

TOWN OF MERTON

2023 BUDGET



Prepared by:
Donna Hann, Town Clerk
Melissa Kempen, Town Treasurer

Adopted by the Town Board: November 14, 2022

**TOWN OF MERTON
2023 BUDGET SUMMARY**

	<u>2021 Actual</u>	<u>2022 ACTUAL NINE MONTHS</u>	<u>2022 ESTIMATED TWELVE MONTHS</u>	<u>2022 BUDGET</u>	<u>2023 PROPOSED BUDGET</u>	<u>% CHANGE</u>
GENERAL FUND						
REVENUES:						
Taxes:						
Property	\$ 1,849,500	\$ 1,867,453	\$ 1,867,453	\$ 1,867,453	\$ 1,829,213	-2.05%
Other	3,713	4,090	4,998	3,809	4,709	
Intergovernmental	592,312	357,289	531,815	526,799	548,394	
Licenses and Permits	261,158	251,739	289,793	223,215	236,128	
Fines and Forfeitures	29,401	12,403	19,289	30,650	28,100	
Public Charges for Services	803,500	844,384	851,048	844,444	1,003,663	
Public Improvement Revenue	28,489	24,428	24,428	-	-	
Miscellaneous Revenue	26,288	16,620	20,991	20,586	21,411	
Investment Income	5,298	20,003	26,669	7,000	25,000	
Other Financing Sources	1,015,000	50,470	447,214	902,406	1,523,420	
TOTAL REVENUES	\$ 4,614,659	\$ 3,448,879	\$ 4,083,698	\$ 4,426,362	\$ 5,220,038	17.93%
EXPENDITURES:						
General Government	\$ 506,185	\$ 395,966	\$ 541,162	\$ 549,424	\$ 549,405	
Public Safety	834,228	813,248	874,854	848,914	1,371,807	
Health and Sanitation	729,715	514,480	766,148	843,256	1,006,724	
Public Works	1,248,297	1,017,559	1,319,161	1,396,206	1,431,560	
Parks and Recreation	4,169	2,105	2,961	2,950	3,600	
Capital Outlay	954,691	342,395	388,798	784,612	855,942	
Debt Service	1,000	-	2,000	1,000	1,000	
TOTAL EXPENDITURES	\$ 4,278,285	\$ 3,085,753	\$ 3,895,084	\$ 4,426,362	\$ 5,220,038	17.93%
TOWN HALL LIBRARY FUND						
REVENUES:						
Taxes	\$ 450,910	\$ 457,014	\$ 457,014	\$ 457,014	\$ 521,333	14.07%
Intergovernmental	139,589	88,736	125,688	135,905	157,560	
Public Charges for Services	1,977	1,279	1,705	1,400	1,000	
Miscellaneous Revenue	88,935	28,657	31,058	2,400	-	
Investment Income	51	59	88	-	-	
Other Financing Sources	-	-	-	8,000	-	
TOTAL REVENUES	\$ 681,462	\$ 575,745	\$ 615,553	\$ 604,719	\$ 679,893	12.43%
EXPENDITURES:						
Culture and Recreation	\$ 701,538	\$ 515,969	\$ 656,129	\$ 604,719	\$ 679,893	12.43%
AMERICAN RESCUE PLAN GRANT FUND						
REVENUES:						
Intergovernmental	\$ 866	\$ -	\$ 303,624	\$ 500,000	\$ 596,811	
Investment Income	234	1,473	2,210	400	2,000	
TOTAL REVENUES	\$ 1,100	\$ 1,473	\$ 305,834	\$ 500,400	\$ 598,811	19.67%
EXPENDITURES:						
General Government	\$ 748	\$ 15	\$ 15	\$ 100,000	\$ -	
Public Safety	-	-	-	-	240,292	
Public Works	118	-	-	-	-	
Capital Outlay	-	298,472	303,609	400,000	356,519	
Other Financing Uses	-	-	2,444	400	2,000	
TOTAL EXPENDITURES	\$ 866	\$ 298,487	\$ 306,068	\$ 500,400	\$ 598,811	19.67%
DEBT SERVICE FUND						
REVENUES:						
Taxes	\$ 554,841	\$ 636,921	\$ 636,921	\$ 636,921	\$ 943,636	48.16%
EXPENDITURES:						
Debt Service	\$ 588,735	\$ 636,920	\$ 636,920	\$ 636,921	\$ 943,636	48.16%

