



2445 S. Afton Rd.
Beloit, WI 53511
608.364.2980 Phone
608.364.2986 Fax

www.townofbeloitwi.gov

MEMORANDUM

11/20/2023

TO: Town of Beloit Board of Supervisors
FROM: John Malizio Finance Director/Treasurer
RE: Discussion and possible action on adopting the 2024 operating budget for the Town of Beloit

STAFF RECOMMENDATION

I recommend that the Board approve the 2024 budget as presented.

RECOMMENDED MOTION

I move to approve the 2024 proposed operating budget for the Town of Beloit.

BACKGROUND

The budget has been presented and reviewed by the Administrator, Department Heads and Town Board. The 2024 budget has total expense and revenue increasing by 11.77% over 2023. The main revenue increases are coming from an increase in State Aid, Utility aid, a contract with Newark Township for Fire/EMS service and interest income. The main expense increases are personnel cost for the Fire and Police Departments and general inflationary pressures. The budget surplus is estimated to be \$1,015,000. This surplus will go into our Capital account to pay for Capital items purchased in 2024. The tax levy will be \$3,973,025 for a mil rate of \$4.955. This compares to a mil rate for 2022 of \$7.587. Our tax levy would decrease from 2023 by \$66,408.

ANALYSIS

The 2024 budget represents a balanced approach to meeting the Town's needs while providing a lower tax burden for the majority of Town citizens.

CC: Tim Wellnitz, Town Administrator
Karry DeVault, Town Clerk

TOWN OF BELOIT

GENERAL FUND

2024 PROPOSED BUDGET

REVENUE / EXPENDITURE SUMMARY

REVENUE	2023		2024
	Budget	Actual - 10/31/23	Proposed Bdgt.
Boards & Commissions	6,216,937	4,382,060	6,570,903
Administration	659,293	654,350	1,127,992
Clerk	0	0	
Finance	0	0	
Fire & Ambulance	763,265	490,448	948,182
Police	56,340	133,511	70,840
Community Development	128,018	257,119	137,268
Court	67,000	48,603	65,000
Roads	528,438	610,563	494,228
Parks & Forestry	16,700	26,236	17,200
Recycling	9,750	9,703	9,750
Transfer from Fund Balance	15,000	15,000	15,000
Total Revenue - (GF)	8,460,741	6,627,594	9,456,364

11.77%

EXPENDITURES	2023		2024
	Budget	Actual - 10/31/23	Proposed Bdgt.
Boards & Commissions	889,498	237,560	1,320,459
Administration	436,338	323,032	487,123
Clerk	0	0	
Finance	0	0	
Fire & Ambulance	1,973,296	1,560,036	2,234,438
Police	2,239,998	1,754,782	2,509,621
Community Development	201,845	153,615	226,050
Court	33,750	34,125	45,250
Roads	731,519	550,210	759,265
Parks and Forestry	51,500	41,892	63,450
Recycling	26,904	24,582	31,870
Debt Service	1,861,092	1,734,886	1,763,839
Transfer to Fund Balance	0		
Money to Benefit Account	15,000	15,000	15,000
Total Expenditure - (GF)	8,460,741	6,429,720	9,456,364

11.77%

SURPLUS / DEFICIT	0	197,874	0
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BOARDS & COMMISSIONS**GENERAL FUND****REVENUE**

Description	2023		2024	% Change
	<i>Budget</i>	<i>Actual - 10/31/23</i>	<i>Proposed Bdgt.</i>	<i>(+/-)</i>
Local Property Taxes	4,039,433	4,039,433	3,973,025	-1.6%
Lottery Tax Credit	0		0	0.0%
Mobile Home Tax	45,000	24,170	25,000	-44.4%
S/A - Other	1,000		500	-50.0%
PILT - Misc.	2,100	1,869	2,000	-4.8%
PILT - Shared Revenue - Utility	2,063,951	308,768	2,563,378	24.2%
FC / MFL Taxes	125			-100.0%
Insurance Refunds (w/c)	7,000	7,820	7,000	0.0%
Donation				0.0%
Misc Revenue				0.0%
Transfer In from Fund Balance	58,328			0.0%
Oper. Transfers In (SWR Fund)	0		0	0.0%
Total Revenue	6,216,937	4,382,060	6,570,903	5.7%

