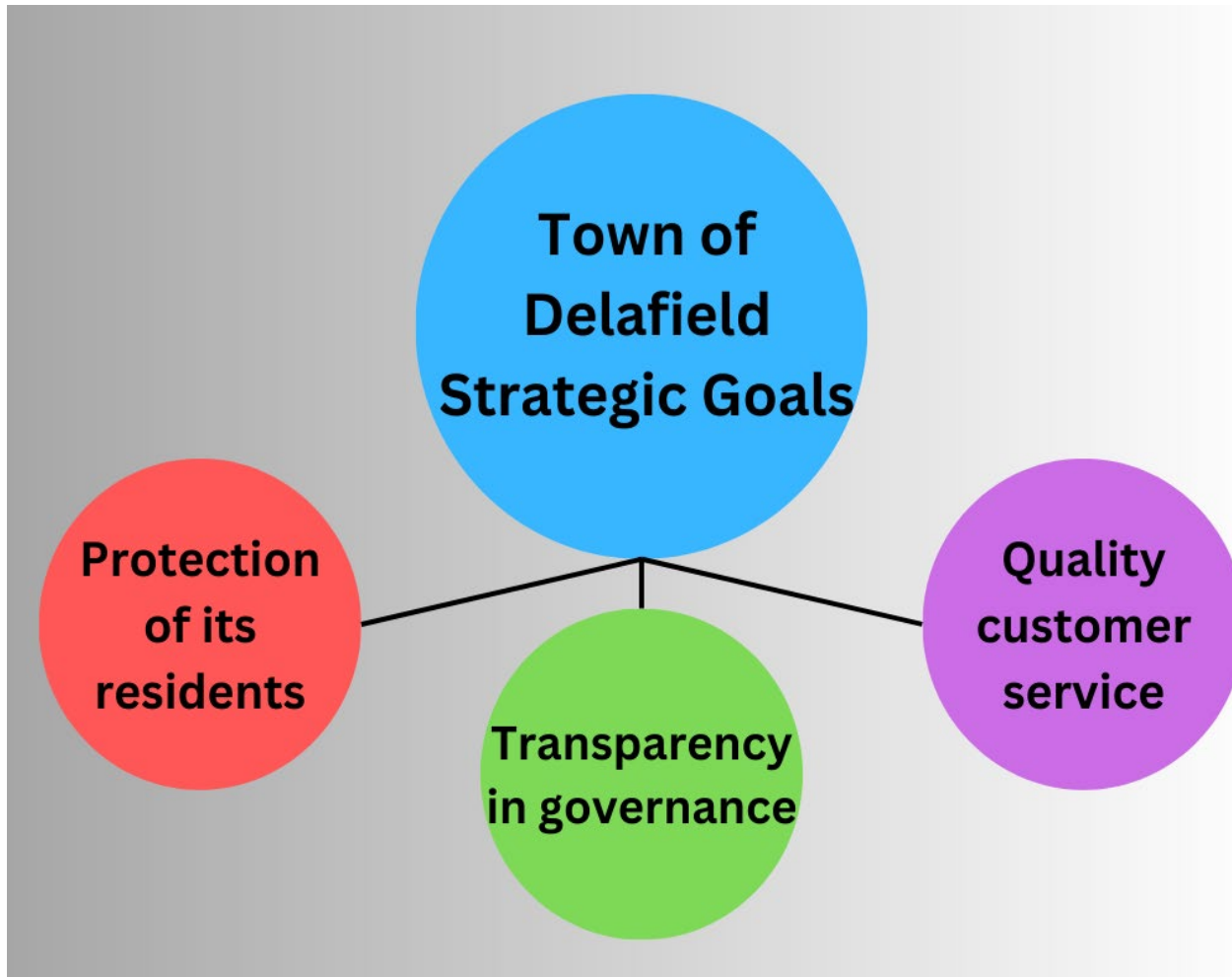
Town Board and Chairperson Kranick:

This document contains the Town of Delafield Budget for the Fiscal Year beginning January 1, 2024. The budget has been reviewed thoroughly by staff and depicts the needs of each department. Staff has presented a balanced budget, with supplemental recourses utilized from the

Replacement Fund, and no additional dollars from the General Fund reserves for operating or capital expenditures.

The Town of Delafield budget provides a roadmap for the board members to make informed decisions on policy implementation throughout the year. The budget gives residents a clear indication of where their tax dollar is allocated. We strive to provide residents the best services possible at the lowest cost. The board and staff continue to look at the top priorities of its residents, and ensure we are allocating appropriate resources to serve those needs.

For the 2024 Budget, three strategic goals have guided the budget process: (1) Protection of residents by funding public safety and emergency services to enhance quality of life (2) Transparency in governance, and (3) Quality customer service and care through all departments. These goals will be the focus of key concepts throughout the budget.



2024 Budget

Executive Summary

2023 Achievements

The Town has a very productive year in 2023, as we saw the economy continue to recover from the pandemic. The Town was able to increase its General Fund Reserves while allocating resources to fund additional road



projects in 2024. Town staff allocated funds from the American Rescue Plan Act for capital equipment purchases. The Town replaced two plow trucks that were over 20 years old, well passed their useful life. The Town also invested continued improvements to the Sports Commons park by purchasing new garbage containers and fence caps with foul ball polls for the larger baseball field. The remaining funds in the American Rescue Plan Act account will be used in 2024 to fund IT infrastructure costs. These capital purchases take the burden off taxpayers to pay replacement costs through debt service and general fund reserves. The Town also made significant upgrades in its audio-visual equipment, now giving the ability to not only stream meetings, but to screen share with residents any presentations that are being displayed at those meetings. This new feature gives more transparency for our residents, and makes it more convenient to stay informed of what is going on in the Town.

The Town continued to find alternative revenue opportunities in 2023. The Town sold a reserve license to the Village of Pewaukee, generating an additional \$30,000 in license revenue. The former Fire Station #2 continues to bring in revenue through rental income generating \$24,000 per year. In 2022, the Town purchased two scoreboards for the Sports Commons athletic fields. These scoreboards have also been a great advertising revenue generator for our sponsors, bringing in \$5,000 per year. The Town was also able to take advantage of increasing interest rates, with interest venue anticipated to be nearly \$200,000. That is \$199,000 higher than all interest earned in 2021.



In 2022, the Town utilized impact fee funds along with park donation funds to make improvements to the Sports Commons. Scoreboards were installed to give users of the Town's baseball and softball programs a better experience. The Town also expanded the parking lot to provide more parking, and installed a home run fence on the south field. Town staff will reevaluate the needs of the Town's parks and look for other opportunities to improve these areas in the future, through a needs assessment.



2024 Budget

Executive Summary

2023 Challenges

In 2023, the Town continues to operate under budget, with 2023 being the third consecutive year to come in below the budget projections. The Town has been able to build its reserves, but with inflation hitting all time highs in late 2022 and 2023, the Town will soon be operating at a deficit. The State of Wisconsin shared revenue payments have continued to trend in the wrong direction, while development has lessened over the year. Due to limitations with State imposed levy limits, the increases in the levy have been minimal over the years. The only way to increase revenue is to increase new construction in the Town. The biggest challenge facing the Town is how to create development, generating responsible growth, to increase its tax base.

In 2023 the Town passed a referendum to fund the Lake Country Fire and Rescue Department for 14 additional hires from 2023 through 2024. This was only a starting point for the fire department's 3-year plan which includes additional funding for staff in 2025 and 2026. The Town will work with the six other community members to ensure the fire department continues to operate at a high level.

The Town increased police service in 2023, transitioning from a 14 hour/week service level to 40 hours/week. The Town will have to consider funding this department in the future, as replacement funds will only be able to cover the cost of the contract through the end of 2024. The Town Board will need to determine if they will want to continue with the higher level of service, and how that affects budgets in the long term.

Budget Highlights

- \$4,280 increase in Transportation Aid
- \$470,000 allowable levy increase based on a passed referendum.
- \$201,553 increase in shared revenue from 2023.
- 2nd year of a 40 hour/week Waukesha County Sheriff Contract.
- \$470,000 increase to Fire Department operations to retain 7 full time employees and support future hires.
- \$10,000 increase in Election Budget for 4 elections in 2024.
- \$1,233 increase for the transition from 11% deferred compensation to Wisconsin Retirement System.
- 3.2% raises for Town of Delafield staff.
- 93% increase in General Fund Investments due to increased interest rates.
- Estimated \$1,718,423 Fund Balance in start of 2024.
- Replacement Fund increase by \$40,000 in 2024.



2024 Budget

Executive Summary

In conclusion, the proposed budget for 2024 supports the Town's strategic goals. It funds the second year of the full-time police contract, as well as the fire department's proposed budget approved by the surrounding communities. The budget efficiently utilizes tax dollars from its residents, as well as revenues received by the state and other sources. The Town staff is proud to present a budget that continues to keep costs to residents low, while providing quality service.

Respectfully submitted,



Daniel Green
Administrator/Clerk-Treasurer



2024 Budget

Financial Policies

A. GENERAL FUND RESERVE POLICY

The Town establishes a General Fund Reserve policy to recognize the need to maintain a balance that will support the following:

- Maintain adequate funds to meet cash flow needs during the fiscal year
- Bridge gaps between end of year expenses and tax revenue payments
- Limit borrowing for small capital expenditures
- Maintain a high credit limit to reduce potential borrowing costs

Excess revenues over expenditures in a fiscal year shall be added to the fund balance in the General Fund. The Town will strive to maintain a General Fund unreserved fund balance, no less than an amount equal to 25% of the current operating budget. Any use of reserve funds for delayed tax payments or revenues during the year, shall be repaid to the unreserved fund balance when anticipated revenues are received.

