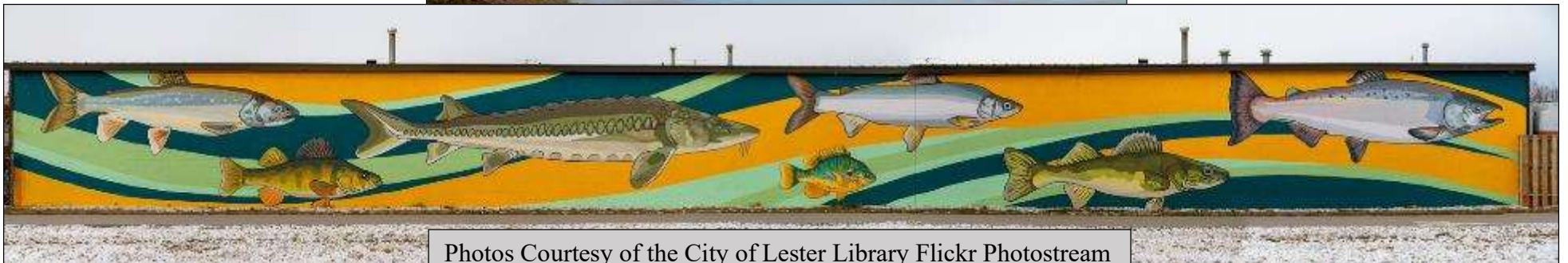




**TWO
RIVERS**
WISCONSIN

City of Two Rivers 2022 Annual Budget



Photos Courtesy of the City of Lester Library Flickr Photostream

CITY OF TWO RIVERS

2022 BUDGET

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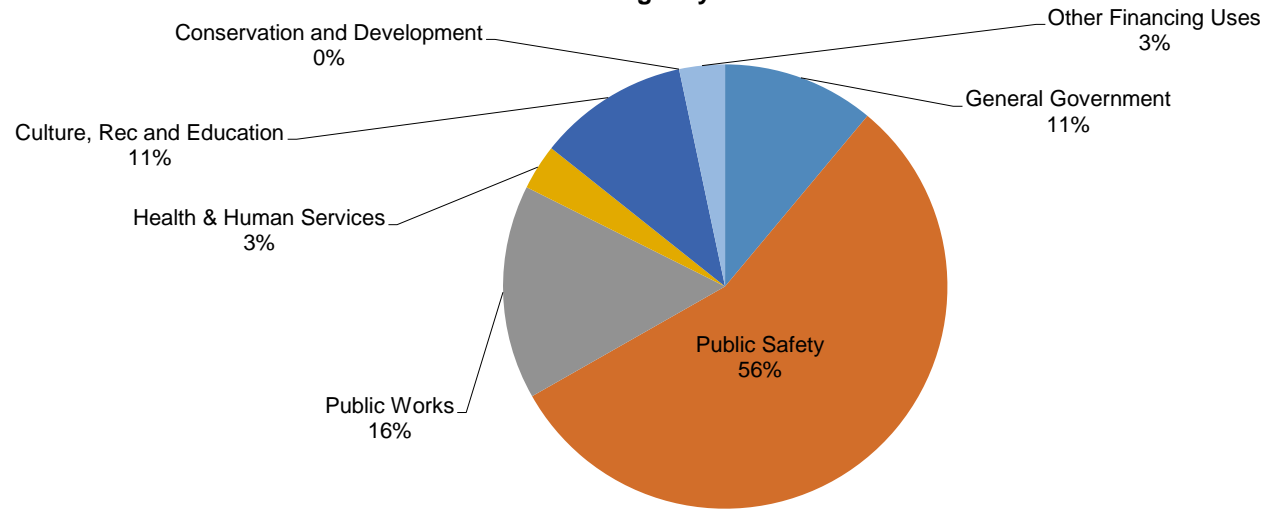
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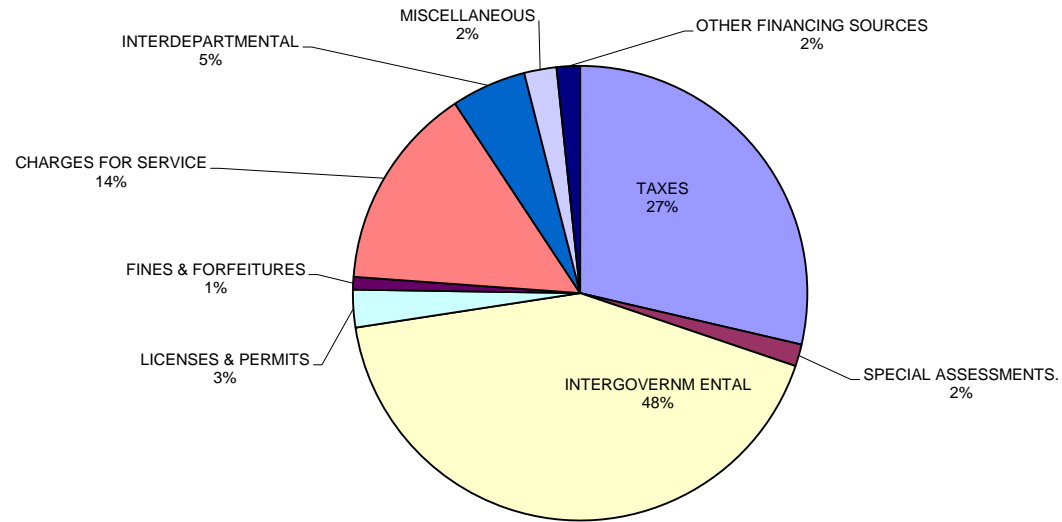
Account Number (2022 Budget, Taxes Billed in 2021)	12/31/20 Actual	12/31/21 Budget	9/30/21 Year To Date	Proj YE	2022 Budget	Change from prior budget	% change from prior budget
REVENUES							
Total TAXES:	\$ 2,937,687	\$ 2,989,520	\$ 2,794,284	\$ 2,988,268	\$ 3,099,520	\$ 110,000	3.68%
Total SPECIAL ASSESSMENTS:	\$ 59,383	\$ 144,000	\$ 69,536	\$ 144,000	\$ 169,000	\$ 25,000	17.36%
Total INTERGOVERNMENTAL REVENUE:	\$ 4,849,828	\$ 4,636,286	\$ 1,270,254	\$ 4,645,555	\$ 4,587,696	\$ (48,590)	-1.05%
Total LICENSES & PERMITS:	\$ 248,342	\$ 283,100	\$ 175,348	\$ 270,543	\$ 289,800	\$ 6,700	2.37%
Total FINES & FORFEITURES:	\$ 73,499	\$ 83,900	\$ 99,941	\$ 113,200	\$ 98,900	\$ 15,000	17.88%
Total CHARGES FOR SERVICE:	\$ 1,346,185	\$ 1,558,000	\$ 940,748	\$ 1,466,575	\$ 1,575,500	\$ 17,500	1.12%
Total INTERDEPARTMENTAL REVENUE:	\$ 495,712	\$ 550,500	\$ 239,180	\$ 552,150	\$ 575,500	\$ 25,000	4.54%
Total MISCELLANEOUS REVENUE:	\$ 289,293	\$ 261,500	\$ 98,244	\$ 191,000	\$ 250,000	\$ (11,500)	-4.40%
Total OTHER FINANCING SOURCES:	\$ 219,552	\$ 135,000	\$ 121,274	\$ 255,764	\$ 180,000	\$ 45,000	33.33%
Total REVENUES	\$ 10,519,482	\$ 10,641,806	\$ 5,808,808	\$ 10,627,055	\$ 10,825,916	\$ 184,110	1.73%
EXPENDITURES							
GENERAL GOVERNMENT							
Total COUNCIL:	\$ 18,510	\$ 16,006	\$ 11,119	\$ 15,646	\$ 15,820	\$ (186)	-1.16%
Total JUDICIAL:	\$ 67,395	\$ 58,706	\$ 51,123	\$ 69,170	\$ 59,548	\$ 842	1.43%
Total LEGAL COUNSEL:	\$ 53,095	\$ 55,740	\$ 44,231	\$ 55,710	\$ 54,433	\$ (1,307)	-2.34%
Total CITY MANAGER:	\$ 173,464	\$ 162,900	\$ 134,101	\$ 172,250	\$ 165,531	\$ 2,631	1.61%
Total CLERK:	\$ 102,527	\$ 80,490	\$ 63,162	\$ 82,844	\$ 79,844	\$ (646)	-0.80%
Total ELECTION:	\$ 32,674	\$ 14,850	\$ 8,631	\$ 9,491	\$ 25,100	\$ 10,250	69.02%