EXPENDITURES

Description	2023		2024	% Change
	<i>Budget</i>	<i>Actual - 10/31/23</i>	<i>Proposed Bdgt.</i>	<i>(+/-)</i>
PAYROLL	7,225	6,021	7,225	0.0%
Taxes & Benefits	553	461	553	0.0%
Board of Review	320	520	320	0.0%
Legal Services - Admin	25,000	8,898	15,000	-40.0%
County Tax Collection	3,100	3,048	3,200	3.2%
Advertising & Promotions	800		800	0.0%
Postage (tax bills)	1,900		2,000	5.3%
Equipment Maintenance	37,000	26,821	37,000	0.0%
Publications, Subs, Dues	5,500	4,160	5,500	0.0%
Miscellaneous	600	756	600	0.0%
Insurance Property & W/C	145,000	140,063	165,000	13.8%
Civic Contributions (LDA)	500		500	0.0%

Mobile Home Tax	26,000	11,857	15,000	-42.3%
Lottery Credit Chargebacks		2,700		0.0%
Assessment Services	23,000	18,167	23,000	0.0%
Transfer to Capital Improvement Fund	600,000		1,014,761	69.1%
Transfer to Special Revenue	13,000	14,090	30,000	130.8%
<i>Total Expenditures</i>	889,498	237,560	1,320,459	48.4%
BUDGET SURPLUS / (DEFICIT)	5,327,439	4,144,500	5,250,444	

ADMINISTRATION			GENERAL FUND	
REVENUE				
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
State Shared Revenue	190,618	28,593	394,256	106.8%
Expenditure Restraint Program	0		34,631	100.0%
State Aid - Personal Property	42,653	42,653	42,653	0.0%
State Aid - Environmental Impa	134,684	134,684	134,684	0.0%
State Aid - Exempt Computers	4,396	4,396	4,396	0.0%
State Aid - Video Service Provider	21,782	21,782	21,782	0.0%
Cable TV License & Fees	101,000	65,799	90,000	-10.9%
Miscellaneous Revenue	500	26,167	500	0.0%
Discounts Earned	40	30	40	0.0%
Clerk Licenses	19,570	24,134	25,000	27.7%
Certified Search	9,000	11,900	10,000	11.1%
Copy Work	50	15	50	0.0%
Interest Income Bank & Invest.	135,000	244,496	370,000	174.1%
Gain/Loss on Investment	0	49,702		0.0%
Total Revenue	659,293	654,350	1,127,992	71.1%
EXPENDITURES				
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Payroll	211,204	173,221	235,438	11.5%
Overtime				0.0%
Taxes & Benefits	31,374	25,701	34,629	10.4%
Health Benefits	42,110	31,905	36,256	-13.9%
Consultant Fee	0		0	0.0%
Telephone	12,000	8,505	12,000	0.0%
Contract Services	65,000	34,785	65,000	0.0%
Professional Development	5,500	1,824	5,500	0.0%
Marketing (Website & Notices)	6,600	4,517	12,600	90.9%
Advertising & Promotions				0.0%

Office Supplies	6,250	2,453	6,000	-4.0%
Postage	6,000	4,484	7,000	16.7%
Publications, Subs, Dues	6,500	3,116	6,500	0.0%
Operating Supplies	2,100	1,145	2,100	0.0%
Equip. Purch.- Non-Capt'l	4,300	597	3,500	-18.6%
Miscellaneous	200	34	200	0.0%
Contingency	4,000		3,000	-25.0%
Employee Recognition	800		800	0.0%
Mileage	600		300	-50.0%
Dog License	800	647	800	0.0%
Poll Worker Pay	3,500	5,592	12,000	242.9%
Audit & Accounting	21,500	14,697	23,500	9.3%
Investment Management Fees	6,000	9,808	20,000	233.3%
<i>Total Expenditures</i>	436,338	323,032	487,123	11.6%
BUDGET SURPLUS / (DEFICIT)	222,955	331,318	640,869	