Reserve funds shall be considered when purchasing capital equipment to lessen the need for borrowing. Fund balances that exceed the reserve goal of 25% shall be considered for one-time expenditures for capital assets or unforeseen costs. Operating expenditures shall be considered carefully by the Town Board, when using reserve funds.

Governmental fund balance amounts will be reported in conformance with generally accepted accounting principles (GAAP), and shall be classified at the end of each fiscal year for general purpose financial statements as follows:

Non-spendable fund balance. This include amounts that cannot be spent because they are (a) in non-spendable form or (b) legally or contractually required to be maintained intact. This shall include items not expected to be converted to cash including inventories and prepaids. It also includes long-term portions of loans receivable, and principal endowments.

Restricted fund balance. This includes funds that have constraints placed on their use. This includes (a) limitations imposed by creditors and grantors and (b) limitations imposed by law or regulations of other governments.

Committed fund balance. This includes funds that have limitations imposed by the Town of Delafield by the Town Board. Such actions shall be voted on by the Town Board and approved by majority vote. Fund balance commitments may be altered by a majority vote of the Town Board.



2024 Budget

Financial Policies

Assigned fund balance. This includes portions of the fund balance that is earmarked for an intended use, and is established by the Town Board or Administrator. Assigned fund balances are defined in the budget process and utilize the replacement fund to carry over unused funds for future expenses, or to balance the budget for a specific purpose or expenditure item. The board may assign unassigned fund balance for purposes of balancing a current of future budget, or for future projects or capital expenditures.

Unassigned fund balance. This includes all fund balances that are left after the other categories. This amount is used in budget years where expenses exceed revenues, and no other revenues are available to supplement the deficit.

B. REVENUES

Purpose: The Town of Delafield established revenue policies that support efficient and fair revenue streams. The Town promotes responsible revenue collection and safeguards against unbalance budgeting by protecting operational costs and revenue sources.

- The Town will encourage diversification and stabilization of the revenue base, in order to prevent fluctuations in revenue yield.
- The Town will budget its revenue sources annually, based on past revenues received and anticipated future transactions, including, but not limited to, (a) tax revenue, (b) intergovernmental revenue sources, (c) anticipated license and permit revenues, (d) interest from investments, (e) income from leases or contractual agreements.
- The Town will keep customer accounts current and collect all fees as established by the Town Board.
- The Town will establish user fees to support the cost of refuse and recycling collection. Any additional user fees shall be reviewed and approved by the Town Board in accordance with Wisconsin State Statutes. User fees shall only be utilized to recover direct costs for the service provided.
- Town fee schedules shall be reviewed and updated to keep up with market costs. These shall be approved by the Town Board on an annual basis. All charges shall support the direct and indirect cost of the activity. All license fees shall comply with Wisconsin State Statutes.
- The Town shall utilize non-reoccurring revenues for non-reoccurring expenses. Revenues unbudgeted for the current year shall be retained in the general fund reserves, or be utilized for related increased operating expenditures, capital equipment, or one-time non-reoccurring expenditures.
- The Town shall do its best efforts to keep property values current with market values. Reassessments will be made of all properties in accordance with the Wisconsin State Statutes.
- Any grants pursued by the Town of Delafield shall be consistent with the Town's long term financial plan. Any grants that fund an operational expense shall be reviewed and the service shall be terminated if no longer considered needed. The Town shall not use local tax dollars to continue operations funded by grant funds.

C. EXPENDITURES

Purpose: The Town of Delafield is committed to a level of expenditures sufficient to ensure the ongoing operations of all departments. The Town strives to operate a balanced budget, with operating expenditures that are supported by a combination operating revenues generated and debt.

- When practical, resources should be allocated for selective investments that can be made to avoid larger costs in the future.
- Maintenance and replacement funding will be prioritized each year, to ensure that capital facilities and equipment are sufficiently maintained to avoid service disruptions.
- The Town will annually project its capital asset replacement and major maintenance needs for the next five years and update this projection each year. A maintenance and capital asset replacement schedule will be developed and followed to the best efforts of the Town.
- The Town outsources engineering, assessment, tax collection, garbage, fire, EMS, police, and lake patrol, and building inspection services. Road maintenance programs are submitted for public bid to the lowest responsive, responsible bidder. The Town shall support all other services by Town staff to its best efforts.
- Outsourcing opportunities shall be discussed by the Town Board, and shall evaluate using the following criteria:
 - The private-sector market can competitively deliver this service and assure a reasonable range of service providers, after the initial contract is signed.
 - The scope of work is sufficiently defined to ensure competing proposals can be fairly and fully evaluated, as well as the contractor's performance after bid award.
 - Consequences for poor performance can be reasonably written to compensate the Town for related damages.
 - The contract can be effectively and efficiently administered.
 - The private-sector contract can better respond to expansions, contractions, or special requirements of the service.
 - The Town has an opportunity to redefined contracted service levels.
 - Service outcomes are clearly defined, and if high levels of control over the service are required, the Town has the capacity to do so.
 - The cost of outsourcing is less than in-house performance of the service, both short term and long term associated costs with the service.



2024 Budget

Financial Policies

D. DEBT

Purpose: The Town of Delafield utilizes long-term debt for purposes of capital improvements and capital assets. The Town makes a prudent effort to minimize the debt service tax levy. The Town follows these policies to ensure debt service levels are appropriate.

- The Town will confine long-term borrowing to capital improvements.
- Issued bonds shall not exceed a maturity of 20 years, or the expected life of the asset.
- Debt shall not be issued for gaps in the operating budget.
- Debt shall be issued for capital improvements and capital assets only.
- The total annual debt service for the Town of Delafield shall not exceed \$1,000 per capita for any given fiscal year.
- The Town will maintain good communication with bond rating agencies about its financial position and will follow full disclosure policies on financial reports and bond prospectus.

E. Personnel Compensation

Purpose: The Town of Delafield strive to provide excellent service to the community at all times, and supports this standard by promoting organizational values including customer service, productivity, efficiency, accountability, and ethics. The Town looks to achieve these goals by attracting and retaining highly qualified employees who exemplify these values. The Town follows these policies when retaining and maintaining staff.

- Salaries should be evaluated at least once every 18 months to determine the relative competitiveness of pay with the job market.
- Salary adjustments require the approval of the Town Board.
- Bonuses are prohibited by all departments of the Town.
- Staffing shall not exceed the authorized level approved annual through the budget.
- New staff positions shall be approved by the Town Board.
- Budget surpluses that arise from vacant positions are not to be used for increased expenses or capital expenditures.

TOWN OF DELAFIELD

2024 BUDGET

NOTICE OF PUBLIC BUDGET HEARING FOR
TOWN OF DELAFIELD - W302N1254 MAPLE AVENUE, DELAFIELD, WI
WAUKESHA COUNTY

Notice is hereby given that on Tuesday, November 14, 2023, at 6:30 p.m. at the Town Hall of Delafield a Public Hearing on the 2024 Proposed Budget of the Town of Delafield in Waukesha County will be held. Public comments on Town-related subjects will be welcomed. Immediately following the public hearing the Town will hold a Special Town meeting for the purpose of approving the 2023 tax levy. The proposed budget in detail is available for inspection at the Town Administrator/Clerk/ Treasurer's office from 8:00 a.m. to 4:00 p.m. on Monday through Friday. The following is a summary of the proposed budget.

**TOWN OF DELAFIELD
2023 PROPOSED BUDGET SUMMARY**

GENERAL FUND	2023 BUDGET	2024 PROPOSED BUDGET	% CHANGE
REVENUES AND OTHER SOURCES:			
TAXES	1,941,063	2,421,359	24.7
INTERGOVERNMENTAL	442,449	685,280	
LICENSES AND PERMITS	360,189	326,589	
FINES, PENALTIES AND JUDGMENTS	24,500	24,500	
PUBLIC CHARGES FOR SERVICES	1,007,752	1,091,295	
CONSERVATION AND DEVELOPMENT	17,000	17,000	
MISCELLANEOUS	81,906	124,192	
PROCEEDS OF LONG-TERM DEBT	250,000	250,000	
TRANSFERS FROM OTHER FUNDS	97,500	105,000	
TOTAL REVENUES AND OTHER SOURCES	4,222,359	5,045,215	19.5
APPLICATION OF SURPLUS	(1)	1	
TOTAL REVENUES AND APPLIED SURPLUS	4,222,358	5,045,216	
EXPENDITURES:			
GENERAL GOVERNMENT	531,949	556,556	
PUBLIC SAFETY	1,208,284	1,635,223	
PUBLIC WORKS	2,274,124	1,797,375	
HEALTH AND HUMAN SERVICES	3,846	3,879	
PARKS AND RECREATION	65,050	66,538	
CONSERVATION AND DEVELOPMENT	139,105	143,155	
CAPITAL EXPENDITURES	0	655,000	
TRANSFERS TO OTHER FUNDS	0	187,490	
TOTAL EXPENDITURES	4,222,358	5,045,216	19.5

