

October 8, 2019 Draft		Town of Spooner Proposed Budget Prepared by Clerk 10/8/2019							PROJECTED		Comments
	2018-Actual	Budget 2019	Actual Jan - Sept 2019	Projected October 2019	Projected NOV 2019	Projected DEC 2019	2019	PROJECTED Over/Under Oct 2019 Revised Budget	2020 Budget		
<b>41110 - Taxes</b>											
41110 - General Property Taxes/MFL	124,865.00	151,865.69	154,927.36	0.00	0.00	0.00	154,927.36	3,061.67	153,789.00	\$577.06 difference from '19 to '20 Fire Protection as additional to Levy Limit	
41150 - Private Forest Crop - MFL	1,500.00	1,500.00	174.15	0.00	0.00	0.00	174.15	-1,325.85	0.00		
41140 - Mobile Home Parking/Lottery	1,800.00	1,800.00	821.37	0.00	0.00	0.00	821.37	-978.63	1,800.00		
40008 - Dog Tax Collections (Net)	485.00	0.00	50.00	0.00	0.00	0.00	50.00	50.00	0.00		
40009 - Over/Under Tax Payments (Net)	74.79	0.00	856.34	0.00	0.00	0.00	856.34	856.34	0.00		
40018- Delinquent Personal Property	12.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Total 41110 - Taxes</b>	<b>128,737.28</b>	<b>155,165.69</b>	<b>156,829.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>156,829.22</b>	<b>1,663.53</b>	<b>155,589.00</b>		
<b>43000 - Intergovernmental Receipts</b>											
43410 - Shared Revenues	10,527.35	10,508.39	1,524.87	0.00	8,929.58	0.00	10,454.45	-53.94	10,487.75		
43420 - 2% Fire Dues	3,208.41	3,200.00	3,383.00	0.00	0.00	0.00	3,383.00	183.00	3,200.00		
43430 - Other State Aids	7.10	0.00	596.43	0.00	0.00	0.00	596.43	596.43	0.00	Includes Personal Property Aid Payment of \$589.16/\$7.27 Computer Aid	
43531 - General Transportation Aids	52,366.88	52,366.88	39,275.16	13,091.72	0.00	0.00	52,366.88	0.00	57,605.76		
43541 - LRIP Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
43610 - Pmt for Municipal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
43620 - PILT - Net	1,047.66	75.00	195.72	0.00	0.00	0.00	195.72	120.72	75.00		
43650 - Forest Cropland - Net	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Varies - Depends on cutting	
43660 - PILT State Conservation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Total - 43000 Intergovernmental Rcpts</b>	<b>67,157.40</b>	<b>66,150.27</b>	<b>44,975.18</b>	<b>13,091.72</b>	<b>8,929.58</b>	<b>0.00</b>	<b>66,996.48</b>	<b>717.15</b>	<b>71,368.51</b>		
<b>44100 - Licenses and Permits</b>											
44110 - Mobile Home Park Fee	100.00	100.00	100.00	0.00	0.00	0.00	100.00	0.00	100.00		
44120 - Liquor Licenses	275.00	200.00	273.00	0.00	0.00	0.00	273.00	73.00	200.00		
44130 - Bartender Licenses	6.00	20.00	70.00	0.00	0.00	0.00	70.00	50.00	20.00		
44140 - Temporary Liquor Licenses	0.00	10.00	0.00	0.00	0.00	0.00	0.00	-10.00	10.00		
<b>Total 44100 Licenses and Permits</b>	<b>381.00</b>	<b>330.00</b>	<b>443.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>443.00</b>	<b>113.00</b>	<b>330.00</b>		
<b>46000 - Public Charges for Services</b>											
46100 - General Government Charge	0.00	100.00	0.00	0.00	0.00	0.00	0.00	-100.00	100.00		
46110 - Boat Launch Permit Fees	x	x	695.00	0.00	0.00	0.00	695.00	x	0.00		
<b>48000 - Misc. Revenues</b>											
48110 - Income	698.06	25.00	437.64	0.00	0.00	0.00	437.64	412.64	25.00		
Misc Income - Unidentified WI	0.00	0.00	10.06	0.00	0.00	0.00	0.00	0.00	0.00		
