

Town of LaFayette

2024 Annual Budget

Derek Steffen, Chairman

A G. Shaw, Supervisor I

Greg Reesman, Supervisor II

Lafayettewcwi.gov
N5573 Bowers Road
Elkhorn, WI 53121

Overall Budget Summary

The Town’s budget document has undergone an “overhaul” for 2024. Part of the new budget includes separation of some categories that were historically grouped together. This separation is to better monitor changes. An example would be the separation of Snow & Ice Control and Signage; each are now their own line item. Fuel is also separated out. These separations and readjustments, while making the budget lengthier, have made it easier to track categories that need to be followed more closely.

BUDGET SUMMARY

GENERAL FUND

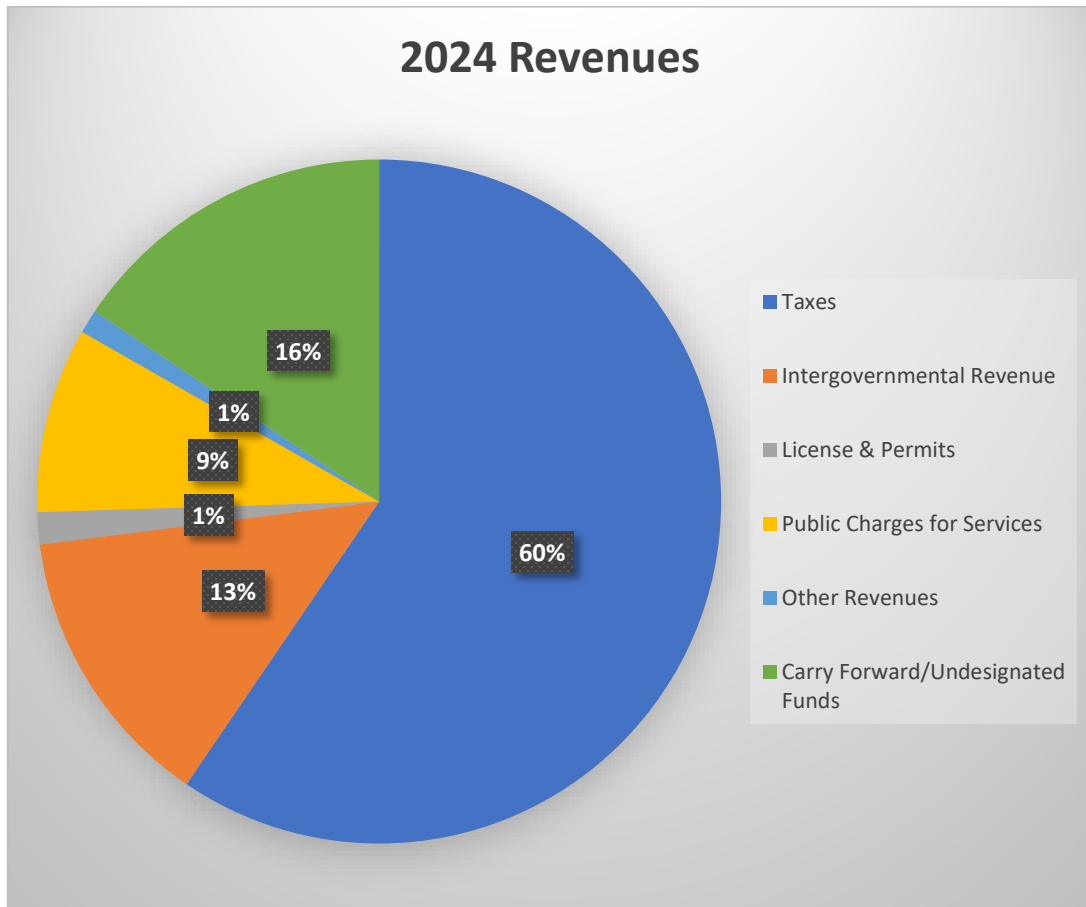
	2023 Budget	2024 Budget	% Change
REVENUES			
Taxes	982,453	991,180	1%
Intergovernmental Revenue	180,117	224,330	25%
License & Permits	24,162	25,240	4%
Public Charges for Services	137,206	145,746	6%
Other Revenues	3,500	18,838	438%
TOTAL REVENUES	\$ 1,327,438	\$ 1,405,334	6%
Carry Forward/Undesignated Funds	525,747	260,000	
TOTAL REVENUE AVAILABLE	\$ 1,853,185	\$ 1,665,334	-10%
EXPENDITURES			
General Government	184,759	214,393	16%
Public Safety	408,243	519,723	27%
Public Works/Roads	1,073,413	702,303	-35%
Conservation & Dev	1,300	1,300	0%
Capital Outlays	140,500	185,891	32%
Debt Service	41,724	41,724	0%
TOTAL EXPENDITURES	\$ 1,849,939	\$ 1,665,334	-10%

