

FINANCIAL REPORT

TOWN OF LITTLE SUAMICO

Year Ending December 31, 2025

NOTICE

TOWN OF LITTLE SUAMICO

ANNUAL TOWN MEETING

Tuesday, April 21, 2026

7:00p.m.

Little Suamico Fire Station

5974 County Road S

Sobieski, WI 54171

www.townoflittlesuamico.com

- **Town Board of Supervisors Meeting**

Board meetings are traditionally held on the 2nd Monday of each month at 6:00pm located at the Town Hall. If you have business you would like to discuss with the board, please contact the Chairman to request to be placed on the agenda as the Chairman sets the agenda.

- **Plan Commission Meeting**

Plan meetings are traditionally held on the 1st Thursday of each month at 6:00pm located at the Town Hall

- **Sanitary District Meeting**

Sanitary meetings are traditionally held on the 3rd Monday of each month at 6:30pm located at the Town Hall

- **Park Commission Meeting**

Park Commission meetings are traditionally held on the 2nd Monday at 4:30pm before the Town Board of Supervisors meeting. Spring/Summer months held at the park located at 1015 County Road J. Fall/Winter months held at the Town Hall.

- **Elections**

Elections are held at the Town Hall. Polls are open from 7:00am to 8:00pm

- **Garbage/Recycling Center**

The Recycling Center is located at 6297 Allen Road, west of Hwy 41-141. Hours are Saturday's from 7:30am to 12:00pm and Monday's from 3:30pm to 7:00pm

- **Burn Permits**

Burning Permits are required. Obtain the Annual burning permit online or by calling 1-888-WIS-BURN (947-2876) to have a permit mailed or instantly emailed. You can also obtain a permit from the Town Hall during normal office hours from the Clerk/Treasurer.

CONTACTS

Town Hall-----920-826-7655
Dale Mohr, Chairman-----920-606-9685
Rick Scheffen, Supervisor-----920-676-3945
Tracey Krumrei, Supervisor-----920-639-0577
Dave Pribyl, Supervisor-----920-660-3000
Penny Helmle, Supervisor-----920-373-7394
Lisa Glinski, Clerk/Treasurer-----920-826-7655
Amanda Strojny, Deputy-----920-826-7655
Bryan Lauritzen, Building Inspector-----920-373-7598
R&R Assessing, Assessor-----920-846-4250
Terry Malcheski, Sanitary District Clerk--920-373-0874

MEETING MINUTES
ANNUAL TOWN MEETING OF THE ELECTORS
Little Suamico Fire Station, 5974 County Road S, WI 54171
TUESDAY, APRIL 15, 2025-7:00 P.M.
www.townoflittlesuamico.com

Call to Order: The Town of Little Suamico Annual meeting of the Electors was called to order at 7:00p.m. by Dale Mohr. In attendance were Dale Mohr, Town Chair; Liz Paape, Town Supervisor; Tracey Krumrei, Town Supervisor; David Pribyl, Town Supervisor; Penny Helme, Town Supervisor; Chad Angus, Chief Deputy; Steve Hansen, Deputy for Oconto County ; Chris Gabryszek, County Rescue Services; Todd Zuge, Fire Chief; Dan Herzberg, President Sanitary Department; Lisa Glinski, Town Clerk/Treasurer; Kari Blaser, Town Deputy Clerk/Treasurer; Town of Little Suamico residents.

The Pledge of Allegiance: Pledge of Allegiance was led by Dale Mohr.

Method of Voting Established: Chairman Mohr went over how method of voting works. Motion by Ken Kleczka, second by Elmer Ragen, to vote by hand raising. Following discussion, the motion was voted on and passed by majority show of hands.

Approval of Minutes: Motion by Todd Zuge with amendment of Fire calls being changed to 79 instead of 137, second by Ken Kleczka to approve the April 14, 2024, annual meeting minutes as printed. Following discussion, the motion was voted on and passed by majority show of hands.

2024 Financial Audit Book: Glinski went over the audit and stated the Town was under budget by \$77,088.00 and explained where the Town's revenues come from and how many taxes were taken in and distributed and where. No questions were asked. A motion by Dave Pribyl to accept the 2024 financial report was made, second by Ken Kleczka. The motion was voted on and passed by majority show of hands.