FIRE DEPT. REVENUE			GENERAL FUND	
Description	2023		2024	% Change
	<i>Budget</i>	<i>Actual - 10/31/23</i>	<i>Proposed Bdgt.</i>	<i>(+/-)</i>
FEMA Grant	0	67,135	0	0.0%
State Shared Tax - Fire Dues	26,083	29,980	30,000	15.0%
State Grants	5,000		5,000	0.0%
EMS Funding Assistance Program	6,000	12,195	12,000	100.0%
Rock County 911 Center Rent	7,032	7,032	7,032	0.0%
Ambulance Fees	600,000	257,985	675,000	12.5%
InterGovt Charges for Fire Ser	114,000	113,333	214,000	87.7%
Sale of Town Fixed Assets	5,000	2,785	5,000	0.0%
Donations	0		0	0.0%
Misc Revenue	150	3	150	0.0%
<i>Total Revenue</i>	<i>763,265</i>	<i>490,448</i>	<i>948,182</i>	<i>24.2%</i>

EXPENDITURES				
Description	2023		2024	% Change
	<i>Budget</i>	<i>Actual - 10/31/23</i>	<i>Proposed Bdgt.</i>	<i>(+/-)</i>
PAYROLL	1,150,561	946,551	1,291,392	12.2%
Overtime	40,000	52,947	50,000	25.0%
Paid On Call	15,000	4,050	10,000	-33.3%
Taxes & Benefits	248,719	213,764	295,343	18.7%
Health Benefits	267,317	216,054	325,453	21.7%
Clothing Allowance	9,500	9,150	10,100	6.3%
Utility Srvs	32,000	23,693	35,000	9.4%
Telephone	12,000	11,086	13,000	8.3%
Contract Services	6,500	4,054	7,000	7.7%
Training	6,000	152	6,000	0.0%
Professional Development	2,600	1,393	2,600	0.0%
Employee Screening	2,500		2,500	0.0%
Cell Phones/Cable TV	10,500	3,336	10,500	0.0%
Prevention	5,750	3,519	5,750	0.0%

Office Supplies	1,500	214	1,000	-33.3%
Postage	300	27	250	-16.7%
Publications, Subs, Dues	3,000	2,100	3,000	0.0%
Mileage	250	198	250	0.0%
Fuel	13,500	11,028	15,500	14.8%
Operating Supplies	4,500	1,292	4,500	0.0%
Building Maintenance	28,000	14,758	30,000	7.1%
Equipment Maintenance	16,000	2,773	17,000	6.3%
Vehicle Maintenance	25,000	5,115	25,000	0.0%
Equipment Purchases - Non Capt'l	16,000	3,497	17,000	6.3%
Miscellaneous	800	35	800	0.0%
Training - Amb	3,500	175	3,500	0.0%
EMS Funding Assistance Program	5,000	5,706	5,000	0.0%
Pubs, Subs, Dues - Amb	0		0	0.0%
Operating Supp - Amb	17,000	11,197	17,000	0.0%
Collection Costs - Ambulance	0	0	0	0.0%
Ambulance Billing Admin Costs	30,000	12,173	30,000	0.0%
Ambulance - Bad Debts	0		0	0.0%
<i>Total Expenditures</i>	1,973,296	1,560,036	2,234,438	13.2%
BUDGET SURPLUS / (DEFICIT)	-1,210,031	-1,069,589	-1,286,256	

POLICE DEPT. REVENUE			GENERAL FUND	
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Grants-OWI, Seatbelts, Speedwave	30,000	43,686	45,000	50.0%
Grants-ARPA SAFER LEA	0	26,312		0.0%
State Aid - Law Enf Training	2,240	2,560	2,240	0.0%
Parking Citations	250	400	250	0.0%
Tow & Administration Fees	5,000	4,400	5,000	0.0%
Restitution - PD	1,000	0	500	-50.0%
Police Dept. Income - Copies	600	655	600	0.0%
Background Checks	2,750	2,235	2,750	0.0%
Sale of Town Fixed Assets	14,000	51,046	14,000	0.0%
Donations	0		0	0.0%
Miscellaneous Revenue	500	2,218	500	0.0%
Transfer from Special Revenue	0		0	0.0%
Total Revenue	56,340	133,511	70,840	25.7%
EXPENDITURES				
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
PAYROLL	1,231,217	1,006,446	1,376,464	11.8%
Overtime/Operations	50,000	18,663	50,000	0.0%
Overtime/Boat Operations	5,000	1,695	5,000	0.0%
Overtime/Contractural Holidays	30,000	13,448	30,000	0.0%
Overtime/Grant Operations	30,000	34,993	40,000	33.3%
Part-Time Salaries	30,000	26,632	10,000	-66.7%
Taxes & Benefits	280,824	227,914	331,443	18.0%
Health Benefits	313,457	243,169	384,414	22.6%
Clothing Allowance	18,000	20,802	18,000	0.0%
Utility Srvs	27,000	20,761	27,000	0.0%
Telephone	23,000	21,409	24,000	4.3%
Contract Services	48,000	12,476	48,000	0.0%