Baron Electric Capital Credit	13.70	0.00	0.00	0.00	13.00	0.00	13.00	13.00	0.00		
<b>Total Misc. Revenues</b>	<b>711.76</b>	<b>25.00</b>	<b>447.70</b>	<b>0.00</b>	<b>13.00</b>	<b>0.00</b>	<b>450.64</b>	<b>425.64</b>	<b>25.00</b>		
<b>Subtotal - Revenues</b>	<b>196,987.44</b>	<b>221,770.96</b>	<b>202,695.10</b>	<b>13,091.72</b>	<b>8,942.58</b>	<b>0.00</b>	<b>224,719.34</b>	<b>2,819.32</b>	<b>227,412.51</b>		
49300 - Fund Balance Applies	79,134.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>TOTAL RECEIPTS</b>	<b>276,122.20</b>	<b>221,770.96</b>	<b>202,695.10</b>	<b>13,091.72</b>	<b>8,942.58</b>	<b>0.00</b>	<b>224,719.34</b>	<b>2,819.32</b>	<b>227,412.51</b>		

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<b>51000 - General Government</b>											
<b>51100 - Legislative Expenses</b>											
51110 - Town Board Salaries	7,149.84	8,200.00	6,149.88	333.32	333.32	333.32	7,149.84	-1,050.16	8,200.00		
51120 - Dues and Subscriptions	213.95	800.00	895.40	0.00	0.00	0.00	895.40	95.40	800.00		
51130 - Payroll Tax Expenses	1,455.97	1,677.90	1,249.24	119.20	119.20	119.20	1,606.84	-71.06	1,660.05		
51140 - Education Expense	956.32	1,500.00	0.00	0.00	0.00	0.00	0.00	-1,500.00	1,500.00		
Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Total 51100 - Legislative Expenses</b>	<b>9,776.08</b>	<b>12,177.90</b>	<b>8,294.52</b>	<b>452.52</b>	<b>452.52</b>	<b>452.52</b>	<b>9,652.08</b>	<b>-2,525.82</b>	<b>12,160.05</b>		
<b>51400 - General Administration</b>											
51410 - Clerks Salary	6,999.96	8,333.33	6,083.32	750.00	750.00	750.00	8,333.32	-0.01	9,000.00		
51415 - Website Maintenance	800.00	1,200.00	900.00	100.00	100.00	100.00	1,200.00	0.00	1,200.00		
51420 - Election Expense	6,043.47	4,000.00	1,612.85	0.00	0.00	1,000.00	2,612.85	-1,387.15	9,000.00	At least 4 elections + Special (most likely 2)	
51430 - General Office Expense	653.22	1,000.00	635.10	50.00	50.00	50.00	785.10	-214.90	1,000.00		
51440 - Publishing Expense	674.08	1,000.00	601.25	0.00	50.00	100.00	751.25	-248.75	1,000.00		
51460 - Misc. Admin Expense	23.00	0.00	216.71	0.00	0.00	0.00	216.71	216.71	0.00	This account had also included website maintenance. Now own line item.	
<b>Total 51400 - General Administration</b>	<b>15,193.73</b>	<b>15,533.33</b>	<b>10,049.23</b>	<b>900.00</b>	<b>950.00</b>	<b>2,000.00</b>	<b>13,899.23</b>	<b>-1,634.10</b>	<b>21,200.00</b>		
<b>51500 - Financial Admin</b>											
51510 - Treasurer Salary	3,600.00	4,200.00	3,075.00	375.00	375.00	375.00	4,200.00	0.00	4,500.00		
51520 - Assessor	7,900.00	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00	0.00	9,000.00		
51530 - Assistant Assessor	51.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
51550 - Treasurer Office Exp	1,093.36	1,000.00	475.57	150.00	0.00	100.00	725.57	-274.43	1,000.00		
51540 - Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Total 51500 - Financial Admin</b>	<b>12,644.75</b>	<b>14,200.00</b>	<b>12,550.57</b>	<b>525.00</b>	<b>375.00</b>	<b>475.00</b>	<b>13,925.57</b>	<b>-274.43</b>	<b>14,500.00</b>		
<b>51600 - General Buildings Exp</b>											
51610 - Town Hall Maintenance	1,624.41	1,350.00	1,277.88	180.00	180.00	180.00	1,817.88	467.88	1,500.00		