Frank Nowak became extremely disruptive and then Point of Order was called by Dave Pribyl and seconded by Penny Helme. Chairman Mohr requested Frank Nowak be removed from the meeting. Chief Deputy Angus told Frank he needed to leave, and Frank Nowak continued to be disruptive and uncooperative, so Supervisor Liz Paape went out to request assistance from Deputy Hansen to remove Frank Nowak from the meeting. Frank Nowak was eventually removed but was outside the Little Suamico Fire Station yelling for just under 45 minutes.

Update from County Rescue Service: Chris Gabryszek, Director of County Rescue Services, presented the 2024 data. County Rescue had a total of 167 calls for service in the Town for 2024; the previous year was 196 calls.

Update from Oconto County Sheriff's Office: Chairman Mohr read Deputy Garrett Baeten's report as he was out of Town for to become a Field Training Officer. In the report it stated there was a decrease in calls for 2024, 1891 calls in 2023 to 1694 in 2024. Reports are placed on Town's website.

Update from the Town of Little Suamico Fire Department (LSFD): Todd Zuge, Fire Chief, went over his report, which is listed below.

Good evening, everyone, it's good to see so many people here, I'd like to thank you for the opportunity to speak to you tonight on behalf of the Little Suamico Fire Department. I have been the Chief of the Department since December 2019 and member of the department since 2005. Currently the department has 30 members which dedicate numerous hours to meetings, training and calls to provide the best fire and emergency services possible to the town.

Our Department calendar year runs from November 1st through October 31st, during that period of time in 2023-2024 we responded to 82 calls for service which was a record for our department. There was a handout as you walked in

4/18/25

showing the wide variety of calls, we responded to which shows the vast knowledge members must have to respond to any emergency. LSF is a member of MABAS Division 137, which serves Oconto County, MABAS is a preplanned incident management system which requests resources from surrounding areas. LSF works closely with Oconto County Sheriff's Department and County Rescue, and I would like to thank them both for their willingness to work together as a team.

Starting in 2009 the previous town board agreed to a vehicle replacement plan that would assure the department would not have any vehicles over 30 years of age, however due to budget needs, funding was removed from the annual budget and despite my efforts monies were not replaced into the budget at a rate that would suffice to purchasing a new vehicle. Currently our fleet includes Engine 1212 which is a 2013, Engine 1213 which is a 2004, Rescue 1211 which is a 1996, Tender 1211 which is a 1988, Tender 1212 which is a 1991, and Engine 1211 which is a 1999.

In 2022 our Town Board signed a contract with Pierce Manufacturing to replace our oldest Engine 1211, this Engine was paid for in full at that time, print approval was completed on 02/14/2025, Construction start is scheduled for late July and Final inspection/Delivery is expected in September. That being said we need to be looking towards the future of the department and the replacement of our Tenders which are serving their purpose at this time but are 1988 and 1991 models, first our department and others follow is the NFPA (National Fire Protection Association) standards, which qualifies us for grants and funding from the state and federal government. NFPA 1901: Standard for Automotive Fire Apparatus recommends a life cycle where apparatus serves 15 years on the front line before being moved to reserve status and eventually retired after 25 years, exceptions can and are granted but both our Tenders are well over that age, 34 and 37 years old. Like I have stated many times not only recently but since I have taken over as Chief 6 years ago they continue to serve their purpose but as with any vehicle of that age things begin to need more routine maintenance to replace aged and worn parts that are harder and harder to find and quite costly.

The government has also set new EPA standards with a date beginning in 2027 diesel emissions standards for heavy duty trucks require a 0.035 gram per horsepower-hour reduction in nitrogen oxide(NOx) emissions. This is an 80% reduction from previous standards. This does not mean our vehicles are unusable, only that any new vehicle that is manufactured after that date must comply with the new standards. Cummings, which is a major supplier for many of the fire truck manufacturers, has already began development of an engine to meet the standards stated above and announced to the manufacturers a price increase in 2026 between \$40,000 and \$80,000. Citizens have told me the new federal administration is looking into possibly putting this on hold but who knows.

I have had questions regarding buying used vehicles or replacing the chassis instead of buying new, I have researched both options. Buying used vehicles is much cheaper as citizens have told me but if you investigate them, they are at least 15 to 20 years old and do not meet NFPA recommendations for the age of vehicles, which is the reason they are cheaper. I contacted several manufacturers regarding refurbishing vs replacing and they all refused to entertain doing that do to the age of the vehicle. It was also brought up to replace the chassis, the only thing that would be salvaged is the tank and it would have to be retrofitted to a new chassis by a dealership who is NFPA certified to meet standards set forth to be insured as an emergency vehicle and was told it would not be cost effective.