**TOWN OF MERTON
2023 BUDGET SUMMARY**

	<u>2021 Actual</u>	<u>2022 ACTUAL NINE MONTHS</u>	<u>2022 ESTIMATED TWELVE MONTHS</u>	<u>2022 BUDGET</u>	<u>2023 PROPOSED BUDGET</u>	<u>% CHANGE</u>
PARK IMPROVEMENT FUND						
<i>REVENUES:</i>						
Public Improvement Revenue	\$ 16,500	\$ 16,500	\$ 16,500	\$ -	\$ -	
Investment Income	55	788	1,051	50	750	
TOTAL REVENUES	<u>\$ 16,555</u>	<u>\$ 17,288</u>	<u>\$ 17,551</u>	<u>\$ 50</u>	<u>\$ 750</u>	1400.00%

<i>EXPENDITURES:</i>						
Culture and Recreation	\$ 6,425	\$ -	\$ -	\$ 50	\$ 750	1400.00%

LAND ACQUISITION & CAPITAL IMPROVEMENTS FUND

<i>REVENUES:</i>						
Investment Income	\$ 20	\$ 240	\$ 320	\$ 25	\$ 300	1100.00%

<i>EXPENDITURES:</i>						
Culture and Recreation	\$ -	\$ -	\$ -	\$ 25	\$ 300	1100.00%

FUND BALANCES

	<u>AUDITED</u>	<u>PROJECTED</u>		
	<u>12/31/21</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>12/31/22</u>
General Fund	\$ 2,174,108	\$ 4,083,698	\$ 3,895,084	\$ 2,362,722
Town Hall Library Fund	112,055	615,553	656,129	71,479
American Rescue Plan Grant Fund	234	305,834	306,068	-
Debt Service Fund	-	636,921	636,920	1
Park Improvement Fund	99,612	17,551	-	117,163
Land Acquisition & Capital Improvements Fund	34,344	320	-	34,664
TOTAL FUND BALANCES	<u>\$ 2,420,353</u>	<u>\$ 5,659,877</u>	<u>\$ 5,494,201</u>	<u>\$ 2,586,029</u>

LONG-TERM OBLIGATIONS

	<u>BALANCE OUTSTANDING 12/31/2021</u>	<u>NEW DEBT</u>	<u>RETIREMENTS</u>	<u>BALANCE OUTSTANDING 12/31/2022</u>
General Obligation Debt	\$ 3,114,067	\$ 394,300	\$ 636,920	\$ 2,871,447

**Town of Merton
2023 General Fund Budget**

	Account Number	2022 Budget	2023 Budget
Revenue			
Fines and Forfeitures			
Court Fines	45000	\$ 30,000	\$ 28,000
Parking Fines	45010	650	100
		<u>30,650</u>	<u>28,100</u>
Miscellaneous Revenues			
Insurance dividend	48300	2,700	2,500
Library Overhead	48000	16,886	17,561
Misc Revenue Gen Govt	45070	250	350
Sale of Recyclable Material	48200	750	1,000
		<u>20,586</u>	<u>21,411</u>
Licenses & Permits			
Building Perm Dep Forfeit	44200	2,000	2,000
Building Permits	44100	150,000	160,000
Cable Franchise Fees	44400	42,000	44,500
Cigarette License	44020	120	120
County Dog License Refund	44040	1,680	1,700
Dog License	44030	6,200	6,000
Fireworks Permit	44070	100	100
Liquor License & Pubs	44000	4,500	4,693
Miscellaneous Permits	44080	25	25
Mobile Home License	44050	90	90
Operators License	44010	2,700	3,000
User Fee Compost Site	44300	12,500	12,500
Video License	44060	1,300	1,400
		<u>223,215</u>	<u>236,128</u>
Public Charges for Services			
BOA Hearing Fees	46040	300	600
Conditional use fee	46070	500	500
Misc Public Works	45350	10,500	10,500
Planner/PC - Land Div & Zoning	46050	7,000	7,000
Special Assessment Letters	46000	3,000	3,000
Specials - Muni Garbage	41010	815,644	974,563
Transfer Station Fees	46010	7,500	7,500
		<u>844,444</u>	<u>1,003,663</u>