	<i>Fund Balance 12/31/2022</i>	<i>Total Revenues & Sources</i>	<i>Total Expenditures & Uses</i>	<i>Fund Balance 12/31/2023</i>	<i>Property Tax Contribution</i>
ALL GOVERNMENTAL FUNDS	1,718,423	5,045,215	5,045,216	1,718,422	2,421,215
GENERAL - UNDESIGNATED					
DESIGNATED:					
REPLACEMENT	483,786	187,490	(105,000)	776,276	0
PARK & REC DONATIONS	2,172	0	0	2,172	0
SPECIAL REVENUE:					
IMPACT FEE	104,256	34,500	0	138,756	0
DEBT SERVICE	123	508,769	508,769	123	508,769
	<u>2,308,760</u>	<u>5,775,974</u>	<u>5,448,985</u>	<u>2,635,749</u>	<u>2,929,984</u>

**2024 BUDGET
REPLACEMENT FUND**

11/08/23

				2023			2024	
		2021	2022	BUDGET	1ST 6 MOS	LAST 6 MOS	TOTAL	BUDGET
		ACTUAL	ACTUAL		ACTUAL	ESTIMATE		
REVENUES:								
22 41110	TAX LEVY	0	0	0	0	0	0	0
EXPENDITURES:								
22 57620-820	CAPITAL OUTLAYS	0	0	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0	0	0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		0	0	0	0	0	0	0
OTHER FINANCING SOURCES USES:								
TRANSFER FROM GENERAL FUND		105,000	130,000	0		105,000	105,000	187,490
TRANSFER TO GENERAL FUND			(55,000)	(97,500)	0	(97,500)	(97,500)	105,000
TOTAL SOURCES (USES)		105,000	75,000	(97,500)	0	7,500	7,500	292,490
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES (USES)		105,000	75,000	(97,500)	0	7,500	7,500	292,490
FUND BALANCE:								
BEGINNING OF PERIOD		296,286	401,286	476,286	476,286	476,286	476,286	483,786
END OF PERIOD		401,286	476,286	378,786	476,286	483,786	483,786	776,276

	Balance	2023		Balance	2024		Balance
	12/31/2022	Addition	Use	12/31/2023	Addition	Use	12/31/2024
Revaluation	150,000			150,000			150,000
Highway Trucks	0			32,500	40,000		72,500
Hwy. Garage Addition/ Cold Storage	0			0			0
Fire Capital/Staffing Fund	0			0	147,490		147,490
Roadwork/ Culvert Replacement	55,000	105,000	(55,000)	105,000		(105,000)	0
Police Contract	65,000	0	(32,500)	0		0	0
Facilities	196,286			196,286			196,286
Park Planning & Design	0			0			0
	466,286	105,000	(87,500)	483,786	187,490	(105,000)	566,276

2024 BUDGET
 PARK DONATIONS FUND

11/08/23

	2021 ACTUAL	2022 ACTUAL	2023			2024 BUDGET
			BUDGET	1ST 6 MOS ACTUAL	LAST 6 MOS ESTIMATE	
REVENUES:						
10 48540 PARK DONATIONS	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0
EXPENDITURES:						
10 55300 392 FUND RAISING EXPENSES	0	0	0	0	0	0
CAPITAL IMPROVEMENTS	0	31,520	10,000		10,000	0
TOTAL EXPENDITURES	0	31,520	10,000	0	10,000	0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0	(31,520)	(10,000)	0	(10,000)	0
OTHER FINANCING USES:						
TRANSFER TO GENERAL FUND	0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENDITURES AND USES	0	(31,520)	(10,000)	0	(10,000)	0
FUND BALANCE:						
BEGINNING OF PERIOD	43,692	43,692	12,172	12,172	12,172	2,172
END OF PERIOD	43,692	12,172	2,172	12,172	2,172	2,172

2024 BUDGET
IMPACT FEE FUND

11/08/23

				2023				
		2021 ACTUAL	2022 ACTUAL	BUDGET	1ST 6 MOS ACTUAL	LAST 6 MOS ESTIMATE	TOTAL	2024 BUDGET
REVENUES:								
23 46720	IMPACT FEES	33,751	21,923	33,881	7,972	13,951	21,923	34,000
23 48110	INTEREST ON INVESTMENTS	83	1,120	612	1,762	1,800	3,562	500
TOTAL REVENUES		33,834	23,043	34,493	9,734	15,751	25,485	34,500
EXPENDITURES:								
PARKS								
23 57620-820	CAPITAL OUTLAYS	0	125,716	0		0	0	0
TOTAL EXPENDITURES		0	125,716	0	0	0	0	0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		33,834	(102,673)	34,493	9,734	15,751	25,485	34,500
OTHER FINANCING USES:								
TRANSFER TO GENERAL FUND		0	0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENDITURES AND USES		33,834	(102,673)	34,493	9,734	15,751	25,485	34,500
FUND BALANCE:								
BEGINNING OF PERIOD		147,610	181,444	78,771	78,771	88,505	78,771	104,256
END OF PERIOD		181,444	78,771	113,264	88,505	104,256	104,256	138,756

<i>Impact fees collected - must be spent or else refunded within 7 years</i>	
2018	29,642
2019	65,377
2020	52,427
2021	33,751
2022	21,923

2024 BUDGET
DEBT SERVICE FUND

11/8/2023

				2023				
		2021	2022	BUDGET	1ST 6 MOS	LAST 6 MOS	TOTAL	2024
		ACTUAL	ACTUAL		ACTUAL	ESTIMATE		BUDGET
REVENUES:								
30 41110	TOWN TAX	326,872	421,441	449,734	449,734	0	449,734	508,769
	BOND BID PREMIUM	0	-	0	0	0	-	-
	TOTAL REVENUES	326,872	421,441	449,734	449,734	0	449,734	508,769
EXPENDITURES:								
30 58100 610	PRINCIPAL							
	2014 COUNTY NOTE	2,465	2,465	-	-	0	-	-
	2014 BONDS	175,000	-	-	0	0	-	-
	2016 - ELECTION EQUIP	-	-	-	0	0	-	-
	2019 BORROWING	46,920	40,320	41,630	41,630	0	41,630	42,972
	2021 BORROWING - TRUCK	-	19,754	20,138	20,138	0	20,138	20,733
	2021 BORROWING - ROADS	-	47,794	48,698	48,698	0	48,698	49,904
	2021 BORROWING - EQUIPMENT	-	22,421	21,426	21,426	0	21,426	22,059
	2022 TOWN HALL BONDS	-	2,795,000	195,000	195,000	-	195,000	200,000
	2022 BORROWING - ROADS	-	-	47,593	47,593	-	47,593	48,187
	2023 BORROWING - ROADS	-	-	-	-	-	-	45,580
		224,385	2,927,754	374,485	374,485	-	374,485	429,435
30 58100 620	INTEREST							
	2014 BONDS	92,225	79,351	-	0	0	-	-
	2019 BORROWING	10,262	6,600	5,290	5,290	0	5,290	3,948
	2021 BORROWING - TRUCK	-	4,290	3,907	3,907	-	3,907	3,312
	2021 BORROWING - ROADS	-	5,959	5,055	5,055	-	5,055	3,848
	2021 BORROWING - EQUIPMENT	-	3,163	4,157	4,157	-	4,157	3,524
	2022 TOWN HALL BONDS	-	-	49,650	25,800	23,850	49,650	45,700
	2022 BORROWING - ROADS	-	-	7,190	7,190	-	7,190	6,596
	2023 BORROWING - ROADS	-	-	-	-	-	-	12,406
		102,487	99,363	75,249	51,399	23,850	75,249	79,334
	TOTAL EXPENDITURES	326,872	3,027,117	449,734	425,884	23,850	449,734	508,769
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0	(2,605,676)	-	23,850	(23,850)	-	-
OTHER FINANCING SOURCES:								
	TRANSFER FROM GENERAL FUND	0	-	-	-	-	-	-
	REFINANCING DEBT	-	2,605,799	-	0	-	0	-
		0	2,605,799	-	0	-	0	-
	EXCESS OF REVENUES & SOURCES OVER (UNDER) EXPENDITURES	-	123	-	23,850	(23,850)	0	-
FUND BALANCE:								
	BEGINNING OF PERIOD	-	-	123	123	23,973	123	123
	END OF PERIOD	-	123	123	23,973	123	123	123

**2024 BUDGET
SUMMARY OF OUTSTANDING DEBT**

11/08/23

	BALANCE 12/31/2022	2023		BALANCE 12/31/2023	2024		BALANCE 12/31/2024	MATURITY
		<u>ADDITIONS</u>	<u>REPAYMENTS</u>		<u>ADDITIONS</u>	<u>REPAYMENTS</u>		
DEBT ISSUE:								
2019 BORROWING	162,760	0	41,630	121,130	0	42,972	78,158	2026
2021 BORROWING - TRUCK	130,246	0	20,138	110,108	0	20,733	89,375	2028
2021 BORROWING - ROADS	202,206	0	48,698	153,508	0	49,904	103,604	2026
2021 BORROWING - EQUIPMENT	138,579	0	21,426	117,153	0	22,059	95,094	2028
2022 TOWN HALL BORROWING	2,580,000	0	195,000	2,385,000	0	200,000	2,185,000	2034
2022 BORROWING - ROADS	250,000		47,593	202,407	0	48,187	154,220	2027
2023 BORROWING - ROADS		250,000		250,000	0	45,580	204,420	2028
2024 BORROWING - ROADS					250,000		250,000	2029
TOTAL	3,463,791	250,000	374,485	3,339,306	0	429,435	3,159,871	