Your fire department receives audits by the ISA and State 2% Dues on a regular basis and they look at the number of personnel, response times, building inspections, equipment on vehicles, age of vehicles and water resources among other things. This determines your insurance rating for the town which directly relates to the cost of your homeowner's insurance rate. The department receives an amount of money through the state insurance policy holders which is very specific on items which can be purchased with a heavy emphasis on public education and fire prevention.

As many of you know or have heard I have addressed the town board for the purchase of at least one Tender before the possible price increase due to EPA Standards and manufactures annual increase. The cost of replacing a Tender according to the 4 quotes I received range from \$450,000-\$525,000. These quotes were received in 2024 however manufactures stated they did not have an annual increase of 4-6% yet but they could be coming mid-year. Being a taxpayer myself I am attempting to be fiscally responsible.

Myself along with Supervisor Liz Pappé, have been working tirelessly on numerous grants and have been in contact with our State and Federal officials for guidance to attempt to avoid any fiscal responsibility to the town. At this time, we have nothing to report on the status of these grants.

I would like to thank the Town Board for their support of the fire department to keep members of your department safe and recognize the dedication these men and women have to the town. We as a department look forward to having a continued strong working relationship with you and the additional newly elected members of the Town Board.

Update from Little Suamico Sanitary District Report: Dan Herzberg, President, gave an overview of yearly activity. Dan stated their meetings are typically held the third Monday of the month. He mentioned they have found some faulty valves in the sanitary system so they will be replacing them all. There was damage to the plant in December by someone shooting a gun and hitting some equipment. Dan said there wasn't much damage.

Update from Park Commission: Kerie Karls, Chairperson for Park Commission went over things that the Commission has been working on; purchasing new garbage and recycling cans, in process of getting signs made for the walking trail and hours park is closed. The Commission has also begun to work on a grant for a kayak launch and possibly ADA compliant playground equipment. They also continue to work on a Park Plan and have reviewed the Draft Ordinance for the Park. Lastly, they are working on possibly having a tree memorial.

Update from Ordinance Committee: John Link, Chairperson for Ordinance Committee went over his report listed below. Several residents thanked the Committee for their hard work and dedication.

Since the Committee was only formed in October 2024, many of you may not be familiar with our task.

When the discussions at the Town Board meeting in September 2024 became "passionate," several folks in the audience had a similar idea; formation of a citizen's committee to go through the Code as presented.

The committee would determine which Chapters were needed and review the wording of these ordinances to make them specific to our Township (emphasis on OUR Township).

The committee would then provide recommendations to the Board for a Code that "makes sense" for our Township rather than accept a "boilerplate" adopted by other Townships, most often without input from the electors.

Unfortunately, as someone once said to me, "the idea got to my lips" before it got to the other, like-minded individuals. For the remainder of the meeting, every time "the Committee" was mentioned, Chairman Mohr either looked and pointed at me... Which is why you're hearing this from me this evening.

Dave Daniels, Kory Rentmeester, (the other two like-minded individuals) and I spoke with the Board immediately after the September 2024 Board meeting to understand what it might take to form a committee.

We followed up that discussion with a second meeting with Supervisor Liz Paape to discuss the formation and makeup of "the Committee," determine how the Committee would have to function, and get answers to other basic procedural questions.

A total of 27 folks signed up to participate on the Committee. Obviously 27 is far too many for any committee, thus it was suggested that we have a standing committee of 7 members along with 2 alternates. Our thought was that the alternates will be needed because it may not be possible for everyone to be at every committee meeting.

We tried to choose folks from different parts of the Township, landowners with different sized parcels, etc., to include the most diverse participants as possible.

***Note: I knew only two people on the list of potential committee members when this started; my wife, and Paula Leier-Engelhardt. Everyone else was new to me. And I think that's a very good thing!*

Committee Members are:

Ron Bertrand Secretary

Dave Daniels – Co-chairman

John Kwiatkowski

Tim Roskams

Brandon Ness

Kory Rentmeester – Co-chairman

Alternates:

Paula Leier-Engelhardt

Ed Galkowski

The first couple of meetings of the Ordinance Committee basically involved procedural decisions along with an attempt to start through the proposed Code of Ordinances, one chapter at a time. Initially we thought we could submit individual ordinances as we got through them.