**Town of Merton
2023 General Fund Budget**

	Account Number	2022 Budget	2023 Budget
Revenue			
Intergovernmental Revenue			
AG use Conversions	43050	3,500	3,500
WI Boat Patrol Aid	43030	21,000	20,000
WI Computer Aid	43060	511	511
WI DNR PILT	43040	4,750	4,500
WI Fire Insurance Dues	43020	53,000	55,000
WI Gen Transportation Aids	43000	306,821	326,274
WI Personal Property Aid	43090	6,045	6,045
WI Shared Revenues	43010	108,070	109,462
WI Video Service Revenue	43110	23,102	23,102
		<u>526,799</u>	<u>548,394</u>
Other Financing Sources			
Debt Proceeds	49000	784,612	855,942
Sales of Capital Assets	49010	2,000	2,000
Transfer from Surplus	49020	115,794	663,478
Transfers in	49030	-	2,000
		<u>902,406</u>	<u>1,523,420</u>
Tax Receipts			
General Property Taxes	41000	1,867,453	1,829,213
Managed Forest	41030	1,200	2,000
Miscellaneous Tax Revenues	41040	459	459
Mobile Home Fees	44500	1,500	1,500
Mobile Home Lottery credit	41020	650	750
		<u>1,871,262</u>	<u>1,833,922</u>
Investment Income			
Interest Income	48100	7,000	25,000
		<u>7,000</u>	<u>25,000</u>
Total Revenues		<u>\$ 4,426,362</u>	<u>\$ 5,220,038</u>
Expenses			
Debt Service			
Debt issuance costs	58020	<u>\$ 1,000</u>	<u>\$ 1,000</u>
Elected Officials			
Continuing Ed Elected Official	51107	1,000	1,000
Elected Salary	51101	37,502	37,502
Other Exp Elected Officials	51112	50	50
Payroll Tax Elected Officials	51102	2,869	2,869
Travel	51108	750	750
		<u>42,171</u>	<u>42,171</u>

**Town of Merton
2023 General Fund Budget**

	Account Number	2022 Budget	2023 Budget
Expenses			
Legal			
	Lake Country Muni Court	51310	9,800
	Town Attorney	51300	35,000
		<u>44,800</u>	<u>51,000</u>
Clerk			
	Clerk Wages	51411	139,849
	Continuing Ed - Clerk	51417	2,000
	ER WRS Clerk	51415	8,412
	Life Health & Dental Clerk	51414	48,500
	Payroll Tax Clerk	51412	10,698
	Travel - Clerk	51418	600
		<u>210,059</u>	<u>213,780</u>
Treasurer			
	Continuing Ed - Treasurer	51427	1,000
	ER WRS Treasurer	51425	2,217
	Life Health & Dental Treasurer	51424	40
	Payroll Tax Treasurer	51422	2,609
	Travel - Treasurer	51428	350
	Treasurer wages	51421	34,110
		<u>40,326</u>	<u>41,931</u>
Elections			
	Other Expenses Elections	51443	5,500
	Pollworkers Wages	51441	18,000
		<u>23,500</u>	<u>9,000</u>
Computers			
	Banyon	51450	440
	Computer Consulting	51475	7,000
	Computer Hardware	51465	500
	Computer Software	51470	2,600
	Muni Code Updates	51460	2,000
		<u>12,540</u>	<u>12,440</u>
Financial Administration			
	Actuarial Services	51512	4,500
	Audit & Special Accounting Fee	51510	13,250
	Bank Service Charges	51540	1,380
	Payroll Fees	51520	5,500
	Tax Collection Fees	51530	9,800
		<u>34,430</u>	<u>34,155</u>