Revenue Summary

The Town's \$954,111 property tax levy is 57% of the total \$1,665,334 in revenue for the Town. While most revenue sources are planned to stay flat or slightly increase in the 2024 fiscal year, two categories are worthy of noting due to significant changes.

The first change is a significant increase in Shared Revenue from the Department of Revenue. Due to a budget surplus at the State level and Act 12, the Town will see an increase of 324% in Shared Revenue which equates to an additional \$64,942, for a total of \$84,988.

The second revenue change is in Motel Room Tax. In the past, 70% of the funds were set aside to be given to a designated tourism entity as the Town has not had one. Upon investigation by the Town Clerk and the Town Attorney, it was determined that the funds do not need to be set aside until such a point as a tourism entity exists in the Town. The \$147,653 that was in reserve as of 12/31/2022 was designated by the Board in Resolution #5-2023 on May 17, 2023, to be used towards the new Town Hall construction budget. Future Motel Room Tax will be put into the Town's General Fund until the formation of a Town Tourism Commission, or designation of a tourism entity. The Board has directed the Clerk-Treasurer to research forming a Town Tourism Commission in 2024.



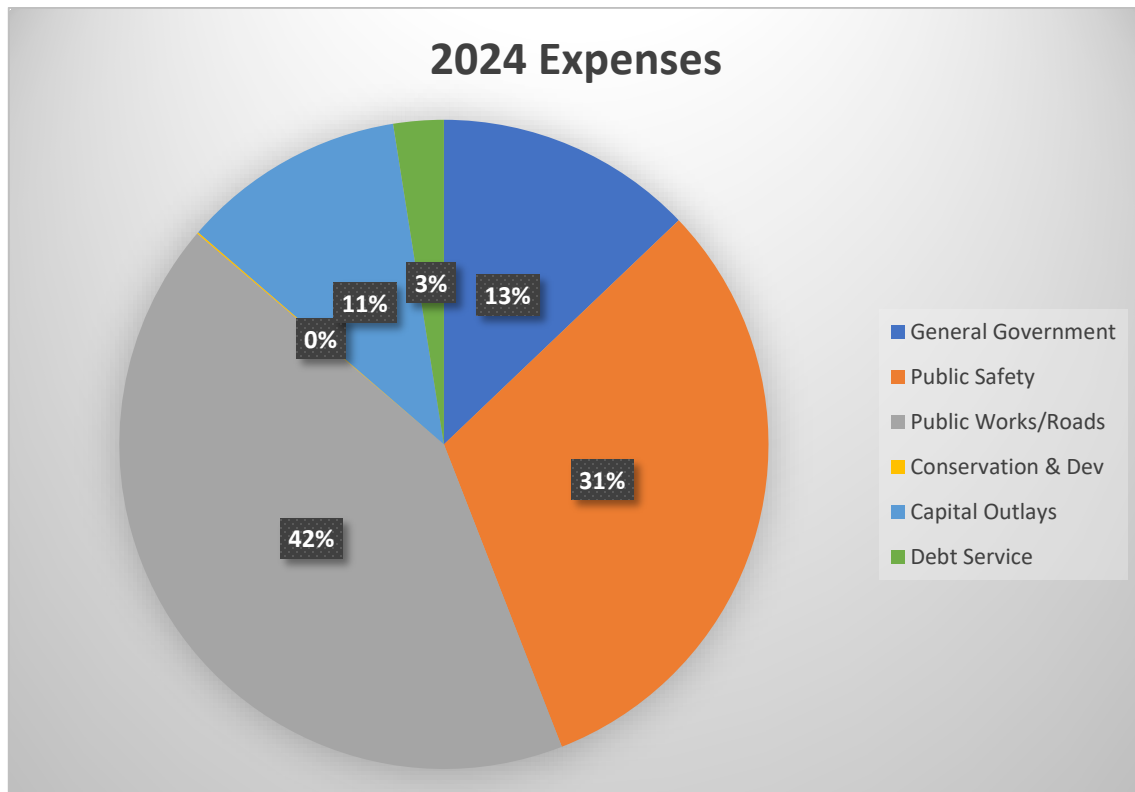
REVENUES					
	Actual 2022	2023 Budget	Through 8/30	2023 Projected	2024 Budget
TAXES 41000					
TAX LEVY FOR 2024 BUDGET 41110	907,615	935,384		935,384	954,111
Managed Forest Land Tax Program 41150	2,069	2,069	104	2,069	2,069
Motel Room Tax 41210	53,132	45,000	28,214	35,000	35,000
Land Use Value Conv Pen 41320	2,009	-	-	2,009	-
Chargebacks of PP/RE Taxes/Omitted 41800	-	-	-	-	-
Total Taxes	964,825	982,453	28,318	974,462	991,180
INTERGOVERNMENTAL 43000					
SHARED REVENUES 43410					
Shared Revenue Aid 43411	23,447	23,441	20,046	20,046	84,988
Personal Property Aid 43412	3,247		3,247	3,247	3,247
Exempt Computer Aid 43413	29	29	29	29	29
Municipal Services Aid 43414	228	312	312	312	300