TOWN OF DELAFIELD

2024 BUDGET

EXPENDITURE SUPPLEMENTAL WORKSHEETS

2024 BUDGET
SUMMARY OF ALL FUNDS

11/08/23

	2021 ACTUAL	2022 ACTUAL	2023			2024 BUDGET	% CHANGE	
			BUDGET	1ST 6 MOS ACTUAL	LAST 6 MOS ESTIMATE			TOTAL
REVENUES:								
TAXES	2,126,970	2,284,528	2,390,797	2,382,232	8,571	2,390,803	2,930,128	22.56%
INTERGOVERNMENTAL	431,352	461,443	442,449	127,073	338,247	465,320	685,280	54.88%
LICENSES AND PERMITS	318,445	358,089	360,189	189,722	183,432	373,154	326,589	-9.33%
FINES, PENALTIES AND JUDGMENTS	39,069	60,232	24,500	3,662	8,700	12,362	24,500	0.00%
PUBLIC CHARGES FOR SERVICES	726,578	986,038	1,007,752	994,110	9,600	1,003,710	1,091,295	8.29%
CONSERVATION AND DEVELOPMENT	18,072	10,480	17,000	5,309	6,868	12,177	17,000	0.00%
INTERGOVERNMENTAL CHARGES FOR SVCS	0	0	0	-	0	-	-	#DIV/0!
CAPITAL IMPROVEMENT FEE	33,751	21,923	33,881	7,972	13,951	21,923	34,000	0.35%
MISCELLANEOUS	71,630	364,045	82,518	281,398	436,678	718,076	124,692	51.11%
TOTAL REVENUES	3,765,867	4,546,778	4,359,086	3,991,478	1,006,047	4,997,525	5,233,484	20.06%
EXPENDITURES:								
GENERAL GOVERNMENT	469,591	741,231	531,949	428,735	545,866	974,601	556,556	4.63%
PUBLIC SAFETY	982,496	1,006,824	1,208,284	922,742	284,998	1,207,740	1,635,223	35.33%
PUBLIC WORKS	1,862,699	2,203,122	2,274,124	904,034	1,278,203	2,182,237	1,797,375	-20.96%
HEALTH AND HUMAN SERVICES	3,849	3,879	3,846	2,346	1,500	3,846	3,879	0.86%
PARKS AND RECREATION	56,422	53,459	65,050	41,808	21,333	63,141	66,538	2.29%
CONSERVATION AND DEVELOPMENT	133,283	137,595	139,105	63,314	71,559	134,873	143,155	2.91%
CAPITAL EXPENDITURES	417,433	157,236	10,000	-	10,000	10,000	655,000	6450.00%
DEBT SERVICE	326,872	3,027,117	449,734	425,884	23,850	449,734	508,769	13.13%
TOTAL EXPENDITURES	4,252,645	7,330,463	4,682,092	2,788,863	2,237,309	5,026,172	5,366,495	14.62%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(486,778)	(2,783,685)	(323,006)	1,202,615	(1,231,262)	(28,647)	(133,011)	
OTHER FINANCING SOURCES (USES)								
PROCEEDS OF L-T DEBT	745,540	2,855,799	250,000	250,000	97,500	347,500	250,000	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES & OTHER FINANCING USES	258,762	72,114	(73,006)	1,452,615	(1,133,762)	318,853	116,989	
Fund Balance:								
Beginning of Period	1,756,531	2,015,293	2,087,407	2,087,407	3,540,022	2,087,407	2,406,260	
End of Period	2,015,293	2,087,407	2,014,401	3,540,022	2,406,260	2,406,260	2,523,249	
TOWN TAX	2,113,399	2,262,432	2,382,082			2,382,082	2,929,984	23.00%
Estimated Rate Per Thousand - Assessed	1.31	1.39	1.45				1.762	21.94%
Estimated Rate Per Thousand - Equalized	1.17	1.20	1.09				1.21	11.01%
Assessed	1,607,970,034	1,628,614,412	1,648,270,739				1,663,102,690	0.90%
Equalized	1,803,432,000	1,881,829,900	2,187,285,800				2,429,161,100	11.06%
Ratio	0.89	0.87	0.75				0.68	
General	1,388,871	ca		2,939,086		1,718,423	1,718,422	(1)
Replacement	401,286	476,286		476,286		483,786	776,276	292,490
Park Donations	43,692	12,172		12,172		2,172	2,172	0
Impact Fee	181,444	78,771		88,505		104,256	138,756	34,500
Debt Service	0	123		23,973		123	123	0
	2,015,293	567,352		3,540,022		2,308,760	2,635,749	326,989
	-	1,520,055.00		-		97,500	(112,500)	

**2024 BUDGET
GENERAL FUND SUMMARY**

	2021 ACTUAL	2022 ACTUAL	2023				2024 BUDGET	% CHANGE
			BUDGET	1ST 6 MOS ACTUAL	LAST 6 MOS ESTIMATE	TOTAL		
REVENUES:								
TAXES	1,800,098	1,863,087	1,941,063	1,932,498	8,571	1,941,069	2,421,359	24.74%
INTERGOVERNMENTAL	431,352	461,443	442,449	127,073	338,247	465,320	685,280	54.88%
LICENSES AND PERMITS	318,445	358,089	360,189	189,722	183,432	373,154	326,589	-9.33%
FINES, PENALTIES AND JUDGMENTS	39,069	60,232	24,500	3,662	8,700	12,362	24,500	0.00%
PUBLIC CHARGES FOR SERVICES	726,578	986,038	1,007,752	994,110	9,600	1,003,710	1,091,295	8.29%
CONSERVATION AND DEVELOPMENT	18,072	10,480	17,000	5,309	6,868	12,177	17,000	0.00%
INTERGOVERNMENTAL CHRGS FOR SVCS	0	-	-	-	0	0	-	#DIV/0!
MISCELLANEOUS	71,547	362,925	81,906	279,636	434,878	714,514	124,192	51.63%
TOTAL REVENUES	3,405,161	4,102,294	3,874,859	3,532,010	990,296	4,522,306	4,690,215	21.04%
EXPENDITURES:								
GENERAL GOVERNMENT	469,591	741,231	531,949	428,735	545,866	974,601	556,556	4.63%
PUBLIC SAFETY	982,496	1,006,824	1,208,284	922,742	284,998	1,207,740	1,635,223	35.33%
PUBLIC WORKS	1,862,699	2,203,122	2,274,124	904,034	1,278,203	2,182,237	1,797,375	-20.96%
HEALTH AND HUMAN SERVICES	3,849	3,879	3,846	2,346	1,500	3,846	3,879	0.86%
PARKS AND RECREATION	56,422	53,459	65,050	41,808	21,333	63,141	66,538	2.29%
CONSERVATION AND DEVELOPMENT	133,283	137,595	139,105	63,314	71,559	134,873	143,155	2.91%
CAPITAL EXPENDITURES	417,433	-	-	-	0	0	655,000	#DIV/0!
TOTAL EXPENDITURES	3,925,773	4,146,110	4,222,358	2,362,979	2,203,459	4,566,438	4,857,726	15.05%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(520,612)	(43,816)	(347,499)	1,169,031	(1,213,163)	(44,132)	(167,511)	
OTHER FINANCING SOURCES (USES)								
PROCEEDS OF LONG TERM DEBT	561,000	250,000	250,000	250,000	0	250,000	250,000	0.00%
TRANSFER FROM OTHER FUNDS	0	55,000	97,500	-	97,500	97,500	105,000	7.69%
TRANSFER FROM ARPA FUNDS	184,540	-	-	-	-	-	-	#DIV/0!
TRANSFER TO OTHER FUNDS	(105,000)	(130,000)	-	-	(105,000)	(105,000)	(187,490)	#DIV/0!
EXCESS OF REVENUES & FINANCING SOURCES OVER (UNDER) EXPENDITURES & FINANCING USES	119,928	131,184	1	1,419,031	(1,220,663)	198,368	(1)	
Fund Balance:								
Beginning of Period	1,268,943	1,388,871	1,520,055	1,520,055	2,939,086	1,520,055	1,718,423	
End of Period	1,388,871	1,520,055	1,520,056	2,939,086	1,718,423	1,718,423	1,718,422	
% Fund Balance to Revenue	41%	37%	39%			38%	37%	