**Town of Merton
2023 General Fund Budget**

	Account Number	2022 Budget	2023 Budget
Expenses			
Property Assessment			
Assessor Contract	51550	38,400	42,000
Board of Review	51560	350	350
Board of Review Payroll Tax	51562	27	27
State Manufacturing Assessment	51580	200	220
		38,977	42,597
Planning			
PC Other Expense	56320	300	300
PC Payroll Tax	56302	344	344
PC Wages	56301	4,500	4,500
Planner Fees	56310	36,450	38,060
Planner Utilities	56411	275	275
		41,869	43,479
Zoning			
BOA Other Expenses	56410	400	400
BOA Payroll Tax	56402	99	99
BOA Wages	56401	1,300	1,300
		1,799	1,799
Insurance			
Property Liability & WC	51590	7,000	6,000
		7,000	6,000
Gen Govt Buildings & Plant			
Buildings & Grounds Main	51640	5,600	5,600
Cable Expenses	51620	2,534	1,800
Contracted Cleaning	51603	7,711	8,078
Equipment Repairs	51650	200	-
Rug Contract	51660	1,408	1,500
Utilities Gen Govt	51610	7,300	8,000
		24,753	24,978
Stormwater Management			
NR216 Stormwater Fixed Costs	56205	4,110	4,078
NR216 Stormwater Model Eng	56200	4,000	3,000
NR216 Stormwater Other	56210	1,800	1,800
		9,910	8,878

**Town of Merton
2023 General Fund Budget**

	Account Number	2022 Budget	2023 Budget
Expenses			
General and Administrative			
Background Cks - Operator Lic	51910	1,200	1,300
Dog license expense	51970	3,500	3,500
Misc Exp Gen Govt	51912	1,200	1,200
Office Equipment Rental	51900	5,500	5,500
Postage	51930	5,000	3,500
Publications	51920	900	900
Supplies Gen Govt	51911	5,800	6,000
Towns Advocacy Council	51950	2,200	2,225
WI Towns Assn	51980	1,400	1,450
		26,700	25,575
Illegal Taxes & Refunds			
Uncollectible Taxes	51915	500	500
		500	500
Emergency Communication			
Trunk Radio	52500	384	504
		384	504
Building Inspector			
Clothing Allowance	52406	-	500
Continuing Ed - Bldg Insp.	52427	300	1,400
Computers & IT - Bldg Insp.	52427	-	950
Contracted Bldg Inspect Serv	52425	2,500	2,500
ER WRS Building Inspector	52405	2,930	3,474
Life Health & Dental Ins Bldg	52404	215	145
Payroll Tax Bldg Insp	52402	3,449	3,908
Property & Liab Ins Bldg Insp	52490	575	500
Supplies Bldg Insp	52411	1,200	1,500
Travel	52418	-	3,200
Utilities Building Insp	52410	1,350	900
Wages Bldg Inspector	52401	45,081	51,081
		57,600	70,058
Lake Patrol			
Boat Expenses Boat Patrol	52112	3,000	3,000
Computers & IT - Lake Patrol	52175	250	250
Continuing Ed Boat Patrol	52107	500	600
Payroll Tax Boat Patrol	52102	2,018	2,115
Property & Liability Ins Boat	52190	3,100	2,400
Supplies Boat Patrol	52111	700	700
Travel - Lake Patrol	52118	100	100
Wages Boat Patrol	52101	26,380	27,642
		36,048	36,807

**Town of Merton
2023 General Fund Budget**

	Account Number	2022 Budget	2023 Budget
Expenses			
Police Protection			
Police Administration Fees	52130	200	200
Police Tracs System	52140	2,000	2,000
Sheriff OT costs	52160	3,500	4,000
Sheriffs Contract	52120	182,321	196,667
Supplies - Police	52121	200	200
		<u>188,221</u>	<u>203,067</u>
Fire & Ambulance			
911 House Numbers	52250	600	600
Ambulance Contracts	52230	245,424	501,403
Fire Insurance Dues	52210	53,000	55,000
Fire Protection Contracts	52200	264,672	501,403
		<u>563,696</u>	<u>1,058,406</u>
Animal Control			
HAWS Contract	52150	2,965	2,965
		<u>2,965</u>	<u>2,965</u>
Transfer Station			
Garbage	53615	8,000	12,000
Payroll Tax	53602	120	125
Prop & Liab Ins Transfer Stati	53690	250	250
Recycling	53650	500	500
Supplies Tr Station	53611	200	200
Tr Station Wages	53601	1,567	1,636
Utilities	53610	275	250
		<u>10,912</u>	<u>14,961</u>
Highway & Street Admin			
Clothing Allowance	53006	2,000	2,000
Computers	53040	1,650	500
Continuing Education	53007	1,500	1,500
Culverts	53020	4,500	5,000
Deer pickup	53016	2,000	3,000
ER WRS Highway	53005	29,974	32,611
Hwy Wages	53001	461,135	479,580
Insurance Prem Ret Hwy Superin	53014	4,423	5,000
Life Health & Dental Ins	53004	131,500	136,368
Miscellaneous	53012	1,850	3,000
Payroll Tax	53002	35,277	36,688
Property & Liability Ins	53090	31,000	27,000
Street Lighting	53015	32,000	33,000
Supplies	53011	10,000	10,000
		<u>748,809</u>	<u>775,247</u>