Total INFORMATION SYSTEMS:	\$ 101,814	\$ 105,311	\$ 74,534	\$ 104,097	\$ 106,838	\$ 1,527	1.45%
Total FINANCE DEPARTMENT:	\$ 162,451	\$ 169,764	\$ 127,782	\$ 165,514	\$ 141,800	\$ (27,964)	-16.47%
Total ASSESSING:	\$ 102,331	\$ 116,187	\$ 82,737	\$ 106,411	\$ 111,631	\$ (4,556)	-3.92%
Total CITY HALL:	\$ 86,827	\$ 83,507	\$ 56,597	\$ 79,192	\$ 80,165	\$ (3,342)	-4.00%
Total MISC GENERAL GOVERNMENT:	\$ 7,584	\$ 15,150	\$ (4,369)	\$ 14,955	\$ 15,150	\$ -	0.00%
Total INSURANCE:	\$ 292,472	\$ 330,710	\$ 241,386	\$ 323,696	\$ 340,920	\$ 10,210	3.09%
Total GENERAL GOVERNMENT:	\$ 1,201,144	\$ 1,209,321	\$ 891,035	\$ 1,198,975	\$ 1,196,780	\$ (12,541)	-1.04%
PUBLIC SAFETY							
Total POLICE ADMINISTRATION:	\$ 1,310,819	\$ 1,500,503	\$ 1,002,643	\$ 1,378,375	\$ 1,395,964	\$ (104,539)	-6.97%
Total POLICE PATROL:	\$ 1,713,730	\$ 1,680,780	\$ 1,224,942	\$ 1,712,140	\$ 1,864,739	\$ 183,959	10.94%
Total POLICE CROSSING GUARDS:	\$ 11,111	\$ 17,875	\$ 9,034	\$ 19,150	\$ 20,349	\$ 2,474	13.84%
Total POLICE DEPARTMENT:	\$ 3,035,660	\$ 3,199,158	\$ 2,236,618	\$ 3,109,665	\$ 3,281,052	\$ 81,894	2.56%
Total POLICE & FIRE COMMISSION:	\$ 1,050	\$ 5,000	\$ 1,895	\$ 2,100	\$ 5,150	\$ 150	3.00%
Total FIRE ADMINISTRATION:	\$ 520,090	\$ 538,528	\$ 406,760	\$ 553,628	\$ 559,808	\$ 21,280	3.95%
Total FIREFIGHTERS:	\$ 1,485,418	\$ 1,505,104	\$ 1,176,990	\$ 1,534,615	\$ 1,548,105	\$ 43,001	2.86%
Total AMBULANCE:	\$ 497,656	\$ 514,035	\$ 397,171	\$ 535,400	\$ 502,550	\$ (11,485)	-2.23%
Total FIRE DEPARTMENT:	\$ 2,503,164	\$ 2,557,667	\$ 1,980,920	\$ 2,623,643	\$ 2,610,463	\$ 52,796	2.06%
Total INSPECTION:	\$ 125,119	\$ 133,530	\$ 91,816	\$ 125,671	\$ 137,095	\$ 3,565	2.67%
Total PUBLIC SAFETY:	\$ 5,664,993	\$ 5,895,355	\$ 4,311,249	\$ 5,861,079	\$ 6,033,760	\$ 138,405	2.35%

Account Number (2022 Budget, Taxes Billed in 2021)	12/31/20 Actual	12/31/21 Budget	9/30/21 Year To Date	Proj YE	2022 Budget	Change from prior budget	% change from prior budget
<u>PUBLIC WORKS</u>							
Total HIGHWAY ADMINISTRATION:	\$ 201,011	\$ 186,782	\$ 151,429	\$ 206,143	\$ 193,587	\$ 6,805	3.64%