**2024 BUDGET
GENERAL FUND REVENUES**

11/08/23

			2023				2024	%		
			ACTUAL	ACTUAL	BUDGET	1ST 6 MOS ACTUAL	LAST 6 MOS ESTIMATE	TOTAL	BUDGET	CHANGE
TAXES										
10	41110	TOWN TAX	1,786,527	1,840,991	1,932,348	1,932,348	-	1,932,348	2,421,215	25.30%
10	41115	OMITTED TAXES	973	-	-	-	-	-	-	
10	41119	TAX OVERRUN (UNDERRUN)	-	-	-	-	-	-	-	
10	41150	MANAGED FOREST LAND TAX	145	145	144	150	-	150	144	0.00%
10	41900	LAND USE TAX PENALTY	3,882	13,380	-	-	-	-	-	
10	41220	SALES TAX DISCOUNT	-	-	-	-	-	-	-	
10	42000	SPECIAL ASSESSMENTS - ALLEYS	8,571	8,571	8,571	-	8,571	8,571	-	-100.00%
			<u>1,800,098</u>	<u>1,863,087</u>	<u>1,941,063</u>	<u>1,932,498</u>	<u>8,571</u>	<u>1,941,069</u>	<u>2,421,359</u>	<u>24.74%</u>
INTERGOVERNMENTAL										
10	43215	FEMA GRANTS	-	-	-	-	-	-	-	
10	43216	COMM DEVEL BLOCK GRANTS	-	-	-	-	-	-	-	
10	43410	STATE SHARED REVENUES	102,292	103,003	102,636	-	105,596	105,596	315,473	207.37%
10	43415	PERSONAL PROPERTY TAX AIDS	4,072	4,072	4,072	4,072	-	4,072	4,072	0.00%
10	43420	FIRE INSURANCE DUES	63,516	64,741	64,741	-	75,371	75,371	75,371	
10	43444	COVID GRANTS/ARPA FUNDS	-	-	-	278	-	278	-	
10	43521	LAKE PATROL AIDS	11,635	16,721	14,579	-	14,579	14,579	14,579	0.00%
10	43531	HIGHWAY AIDS	202,482	211,212	214,017	107,022	107,022	214,044	226,650	5.90%
10	43532	TRIP FUNDS FROM STATE (HWY)	-	19,616	-	-	-	-	-	
10	43533	COMPUTER AID	508	508	508	-	508	508	508	0.00%
10	43534	ELECTION EQUIPMENT AIDS	-	-	-	815	-	815	-	
10	43610	SERVICES TO WISCONSIN	16,463	10,369	10,700	-	10,700	10,700	10,700	0.00%
10	43620	AIDS IN LIEU OF TAXES	5,913	6,730	6,725	6,481	-	6,481	6,725	0.00%
10	43630	VIDEO SERVICE PROVIDER AID	24,471	24,471	24,471	-	24,471	24,471	24,471	0.00%
10	43792	COUNTY RECYCLING AIDS BUDGET AMENDMENT	-	-	-	8,405	-	8,405	6,731	
			<u>431,352</u>	<u>461,443</u>	<u>442,449</u>	<u>127,073</u>	<u>338,247</u>	<u>465,320</u>	<u>685,280</u>	<u>54.88%</u>
LICENSE AND PERMITS										
10	44110	LIQUOR LICENSES	1,400	27,055	27,000	32,105	30,000	62,105	2,100	-92.22%
10	44120	OPERATOR LICENSES	-	1,300	100	375	100	475	1,400	1300.00%
10	44122	SODA LICENSES	15	-	10	5	-	5	10	0.00%
10	44124	CABLE TV FRANCHISE FEE	47,893	51,546	45,529	12,552	32,977	45,529	45,529	0.00%
10	44125	SELLERS PERMITS	-	675	100	200	-	200	100	
10	44210	DOG LICENSES	3,588	2,269	2,500	1,993	600	2,593	2,500	0.00%
10	44220	OTHER LICENSES	200	375	200	425	185	610	200	0.00%
10	44310	BUILDING PERMITS	148,175	162,792	167,000	74,128	60,000	134,128	159,000	-4.79%
10	44312	TEMPORARY OCCUPANCY PERMITS	-	795	500	660	720	1,380	500	0.00%
10	44313	INSPECTION PLAN REVIEW	6,335	4,560	5,500	4,265	3,500	7,765	5,500	0.00%
10	44315	BLDG. REINSPECTION FEES	-	190	-	140	-	140	-	
10	44320	ELECTRICAL PERMITS	36,041	38,468	35,000	22,410	17,500	39,910	35,000	0.00%
10	44330	HEATING PERMITS	31,034	24,003	30,000	15,854	15,000	30,854	29,000	-3.33%
10	44340	PLUMBING PERMITS	24,988	27,501	30,000	16,130	15,000	31,130	29,000	-3.33%
10	44360	EROSION CONTROL PERMITS	-	-	-	95	-	95	-	
10	44370	ZONING PERMITS	13,931	11,995	12,000	6,600	6,000	12,600	12,000	0.00%
10	44380	WI STATE PERMIT SEAL	1,470	975	1,500	585	500	1,085	1,500	0.00%
10	44390	CONCRETE DRIVE PERMITS	600	250	750	150	200	350	750	0.00%
10	44400	RIGHT OF WAY PERMITS BUDGET AMENDMENT	2,775	3,340	2,500	1,050	1,150	2,200	2,500	0.00%
			<u>318,445</u>	<u>358,089</u>	<u>360,189</u>	<u>189,722</u>	<u>183,432</u>	<u>373,154</u>	<u>326,589</u>	<u>-9.33%</u>

			2023				2024	%		
			2021	2022	BUDGET	1ST 6 MOS	LAST 6 MOS	TOTAL	BUDGET	CHANGE
			ACTUAL	ACTUAL		ACTUAL	ESTIMATE			
FINES, PENALTIES AND JUDGMENTS										
10	45110	COURT FINES	18,934	25,172	18,500	3,632	2,700	6,332	18,500	0.00%
10	45120	PARKING TICKETS	435	60	-	30	-	30	-	#DIV/0!
10	45191	OCCUPANCY BOND FORFEITURES	19,700	35,000	6,000	-	6,000	6,000	6,000	0.00%
		BUDGET AMENDMENT	-	-	-	-	-	-	-	
			39,069	60,232	24,500	3,662	8,700	12,362	24,500	0.00%
PUBLIC CHARGES FOR SERVICES										
10	46101	SALE OF MAPS, CODE BOOKS ETC.	5	60	100	2	-	2	40	-60.00%
10	46103	PUBLIC HEARING/ CONDITIONAL USE	3,138	5,730	4,000	4,022	2,500	6,522	5,500	37.50%
10	46104	HOUSE NUMBERS	642	391	400	280	250	530	400	0.00%
10	46105	ENGINEERING-BLDG GRADES	945	600	1,200	320	500	820	1,200	0.00%
10	46121	TAX SEARCH	2,575	2,155	1,500	840	800	1,640	1,500	0.00%
10	46199	OTHER CHARGES FOR SERVICES	-	176	-	52	-	52	-	
10	46230	AMBULANCE FEE	22,161	6,043	-	1,130	50	1,180	-	
10	46310	SALE OF HIGHWAY MATERIALS	4,770	6,920	12,000	1,620	5,000	6,620	12,000	0.00%
10	46311	ROAD MAINTENANCE FEES	-	1,000	-	40	-	40	-	
10	46420	REFUSE COLLECTION	667,239	940,755	964,752	964,751	-	964,751	1,046,725	8.50%
10	46730	PARK RESERVATION FEES	5,959	4,655	5,800	5,094	500	5,594	5,800	0.00%
10	46740	LITTLE LEAGUE BREWERS SALES	378	1,430	3,000	780	-	780	3,000	0.00%
10	46750	BASEBALL PROGRAM	18,766	16,123	15,000	15,179	-	15,179	15,130	0.87%
		BUDGET AMENDMENT	-	-	-	-	-	-	-	
			726,578	986,038	1,007,752	994,110	9,600	1,003,710	1,091,295	8.29%
CONSERVATION AND DEVELOPMENT										
10	46841	LEGAL FEES - REIMBURSED	4,664	90	7,000	35	2,500	2,535	7,000	0.00%
10	46842	ENGINEERING - REIMBURSED	13,408	10,390	10,000	5,274	4,368	9,642	10,000	0.00%
10	46843	ZONING REVIEWS - REIMBURSED	-	-	-	-	-	-	-	#DIV/0!
		BUDGET AMENDMENT	-	-	-	-	-	-	-	#DIV/0!
			18,072	10,480	17,000	5,309	6,868	12,177	17,000	0.00%
MISCELLANEOUS										
INTEREST:										
10	48110	GEN FUND INVESTMENTS	1,607	37,095	38,904	119,323	76,000	195,323	83,490	114.61%
10	48136	SPECIAL ASSESSMENTS	1,029	686	1,000	-	686	686	-	-100.00%
SALE OF ASSETS:										
10	48302	SALE OF ASSETS: FIRE	19,750	-	-	-	-	-	-	
10	48309	SALE OF ASSETS: OTHER (HWY TRUCKS)	6,000	22,785	-	-	10,000	10,000	-	
10	48310	LEASE OF BUILDING/EQUIPMENT	18,002	24,002	24,002	12,000	12,002	24,002	24,002	0.00%
DONATIONS:										
10	48510	FIRE DEPARTMENT	-	-	-	-	-	-	-	
10	48520	TEAM SPONSORS	11,225	17,900	17,000	14,200	-	14,200	14,200	-16.47%
10	48599	DEER MANAGEMENT	-	-	-	-	1,000	1,000	1,500	
10	49224	TRANSFER FROM ARPA FUNDS	-	260,437	-	133,303	335,000	468,303	-	
10	49900	SUNDRY REVENUES	1,206	20	1,000	810	190	1,000	1,000	0.00%
		BUDGET AMENDMENT	-	-	-	-	-	-	-	
			71,547	362,925	81,906	279,636	434,878	714,514	124,192	51.63%
TOTAL REVENUES			3,405,161	4,102,294	3,874,859	3,532,010	990,296	4,522,306	4,690,215	21.04%