Fire Insurance 2% 43420	12,537	12,500	15,406	15,406	12,500
General Transportation Aid 43531	116,596	118,902	89,176	118,902	118,902
Recycling Grant 43545	3,761	3,700	364	3,764	3,700
DNR Aid in Lieu of Taxes 43620	560	560	560	560	560
DNR Forest Yield/Withdrawal Tax 43640	-	-	-	-	-
DNR Managed Forest Land 43650	92	92	104	104	104
Other Grants 43690	1,800	1,200	200	1,400	-
ARPA Grant 43219	-	-	-	-	-
Highway (LRIP) Grant 43534	-	16,134	-	16,134	-
Total Intergovernmental	162,297	176,870	129,444	179,904	224,330
LICENSES & PERMITS 44000					
BUSINESS & OCCUPATIONAL LICENSES 44100					
Alcohol Licensing 44101	3,347	3,200	2,975	2,975	2,500
Operator Licenses 44102	5,375	2,000	2,331	2,331	3,500
Cigarette Licenses 44103		-	200	200	200
Fireworks 44104				-	1,500
Dog Licenses 44200	795	475	989	420	600
Driveway Permits (not used in 2024)	160		1,200	1,500	400
Building Permits & Related 44300	34,468	15,000	20,944	22,000	15,040
Zoning Fees 44400	2,900	1,700	350	2,100	1,500
Other Regulatory Permits (driveway) 44900	1,787	1,787	1,581	1,581	-
Potter Pit Shingle Removal/Road Maint.	58,004	-	-	-	-
Total Licenses & Permits	106,836	24,162	30,570	33,107	25,240
PUBLIC CHARGES FOR SERVICE 46000					
General Government 46100	1,685	750	675	750	500
Fire Protection (911 Signs Installed) 46290	1,550	300	600	600	500
Street Lighting 46321	5,775	4,599	773	4,599	4,599
Curbside Garbage 46420	88,928	92,182	4,387	92,182	95,258
Curbside Recycling 46435	30,885	38,254	1,813	38,254	44,014
Cemeteries 46540			-	-	-
Cobb Road City ELK Mntn Agreement 46399	1,099	1,121	875	875	875
Total Public Charges for Service	129,922	137,206	9,123	137,260	145,746
MISCELLANEOUS 48000					
Interest 48110	20,865	3,500	37,008	42,000	18,838
Interest - late PP 48130	88	-	81	168	-
Sale of HWY equip/property 48303	-	-	-	-	-
Sale of other Town property/equip 48309	-	-	-	-	-
Total Miscellaneous	20,953	3,500	37,089	42,168	18,838
TOTAL REVENUE	1,384,833	1,324,191	234,544	1,366,901	1,405,334
<i>Budget Surplus/Carry Forward 11000</i>		525,747		525,747	260,000
TOTAL AVAILABLE FUNDS		1,849,938		1,892,648	1,665,334