**Town of Merton
2023 General Fund Budget**

	Account Number	2022 Budget	2023 Budget
Expenses			
Highway Maint Roads			
Bridge Inspection	53150	2,000	2,000
Crack Filling	53110	50,000	50,000
Engineering Fees	53140	2,500	3,000
Paint Center Line	53120	10,000	10,000
Seal Coating	53100	229,000	229,000
Signs	53130	5,000	5,000
Tree Trimming Equipment Rental	53160	8,500	8,500
		<u>307,000</u>	<u>307,500</u>
Materials			
Asphalt	53300	88,000	88,000
Ice Control	53310	92,460	85,596
Ice Control - Brine Equipment	53311	51,175	58,039
Sand Gravel Topsoil	53320	10,000	11,000
		<u>241,635</u>	<u>242,635</u>
Fuel Expense			
Oil & Gasoline	53030	35,000	37,000
		<u>35,000</u>	<u>37,000</u>
Hwy Equip Maintenance			
Repairs	53220	20,000	23,000
Small Parts	53200	16,000	19,000
		<u>36,000</u>	<u>42,000</u>
Hwy Bldg & Plant			
Building & Grounds Main	53240	7,500	7,500
Highway Cable Expenses	53621	2,020	1,500
Rug Contract	53661	932	900
Utilities Hwy Dept	53210	7,400	8,400
		<u>17,852</u>	<u>18,300</u>
Lisbon Compost Site			
Compost	53630	16,000	16,500
		<u>16,000</u>	<u>16,500</u>
County Recycling			
Household Waste	53660	700	700
		<u>700</u>	<u>700</u>
Garbage			
Municipal Garbage Contract	51945	815,644	974,563
		<u>815,644</u>	<u>974,563</u>
Park & Recreation			
Bark River Cemetary	57030	1,250	1,500
Parks	55200	250	300
Parks - Insurance	55290	1,450	1,800
		<u>2,950</u>	<u>3,600</u>

**Town of Merton
2023 General Fund Budget**

	Account Number	2022 Budget	2023 Budget
Expenses			
Capital Outlay			
Building - Hwy Dept	57400	25,000	25,000
Salt Dome	57425	38,000	-
Building - Town Hall	57102	17,170	20,000
Equipment - Highway Dept	57310	178,700	234,000
Equipment Boat Patrol	57315	1,200	37,103
Fire Capital	57250	120,542	124,839
Roads - Highway Department	57300	400,000	415,000
Stone Bank Road Bridge	57360	4,000	-
		<u>784,612</u>	<u>855,942</u>
Total Expenses		<u>\$ 4,426,362</u>	<u>\$ 5,220,038</u>
Fund Balances			
Beginning Fund Balance		\$ 2,174,108	\$ 2,362,722
Net Change in Fund Balance		-	-
Ending Fund Balance		<u>\$ 2,174,108</u>	<u>\$ 2,362,722</u>