**2024 BUDGET
GENERAL FUND EXPENDITURES WORKSHEETS**

		2023					2024	%		
		2021	2022	BUDGET	1ST 6 MOS	LAST 6 MOS	TOTAL	BUDGET	CHANGE	
		ACTUAL	ACTUAL		ACTUAL	ESTIMATE				
GENERAL GOVERNMENT:										
TOWN BOARD										
10 51100 110	SALARIES: ELECTED OFFICIALS	34,087	36,383	36,000	19,607	17,000	36,607	36,000	0.00%	Town Board salaries
10 51100 131	SOCIAL SECURITY	2,608	2,784	2,820	1,500	1,400	2,900	2,820	0.00%	7.65 % of salaries
10 51100 320	DUES, MEMBERSHIPS, PUBLICATIONS	3,677	3,776	3,500	3,447	-	3,447	3,500	0.00%	Town's Association & TAC
10 51100 321	MEETINGS AND CONVENTIONS	220	150	1,000	135	400	535	1,000	0.00%	Conferences & trainings
10 51100 330	MILEAGE REIMBURSEMENT	-	-	500	-	50	50	500	0.00%	Travel for conferences/trainings
10 51100 390	OTHER SUPPLIES AND EXPENSES	220	234	500	133	150	283	500	0.00%	
10 51100 394	HOST - SPECIAL MEETINGS	-	-	250	-	150	150	250	0.00%	Town's Association hosting
10 51100 398	AWARDS & GRANTS	-	280	500	56	300	356	500	0.00%	
	BUDGET AMENDMENT			-			-			
		40,812	43,607	45,070	24,878	19,450	44,328	45,070	0.00%	
LEGAL										
10 51300 210	LEGAL COUNSEL	36,760	32,616	45,000	12,635	16,000	28,635	45,000	0.00%	Municipal attorney and court attorney
10 51300 211	LEGAL FEES - REIMBURSABLE	2,200	90	7,000	35	2,500	2,535	7,000	0.00%	Reimbursable legal fees
10 51300 216	MUNICIPAL CODE UPDATE			-			-			
	BUDGET AMENDMENT			-			-			
		38,960	32,706	52,000	12,670	18,500	31,170	52,000	0.00%	
ADMINISTRATOR/CLERK/ TREASURER										
10 51420 110	SALARY: APPOINTED OFFICIALS	74,757	84,821	95,000	47,500	47,500	95,000		-100.00%	
10 51420 120	WAGES: FULL-TIME	-	-	-	-	-	-	137,009	#DIV/0!	Combined Administrator & Deputy Clerk/Treasurer
10 51420 125	WAGES: PART-TIME	43,741	44,892	50,406	23,674	23,674	47,348	16,374	-67.52%	Part time Admin staff
10 51420 128	WAGES: OVERTIME	17	-	-	-	-	-	-		
10 51420 130	PERSONAL INSURANCE	8,288	9,197	10,025	5,573	4,423	9,996	10,300	2.74%	Health insurance and death benefit
10 51420 131	SOCIAL SECURITY	9,623	10,557	11,923	5,815	5,815	11,630	12,457	4.48%	7.65 % of wages and retirement benefit
10 51420 150	RETIREMENT BENEFIT	8,223	9,330	10,450	5,225	5,225	10,450	9,454	-9.53%	6.9% WRS contribution
10 51420 252	DATA PROCESSING - TAX ROLL	11,878	15,278	16,050	13,597	3,300	16,897	16,000	-0.31%	Waukesha County tax billing & collection
10 51420 310	OFFICE SUPPLIES	1,633	1,407	2,500	588	1,000	1,588	2,500	0.00%	
10 51420 311	POSTAGE	4,058	5,566	3,000	2,148	850	2,998	6,000	100.00%	Budgeted for 4 elections in 2024
10 51420 313	LEGAL NOTICES	461	239	800	138	300	438	800	0.00%	News paper publications
10 51420 320	DUES, MEMBERSHIPS, PUBLICATIONS	240	240	500	315	-	315	1,000	100.00%	WMCA, IIMC, ICMA
10 51420 321	MEETINGS AND CONVENTIONS	291	-	250	-	100	100	250	0.00%	Tranings/conferences
10 51420 322	TUITION	2,609	5,302	7,000	-	5,200	5,200	5,500	-21.43%	Tuition reimbursement
10 51420 330	MILEAGE REIMBURSEMENT	283	363	500	307	100	407	500	0.00%	Reimbursement for travel costs
10 51420 390	OTHER SUPPLIES AND EXPENSES	1,735	1,237	1,500	762	738	1,500	1,500	0.00%	Transfer fees and all other expenses
10 51420 391	RECORDS MANAGEMENT	-	-	-	-	-	-	-		
	BUDGET AMENDMENT			-			-			
		167,837	188,429	209,904	105,642	98,225	203,867	219,644	4.64%	

		2023					2024	%		
		2021	2022	BUDGET	1ST 6 MOS	LAST 6 MOS	TOTAL	BUDGET	CHANGE	
		ACTUAL	ACTUAL		ACTUAL	ESTIMATE				
GENERAL GOVERNMENT CONTINUED										
INSURANCE										
10 51930 138	UNEMPLOYMENT COMPENSATION	351	1,901	1,000	-	-	-	1,000	0.00%	DWD Unemployment costs
10 51932 510	PROPERTY & LIABILITY	50,900	62,624	61,000	61,057	-	61,057	63,000	3.28%	Property/Auto/Liability Insurance
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
		51,251	64,525	62,000	61,057	-	61,057	64,000	3.23%	
	TOTAL GENERAL GOVERNMENT	469,591	741,231	531,949	428,735	545,866	974,601	556,556	4.63%	
PUBLIC SAFETY:										
LAW ENFORCEMENT										
10 52100 290	DISPATCHING	-	-	-	-	-	-	-		
10 52100 298	CONTRACTED OVERTIME	2,003	3,169	1,500	934	1,400	2,334	2,500	66.67%	
10 52100 299	OTHER CONTRACTED SERVICES	60,941	62,074	194,940	113,738	81,202	194,940	201,366	3.30%	2nd year of two year WC contract
10 52100 340	TRANSCRIPTION SERVICES	-	-	-	-	-	-	-		
10 52100 341	CITATION PROCESSING	1,421	1,676	2,000	420	500	920	1,500	-25.00%	
10 52100 349	MISC OPERATING EXPENSES	24	38	-	20	34	54	-		
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
		64,389	66,957	198,440	115,112	83,136	198,248	205,366	3.49%	
LAKE PATROL										
10 52110 296	LAKE PATROL	25,525	25,525	25,525	14,034	11,491	25,525	25,525	0.00%	Town's contribution for Pewaukee Lake patrol
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
		25,525	25,525	25,525	14,034	11,491	25,525	25,525	0.00%	
FIRE DEPARTMENT (LAKE COUNTRY)										
10 52300 298	2% FIRE DUES TO LCFR	63,516	64,741	64,741	-	75,371	75,371	75,371		Pass through expenditure for LCFR
10 52300 299	CONTRACTED SERVICES - LCFR	640,127	668,965	736,078	736,078	-	736,078	1,151,961	56.50%	LCFR contract - last year total plus approved referendum amount & capit
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
		703,643	733,706	800,819	736,078	75,371	811,449	1,227,332		
INSPECTION										
10 52400 299	OTHER CONTRACTED SERVICES	164,587	178,512	182,000	56,192	115,000	171,192	175,500	-3.57%	Safebuilt 65% of revenues from inspections
10 52400 340	OPERATING EXPENSES	1,761	808	1,500	1,326	-	1,326	1,500	0.00%	
10 52900 390	PROPERTY CLEAN-UP	-	-	-	-	-	-	-		
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
		166,348	179,320	183,500	57,518	115,000	172,518	177,000	-3.54%	
	TOTAL PUBLIC SAFETY	982,496	1,006,824	1,208,284	922,742	284,998	1,207,740	1,635,223	35.33%	

