

**Town of Cooperstown
Manitowoc County, Wisconsin**

**ANNUAL FINANCIAL STATEMENTS
WITH INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

December 31, 2018



Independent accountants' review report

To the Town Board
Town of Cooperstown
Manitowoc County, Wisconsin

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Town of Cooperstown, Manitowoc County, Wisconsin (the "Town") as of December 31, 2018, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

ACCOUNTANTS' RESPONSIBILITY

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

ACCOUNTANTS' CONCLUSION

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

REQUIRED SUPPLEMENTARY INFORMATION

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

BASIC FINANCIAL STATEMENTS

Town of Cooperstown

Manitowoc County, Wisconsin

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2017
"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Totals	
				2018	2017
GOVERNMENTAL ACTIVITIES					
General government	\$ 83,880	\$ 114	\$ 6,846	\$ (76,920)	\$ (79,488)
Public safety	107,458	6,425	4,112	(96,921)	(93,603)
Public works	266,398	31,001	165,031	(70,366)	(180,784)
Conservation and development	1,463	-	-	(1,463)	(917)
Total governmental activities	<u>\$ 459,199</u>	<u>\$ 37,540</u>	<u>\$ 175,989</u>	<u>(245,670)</u>	<u>(354,792)</u>
General revenues					
Taxes					
Property taxes				287,742	285,113
Other taxes and franchise fees				7,811	2,041
Federal and state grants and other contributions not restricted to specific functions				50,591	53,077
Interest and investment earnings				680	634
Miscellaneous				2,486	2,401
Total general revenues				<u>349,310</u>	<u>343,266</u>
Change in net position				103,640	(11,526)
Net position - January 1				<u>623,269</u>	<u>634,795</u>
Net position - December 31				<u>\$ 726,909</u>	<u>\$ 623,269</u>

The notes to the basic financial statements are an integral part of this statement.

Town of Cooperstown

Manitowoc County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017
"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

	2018	2017
REVENUES		
Taxes	\$ 295,553	\$ 287,154
Intergovernmental	226,580	209,703
Licenses and permits	8,523	7,335
Fines and forfeits	120	210
Public charges for services	11,024	8,964
Intergovernmental charges for services	20,259	34,048
Miscellaneous	780	845
Total revenues	562,839	548,259
EXPENDITURES		
Current		
General government	86,944	78,836
Public safety	107,458	102,245
Public works	223,028	378,189
Conservation and development	1,463	1,967
Capital outlay	128,728	50,993
Total expenditures	547,621	612,230
Net change in fund balance	15,218	(63,971)
Fund balance - January 1	100,250	164,221
Fund balance - December 31	\$ 115,468	\$ 100,250
RECONCILIATION TO THE STATEMENT OF ACTIVITIES		
Net change in fund balance as shown above	\$ 15,218	\$ (63,971)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	132,493	93,268
Depreciation expense reported in the statement of activities	(44,071)	(40,823)
Change in net position of governmental activities as reported in the statement of activities (see page 4)	\$ 103,640	\$ (11,526)

The notes to the basic financial statements are an integral part of this statement.

Town of Cooperstown Manitowoc County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018 "SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Town of Cooperstown, Manitowoc County, Wisconsin (the "Town"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Town are described below:

A. REPORTING ENTITY

The Town is a municipal corporation governed by an elected five member board. In accordance with GAAP, the basic financial statements are required to include the Town (the primary government) and any separate component units that have a significant operational or financial relationship with the Town. The Town has not identified any component units that are required to be included in the basic financial statements in accordance with standards established in GASB Statement No. 61.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues are reported. The Town has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for the general fund.

The Town reports the following major governmental fund:

General Fund

This is the Town's primary operating fund. It accounts for all financial resources of the general government.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Town of Cooperstown Manitowoc County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

"SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of \$2,000 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	20 - 40
Machinery and equipment	5 - 20
Vehicles	7
Infrastructure	15 - 30

6. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

7. Fund Equity

Governmental Fund Financial Statements

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- ▶ **Nonspendable fund balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- ▶ **Restricted fund balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- ▶ **Committed fund balance.** Amounts that are constrained for specific purposes by action of the Town Board. These constraints can only be removed or changed by the Town Board using the same action that was used to create them.
- ▶ **Assigned fund balance.** Amounts that are constrained for specific purposes by action of Town management. The Town Board has not authorized an employee to assign fund balance.
- ▶ **Unassigned fund balance.** Amounts that are available for any purpose.