Professional Development	10,000	8,340	10,000	0.0%
Employee Screen	2,000	1,240	2,000	0.0%
Office Supplies	6,000	2,240	5,000	-16.7%
Postage	800	134	600	-25.0%
Publications, Subs, Dues	1,750	80	1,500	-14.3%
Mileage	750	88	500	-33.3%
Fuel	26,500	28,564	38,000	43.4%
Operating Supplies	5,000	2,788	4,500	-10.0%
Ammunition	4,500	3,455	5,500	22.2%
Radios	1,500		0	-100.0%
Building Maintenance	26,000	19,043	30,000	15.4%
Equipment Maintenance	15,000	945	12,500	-16.7%
Vehicle Maintenance	12,000	9,391	13,000	8.3%
Equip. Purch. - Non-Capt'l	18,000	11,593	18,000	0.0%
Routine Blood Draws	1,200	516	1,200	0.0%
Miscellaneous	4,000	548	4,000	0.0%
Animal Control	18,500	17,410	19,000	2.7%
<i>Total Expenditures</i>	2,239,998	1,754,782	2,509,621	12.0%
BUDGET SURPLUS / (DEFICIT)	-2,183,658	-1,621,270	-2,438,781	

COMMUNITY DEVELOPMENT REVENUE				GENERAL FUND
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Business License	4,000	3,780	4,000	0.0%
Mobile Home Park License	218	218	218	0.0%
Building Permits	55,000	53,783	62,000	12.7%
Electrical Permits	18,000	20,328	22,000	22.2%
Plumbing Permits	12,500	14,139	15,000	20.0%
Wisconsin Permits	800		800	0.0%
Sign Permits	1,500	485	1,500	0.0%
HVAC PERMIT	13,000	15,747	15,000	15.4%
DRIVEWAY/EROSION CNTRL	4,000	175	1,000	-75.0%
Occupancy Permits	2,250		0	-100.0%
Conditional Use Permit	4,000	1,400	3,000	-25.0%
Variance Permit	1,000		500	-50.0%
Land Division Application	1,000	1,030	1,000	0.0%
Certified Survey Map	1,000	2,170	1,000	0.0%
Planning & Zoning Fees	5,000	3,355	5,000	0.0%
Rezoning Application	1,500	1,800	1,500	0.0%
Sale of Town Property		135,334		0.0%
Miscellaneous Revenue	250	75	250	0.0%
Driveway Permits	3,000	3,300	3,500	16.7%
Total Revenue	128,018	257,119	137,268	7.2%
EXPENDITURES				
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
PAYROLL	99,525	85,890	112,134	12.7%
Overtime	0	107	0	0.0%
Taxes & Benefits	12,177	10,274	15,184	24.7%
Health Benefits	16,568	20,607	28,907	74.5%
Utility Srvs	3,500	3,379	0	-100.0%

Telephone	10,000	10,735	10,000	0.0%
Contract Services	16,000	12,583	16,000	0.0%
Professional Development	3,075	1,346	3,075	0.0%
Advertising & Promotions	1,300	1,251	1,300	0.0%
Office Supplies	450	124	300	-33.3%
Postage	250	2	150	-40.0%
Publications, Subs & Dues	500	556	500	0.0%
Mileage				0.0%
Fuel	1,350	1,027	1,350	0.0%
Wisconsin Permits	1,000	996	1,000	0.0%
Equipment Maintenance	100	156	100	0.0%
Vehicle Maintenance	300		300	0.0%
Equip. Purch.- Non-Capt'l	2,500	136	2,500	0.0%
Miscellaneous	250	210	250	0.0%
Demolition/RAZE/Clean Up	18,000		18,000	0.0%
Engineering - Conservation & Devlp	10,000	4,238	10,000	0.0%
Planning Consultant - Conservation & Dev'l	0		0	0.0%
Publications, Subs, Dues	1,000		1,000	0.0%
Misc. - Economic Development	4,000		4,000	0.0%
<i>Total Expenditures</i>	201,845	153,615	226,050	12.0%
BUDGET SURPLUS / (DEFICIT)	-73,827	103,505	-88,782	