Total PUBLIC WORKS SHOP:	\$ 639,358	\$ 629,273	\$ 425,190	\$ 575,172	\$ 635,220	\$ 5,947	0.95%
Total STREET MAINTENANCE:	\$ 243,758	\$ 244,887	\$ 201,201	\$ 274,843	\$ 259,142	\$ 14,255	5.82%
Total TRAFFIC CONTROL:	\$ 50,979	\$ 64,277	\$ 41,403	\$ 56,638	\$ 64,460	\$ 183	0.28%
Total SNOW & ICE:	\$ 126,411	\$ 213,215	\$ 91,604	\$ 149,812	\$ 213,419	\$ 204	0.10%
Total BRIDGE REPAIR/MAINTENANCE:	\$ 37,122	\$ 48,189	\$ 33,666	\$ 55,711	\$ 57,157	\$ 8,968	18.61%
Total TRANSIT:	\$ 107,877	\$ 112,694	\$ 53,939	\$ 112,700	\$ 115,000	\$ 2,306	2.05%
Total WORK DONE FOR OTHER DEPTS:	\$ 164,627	\$ 139,607	\$ 154,227	\$ 202,383	\$ 150,107	\$ 10,500	7.52%
Total DEPARTMENT OF PUBLIC WORKS:	\$ 1,571,143	\$ 1,638,924	\$ 1,152,659	\$ 1,633,403	\$ 1,688,092	\$ 49,168	3.00%
<u>HEALTH & HUMAN SERVICES</u>							
Total SENIOR CENTER:	\$ 182,204	\$ 197,762	\$ 126,844	\$ 174,772	\$ 181,414	\$ (16,348)	-8.27%
Total CEMETERIES:	\$ 156,897	\$ 147,057	\$ 101,860	\$ 141,342	\$ 176,821	\$ 29,764	20.24%
Total HEALTH & HUMAN SERVICES:	\$ 339,100	\$ 344,819	\$ 228,704	\$ 316,114	\$ 358,235	\$ 13,416	3.89%
<u>CULTURE, REC. & EDUCATION</u>							
Total COMMUNITY CENTER:	\$ 359,834	\$ 410,242	\$ 263,259	\$ 374,906	\$ 410,854	\$ 612	0.15%
Total PARKS:	\$ 287,408	\$ 291,418	\$ 211,495	\$ 280,299	\$ 318,467	\$ 27,049	9.28%
Total RECREATION:	\$ 205,417	\$ 297,898	\$ 198,073	\$ 274,719	\$ 298,857	\$ 959	0.32%
Total SPECIAL EVENTS:	\$ 28,159	\$ 34,381	\$ 29,346	\$ 32,788	\$ 34,326	\$ (55)	-0.16%
Total RECREATION FIELDS:	\$ 89,866	\$ 95,814	\$ 73,674	\$ 93,713	\$ 99,386	\$ 3,572	3.73%
Total TRAILS/MEDIAN MAINTENANCE:	\$ 26,171	\$ 25,099	\$ 22,080	\$ 24,257	\$ 25,046	\$ (53)	-0.21%
Total CULTURE, REC & EDUCATION:	\$ 996,854	\$ 1,154,852	\$ 797,928	\$ 1,080,682	\$ 1,186,936	\$ 32,084	2.78%
<u>CONSERVATION & DEVELOPMENT</u>							
Total PLANNING:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total ECONOMIC DEVELOPMENT:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total CONSERVATION & DEVELOPMENT:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<u>OTHER FINANCING USES</u>							
Total OTHER FINANCING USES:	\$ 553,678	\$ 398,535	\$ 229,058	\$ 334,088	\$ 362,113	\$ (36,422)	-9.14%