51620 - Town Hall Utilities	2,536.32	2,750.00	2,084.28	175.00	175.00	175.00	2,609.28	-140.72	2,750.00		
<b>Total 51600 - General Buildings Exp</b>	<b>4,160.73</b>	<b>4,100.00</b>	<b>3,362.16</b>	<b>355.00</b>	<b>355.00</b>	<b>355.00</b>	<b>4,427.16</b>	<b>327.16</b>	<b>4,250.00</b>		
51938 - General Insurance Exp	3,196.00	4,000.00	3,406.00	0.00	0.00	0.00	3,406.00	-594.00	4,000.00		
<b>Total 51000 - General Government</b>	<b>73,537.18</b>	<b>50,011.23</b>	<b>37,662.48</b>	<b>2,232.52</b>	<b>2,132.52</b>	<b>3,282.52</b>	<b>45,310.04</b>	<b>-4,701.19</b>	<b>56,110.05</b>		

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<b>52000 - Public Safety</b>											
52200 - Fire Protection	29,752.97	29,921.66	29,921.66	0.00	0.00	0.00	29,921.66	0.00	30,498.72		
52300 - Ambulance / EMS	13,855.14	13,855.14	14,118.38	0.00	0.00	0.00	14,118.38	263.24	14,541.93	3% increase + \$18k for leased building	
<b>Total 52000 - Public Safety</b>	<b>43,608.11</b>	<b>43,776.80</b>	<b>44,040.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,040.04</b>	<b>263.24</b>	<b>45,040.65</b>		
<b>53000 - Public Works</b>											
<b>53300 - Road Maintenance</b>											
53301 - Snow Plowing & Sanding	34,395.75	30,000.00	32,579.84	0.00	0.00	0.00	32,579.84	2,579.84	33,000.00		
53302 - Road Repair	119,520.46	89,732.93	49,988.74	0.00	0.00	0.00	49,988.74	-39,744.19	85,011.81		
53303 - Other Road Expenses	3,356.74	4,000.00	3,249.06	0.00	0.00	0.00	3,249.06	-750.94	4,000.00		
<b>Total 53000 - Public Works</b>	<b>157,272.95</b>	<b>123,732.93</b>	<b>85,817.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85,817.64</b>	<b>-37,915.29</b>	<b>122,011.81</b>		
<b>54000 - Health and Human Services</b>											
54910 - Cemetery	250.00	250.00	0.00	0.00	250.00	0.00	0.00	0.00	250.00		
<b>Total 54000 - Health and Human Services</b>	<b>250.00</b>	<b>250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>		
<b>55000 Recreation</b>											
55200 - Spooner Town Park	460.00	1,200.00	460.00	1,485.00	300.00	0.00	2,245.00	1,045.00	1,200.00	Does not include mowing	
55401 - Spooner Lake Boat Land	1,950.00	2,500.00	1,247.77	0.00	0.00	0.00	1,247.77	-1,252.23	2,500.00		
55402 - Cable Lake Boat Land	0.00	300.00	0.00	0.00	0.00	0.00	0.00	-300.00	300.00		
<b>Total 55000 Recreation</b>	<b>2,410.00</b>	<b>4,000.00</b>	<b>1,707.77</b>	<b>1,485.00</b>	<b>300.00</b>	<b>0.00</b>	<b>3,492.77</b>	<b>-507.23</b>	<b>4,000.00</b>		
<b>Total Expenses</b>	<b>276,828.24</b>	<b>221,770.96</b>	<b>169,227.93</b>	<b>3,717.52</b>	<b>2,432.52</b>	<b>3,282.52</b>	<b>178,660.49</b>	<b>-42,860.47</b>	<b>227,412.51</b>		
							<b>Projected Additions</b>	<b>Projected Ending Bal</b>			
<b>General Fund Balances</b>			23,313.88				3,384.19	26,698.07			
<b>Town Hall Maintenance Fund</b>			4,030.10				327.16	4,357.26		Roof Replacement	
<b>Road Reserve Fund</b>			25,176.38				37,915.29	63,091.67			
<b>Payroll Reserve</b>			1,130.33				0.00	1,130.33			
<b>Town Park Fund (Restricted)</b>			75.00				0.00	75.00			
<b>Town Park Reserve</b>			2,010.00				-1,045.00	965.00			
<b>Operating Reserve</b>			21,000.00				1,552.23	22,552.23		General Operating Reserve	
			76,735.69					118,869.56			