COURT REVENUE			GENERAL FUND	
Description	2023		2024	% Change
	<i>Budget</i>	<i>Actual - 10/31/23</i>	<i>Proposed Bdgt.</i>	(+/-)
Court Penalties & Costs	10,000	5,344	10,000	0.0%
Rock County - Circuit Court Revenue	42,000	43,259	55,000	31.0%
Miscellaneous				0.0%
Bad Debt Recoveries Citations	15,000			-100.0%
<i>Total Revenue</i>	67,000	48,603	65,000	-3.0%
EXPENDITURES				
Description	2023		2024	% Change
	<i>Budget</i>	<i>Actual - 10/31/23</i>	<i>Proposed Bdgt.</i>	(+/-)
PAYROLL	6,000	2,322	6,000	0.0%
Prosecution	15,000	21,960	25,000	66.7%
Contract Services	3,200	3,173	3,300	3.1%
State Penalty Assessment	3,000	1,047	3,000	0.0%
Jail Assessment / County	750	250	750	0.0%
Rock-Circuit Court - Costs	5,800	5,373	7,200	24.1%
Miscellaneous				0.0%
Citations - Bad Debt				0.0%
<i>Total Expenditures</i>	33,750	34,125	45,250	34.1%
BUDGET SURPLUS / (DEFICIT)	33,250	14,478	19,750	

ROAD DEPT.

GENERAL FUND

REVENUE

Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Non-Operating Income	3,500		3,500	0.0%
State Aid - Transportation	401,938	401,938	462,228	15.0%
Weed Control	1,500	1,400	1,500	0.0%
Right-Of-Way Permit	1,500	3,900	2,000	33.3%
Sale of Town Fixed Assets	115,000	174,300	20,000	-82.6%
Miscellaneous Revenue	5,000	29,025	5,000	0.0%
<i>Total Revenue</i>	528,438	610,563	494,228	31.6%

EXPENDITURES

Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
PAYROLL	226,117	177,756	229,246	1.4%
Overtime	20,000	6,004	20,000	0.0%
Taxes & Benefits	35,857	27,751	37,331	4.1%
Health Benefits	77,431	63,284	70,573	-8.9%
Clothing Allowance	1,100	0	1,100	0.0%
Engineering-Contract services	1,400	358	1,400	0.0%
DNR Fees	165	165	165	0.0%
Utility Srvs	30,000	20,466	30,000	0.0%
Telephone	10,000	12,724	10,000	0.0%
Trash Pick Up	2,600	3,645	3,800	46.2%
Sign Maintenance	2,500	2,515	3,500	40.0%
Salt & Sand	80,000	101,812	90,000	12.5%
Street Lights	37,000	22,214	35,000	-5.4%
Professional Development	2,200	7	1,750	-20.5%
Employee Screening	250	253	250	0.0%
Office Supplies	1,000	179	750	-25.0%
Publications, Dues & Subs	300		300	0.0%
Fuel	29,000	26,506	35,000	20.7%

Building Supplies	1,000	848	1,000	0.0%
Building Maintenance	13,000	11,707	15,000	15.4%
Equipment Maintenance	16,000	10,331	17,000	6.3%
Vehicle Maintenance	17,000	14,201	18,000	5.9%
Tools & Hardware	3,750	1,248	3,750	0.0%
Small Equipment Maintenance	1,600	1,387	1,600	0.0%
Equipment Purchases	2,000	2,400	2,500	25.0%
Road Maintenance	120,000	42,290	130,000	8.3%
Miscellaneous	250	157	250	0.0%
<i>Total Expenditures</i>	731,519	550,210	759,265	3.8%
BUDGET SURPLUS / (DEFICIT)	-203,081	60,353	-265,036	