The Town has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

Town of Cooperstown Manitowoc County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018 "SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the Town. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Town Board.
5. Encumbrance accounting is not used by the Town to record commitments related to unperformed contracts for goods or services.

The Town did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2018.

B. EXCESS OF EXPENDITURES OVER BUDGET APPROPRIATIONS

The following expenditure accounts of the governmental fund had actual expenditures in excess of budget appropriations for the year ended December 31, 2018 as follows:

<u>Funds</u>	<u>Excess Expenditures</u>
General	
General Government	
General Administration	\$ 468
Public works	
Weed and nuisance control	8

The excess expenditures were funded with favorable variances in other appropriated accounts.

C. PROPERTY TAX LEVY LIMIT

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2018 and 2019 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the Town's January 1 equalized value as a result of net new construction. The actual limit for the Town for the 2018 budget was 0.92%. The actual limit for the Town for the 2019 budget was 1.20%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

NOTE 3: DETAILED NOTES ON ALL FUNDS

A. CASH AND INVESTMENTS

The Town maintains various cash and investment accounts which are displayed on the financial statements as "Cash and investments".

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

Town of Cooperstown Manitowoc County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018 "SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT"

B. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, nondepreciable:				
Land	\$ 55,774	\$ -	\$ -	\$ 55,774
Construction in progress	37,618	128,728	152,675	13,671
Total capital assets, nondepreciable	<u>93,392</u>	<u>128,728</u>	<u>152,675</u>	<u>69,445</u>
Capital assets, depreciable:				
Buildings and improvements	67,739	3,765	-	71,504
Machinery and equipment	350,262	-	-	350,262
Vehicles	20,211	-	-	20,211
Infrastructure	615,513	152,675	-	768,188
Subtotals	<u>1,053,725</u>	<u>156,440</u>	<u>-</u>	<u>1,210,165</u>
Less accumulated depreciation for:				
Buildings and improvements	40,490	1,269	-	41,759
Machinery and equipment	300,899	9,970	-	310,869
Vehicles	20,211	-	-	20,211
Infrastructure	262,498	32,832	-	295,330
Subtotals	<u>624,098</u>	<u>44,071</u>	<u>-</u>	<u>668,169</u>
Total capital assets, depreciable, net	<u>429,627</u>	<u>112,369</u>	<u>-</u>	<u>541,996</u>
Governmental activities capital assets, net	<u>\$ 523,019</u>	<u>\$ 241,097</u>	<u>\$ 152,675</u>	<u>\$ 611,441</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental activities	
General government	\$ 701
Public works	43,370
Total depreciation expense - governmental activities	<u>\$ 44,071</u>

C. LONG-TERM DEBT

The Town had no long-term debt during the year ended December 31, 2018.

D. LEGAL MARGIN FOR NEW DEBT

The Town's legal margin for creation of additional general obligation debt on December 31, 2018 was \$5,602,525 as follows:

Equalized valuation of the Town	\$ 112,050,500
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	5,602,525
Net outstanding general obligation debt applicable to debt limitation	-
Legal margin for new debt	<u>\$ 5,602,525</u>