It became clear after the second or third meeting that trying to provide individual ordinances would not work. Primarily because of cross-referencing between chapters of the proposed Code of Ordinances, but also because many of the proposed ordinances are already governed by County Ordinances and State Statute (and a few even by Federal law).

At present we have worked through approximately five of the chapters in part (we continue to gather references for Chapter 4, Public Welfare) and are currently working on Chapters 7 and 8.

Updates from the Ordinance Committee are included with the minutes of the monthly TB meeting.

One other note: we do not have a "public comment" item on our agendas. This is because we need to focus on business at hand. However, typically we have a few committee members who stick around for a few minutes following the meeting if audience members wish to discuss issues.

And, we also have an email list of interested individuals who receive information from our meetings before the monthly update. If you are interested in being added to this list, please sign up with me after the meeting.

Update from Town Officials: Supervisor Krumrei spoke on Pomp's reopening and that he had been working on creating a compost place for the Recycling Center. Supervisor Paape went over the Ordinance Committee and stated she said they were doing a great job. She also spoke on going for grants for the Fire truck. Chairperson Mohr went over the report he had posted in the Annual Meeting book.

Open Discussion: Mohr opened the floor for any comments/concerns the town residents wished to bring forward. Suggestions/concerns that were made from the residents were as follows:

New Elector Business:

Kory Rentmeester motioned the Town Board adopt a resolution stating that each Town Board member (Supervisors and Chairman) compile monthly, a list of tasks each has performed as part of their official duties as Town Board members

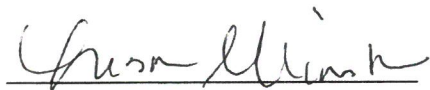
and present those summaries at each monthly Town Board monthly meeting, seconded by John Link. The motion was voted on and passed by majority of hands. 30 ayes and 2 nays

Kory Rentmeester motioned that the summaries be posted along with meeting minutes on the Town of Little Suamico website so that they are available to all Town electors and residents. The motion was voted on and passed by majority of hands. 31 ayes and 0 nays

Tom Kapla motioned to have one of the 5 County Board members attend the Town Board meetings and give a report, seconded by Kory Rentmeester. The motion was voted on and passed by majority of hands. 26 ayes and 0 nays

Date and Time of Next Meeting Set: Motion by Todd Zuge, second by James Konrad, to set the 2026 annual meeting for Tuesday, April 21st, 2026, at 7:00 p.m. at the Fire Department. The motion was voted on and passed by majority show of hands. This date is incorrect so the meeting will be posted as it needs to be the third Tuesday, which will be the 21st of April.

Motion by Brandon Ness, second by Ken Kleczka to adjourn. The motion was voted on and passed by majority show of hands. The meeting was adjourned at 9:06 p.m.



Lisa Glinski, Clerk/Treasurer

**TOWN OF LITTLE SUAMICO, WISCONSIN
SUMMARY OF FINANCIAL RESULTS (UNAUDITED)
DECEMBER 31, 2025**

The Town is audited by the CPA firm, CliftonLarsonAllen, LLP. The audit is currently pending. To follow is a summary of unaudited financial results for the Town's year ended December 31, 2025.

GOVERNMENTAL FUND BALANCES

Presented below is a summary of the Town's governmental fund balances on December 31, 2025 and 2024. This information is provided for assessing financial results for 2025 and for indicating financial resources available at the start of the 2026 budget year.

	<u>12/31/2025</u>	<u>12/31/2024</u>	<u>Change</u>
General Fund			
Restricted for:			
Fire Equipment and Training (2%)	\$ 66,266	\$ 72,521	\$ (6,255)
Committed for:			
Fire Equipment	13,006	13,006	-
Fire Truck	-	5,000	(5,000)
Town Hall Improvements	93,988	93,988	-
Fire Station Roof	14,876	18,900	(4,024)
Reassessment	1,700	1,700	-
Unassigned	97,657	670,256	(572,599)
Total General Fund Balance	<u>\$ 287,493</u>	<u>\$ 875,371</u>	<u>\$ (587,878)</u>

Restricted Funds

Restricted funds are restricted by state legislation and must be used for the purposes as they were granted. The Town has \$66,266 at December 31, 2025 that must be used for fire equipment and training as part of the 2% Dues received from the State.

Committed Funds

Committed funds are committed by Town Board action and must be used as committed, or the Town Board must re-commit the funds to be used elsewhere.