GENERAL FUND Expenditure Total:	\$ 10,326,913	\$ 10,641,806	\$ 7,610,631	\$ 10,424,341	\$ 10,825,916	\$ 184,110	1.73%
Revenues less Expenditures	\$ 192,569	\$ -	\$ (1,801,823)	\$ 202,714	\$ (0)	\$ (0)	

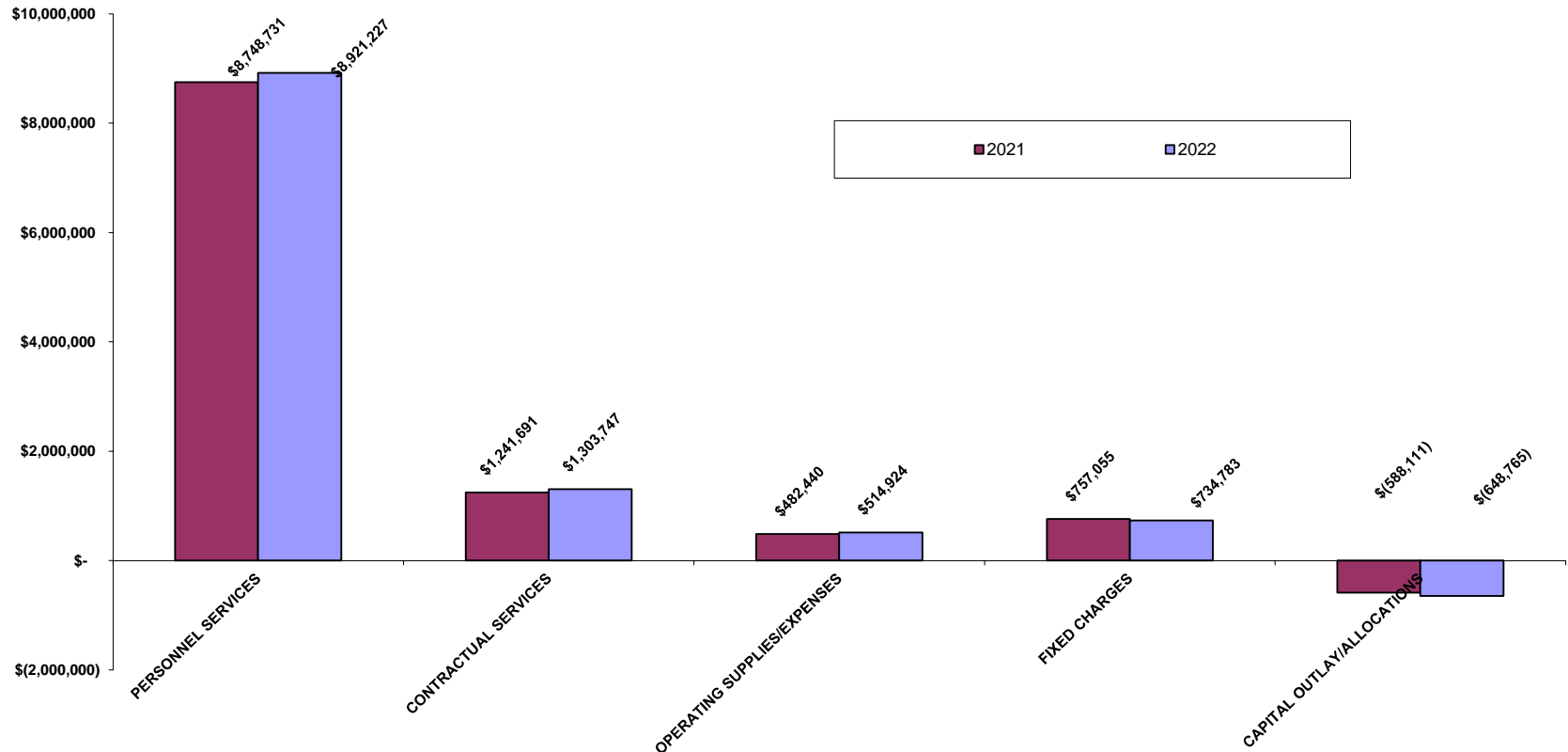
Budget by Cost Center



City of Two Rivers - Budgeted Revenues



Budget by Expense Type



Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
REVENUES								
<u>TAXES</u>								
100-41110	GENERAL PROPERTY TAX	\$ 2,198,499	\$ 2,230,500	\$ 2,230,501	\$ 2,230,501	\$ 2,230,500	\$ -	0.00%
100-41310	LOCAL UTILITY TAX EQUIV	\$ 718,141	\$ 749,000	\$ 555,039	\$ 749,000	\$ 849,000	\$ 100,000	13.35%
100-41320	OTHER TAX EXEMPT ENTITIES	\$ 17	\$ 20	\$ 17	\$ 17	\$ 20	\$ -	0.00%
100-41800	INTEREST DELINQ. TAXES	\$ 18,986	\$ 10,000	\$ 8,727	\$ 8,750	\$ 10,000	\$ -	0.00%
100-41900	TIF/TID CLOSE REFUND	\$ 2,044	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
Total TAXES:		\$ 2,937,687	\$ 2,989,520	\$ 2,794,284	\$ 2,988,268	\$ 3,099,520	\$ 110,000	3.68%
<u>SPECIAL ASSESSMENTS</u>								
100-42300	STREET PAVING & CONSTRUCT	\$ 52,788	\$ 135,000	\$ 66,110	\$ 135,000	\$ 160,000	\$ 25,000	18.52%
100-42401	OTHER SPECIAL ASSESSMENTS	\$ 6,595	\$ 9,000	\$ 3,426	\$ 9,000	\$ 9,000	\$ -	0.00%
Total SPECIAL ASSESSMENTS:		\$ 59,383	\$ 144,000	\$ 69,536	\$ 144,000	\$ 169,000	\$ 25,000	17.36%
<u>INTERGOVERNMENTAL REVENUE</u>								
100-43200	FEDERAL GRANTS	\$ -	\$ -	\$ 18	\$ 18	\$ -		
100-43310	SHARED ELECTION EXPENSE	\$ -	\$ -	\$ 490	\$ 490	\$ -		
100-43410	STATE SHARED TAXES	\$ 3,764,436	\$ 3,762,851	\$ 568,328	\$ 3,764,764	\$ 3,764,239	\$ 1,388	0.04%
100-43411	EXPENDITURE RESTRAINT	\$ 194,416	\$ 179,100	\$ 179,103	\$ 179,103	\$ 172,696	\$ (6,404)	-3.58%
100-43412	EXEMPT COMPUTER STATE AID	\$ 15,023	\$ 20,430	\$ 20,433	\$ 20,433	\$ 20,850	\$ 420	2.06%
100-43413	PERSONAL PROPERTY AID	\$ 18,785	\$ 12,714	\$ 13,626	\$ 13,626	\$ 16,900	\$ 4,186	32.92%
100-43420	STATE FIRE INS TAX	\$ 23,985	\$ 24,000	\$ 24,911	\$ 24,911	\$ 25,000	\$ 1,000	4.17%
100-43519	COVID ROUTES TO RECOVERY	\$ 118,692	\$ -	\$ -	\$ -	\$ -		