PUBLIC WORKS:		2021 ACTUAL	2022 ACTUAL	2023			2024 BUDGET	% CHANGE		
				BUDGET	1ST 6 MOS ACTUAL	LAST 6 MOS ESTIMATE				TOTAL
BUILDINGS AND GROUNDS OPERATIONS:										
10 53270 220	NATURAL GAS	5,924	6,541	4,500	4,739	61	4,800	4,500	0.00%	Highway Dept utilities
10 53270 221	ELECTRICITY	3,419	2,812	4,500	1,636	2,800	4,436	4,500	0.00%	Highway Dept utilities
10 53270 350	BUILDING MAINTENANCE	14,419	5,191	10,000	3,589	5,500	9,089	10,000	0.00%	Highway Dept utilities
		<u>23,762</u>	<u>14,544</u>	<u>19,000</u>	<u>9,964</u>	<u>8,361</u>	<u>18,325</u>	<u>19,000</u>	<u>0.00%</u>	
OPERATIONS										
10 53310 120	WAGES: FULL-TIME	295,295	310,468	330,536	162,790	162,790	325,580	353,927	7.08%	Full time highway staff
10 53310 125	WAGES: PART-TIME	10,821	10,734	15,175	7,192	7,200	14,392	13,175	-13.18%	Part time plow drivers
10 53310 128	OVERTIME	4,512	4,394	12,000	3,828	4,000	7,828	8,000	-33.33%	
10 53310 130	PERSONAL INSURANCE	37,617	40,783	42,000	24,915	16,972	41,887	52,850	25.83%	Health Insurance & life insurance
10 53310 131	SOCIAL SECURITY	25,840	27,306	30,146	14,354	14,354	28,708	30,781	2.11%	7.65% of wages and retirement
10 53310 150	RETIREMENT BENEFIT	32,946	33,773	36,359	15,441	15,441	30,882	27,261	-25.02%	WRS contribution
10 53310 200	DRUG TESTING & EDUCATION	336	344	300	186	186	372	300	0.00%	DOT mandatory quarterly drug testing
10 53310 223	SANITATION	411	411	425	326	218	544	425	0.00%	
10 53310 322	TUITION	-	140	500	140	300	440	500	0.00%	Training/conferences
10 53310 341	UNIFORMS	334	88	1,000	1,200	-	1,200	1,000	0.00%	Logo shirts/sweaters
10 53310 343	EQUIPMENT RENTAL	860	-	2,000	-	-	-	-	-100.00%	
10 53310 344	EQUIPMENT AND VEHICLE REPAIRS	35,032	37,351	34,000	9,384	24,000	33,384	35,000	2.94%	Equipment repair expenses
10 53310 345	VEHICLE EXPENSES	28,887	39,632	38,000	25,892	16,000	41,892	39,000	2.63%	Fuel costs
10 53310 370	ROAD REPAIRS & MAJOR CULVERT	525,666	575,261	580,000	11,573	485,000	496,573	-	-100.00%	Road repair budget in Capital Expenditures
10 53310 371	STREET SWEEPING	-	-	1,500	-	750	750	1,500	0.00%	
10 53310 372	ROAD SIGNS & MARKINGS	2,861	4,945	8,000	1,983	2,000	3,983	7,000	-12.50%	
10 53310 373	SAND, SALT & CHLORIDE	132,096	148,794	130,000	121,582	10,000	131,582	132,500	1.92%	
10 53310 374	CULVERTS, GRAVEL & DRIVEWAYS	2,695	3,738	5,000	1,180	3,500	4,680	5,000	0.00%	Culvert installation costs
10 53310-376	EASEMENTS/ROW ACQUISITION	-	-	-	1,315	-	1,315	-	#DIV/0!	Purchased ROW from County on Oakwood Grove Road
10 53310-375	SHAMROCK MEADOWS	-	-	-	-	-	-	-		
10 53310 390	OTHER OPERATING EXPENSES	6,899	6,873	7,000	3,493	3,500	6,993	7,000	0.00%	Tools, supplies, parts, ect.
10 53420 221	STREET LIGHTING	13,010	13,730	12,500	6,165	6,200	12,365	12,500	0.00%	Utility costs for street light operations
		<u>1,156,118</u>	<u>1,258,765</u>	<u>1,286,441</u>	<u>412,939</u>	<u>772,411</u>	<u>1,185,350</u>	<u>727,719</u>	<u>-43.43%</u>	
	BUDGET AMENDMENT	<u>1,179,880</u>	<u>1,273,309</u>	<u>1,305,441</u>	<u>422,903</u>	<u>780,772</u>	<u>1,203,675</u>	<u>746,719</u>	<u>-42.80%</u>	
	TOTAL HWY AND TRANSPORTATION	<u>1,179,880</u>	<u>1,273,309</u>	<u>1,305,441</u>	<u>422,903</u>	<u>780,772</u>	<u>1,203,675</u>	<u>746,719</u>	<u>-42.80%</u>	
STORMWATER AND SEWER SERVICE										
10 53610 215	CONTRACT SEWER STUDY	-	-	-	-	-	-	-		
10 53610 216	DEL-HART SEWER COMMISSION	-	-	-	-	-	-	-		
10 53610 217	FOXWOOD ESTATES-SEWER	-	-	-	-	-	-	-		
10 56900 250	STORMWATER FEES - DNR	2,931	3,931	3,931	1,000	2,931	3,931	3,931	0.00%	DNR stormwater fees
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
		<u>2,931</u>	<u>3,931</u>	<u>3,931</u>	<u>1,000</u>	<u>2,931</u>	<u>3,931</u>	<u>3,931</u>	<u>0.00%</u>	
REFUSE COLLECTION										
10 53620 291	REFUSE COLLECTION CONTRACT	679,888	925,882	964,752	480,131	494,500	974,631	1,046,725	8.50%	Garbage collection pass through cost
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
		<u>679,888</u>	<u>925,882</u>	<u>964,752</u>	<u>480,131</u>	<u>494,500</u>	<u>974,631</u>	<u>1,046,725</u>	<u>8.50%</u>	
	TOTAL PUBLIC WORKS	<u>1,862,699</u>	<u>2,203,122</u>	<u>2,274,124</u>	<u>904,034</u>	<u>1,278,203</u>	<u>2,182,237</u>	<u>1,797,375</u>	<u>-20.96%</u>	

				2023						
		2021	2022	BUDGET	1ST 6 MOS	LAST 6 MOS	TOTAL	2024	%	
		ACTUAL	ACTUAL		ACTUAL	ESTIMATE		BUDGET	CHANGE	
HEALTH AND HUMAN SERVICES										
RECYCLING & WEED CONTROL										
10 53640 340	WEED CONTROL	-	-	-	-	-	-	-		
10 53690 391	HAZARDOUS WASTE	1,503	1,533	1,500	-	1,500	1,500	1,533	2.20%	
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
	TOTAL RECYCLING & WEED CONTROL	1,503	1,533	1,500	-	1,500	1,500	1,533	2.20%	
ANIMAL CONTROL										
10 54100 291	HUMANE SOCIETY	2,346	2,346	2,346	2,346	-	2,346	2,346	0.00%	HAWS contract for service
10 54100 292	DEER MANAGEMENT	-	-	-	-	-	-	-		
10 54100 330	MILEAGE REIMBURSEMENT	-	-	-	-	-	-	-		
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
	TOTAL ANIMAL CONTROL	2,346	2,346	2,346	2,346	-	2,346	2,346	0.00%	
	TOTAL HEALTH AND HUMAN SERVICES	3,849	3,879	3,846	2,346	1,500	3,846	3,879	0.86%	
PARKS AND RECREATION										
PARKS										
10 55200 120	WAGES: FULL-TIME	2,160	-	-	-	-	-	-		
10 5200-121	WAGES: FULLTIME HWY	-	-	-	-	-	-	-		
10 55200 125	WAGES: PART-TIME	1,413	10,440	15,000	7,244	8,264	15,508	16,000	6.67%	Parks seasonal workers
10 55200 131	SOCIAL SECURITY	165	799	1,148	554	632	1,186	1,148	0.00%	7.65% of wages
10 55200 221	ELECTRICAL SERVICE	200	216	250	96	102	198	250	0.00%	Electricity to pavilions
10 55200 223	SANITATION	3,059	3,429	4,500	2,244	1,800	4,044	4,500	0.00%	Parks portable restrooms
10 55200 345	VEHICLE EXPENSES	-	104	1,500	-	1,000	1,000	1,500	0.00%	Park equipment expenses
10 55200 355	GROUNDS MAINTENANCE	2,753	4,734	5,500	8,772	121	8,893	5,500	0.00%	Weed spray, seed, fertilizer, ect.
10 55200 356	BASEBALL FIELDS	12,845	240	1,500	109	33	142	1,500	0.00%	Baseball field maintenance/repair
10 55200 390	OTHER SUPPLIES AND EXPENSES	-	121	900	1,188	25	1,213	900	0.00%	All other expenses
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
		22,595	20,083	30,298	20,207	11,977	32,184	31,298	3.30%	
RECREATION										
10 55300 119	RECREATION DIRECTOR	13,671	13,979	15,097	8,086	7,010	15,096	15,550	3.00%	Recreation Coordinator salary
10 55300 131	SOCIAL SECURITY	1,046	1,069	1,155	574	536	1,110	1,190	3.03%	7.65% of wages
10 55300 222	TELEPHONE	554	478	650	252	348	600	650	0.00%	Cell phone for Recreation Coordinator
10 55300 294	COUNTY LEAGUE FEES	4,025	4,690	3,000	3,700	-	3,700	3,000	0.00%	Cost to register baseball/softball leagues
10 55300 330	MILEAGE REIMBURSEMENT	266	179	300	-	282	282	300	0.00%	Rec Coordinator travel costs
10 55300 341	UNIFORMS	7,747	7,246	7,500	5,572	-	5,572	7,500	0.00%	League uniform costs
10 55300 346	BALL EQUIPMENT	973	1,406	1,000	1,062	80	1,142	1,000	0.00%	Baseball gear replacement costs
10 55300 347	FIELD EQUIPMENT	4,105	1,212	1,300	185	1,000	1,185	1,300	0.00%	Fencing, netting, ect.
10 55300 390	OTHER SUPPLIES AND EXPENSES	33	132	150	27	100	127	150	0.00%	All other expenses
10 55300 395	LITTLE LEAGUE - BREWERS	-	1,405	3,000	728	-	728	3,000	0.00%	Pass through expense account
10 55300 396	PICTURE NIGHT	650	600	600	600	-	600	600	0.00%	Food for picture night at Sports Commons
10 55300 397	SUMMER YOUTH PROGRAM	757	980	1,000	815	-	815	1,000	0.00%	Tee ball league fees
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
		33,827	33,376	34,752	21,601	9,356	30,957	35,240	1.40%	
	TOTAL PARKS AND RECREATION	56,422	53,459	65,050	41,808	21,333	63,141	66,538	2.29%	