SUPPLEMENTARY INFORMATION

Sample	Time (min)	Area (a.u.)	Wavelength (nm)	Intensity (a.u.)
1	10.0	1000	254	1000
2	15.0	1200	254	1200
3	20.0	1500	254	1500
4	25.0	1800	254	1800
5	30.0	2000	254	2000
6	35.0	2200	254	2200
7	40.0	2500	254	2500
8	45.0	2800	254	2800
9	50.0	3000	254	3000
10	55.0	3200	254	3200
11	60.0	3500	254	3500
12	65.0	3800	254	3800
13	70.0	4000	254	4000
14	75.0	4200	254	4200
15	80.0	4500	254	4500
16	85.0	4800	254	4800
17	90.0	5000	254	5000
18	95.0	5200	254	5200
19	100.0	5500	254	5500
20	105.0	5800	254	5800
21	110.0	6000	254	6000
22	115.0	6200	254	6200
23	120.0	6500	254	6500
24	125.0	6800	254	6800
25	130.0	7000	254	7000
26	135.0	7200	254	7200
27	140.0	7500	254	7500
28	145.0	7800	254	7800
29	150.0	8000	254	8000
30	155.0	8200	254	8200
31	160.0	8500	254	8500
32	165.0	8800	254	8800
33	170.0	9000	254	9000
34	175.0	9200	254	9200
35	180.0	9500	254	9500
36	185.0	9800	254	9800
37	190.0	10000	254	10000
38	195.0	10200	254	10200
39	200.0	10500	254	10500
40	205.0	10800	254	10800
41	210.0	11000	254	11000
42	215.0	11200	254	11200
43	220.0	11500	254	11500
44	225.0	11800	254	11800
45	230.0	12000	254	12000
46	235.0	12200	254	12200
47	240.0	12500	254	12500
48	245.0	12800	254	12800
49	250.0	13000	254	13000
50	255.0	13200	254	13200
51	260.0	13500	254	13500
52	265.0	13800	254	13800
53	270.0	14000	254	14000
54	275.0	14200	254	14200
55	280.0	14500	254	14500
56	285.0	14800	254	14800
57	290.0	15000	254	15000
58	295.0	15200	254	15200
59	300.0	15500	254	15500
60	305.0	15800	254	15800
61	310.0	16000	254	16000
62	315.0	16200	254	16200
63	320.0	16500	254	16500
64	325.0	16800	254	16800
65	330.0	17000	254	17000
66	335.0	17200	254	17200
67	340.0	17500	254	17500
68	345.0	17800	254	17800
69	350.0	18000	254	18000
70	355.0	18200	254	18200
71	360.0	18500	254	18500
72	365.0	18800	254	18800
73	370.0	19000	254	19000
74	375.0	19200	254	19200
75	380.0	19500	254	19500
76	385.0	19800	254	19800
77	390.0	20000	254	20000
78	395.0	20200	254	20200
79	400.0	20500	254	20500
80	405.0	20800	254	20800
81	410.0	21000	254	21000
82	415.0	21200	254	21200
83	420.0	21500	254	21500
84	425.0	21800	254	21800
85	430.0	22000	254	22000
86	435.0	22200	254	22200
87	440.0	22500	254	22500
88	445.0	22800	254	22800
89	450.0	23000	254	23000
90	455.0	23200	254	23200
91	460.0	23500	254	23500
92	465.0	23800	254	23800
93	470.0	24000	254	24000
94	475.0	24200	254	24200
95	480.0	24500	254	24500
96	485.0	24800	254	24800
97	490.0	25000	254	25000
98	495.0	25200	254	25200
99	500.0	25500	254	25500
100	505.0	25800	254	25800
101	510.0	26000	254	26000
102	515.0	26200	254	26200
103	520.0	26500	254	26500
104	525.0	26800	254	26800
105	530.0	27000	254	27000
106	535.0	27200	254	27200
107	540.0	27500	254	27500
108	545.0	27800	254	27800
109	550.0	28000	254	28000
110	555.0	28200	254	28200
111	560.0	28500	254	28500
112	565.0	28800	254	28800
113	570.0	29000	254	29000
114	575.0	29200	254	29200
115	580.0	29500	254	29500
116	585.0	29800	254	29800
117	590.0	30000	254	30000
118	595.0	30200	254	30200
119	600.0	30500	254	30500
120	605.0	30800	254	30800
121	610.0	31000	254	31000
122	615.0	31200	254	31200
123	620.0	31500	254	31500
124	625.0	31800	254	31800
125	630.0	32000	254	32000
126	635.0	32200	254	32200
127	640.0	32500	254	32500
128	645.0	32800	254	32800
129	650.0	33000	254	33000
130	655.0	33200	254	33200
131	660.0	33500	254	33500
132	665.0	33800	254	33800
133	670.0	34000	254	34000
134	675.0	34200	254	34200
135	680.0	34500	254	34500
136	685.0	34800	254	34800
137	690.0	35000	254	35000
138	695.0	35200	254	35200
139	700.0	35500	254	35500
140	705.0	35800	254	35800
141	710.0	36000	254	36000
142	715.0	36200	254	36200
143	720.0	36500	254	36500
144	725.0	36800	254	36800
145	730.0	37000	254	37000
146	735.0	37200	254	37200
147	740.0	37500	254	37500
148	745.0	37800	254	37800
149	750.0	38000	254	38000
150	755.0	38200	254	38200
151	760.0	38500	254	38500
152	765.0	38800	254	38800
153	770.0	39000	254	39000
154	775.0	39200	254	39200
155	780.0	39500	254	39500
156	785.0	39800	254	39800
157	790.0	40000	254	40000
158	795.0	40200	254	40200
159	800.0	40500	254	40500
160	805.0	40800	254	40800
161	810.0	41000	254	41000
162	815.0	41200	254	41200
163	820.0	41500	254	41500
164	825.0	41800	254	41800
165	830.0	42000	254	42000
166	835.0	42200	254	42200
167	840.0	42500	254	42500
168	845.0	42800	254	42800
169	850.0	43000	254	43000
170	855.0	43200	254	43200
171	860.0	43500	254	43500
172	865.0	43800	254	43800
173	870.0	44000	254	44000
174	875.0	44200	254	44200
175	880.0	44500	254	44500
176	885.0	44800	254	44800
177	890.0	45000	254	45000
178	895.0	45200	254	45200
179	900.0	45500	254	45500
180	905.0	45800	254	45800
181	910.0	46000	254	46000
182	915.0	46200	254	46200
183	920.0	46500	254	46500
184	925.0	46800	254	46800
185	930.0	47000	254	47000
186	935.0	47200	254	47200
187	940.0	47500	254	47500
188	945.0	47800	254	47800
189	950.0	48000	254	48000
190	955.0	48200	254	48200
191	960.0	48500	254	48500
192	965.0	48800	254	48800
193	970.0	49000	254	49000
194	975.0	49200	254	49200
195	980.0	49500	254	49500
196	985.0	49800	254	49800
197	990.0	50000	254	50000
198	995.0	50200	254	50200
199	1000.0	50500	254	50500
200	1005.0	50800	254	50800
201	1010.0	51000	254	51000
202	1015.0	51200	254	51200
203	1020.0	51500	254	51500
204	1025.0	51800	254	51800
205	1030.0	52000	254	52000
206	1035.0	52200	254	52200
207	1040.0	52500	254	52500
208	1045.0	52800	254	52800
209	1050.0	53000	254	53000
210	1055.0	53200	254	53200
211	1060.0	53500	254	53500
212	1065.0	53800	254	53800
213	1070.0	54000	254	54000
214	1075.0	54200	254	54200
215	1080.0	54500	254	54500
216	1085.0	54800	254	54800
217	1090.0	55000	254	55000
218	1095.0	55200	254	55200
219	1100.0	55500	254	55500
220	1105.0	55800	254	55800
221	1110.0	56000	254	56000
222	1115.0	56200	254	56200
223	1120.0	56500	254	56500
224	1125.0	56800	254	56800
225	1130.0	57000	254	57000
226	1135.0	57200	254	57200
227	1140.0	57500	254	57500
228	1145.0	57800	254	57800
229	1150.0	58000	254	58000
230	1155.0	58200	254	58200
231	1160.0	58500	254	58500
232	1165.0	58800	254	58800
233	1170.0	59000	254	59000
234	1175.0	59200	254	59200
235	1180.0	59500	254	59500
236	1185.0	59800	254	59800
237	1190.0	60000	254	60000
238	1195.0	60200	254	60200
239	1200.0	60500	254	