PARKS & FORESTRY DEPT.			GENERAL FUND	
REVENUE				
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Grants (Alliant)		7,600		0.0%
Grants (DNR)	5,000	5,000	5,000	0.0%
Park Rent - Preservation Park	4,000	3,731	4,000	0.0%
Park Rent - McKearn Park	5,000	6,155	5,500	10.0%
Donations	2,500	3,150	2,500	0.0%
Miscellaneous Revenue	200	600	200	0.0%
Total Revenue	16,700	26,236	17,200	3.0%
EXPENDITURES				
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Utility Srvs	8,500	6,018	8,500	0.0%
Telephone	300	0	0	-100.0%
Trash Pick Up	4,200	3,678	4,200	0.0%
Contract Srvs. - Parks & Forestry	7,500	8,393	18,500	146.7%
Operating Supplies	2,000	558	2,000	0.0%
Building Maintenance	9,500	7,725	10,000	5.3%
Equipment Maintenance	7,500	4,826	8,000	6.7%
Equipment Purchases	7,750	6,667	8,000	3.2%
Miscellaneous	250	203	250	0.0%
Rents and Leases	4,000	3,825	4,000	0.0%
Total Expenditures	51,500	41,892	63,450	23.2%
BUDGET SURPLUS / (DEFICIT)		-34,800	-15,655	-46,250

RECYCLING			GENERAL FUND	
REVENUE				
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
State Aid - Recycling	9,750	9,703	9,750	0.0%
Total Revenue	9,750	9,703	9,750	0.0%
EXPENDITURES				
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
PAYROLL	16,225	17,806	21,360	31.6%
Overtime	0		0	0.0%
Taxes & Benefits	2,411	2,676	3,159	31.0%
Health Benefits	4,418	3,601	3,501	-20.8%
Utility Srvs	850		850	0.0%
Contract Services	2,200		2,200	0.0%
Marketing	500	500	500	0.0%
Operating Supplies	125		125	0.0%
Equipment Maintenance	50		50	0.0%
Miscellaneous	125		125	0.0%
Total Expenditures	26,904	24,582	31,870	18.5%
BUDGET SURPLUS / (DEFICIT)	-17,154	-14,879	-22,120	

DEBT SERVICE			GENERAL FUND	
EXPENDITURES				
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Transfer to Debt Service	1,861,092	1,734,886	1,763,839	-5.2%
Total Expenditures	1,861,092	1,734,886	1,763,839	1.8%
DEBT SERVICE - ASSET ACQUISITION			SPECIAL REVENUE	
REVENUE				
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Transfer from General Fund	1,861,092	1,734,886	2,342,091	25.8%
Total Revenue	1,861,092	1,734,886	2,342,091	25.8%
EXPENDITURES				
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Principal Redemption	1,477,224	1,381,349	1,845,458	24.9%
Interest Expense	383,868	353,538	496,633	29.4%
Total Expenditures	1,861,092	1,734,887	2,342,091	25.8%
BUDGET SURPLUS / (DEFICIT)		0	-1	0

CAPITAL IMPROVEMENTS REVENUE			SPECIAL REVENUE	
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Loan Proceeds	1,150,000	1,649,000	2,400,000	0.0%
ARPA Funds			809,088	0.0%
Loan Proceeds - Admin				0.0%
Loan Proceeds - Clerk				0.0%
Loan Proceeds - Finance				0.0%
Loan Proceeds - Fire				0.0%
Loan Proceeds - Police				0.0%
Loan Proceeds - Comm. Dev'l				0.0%
Loan Proceeds - Roads				0.0%
Loan Proceeds - DPW (sewer)	500,000	500,000		0.0%
Loan Proceeds - Street Const.				0.0%
Transfer from Fund Balance (Reserve)	585,503		1,455,981	0.0%
Transfer from General Fund (Current Yr Surplus)			1,014,761	0.0%
Transfer from Sewer Fund	25,000		438,000	0.0%
Loan Proceeds - Parks				0.0%
Grants		1,256,000	6,269,000	0.0%
EMS Flex Grant		135,000		0.0%
Loan Proceeds - Boat Launch				0.0%
Total Revenue	2,260,503	3,540,000	12,386,830	448.0%
EXPENDITURES				
Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Bank Fees - Loans - Board		2,000		0.0%
Capt'l Improv. - Board				0.0%
Capt'l Improv. - New Town Hall		42,132	2,400,000	0.0%
Capt'l Improv - Clerk				0.0%
Capt'l Improv - Finance				0.0%
Capt'l Improv. - Fire	105,000	233,795	300,000	185.7%