Unassigned Funds

Unassigned funds are those for which the Town has not earmarked or further assigned or committed. An unassigned fund balance is necessary to allow the Town to maintain current operations, finance unplanned contingencies, and provide additional cash flows due to the lag in receiving tax revenues and state aids due to the Town.

The Town's unassigned general fund balance decreased \$572,599 from \$670,256 at December 31, 2025 to \$97,657 at December 31, 2024. The decrease related to a planned capital outlay for a fire truck for \$477k and budget shortfalls in public works related costs of \$79k and remainder in general government and park related expenses. The 2025 unassigned general fund balance represents approximately 6.3% of total 2026 general fund budgeted expenditures less capital outlay, which is less than the standard benchmark recommendation range of 20 - 30%.



Oconto County Sheriffs Office

Law Total Incident Report, by Agency, Nature

Agency: Oconto Co Sheriffs Office

<u>Nature of Incident</u>	<u>Total Incidents</u>
911 Hangup	41
911 Open Line	80
Abandoned Vehicle	34
Assist Other Agency	37
Alarm	24
Request for ambulance	68
Animal Bite	13
Animal Found	1
Animal Lost	2
Animal Abuse-Neglect	2
Animal Noise	2
Animal Problem	49
Assault-Battery	2
Attempt to Locate	1
ATV Citation	1
ATV Complaints	4
Building Check	158
Child Abuse	3
Child Neglect	1
Citizen Assist	28
Citizen Dispute	10
Civil Matter	22
Property Damage	4
Custodial Interference	7
Death Investigation	4
Death Notification	2
Direct Traffic	1
Disturbance	29
DNR-Dept Nat.Res.	1
Domestic Disturbance	6
Drug Investigation	1
Controlled Substance Problem	3
EM 1 Transport	2
Error	1
Extra Patrol	74
Fire	14
Fire Alarm	1
Fire Control Burn	7
Fireworks	10
Found Property	5
Fraud	14
Fraud Using Internet	9

<u>Nature of Incident</u>	<u>Total Incidents</u>
Wanted Person	4
Weapon Offense	3
Welfare Check	64
Wrong Way Driver	1
Total Incidents for This Agency	1931

Total reported: 1931

Report Includes:

All dates between `00:00:01 01/01/25` and `23:59:59 12/31/25`, All agencies matching `OCSO`, All natures, All locations matching `TLS`, All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes



TOWN OF LITTLE SUAMICO FIRE DEPARTMENT
5974 COUNTY HWY S
SOBIESKI, WISCONSIN 54171
PHONE (920) 826-7226

Fire Department Responses for 2025

Structure Fires - 5
Brush/Grass Fires - 8
Vehicle Fires - 3
Vehicle Accidents - 12
Smoke/CO Alarms - 17
Road Blockage/Wires Down - 10
Gas Leak - 2
MABAS Fires - 11
County Rescue Assist - 22
Eagle III Landing Zone - 2
Total Responses - 93

Submitted by,

Todd Zuge
LSFD Chief

Little Suamico Fire Department

Vehicle Replacement Plan

April 2026

Plan Objective: Started in 2009 this plan is to keep department vehicles no longer than a life span of 25 to 30 years of age. This plan suggests the timeline needed to replace department vehicles to allow firefighters a safe working environment and to protect the public without the needed worry of possible vehicle failure at a crucial time.

Vehicles are listed with a brief physical description and approx. replacement cost:

Tender 1211: Was replaced in 2025 by a 2025 Pierce with a 3,000 Gallon tank and 500 gpm pump. With proper care and maintenance this truck should last until 2050 or beyond.

Estimated Replacement Cost - \$500,000

Tender 1212: This is a 1990 Ford vacuum tank water tender, yes 34 years old and in reasonably good condition though it is starting to show its age. With less moving parts and work on a regular basis I believe we should be able to maintain this vehicle for a few more years.

Estimated Replacement Cost - \$500,000

Rescue 1211: This is a 1996 International 4900, bought used through Suamico Fire. It has several issues with seals leaking for the transmission and has begun to show a lot of paint bubbling indicating there is rusting issues.

Estimated Replacement Cost - \$750,000

Engine 1211: Was replaced in 2025 by a 2025 Pierce Pumper, this truck has a 1,000 gallon tank, 1,500 gpm pump and is primarily used as our front line Engine for structure fires.

Estimated Replacement Cost - \$1,100,000

Engine 1212: This is a 2013 Spartan built by Darley, this truck has a 1,000 gallon tank, 1,500 gpm pump and is primarily used as our front line Engine for vehicle accidents/fires as it contains our JAWS unit as well as other specialized equipment for vehicles.