Expenses Summary

Combined expenditures are budgeted at \$1,665,334. In 2023 the Town spent a large portion of its budget on road repair and will continue to focus on repairing roads as well as following a road maintenance schedule to extend the life of roads. Construction of a new Town Hall on Bowers Road, attached to the Municipal Garage continues into 2024, with funds for the project designated in 2023.

Reserve Capacity

In the past the Town has not maintained a General Fund Reserve account in order to ensure the Town's ability to meet unforeseen emergency needs, unanticipated revenue shortfalls and/or unexpected increases in operating expenses. Following recommendations from the Governmental Accounting Standards Board (GASB) and the Wisconsin Towns Association, the Town seeks to create a reserve capacity equal to approximately 3 months of operating expenses or 30% of annual operating expenses. This amounts to \$215,000 and for the 2024 Budget Year. The Town has designated \$150,000 to establish the reserve funds. The General Fund Reserve will be updated annually to stay apprised of budgetary changes in operating expenses.



EXPENSES					
	Actual 2022	2023 Budget	Through 8/30	2023 Projected	2024 Budget
GENERAL GOVERNMENT 51000					
Town Board 51100	15,729	13,156	8,478	13,156	13,170
Legal Services 51300	2,413	2,500	2,917	3,500	3,000
GENERAL ADMINISTRATION 51400					
Clerk-Treasurer 51401	57,780	83,702	44,873	78,566	76,440
Training & Member dues 51405	40	1,000	1,118	2,200	1,700
Elections 51408	6,548	3,050	3,700	4,000	20,000
FINANCIAL ADMINISTRATION 51500					
Financial Specialist 51505	14,426	see C-T	8,099	13,040	14,988
Assessor 51510	24,000	25,000	16,000	24,000	25,000
Auditor 51520	10,200	10,600	10,850	10,850	11,000
DOR Assessment fee 51530	154	151	151	151	155
Town Hall Utility & Maint. 51540	2,120	2,300	2,174	3,261	5,000
Town Hall & Cemetery Mowing 53640	4,770	5,000	4,341	6,550	8,500
Board of Review Pay 51515	150	300	-	-	300
Insurance 51938	1,803	5,000	1,111	1,800	4,000
Insurance - Roads 51932	18,109	12,000	-	14,000	14,000
OTHER GENERAL GOVERNMENT 51980					
Office Expenses 51981	15,346	21,000	7,132	15,000	12,340
Website 51983	-	-	3,198	-	1,800
IT Services 51985	-	-	2,500	2,500	3,000
General Government	173,586	184,759	116,641	192,574	214,393
PUBLIC SAFETY 52000					
Fire Protection 52200	197,724	282,293	115,623	282,293	
Elkhorn 52202					310,455
East Troy 52204					9,216
2% Fire Dues Paid to Depts. 52210	12,738	12,000	-	15,406	12,500