Capt'l Improv. - Station #2		245,208	7,275,000	0.0%
Capt'l Improv. - Police	183,545	243,684	70,000	-61.9%
Capt'l Improv. - Comm. Dev'l	60,804	60,804	41,730	0.0%
Capt'l Improv - Court				0.0%
Transfer to Sewer Fund				0.0%
Capt'l Improv. - Roads	253,154	334,215	327,500	29.4%
Capt'l Improv. - DPW (sewer)	525,000	427,322	438,000	0.0%
Capt'l Improv. - Street Const.	1,133,000	449,321	1,489,000	31.4%
Capt'l Improv. - Parks		87,874	40,000	0.0%
Capt'l Improv. - Park Const.				0.0%
Capt'l Improv. - Boat Launch				0.0%
<i>Total Expenditures</i>	2,260,503	2,126,355	12,381,230	447.7%
BUDGET SURPLUS / (DEFICIT)	0	1,413,645	5,600	

**BOAT LAUNCH
REVENUE****SPECIAL REVENUE**

Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
State Grant - Consrv/Dev'l	0			0.0%
Boat Launch - Annual Permits	3,000	2,507	2,750	-8.3%
Boat Launch - Daily Permits	6,000	4,841	5,000	-16.7%
Interest Income	0		0	0.0%
Total Revenue	9,000	7,348	7,750	-13.9%

EXPENDITURES

Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Contract Services	0			0.0%
Operating Supplies	0			0.0%
Building Maintenance	0			0.0%
Miscellaneous	0			0.0%
Transfer to General Fund	0			0.0%
Total Expenditures	0	0	0	0.0%

BUDGET SURPLUS / (DEFICIT)

9,000

7,348

7,750

**CEMETERY FUND
REVENUE****SPECIAL REVENUE**

Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Cemetery Income	4,000	3,000	4,000	0.0%
Cemetery Recording Fee	200	120	200	0.0%
Interest Income	0			0.0%
Total Revenue	4,200	3,120	4,200	0.0%

EXPENDITURES

Description	2023		2024	% Change
	Budget	Actual - 10/31/23	Proposed Bdgt.	(+/-)
Contract Services	0			0.0%
Miscellaneous	700	531	700	0.0%
Transfer to General Fund	3,500		3,500	0.0%
Total Expenditures	4,200	531	4,200	0.0%

BUDGET SURPLUS / (DEFICIT)

2,291

2,291

0

SEWER FUND

ENTERPRISE FUND

REVENUE

Description	2023		2024	% Change
	<i>Budget</i>	<i>Actual - 10/31/23</i>	<i>Proposed Bdgt.</i>	(+/-)
Non-Operating Income Contr In	25,000			-100.0%
S/A - Sewer Main & Lateral	158,000	208,366	158,000	0.0%
State Grants				0.0%
Westbank Billing	4,400	6,422	6,500	47.7%
Rock Township Billing	372,750	307,935	372,750	0.0%
Town of Beloit Billing	1,032,000	1,070,509	1,075,000	4.2%
Penalty Applied BT (Beloit)	25,000	21,243	25,000	0.0%
Connection Fees	10,000	10,540	15,000	50.0%
Penalty Applied RT (Rock)	15,000	5,967	10,000	-33.3%
Interest Income	6,000	7,372	25,000	316.7%
Interest Income - S/A	500	9,775	20,000	3900.0%
Land Lease	23,000	16,852	23,000	0.0%
Sale of Town Property		1,000		0.0%
Miscellaneous Revenue	600	1,410	600	0.0%
<i>Total Revenue</i>	1,672,250	1,667,391	1,730,850	3.5%

EXPENDITURES

Description	2023		2024	% Change
	<i>Budget</i>	<i>Actual - 10/31/23</i>	<i>Proposed Bdgt.</i>	(+/-)
PAYROLL	380,623	295,213	378,856	-0.5%
Overtime	36,000	19,453	36,000	0.0%
Taxes & Benefits	62,646	47,092	61,459	-1.9%
Health Benefits	125,797	82,493	115,305	-8.3%
Clothing Allowance	1,500	2,100	2,100	40.0%
Drug & Alcohol Testing	300	150	300	0.0%
Engineering	10,000	1,320	10,000	0.0%
Consultants	38,000	15,971	46,000	21.1%
DNR Fees	6,300	4,880	6,300	0.0%
Utility Srvs	48,000	61,693	52,000	8.3%