**Town of Merton
2023 Library Fund Budget**

	2022 Budget	2023 Budget
Revenue		
Charges for Services	\$ 1,400	\$ 1,000
General Property Tax Library	457,014	521,333
Other County Revenues	61,415	49,764
SLRP Revenues	2,400	-
Waukesha County Revenues	74,490	107,796
Fund Balance Designated	8,000.00	-
Total Revenue	<u>\$ 604,719</u>	<u>\$ 679,893</u>
Expenses		
Building & Grounds Lib	\$ 18,592	\$ 25,000
Building & Grounds - Cleaning Service	8,000	-
CAFE	11,159	11,643
Computers & IT	7,520	10,000
Consulting Fees	-	1,500
Copier	-	6,000
ER WRS Exp Library	17,897	18,687
Furniture & Fixtures Libr	6,650	15,000
Gardening/landscaping	-	9,000
Hoopla/Midwest Tapes	-	4,151
Insurance Premiums - Retirees	-	3,500
Library Insurance	10,892	12,000
Library Supplies	7,000	10,000
Life Health & Dental Ins Libra	70,293	49,064
Materials	50,000	60,000
Misc Exp Library	1,000	2,000
Outdoor Cameras	-	3,000
Painting	-	9,000
Payroll Tax Library	25,031	28,676
Programs	3,000	5,000
Publicity	1,200	2,000
Shared Databases	5,500	5,783
SLRP Expenses	-	2,400
T-1 Line	1,200	1,200
Town Overhead	16,886	17,561
Travel & Training Library	1,500	5,000
Utilities Library	14,200	16,000
Wages Library	327,199	344,846
Zoo pass	-	1,882
Total Expenses	<u>604,719</u>	<u>679,893</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Fund Balances		
Beginning Fund Balance	\$ 112,055	\$ 71,479
Net Change in Fund Balance	-	-
Ending Fund Balance	<u>\$ 112,055</u>	<u>\$ 71,479</u>

**Town of Merton
2023 American Rescue Plan Grant Fund Budget**

	2022 Budget	2023 Budget
Revenue		
Grant Revenue	\$ 500,000	\$ 596,811
Interest Income	400	2,000
Total Revenue	<u>\$ 500,400</u>	<u>\$ 598,811</u>
Expenses		
Clerk Wages	\$ 500.00	\$ -
Payroll Tax Clerk	38.00	-
ER WRS Clerk	33.00	-
Treasurer Wages	500.00	-
Payroll Tax Treasurer	38.00	-
ER WRS Treasurer	33.00	-
Bank Service Charges	15.00	-
Grant Program Expenses	98,843.00	-
Fire Protection Contracts	-	240,292.00
Capital Outlay	400,000.00	356,519.00
Transfers out	400.00	2,000.00
Total Expenses	<u>500,400.00</u>	<u>598,811.00</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Fund Balances		
Beginning Fund Balance	\$ 234.00	\$ 0.40
Net Change in Fund Balance	-	-
Ending Fund Balance	<u>\$ 234.00</u>	<u>\$ 0.40</u>

**Town of Merton
2023 Debt Service Fund Budget**

	2022 Budget	2023 Budget
Revenue		
General Property Taxes	\$ 636,921	\$ 943,636
Total Revenue	<u>\$ 636,921</u>	<u>\$ 943,636</u>
Expenses		
Interest on Debt Service	\$ 83,271	\$ 86,299
Principal	\$ 553,650	\$ 857,337
Total Expenses	<u>\$ 636,921</u>	<u>\$ 943,636</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Fund Balances		
Beginning Fund Balance	\$ -	\$ 1
Net Change in Fund Balance	\$ -	\$ -
Ending Fund Balance	<u>\$ -</u>	<u>\$ 1</u>

2023 Park Impact Fee Fund Budget

	2022 Budget	2023 Budget
Revenue		
LGIP Park Interest	\$ 50	\$ 750
Total Revenue	<u>\$ 50</u>	<u>\$ 750</u>
Expenses		
Parks	\$ 50	\$ 750
Total Expenses	<u>\$ 50</u>	<u>\$ 750</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Fund Balances		
Beginning Fund Balance	\$ 99,612	\$ 117,163
Net Change in Fund Balance	\$ -	\$ -
Ending Fund Balance	<u>\$ 99,612</u>	<u>\$ 117,163</u>

2023 Subdivider Land Acquisition Fund Budget

	2022 Budget	2023 Budget
Revenue		
LGIP Subdivider Interest	\$ 25	\$ 300
Total Revenue	<u>\$ 25</u>	<u>\$ 300</u>
Expenses		
Parks	\$ 25	\$ 300
Total Expenses	<u>\$ 25</u>	<u>\$ 300</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Fund Balances		
Beginning Fund Balance	\$ 34,344	\$ 34,664
Net Change in Fund Balance	\$ -	\$ -
Ending Fund Balance	<u>\$ 34,344</u>	<u>\$ 34,664</u>