		2023					2024	%		
		ACTUAL	ACTUAL	BUDGET	1ST 6 MOS ACTUAL	LAST 6 MOS ESTIMATE	TOTAL	BUDGET	CHANGE	
CONSERVATION AND DEVELOPMENT:										
ENGINEERING										
10 56300 215	REIMBURSABLE SERVICES	16,514	9,335	10,000	2,142	7,500	9,642	10,000	0.00%	Engineer charges for service to applicants
10 56300 216	ROAD IMPROVEMENT PROGRAM	34,977	36,507	36,000	19,522	16,500	36,022	38,000	5.56%	
10 56300 218	PLAN COMMISSION	10,401	12,907	14,000	5,418	5,000	10,418	14,000	0.00%	Plan Commission review charges
SPECIAL PROJECTS:										
10 56300 253	NR216 PERMIT	2,202	6,470	8,000	944	6,000	6,944	8,000	0.00%	
10 56300 298	BUILDING GRADES	760	560	1,200	240	350	590	1,200	0.00%	
10 56300 299	MUNICIPAL SERVICES	59,416	64,490	60,000	28,558	33,000	61,558	62,000	3.33%	
10 56300 300	ZONING CODE/MASTER PLAN	1,060	1,520	1,800	126	250	376	1,800	0.00%	
10 56300 301	CODE ENFORCEMENT	-	-	500	-	-	-	500	0.00%	
10 56300 330	MILEAGE REIMBURSEMENT	2,288	2,173	2,350	1,002	1,398	2,400	2,400	2.13%	
10 56300 331	TOWN GIS	3,397	1,705	2,000	4,861	306	5,167	2,000	0.00%	
10 56300 332	MAP MODERNIZATION	500	500	1,000	-	500	500	1,000	0.00%	
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
		<u>131,515</u>	<u>136,167</u>	<u>136,850</u>	<u>62,813</u>	<u>70,804</u>	<u>133,617</u>	<u>140,900</u>	<u>2.96%</u>	
PLAN COMMISSION										
10 56300 120	CLERICAL	-	-	-	-	-	-	-		
10 56300 131	SOCIAL SECURITY	75	62	115	20	30	50	115	0.00%	Plan Commission social security
10 56300 141	MEETING FEES	1,130	1,170	1,500	473	675	1,148	1,500	0.00%	Plan Commission pay
10 56300 390	OTHER SUPPLIES AND EXPENSES	210	160	200	8	50	58	200	0.00%	Training, name plates, etc.
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
		<u>1,415</u>	<u>1,392</u>	<u>1,815</u>	<u>501</u>	<u>755</u>	<u>1,256</u>	<u>1,815</u>	<u>0.00%</u>	
ZONING BOARD OF APPEALS										
10 56400 131	SOCIAL SECURITY	-	-	25	-	-	-	25	0.00%	Board of Appeals social security
10 56400 141	MEETING FEES	157	-	315	-	-	-	315	0.00%	Board of Appeals pay
10 56400 313	LEGAL NOTICES	196	36	100	-	-	-	100	0.00%	Legal publication charges
10 56400 330	MILEAGE REIMBURSEMENT	-	-	-	-	-	-	-		
	BUDGET AMENDMENT	-	-	-	-	-	-	-		
		<u>353</u>	<u>36</u>	<u>440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>440</u>	<u>0.00%</u>	
	TOTAL CONSERV AND DEVELOPMENT	<u>133,283</u>	<u>137,595</u>	<u>139,105</u>	<u>63,314</u>	<u>71,559</u>	<u>134,873</u>	<u>143,155</u>	<u>2.91%</u>	
	TOTAL OPERATING EXPENDITURES	<u>3,508,340</u>	<u>4,146,110</u>	<u>4,222,358</u>	<u>2,362,979</u>	<u>2,203,459</u>	<u>4,566,438</u>	<u>4,202,726</u>	<u>-0.46%</u>	

2024 BUDGET
GENERAL FUND OPERATING EXPENDITURES

11/08/23

	2021 ACTUAL	2022 ACTUAL	2023			2024 BUDGET	% CHANGE	
			BUDGET	1ST 6 MOS ACTUAL	LAST 6 MOS ESTIMATE			TOTAL
GENERAL GOVERNMENT:								
TOWN BOARD	40,812	43,607	45,070	24,878	19,450	44,328	45,070	0.00%
LEGAL	38,960	32,706	52,000	12,670	18,500	31,170	52,000	0.00%
ADMINISTRATOR/CLERK/ TREASURER	167,837	188,429	209,904	105,642	98,225	203,867	219,644	4.64%
ELECTIONS	8,619	17,262	8,439	8,819	2,061	10,880	18,671	121.25%
ACCOUNTING	30,168	30,145	33,000	23,252	9,000	32,252	33,250	0.76%
ASSESSOR	50,924	49,500	49,500	24,750	24,750	49,500	51,000	3.03%
GENERAL BUILDINGS AND PLANT	79,993	315,057	72,036	167,667	373,880	541,547	72,921	1.23%
UNCOLLECTIBLE ACCOUNTS	1,027	0	0	0	0	0	0	#DIV/0!
INSURANCE	51,251	64,525	62,000	61,057	0	61,057	64,000	3.23%
	<u>469,591</u>	<u>741,231</u>	<u>531,949</u>	<u>428,735</u>	<u>545,866</u>	<u>974,601</u>	<u>556,556</u>	4.63%
PUBLIC SAFETY:								
LAW ENFORCEMENT	64,389	66,957	198,440	115,112	83,136	198,248	205,366	3.49%
LAKE PATROL	25,525	25,525	25,525	14,034	11,491	25,525	25,525	0.00%
FIRE AND RESCUE	726,234	735,022	800,819	736,078	75,371	811,449	1,227,332	53.26%
INSPECTION	166,348	179,320	183,500	57,518	115,000	172,518	177,000	-3.54%
	<u>982,496</u>	<u>1,006,824</u>	<u>1,208,284</u>	<u>922,742</u>	<u>284,998</u>	<u>1,207,740</u>	<u>1,635,223</u>	35.33%
PUBLIC WORKS:								
HIGHWAY AND TRANSPORTATION	1,179,880	1,273,309	1,305,441	422,903	780,772	1,203,675	746,719	-42.80%
SEWER SERVICE	2,931	3,931	3,931	1,000	2,931	3,931	3,931	0.00%
REFUSE COLLECTION	679,888	925,882	964,752	480,131	494,500	974,631	1,046,725	8.50%
	<u>1,862,699</u>	<u>2,203,122</u>	<u>2,274,124</u>	<u>904,034</u>	<u>1,278,203</u>	<u>2,182,237</u>	<u>1,797,375</u>	-20.96%
HEALTH AND HUMAN SERVICES:								
RECYCLING & WEED CONTROL	1,503	1,533	1,500	0	1,500	1,500	1,533	2.20%
ANIMAL CONTROL	2,346	2,346	2,346	2,346	0	2,346	2,346	0.00%
	<u>3,849</u>	<u>3,879</u>	<u>3,846</u>	<u>2,346</u>	<u>1,500</u>	<u>3,846</u>	<u>3,879</u>	0.86%
PARKS AND RECREATION:								
PARKS	22,595	20,083	30,298	20,207	11,977	32,184	31,298	3.30%
RECREATION	33,827	33,376	34,752	21,601	9,356	30,957	35,240	1.40%
	<u>56,422</u>	<u>53,459</u>	<u>65,050</u>	<u>41,808</u>	<u>21,333</u>	<u>63,141</u>	<u>66,538</u>	2.29%
CONSERVATION AND DEVELOPMENT:								
ENGINEERING	131,515	136,167	136,850	62,813	70,804	133,617	140,900	2.96%
PLAN COMMISSION	1,415	1,392	1,815	501	755	1,256	1,815	0.00%
ZONING BOARD OF APPEALS	353	36	440	0	0	0	440	0.00%
	<u>133,283</u>	<u>137,595</u>	<u>139,105</u>	<u>63,314</u>	<u>71,559</u>	<u>134,873</u>	<u>143,155</u>	2.91%
TOTAL OPERATING EXPENDITURES	<u>3,508,340</u>	<u>4,146,110</u>	<u>4,222,358</u>	<u>2,362,979</u>	<u>2,203,459</u>	<u>4,566,438</u>	<u>4,202,726</u>	-0.46%

2024 BUDGET
 DETAIL OF CAPITAL EXPENDITURES - GENERAL FUND

	2021 ACTUAL	2022 ACTUAL	2023			2024 BUDGET
			BUDGET	1ST 6 MOS ACTUAL	LAST 6 MOS ESTIMATE	
PUBLIC WORKS - HIGHWAY OPERATIONS						
10 53310 810 BACKHOE	161,012					0
ROOF REPLACEMENT						0
PLOW TRUCK						0
1 TON TRUCK	71,881					0
WELDER			0	0	0	0
WHEEL LOADER	184,540					0
ALTO2 ROADSIDE MOWER	-		0	0	0	0
PRESSURE WASHER	-		0	0	0	0
TRAILER	-		0	0	0	0
COMPUTERS	-		0	0	0	0
GRADER BLADE	-		0	0	0	0
ROAD IMPROVEMENTS	-		0	0	0	655,000
TOTAL OF ITEMS UNDER \$500	-		0	0	0	0
BUDGET AMENDMENT	-			0	0	0
TOTAL HIGHWAY OPERATIONS	417,433	-	0	0	0	655,000
TOTAL CAPITAL EXPENDITURES GENERAL FUND	417,433	-	0	0	0	655,000

Total	417,433	-	0
Less: Equipment Repl	0	-	0
Park & Rec Donation Fund	0	-	0
Plus: Budget Amendments	0	-	0
	<u>417,433</u>	<u>-</u>	<u>0</u>
Proof	0	-	0