100-43520	STATE AID/POLICE TRAINING	\$ 14,267	\$ 10,000	\$ 11,520	\$ 15,000	\$ 10,000	\$ -	0.00%
100-43529	STATE AID-OTH PUB SAFETY	\$ 25,089	\$ 26,000	\$ -	\$ 26,000	\$ 26,000	\$ -	0.00%
100-43580	GRANT PROCEEDS	\$ 11,518	\$ -	\$ -	\$ -	\$ -		
100-43610	PAYMENT MUN. SERVICES	\$ 3,462	\$ 3,650	\$ 3,669	\$ 3,669	\$ 5,100	\$ 1,450	39.73%
100-43620	OTHER STATE AID	\$ 6,583	\$ -	\$ -	\$ -	\$ -		
100-43710	HIGHWAY AIDS-LOCAL	\$ 564,196	\$ 507,776	\$ 380,832	\$ 507,776	\$ 456,998	\$ (50,778)	-10.00%
100-43711	CONNECTING STREETS	\$ 89,377	\$ 89,765	\$ 67,324	\$ 89,765	\$ 89,913	\$ 148	0.16%
Total INTERGOVERNMENTAL REVENUE:		\$ 4,849,828	\$ 4,636,286	\$ 1,270,254	\$ 4,645,555	\$ 4,587,696	\$ (48,590)	-1.05%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
<u>LICENSES & PERMITS</u>								
100-44110	LIQUOR LICENSE	\$ 6,705	\$ 16,000	\$ 14,184	\$ 14,184	\$ 16,000	\$ -	0.00%
100-44120	BAR OPERATOR LICENSE	\$ 5,878	\$ 6,000	\$ 3,414	\$ 4,000	\$ 6,000	\$ -	0.00%
100-44125	CIGARETTE LICENSE	\$ 900	\$ 900	\$ 1,009	\$ 1,009	\$ 1,000	\$ 100	11.11%
100-44130	BUSINESS OR OCCUPATION	\$ 740	\$ 2,000	\$ 2,572	\$ 2,600	\$ 2,500	\$ 500	25.00%
100-44140	CABLE TV FRANCHISE	\$ 134,401	\$ 134,000	\$ 77,649	\$ 140,000	\$ 140,000	\$ 6,000	4.48%
100-44200	BICYCLE LICENSE/GOLF CART PERMIT	\$ 600	\$ 500	\$ 750	\$ 750	\$ 600	\$ 100	20.00%
100-44210	DOG LICENSE	\$ 6,863	\$ 8,000	\$ 2,694	\$ 8,000	\$ 8,000	\$ -	0.00%
100-44300	BUILDING PERMITS	\$ 54,107	\$ 70,000	\$ 40,851	\$ 58,000	\$ 70,000	\$ -	0.00%
100-44310	ELECTRICAL PERMITS	\$ 14,605	\$ 15,000	\$ 10,635	\$ 15,000	\$ 15,000	\$ -	0.00%
100-44320	PLUMBING PERMITS	\$ 12,255	\$ 20,000	\$ 15,985	\$ 18,000	\$ 20,000	\$ -	0.00%
100-44330	SIGN PERMIT	\$ 1,710	\$ 2,200	\$ 1,380	\$ 1,500	\$ 2,200	\$ -	0.00%
100-44340	CONDITIONAL USE PERMIT	\$ 4,200	\$ 3,500	\$ 1,950	\$ 2,500	\$ 3,500	\$ -	0.00%
100-44900	OTHER PERMITS	\$ 5,378	\$ 5,000	\$ 2,275	\$ 5,000	\$ 5,000	\$ -	0.00%
Total LICENSES & PERMITS:		\$ 248,342	\$ 283,100	\$ 175,348	\$ 270,543	\$ 289,800	\$ 6,700	2.37%
<u>FINES & FORFEITURES</u>								
100-45110	MUN. COURT FINES/COSTS	\$ 38,920	\$ 60,000	\$ 28,959	\$ 40,000	\$ 60,000	\$ -	0.00%