Estimated Replacement Cost - \$1,100,000

Engine 1213: This is a 2004 Ford F-250 used as our brush truck it serves the needs of our department and is in relatively good shape, however to respond to mutual aid calls is quite difficult to fit 4 personnel into this vehicle with their gear.

Estimated Replacement Cost - \$90,000

Based on all the above information it is the recommendation of the Little Suamico Fire Department that in the coming year we begin researching replacement of Tender 1212.

LITTLE SUAMICO SANITARY DISTRICT NO. 1
STATEMENT OF NET POSITION
DECEMBER 31, 2025
(WITH SUMMARIZED INFORMATION AS OF DECEMBER 31, 2024)

	2025	2024
ASSETS		
Current Assets:		
Cash and Investments	\$ 755,430	\$ 815,781
Receivables:		
Taxes	-	4,298
Customer Accounts	57,205	53,194
Special Assessments	543,438	623,206
Due from Other Governments	94,435	100,076
Prepaid Items	8,983	9,490
Total Current Assets	1,459,491	1,606,045
Noncurrent Assets:		
Restricted Assets:		
Cash and Investments	243,114	219,099
Other Assets:		
Deferred Special Assessments	110,081	110,081
Capital Assets:		
Nondepreciable	297,104	113,190
Depreciable	4,468,908	4,726,933
Total Capital Assets	4,766,012	4,840,123
Total Assets	6,578,698	6,775,348
LIABILITIES		
Current Liabilities:		
Accounts Payable	30,171	2,719
Accrued and Other Current Liabilities	1,996	2,513
Accrued Interest Payable	21,393	7,607
Current Portion of Long-Term Debt	143,232	141,200
Total Current Liabilities	196,792	154,039
Long-Term Obligations, Less Current Portion:	1,723,882	1,825,242
Total Liabilities	1,920,674	1,979,281
NET POSITION		
Net Investment in Capital Assets	2,895,148	2,873,681
Restricted:		
Equipment Replacement	191,549	167,534
Unrestricted	1,571,327	1,754,852
Total Net Position	\$ 4,658,024	\$ 4,796,067

See accompanying Notes to Financial Statements.

**TOWN OF LITTLE SUAMICO
 OCONTO COUNTY, WISCONSIN
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
 BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED DECEMBER 31, 2025
 (WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024)**

	Budget		Actual	Variance	2024 Actual
	Original	Final		Final Budget - Positive (Negative)	
REVENUES					
Taxes	\$ 846,763	\$ 846,763	\$ 857,734	\$ 10,971	\$ 847,211
Intergovernmental	517,496	517,496	559,471	41,975	808,540
Licenses and Permits	67,044	67,044	53,562	(13,482)	44,696
Fines and Forfeits	6,000	6,000	6,923	923	6,167
Public Charges for Services	43,951	43,951	33,231	(10,720)	36,167
Miscellaneous	22,799	22,799	54,740	31,941	50,801
Total Revenues	<u>1,504,053</u>	<u>1,504,053</u>	<u>1,565,661</u>	<u>61,608</u>	<u>1,793,582</u>
EXPENDITURES					
Current:					
General Government	344,336	344,336	414,404	(70,068)	373,526
Public Safety	329,561	329,561	334,640	(5,079)	312,853
Public Works	775,970	775,970	861,511	(85,541)	878,884
Health and Human Services	300	300	549	(249)	-
Culture and Recreation	19,240	19,240	59,530	(40,290)	39,829
Conservation and Development	10,050	10,050	1,340	8,710	4,436
Capital Outlay	24,596	24,596	476,883	(452,287)	106,974
Total Expenditures	<u>1,504,053</u>	<u>1,504,053</u>	<u>2,148,864</u>	<u>(644,811)</u>	<u>1,716,502</u>
NET CHANGE IN FUND BALANCE	-	-	(583,203)	(583,203)	77,080
Fund Balance - Beginning of Year	<u>870,696</u>	<u>870,696</u>	<u>870,696</u>	-	<u>798,291</u>
FUND BALANCE - END OF YEAR	<u>\$ 870,696</u>	<u>\$ 870,696</u>	<u>\$ 287,493</u>	<u>\$ (583,203)</u>	<u>\$ 875,371</u>

See accompanying Notes to Basic Financial Statements.