Ambulance/EMS 52300	76,561	102,000	58,722	102,000	
Elkhorn 52302					105,532
East Troy 52304					56,320
Building Inspector Contract 52400	22,747	11,250	15,913	21,000	25,000
911 Signs 52609	255	200	190	234	200
Drug Program 52900	468	500	140	140	500
Public Safety	310,493	408,243	190,588	421,074	519,723
PUBLIC WORKS 53000					
ADMINISTRATION FOR STREETS 53100					
Street Lighting 53101	4,428	4,599	2,915	4,373	4,700
ROAD MAINTENANCE 53311					
Public Works Supervisor 53312	97,050	107,172	72,561	107,172	120,530
Training & Meetings 53313	30		-	-	400
Part-time/Temp Staff 53314	6,243	11,065	3,268	11,065	15,000
Road Maintenance 53315					20,000
Equip Repair & Maint. 53316	116,749	40,000	15,113	40,000	25,000
Fuel 53317	11,712	-	-	-	15,000
Snow & Ice Control 53318	28,632	30,500	20,308	30,462	30,000
Signage (was with Snow) 53319	615	-	1,989	2,984	1,500
Garage Main./Utilities 53320	6,810	10,000	3,597	5,396	7,000
Road Construction 53315	40,571	739,641	706,180	708,463	323,874
Curbside Garbage 53620	88,766	92,182	59,803	89,772	95,258
Curbside Recycling 53635	31,599	38,254	28,044	42,000	44,041
Public Works	433,206	1,073,413	913,777	1,041,686	702,303
CONSERVATION & DEVELOPMENT 56000					
Plan Commission 56001	1,034	1,200	-	1,200	1,200
Zoning & Land Use 56002	205	100	-	100	100
Conservations & Development	1,239	1,300	-	1,300	1,300
CAPITAL OUTLAY 57000					
Tourism Commission/Entity	-	31,500	-	31,500	-
Elkhorn Fire 57220 2023 Vehicle Replace	26,390	29,000		29,000	7,239
Elkhorn Fire 57220 2024 Cap Equip					18,652
Reserve: ARPA Funds	104,930	-	-	-	-
DPW Equipment 57324		80,000		84,000	10,000
Town Hall Construction 57140				22,430	-
General Fund Reserve 57190					150,000
Capital Outlay		140,500		166,930	185,891
DEBT SERVICE 58000					
P&I: Highway Garage 58221	41,724	41,724	41,724	41,724	41,724
Debt Service	41,724	41,724	41,724	41,724	41,724
TOTAL EXPENSES:		1,849,939		1,865,288	1,665,334

General Government Expenses
Cairie Virrueta, Clerk-Treasurer

General government expenses include wages for the Town Board, Clerk-Treasurer, and Financial Specialist. In addition, this category includes the assessor and auditor fees, and election and office expenses. New for the 2024 budget is an expense line for the website that was created in 2023. With four elections expected in 2024 (February, April, August, and November), election expenses were significantly higher. Office expenses were increased to reflect the additional costs for IT services and a server to store documents electronically.