Town of Cooperstown

Manitowoc County, Wisconsin

GENERAL FUND
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget			Variance	
	Original	Final	Actual	Final Budget - Positive (Negative)	2017 Actual
General Government					
Town board	\$ 22,740	\$ 22,740	\$ 18,525	\$ 4,215	\$ 19,263
General administration	29,000	29,000	29,468	(468)	24,426
Financial administration	24,000	24,000	22,895	1,105	22,794
Town hall	4,910	4,910	4,910	-	1,161
Insurance and bonds	11,850	11,850	11,146	704	11,192
Total general government	92,500	92,500	86,944	5,556	78,836
Public Safety					
Constable	1,285	1,285	1,205	80	1,082
Inspection	2,465	2,465	2,463	2	2,139
Fire department	88,089	88,089	88,088	1	83,735
Rescue squad	15,750	15,750	15,702	48	15,289
Total public safety	107,589	107,589	107,458	131	102,245
Public Works					
Salaries and wages	85,000	85,000	68,871	16,129	70,478
Street maintenance	109,200	109,200	104,090	5,110	256,524
Street lighting	3,000	3,000	2,553	447	2,584
Garbage collection	30,700	30,700	30,665	35	30,646
Recycling	18,300	18,300	16,841	1,459	17,953
Weed and nuisance control	-	-	8	(8)	4
Total public works	246,200	246,200	223,028	23,172	378,189
Conservation and Development					
Planning commission	3,000	3,000	1,463	1,537	1,967
Capital Outlay					
General government	3,000	3,000	-	3,000	-
Public works	128,800	128,800	128,728	72	50,993
Total capital outlay	131,800	131,800	128,728	3,072	50,993
Total Expenditures	\$ 581,089	\$ 581,089	\$ 547,621	\$ 33,468	\$ 612,230