100-45115	POLICE DEPT TRIP PAYMENTS	\$ 19,604	\$ 5,000	\$ 56,255	\$ 56,500	\$ 20,000	\$ 15,000	300.00%
100-45130	PARKING VIOLATIONS	\$ 14,203	\$ 18,000	\$ 14,378	\$ 16,000	\$ 18,000	\$ -	0.00%
100-45131	UNPAID TRAFFIC JUDGEMENTS	\$ (28)	\$ 400	\$ (51)	\$ 200	\$ 400	\$ -	0.00%
100-45220	ANIMAL TRANSPORTS	\$ 800	\$ 500	\$ 400	\$ 500	\$ 500	\$ -	0.00%
Total FINES & FORFEITURES:		\$ 73,499	\$ 83,900	\$ 99,941	\$ 113,200	\$ 98,900	\$ 15,000	17.88%
<u>CHARGES FOR SERVICE</u>								
100-46110	GENERAL GOVERNMENT FEES	\$ 23,024	\$ 24,000	\$ 21,578	\$ 27,000	\$ 24,000	\$ -	0.00%
100-46111	PUBLICATIONS FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-46210	LAW ENFORCEMENT FEES	\$ 2,224	\$ 2,500	\$ 1,814	\$ 2,200	\$ 2,500	\$ -	0.00%
100-46220	FIRE DEPARTMENT FEES	\$ 1,053	\$ 2,500	\$ 692	\$ 900	\$ 2,000	\$ (500)	-20.00%
100-46225	FIRE DEPT TRIP PAYMENTS	\$ 61,918	\$ 75,000	\$ 47,169	\$ 55,000	\$ 55,000	\$ (20,000)	-26.67%
100-46230	AMBULANCE FEES	\$ 697,073	\$ 780,000	\$ 607,296	\$ 760,000	\$ 820,000	\$ 40,000	5.13%
100-46240	POLICE LIAISON FEES	\$ 137,114	\$ 139,000	\$ 76,475	\$ 141,475	\$ 142,000	\$ 3,000	2.16%
100-46310	PUBLIC WORKS FEES	\$ 220,678	\$ 260,000	\$ 7,123	\$ 260,000	\$ 260,000	\$ -	0.00%
100-46540	CEMETERY PLOTS	\$ 110,375	\$ 110,000	\$ 91,635	\$ 120,000	\$ 120,000	\$ 10,000	9.09%
100-46720	RECREATION FEES	\$ 40,721	\$ 85,000	\$ 54,151	\$ 57,500	\$ 85,000	\$ -	0.00%
100-46743	COMMUNITY CENTER	\$ 19,368	\$ 30,000	\$ 15,520	\$ 21,500	\$ 30,000	\$ -	0.00%
100-46745	SENIOR CENTER	\$ 32,639	\$ 50,000	\$ 17,295	\$ 21,000	\$ 35,000	\$ (15,000)	-30.00%
Total CHARGES FOR SERVICE:		\$ 1,346,185	\$ 1,558,000	\$ 940,748	\$ 1,466,575	\$ 1,575,500	\$ 17,500	1.12%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
<u>INTERDEPARTMENTAL REVENUE</u>								
100-47323	SHARED FIRE EXPENSE	\$ 235	\$ 500	\$ 110	\$ 150	\$ 500	\$ -	0.00%
100-47430	PUBLIC WORKS CHARGES	\$ 462,281	\$ 500,000	\$ 236,739	\$ 500,000	\$ 525,000	\$ 25,000	5.00%
100-47440	RECREATION CHARGES	\$ 31,000	\$ 30,000	\$ 2,330	\$ 32,000	\$ 30,000	\$ -	0.00%
100-47450	ECONOMIC DEVELOPMENT CHRG	\$ 2,196	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