GENERAL GOVERNMENT 51000	Actual 2022	2023 Budget	Through 8/30	2023 Projected	2024 Budget
Town Board 51100	15,729	13,156	8,478	13,156	13,170
Legal Services 51300	2,413	2,500	2,917	3,500	3,000
GENERAL ADMINISTRATION 51400					
Clerk-Treasurer 51401	57,780	83,702	44,873	78,566	76,440
Training & Member dues 51405	40	1,000	1,118	2,200	1,700
Elections 51408	6,548	3,050	3,700	4,000	20,000
FINANCIAL ADMINISTRATION 51500					
Financial Specialist 51505	14,426	see C-T	8,099	13,040	14,988
Assessor 51510	24,000	25,000	16,000	24,000	25,000
Auditor 51520	10,200	10,600	10,850	10,850	11,000
DOR Assessment fee 51530	154	151	151	151	155
Town Hall Utility & Maint. 51540	2,120	2,300	2,174	3,261	5,000
Town Hall & Cemetery Mowing 53640	4,770	5,000	4,341	6,550	8,500
Board of Review Pay 51515	150	300	-	-	300
Insurance 51938	1,803	5,000	1,111	1,800	4,000
Insurance - Roads 51932	18,109	12,000	-	14,000	14,000
OTHER GENERAL GOVERNMENT 51980					
Office Expenses 51981	15,346	21,000	7,132	15,000	12,340
Website 51983	-	-	3,198	-	1,800
IT Services 51985	-	-	2,500	2,500	3,000
General Government	173,586	184,759	116,641	192,574	214,393

Public Safety Expenses

Public Safety, specifically Fire and Emergency Medical Services, continue to constitute a large portion of the Town budget. The 2024 budget separates out the costs paid to Elkhorn and East Troy. Ambulance/EMS services increased 58% in 2024. Also included in Public Safety are building inspection fees. The Town puts aside a set amount every year for the Elkhorn Fire Department for a future equipment purchase, this can be found under Capital Outlay.

PUBLIC SAFETY 52000	Actual 2022	2023 Budget	Through 8/30	2023 Projected	2024 Budget
Fire Protection 52200	197,724	282,293	115,623	282,293	
Elkhorn 52202					310,455
East Troy 52204					9,216
2% Fire Dues Paid to Depts. 52210	12,738	12,000	-	15,406	12,500
Ambulance/EMS 52300	76,561	102,000	58,722	102,000	
Elkhorn 52302					105,532
East Troy 52304					56,320
Building Inspector Contract 52400	22,747	11,250	15,913	21,000	25,000
911 Signs 52609	255	200	190	234	200
Drug Program 52900	468	500	140	140	500
Public Safety	310,493	408,243	190,588	421,074	519,723

Public Works Expenses

Adam Brotz, Roads Supervisor

Public Works expenses include a full-time Roads Supervisor, part-time/seasonal staff, and road construction/maintenance. In 2024, \$323,874 will be spent on road construction and \$20,000 on road maintenance. Working with R.H. Batterman the Town created a road maintenance schedule to extend the life of roads. Road reconstruction continues to be a challenge financially as costs exceed \$1,000,000 a mile. Two different grants for Bray Road construction were applied for and are under review. If the Town receives a grant the construction would not take place until 2025 and is not reflected in the current budget. An equipment replacement schedule was also created to anticipate future budgetary needs.

Garbage and recycling expenses are included in the Public Works budget. The Town recovers these expenses through a special assessment paid with property taxes for those properties receiving garbage and recycling services.

PUBLIC WORKS 53000	Actual 2022	2023 Budget	Through 8/30	2023 Projected	2024 Budget
ADMINISTRATION FOR STREETS 53100					
Street Lighting 53101	4,428	4,599	2,915	4,373	4,700
ROAD MAINTENANCE 53311					
Public Works Supervisor 53312	97,050	107,172	72,561	107,172	120,530
Training & Meetings 53313	30		-	-	400
Part-time/Temp Staff 53314	6,243	11,065	3,268	11,065	15,000
Road Maintenance 53315					20,000
Equip Repair & Maint. 53316	116,749	40,000	15,113	40,000	25,000
Fuel 53317	11,712	-	-	-	15,000
Snow & Ice Control 53318	28,632	30,500	20,308	30,462	30,000
Signage (was with Snow) 53319	615	-	1,989	2,984	1,500
Garage Main./Utilities 53320	6,810	10,000	3,597	5,396	7,000
Road Construction 53315	40,571	739,641	706,180	708,463	323,874
Curbside Garbage 53620	88,766	92,182	59,803	89,772	95,258
Curbside Recycling 53635	31,599	38,254	28,044	42,000	44,041
Public Works	433,206	1,073,413	913,777	1,041,686	702,303

Conservation and Development

The Town Plan Commission is comprised of 6 resident members as well as the Town Chairman. They are paid \$25 for each meeting they attend.