Telephone	16,000	14,718	16,000	0.0%
Trash Pick-Up	900	755	900	0.0%
Outside Lab Analysis	2,500	664	2,500	0.0%
Professsional Development	2,500	675	2,500	0.0%
Employee Screening	150		150	0.0%
Office Supplies	3,700	3,832	3,800	2.7%
Postage	5,000	3,048	5,000	0.0%
Publications, Subs, Dues	175	963	1,000	471.4%
Fuel (Gas, Oil, Diesel)	14,000	3,563	14,000	0.0%
Operating Supplies	2,200	816	2,200	0.0%
Water Quality Agreement	64,000	63,833	64,000	0.0%
Water Treatment Chemicals	30,000	25,504	30,000	0.0%
Lab Chemicals	5,500	5,922	5,500	0.0%
License Renewal	300		300	0.0%
Building Maintenance	13,000	6,002	14,000	7.7%
Equipment Maintenance	45,000	22,092	45,000	0.0%
Vehicle Maintenance	6,500	1,483	6,500	0.0%
Tools & Hardware	2,600	137	2,600	0.0%
Sewer Collec. System Mtc.	25,000	25,290	27,000	8.0%
Equipment Purchases	8,500	2,840	8,500	0.0%
Unemployment Paid				0.0%
Westbank - City Billing	4,000	4,257	4,000	0.0%
Miscellaneous	750		750	0.0%
Insurance - Property & WC	67,000	62,661	75,000	11.9%
Depreciation	700,000		655,000	-6.4%
Interest Expense	128,172	125,661	115,761	-9.7%
Writeoffs				0.0%
Transfer to General Fund				0.0%
Transfer to Storm Water fund				0.0%
PAYROLL	70,738	61,575	106,920	51.1%
Taxes & Benefits	10,354	9,112	15,659	51.2%
Health Benefits	10,377	10,250	21,475	106.9%

<i>Total Expenditures</i>	1,948,083	986,017	1,954,335	0.3%
BUDGET SURPLUS / (DEFICIT)	-275,833	681,374	-223,485	

STORM WATER FUND

ENTERPRISE FUND

REVENUE

Description	2023		2024	% Change
	<i>Budget</i>	Actual - 10/31/23	<i>Proposed Bdgt.</i>	(+/-)
State Grants				0.0%
InterGovt Revenues				0.0%
Transfer from General Fund	13,000	14,090	30,000	130.8%
<i>Total Revenue</i>	13,000	14,090	30,000	130.8%

EXPENDITURES

Description	2023		2024	% Change
	<i>Budget</i>	Actual - 10/31/23	<i>Proposed Bdgt.</i>	(+/-)
Consultants	10,000	11,090	27,000	170.0%
DNR Fees	1,000	1,000	1,000	0.0%
Publications, Subs, Dues	2,000	2,000	2,000	0.0%
<i>Total Expenditures</i>	13,000	14,090	30,000	130.8%

BUDGET SURPLUS / (DEFICIT)

0

0

0

CLERK

DPW - SEWER: 2024

SUBTOTAL:	\$			
	\$	-	Lift Station #2	\$ 250,000
			Pick up truck	\$ 80,000
			Generator	\$ 108,000
		SUBTOTAL:	\$	438,000

438,000 Sewer Reserves

FINANCE

SUBTOTAL: \$ -

COMMUNITY DEVELOPMENT

Option payment on Weiland land

SUBTOTAL: \$ 41,730

POLICE: 2024

Squads(1)

SUBTOTAL: \$ 70,000

FIRE: 2024

New Ambulance

Protective Gear replacement

	\$	280,000
	\$	20,000
SUBTOTAL:	\$	300,000

PARKS: 2024

Preservation Park Piers

\$ 40,000

DPW - Roads - Breakdown of Paving Capital Projects 2024

Gale Dr	\$194,000
Cranston Road Project-Design	\$104,000
S. Davis Dr	\$71,000
Graybill Dr	\$303,000
Lilac	\$51,000
Nye School Rd.	\$720,000
Parking lots(DPW/Armstrong Eddy)	\$46,000

Roads Capital Projects:	\$1,489,000
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SUBTOTAL: \$ 40,000

DPW - ROADS: 2024

New Plow/Dump Truck

Zero turn mower

	\$	310,000
	\$	17,500
SUBTOTAL:	\$	327,500

STREET CONSTRUCTION: 2024

SUBTOTAL: \$1,489,000

TOTAL 2024 CAPITAL ITEMS: \$2,228,230