Total INTERDEPARTMENTAL REVENUE:		\$ 495,712	\$ 550,500	\$ 239,180	\$ 552,150	\$ 575,500	\$ 25,000	4.54%
<u>MISCELLANEOUS REVENUE</u>								
100-48100	INTEREST ON INVESTMENTS	\$ 19,440	\$ 18,000	\$ 1,693	\$ 2,000	\$ 18,000	\$ -	0.00%
100-48120	INTEREST INCOME ON TIF ADVANCE	\$ 5,483	\$ 12,000	\$ -	\$ 5,500	\$ 5,500	\$ (6,500)	-54.17%
100-48121	INT INC ON UTILITY ADVANCES	\$ 36,542	\$ 55,000	\$ -	\$ 40,000	\$ 40,000	\$ (15,000)	-27.27%
100-48130	INTERST-SPECIAL ASSMTS	\$ 34,419	\$ 10,000	\$ 16,760	\$ 20,000	\$ 20,000	\$ 10,000	100.00%
100-48200	RENT-CITY PROPERTY	\$ 61,143	\$ 65,000	\$ 57,744	\$ 63,000	\$ 65,000	\$ -	0.00%
100-48300	SALE OF PROP & EQUIP	\$ 90,469	\$ 60,000	\$ 16,500	\$ 16,500	\$ 60,000	\$ -	0.00%
100-48400	REFUND FOR PRIOR YEARS	\$ 29,120	\$ 36,500	\$ -	\$ 36,500	\$ 36,500	\$ -	0.00%
100-48440	INSURANCE CLAIMS	\$ 5,186	\$ -	\$ 2,500	\$ 2,500	\$ -		
100-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
100-48900	OTHER REVENUES	\$ 7,490	\$ 5,000	\$ 3,046	\$ 5,000	\$ 5,000	\$ -	0.00%
Total MISCELLANEOUS REVENUE:		\$ 289,293	\$ 261,500	\$ 98,244	\$ 191,000	\$ 250,000	\$ (11,500)	-4.40%
<u>OTHER FINANCING SOURCES</u>								
100-49220	TRANSFER FROM PARKING	\$ -	\$ -	\$ -	\$ -	\$ -		
100-49223	TRANS FROM OTHER FUNDS	\$ 219,552	\$ 135,000	\$ 121,274	\$ 255,764	\$ 180,000	\$ 45,000	33.33%
Total OTHER FINANCING SOURCES:		\$ 219,552	\$ 135,000	\$ 121,274	\$ 255,764	\$ 180,000	\$ 45,000	33.33%
TOTAL REVENUES		\$ 10,519,482	\$ 10,641,806	\$ 5,808,808	\$ 10,627,055	\$ 10,825,916	\$ 184,110	1.73%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
COUNCIL								
PERSONNEL SERVICES								
100-51100-1120	WAGES PERMANENT REGULAR	\$ 12,705	\$ 12,705	\$ 9,450	\$ 12,705	\$ 12,705	\$ -	0.00%
100-51100-1320	FICA	\$ 971	\$ 971	\$ 723	\$ 971	\$ 971	\$ -	0.00%
	TOTAL	\$ 13,677	\$ 13,676	\$ 10,173	\$ 13,676	\$ 13,676	\$ -	0.00%
CONTRACTUAL SERVICES								
100-51100-2910	PRINTING/ADVERTISING	\$ 8,650	\$ 8,000	\$ 5,217	\$ 8,000	\$ 8,500	\$ 500	6.25%
100-51100-2920	TRAINING	\$ 100	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
	TOTAL	\$ 8,750	\$ 8,300	\$ 5,217	\$ 8,000	\$ 8,800	\$ 500	6.02%