CONSERVATION & DEVELOPMENT 56000	Actual 2022	2023 Budget	Through 8/30	2023 Projected	2024 Budget
Plan Commission 56001	1,034	1,200	-	1,200	1,200
Zoning & Land Use 56002	205	100	-	100	100
Conservations & Development	1,239	1,300	-	1,300	1,300

Capital Outlay

Capital Outlay are expenses that are committed to a specific project and provide benefits in 2024 as well as future years. The Town capitalizes purchases over \$5,000 with an estimated useful life greater than one year. These purchases are included in the Capital Outlay category. These purchases are usually larger with a longer useful life. Below is a listing of some of the Town’s significant projects for 2024.

Significant 2024 Capital project expenditure highlights:

- \$7,239 and \$18,652 – Funds for Elkhorn Fire Dept. equipment purchases
- \$150,000 – General Fund Reserve (new)
- \$10,000 – Public Works Equipment

CAPITAL OUTLAY 57000	Actual 2022	2023 Budget	Through 8/30	2023 Projected	2024 Budget
Tourism Commission/Entity	-	31,500	-	31,500	-
Elkhorn Fire 57220 2023 Vehicle Replace	26,390	29,000		29,000	7,239
Elkhorn Fire 57220 2024 Cap Equip				-	18,652
Reserve: ARPA Funds	104,930	-	-	-	-
DPW Equipment 57324		80,000		84,000	10,000
Town Hall Construction 57140				22,430	-
General Fund Reserve 57190					150,000
Capital Outlay		140,500		166,930	185,891

Debt Service

According to the GASB, municipal debt should not exceed 5% of the Town’s equalized value of \$332,587,240; this would equate to over \$16,000,000. The Town has been conservative in its debt and currently debt is .13% of its equalized value. The only debt the Town currently has is a loan for the construction of the new Town Garage on Bowers Road. The loan in the amount of \$600,000 taken in 2016 at 3.5% interest has one payment in the spring with a current balance of \$429,786. The final payment will be made in 2036.

DEBT SERVICE 58000	Actual 2022	2023 Budget	Through 8/30	2023 Projected	2024 Budget
P&I: Highway Garage 58221	41,724	41,724	41,724	41,724	41,724
Debt Service	41,724	41,724	41,724	41,724	41,724

Reserve Fund Balances

The Town currently has funds available in four Reserve Fund accounts. Funds are added to these accounts through the Capital Outlay Fund. Three accounts, Tourism, ARPA, and the sale of the former Town Garage no longer have a balance as the funds were designated for construction of a new Town Hall. DPW Equipment is setting aside \$10,000 to purchase a grapple in 2024.

Elkhorn Fire Truck	2022 Balance	2023 Budget	Balance 12.31.23	2024 Budget	Est. Balance 12.31.24
	262,081	29,000	291,081	7,239	298,320
DPW Equipment	Actual 2022	2023 Budget	Balance 12.31.23	2024 Budget	Est. Balance 12.31.24
	518	80,000	-	10,000	-
General Fund Reserve	Actual 2022	2023 Budget	Balance 12.31.23	2024 Budget	Est. Balance 12.31.24
30% of Oper Exp	-	-	-	150,000	150,000
Town Hall construction*	Actual 2022	2023 Budget	Balance 12.31.23	2024 Budget	Est. Balance 12.31.24
		22,430	479,960	-	502,390
*Town Hall Construction					
\$147,653.00	70% Tourism funds balance set aside since 2016				
\$122,327.00	Sale of Former Town Garage (minus truck purchase)				
\$209,980.00	ARPA Funds				
\$479,960.00					
\$ 22,430.00	To be determined- transfer from interest collected in 2023				
\$ 502,390.00					