OPERATING SUPPLIES/EXPENSES								
100-51100-3210	MEMBERSHIP & DUES	\$ 3,163	\$ 3,000	\$ 2,832	\$ 3,200	\$ 3,200	\$ 200	6.67%
100-51100-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-51100-3300	TRAVEL	\$ 95	\$ 600	\$ 30	\$ 200	\$ 500	\$ (100)	-16.67%
100-51100-3900	OTHER SUPPLIES	\$ 5,165	\$ 1,000	\$ 280	\$ 1,000	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 8,422	\$ 4,700	\$ 3,142	\$ 4,400	\$ 4,800	\$ 100	2.13%
CAPITAL OUTLAY								
100-51100-9999	ADMINISTRATIVE COST ALLOCATION	\$ (12,340)	\$ (10,670)	\$ (7,413)	\$ (10,430)	\$ (11,456)	\$ (786)	7.37%
	TOTAL	\$ (12,340)	\$ (10,670)	\$ (7,413)	\$ (10,430)	\$ (11,456)	\$ (786)	7.37%
	Total COUNCIL:	\$ 18,510	\$ 16,006	\$ 11,119	\$ 15,646	\$ 15,820	\$ (186)	-1.16%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
JUDICIAL								
PERSONNEL SERVICES								
100-51200-1120	WAGES PERMANENT REGULAR	\$ 16,062	\$ 18,088	\$ 12,047	\$ 16,062	\$ 18,450	\$ 362	2.00%
100-51200-1230	WAGES - PART TIME	\$ 29,197	\$ 21,153	\$ 22,206	\$ 29,650	\$ 21,577	\$ 424	2.00%
100-51200-1280	LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1310	WI RETIREMENT	\$ 1,971	\$ 1,428	\$ 1,499	\$ 2,000	\$ 1,403	\$ (25)	-1.75%
100-51200-1320	FICA	\$ 2,927	\$ 3,002	\$ 2,188	\$ 2,915	\$ 3,063	\$ 61	2.03%
100-51200-1330	HEALTH INSUARANCE	\$ 12,617	\$ 9,125	\$ 9,462	\$ 12,617	\$ 9,180	\$ 55	0.60%
100-51200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1340	LIFE INSURANCE	\$ 111	\$ 120	\$ 93	\$ 136	\$ 60	\$ (60)	-50.00%
100-51200-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 62,886	\$ 52,916	\$ 47,495	\$ 63,380	\$ 53,733	\$ 817	1.54%
CONTRACTUAL SERVICES								
100-51200-2131	PROF SERV-PROCESS SERVICE	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-51200-2140	CHANGE OF VENUE EXPENSE	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-51200-2150	TRANSLATOR SERVICES	\$ -	\$ 120	\$ -	\$ 120	\$ 120	\$ -	0.00%
100-51200-2900	OTHER SERVICES	\$ 25	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-51200-2910	PRINTING/ADVERTISING	\$ 496	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-51200-2920	TRAINING	\$ -	\$ 150	\$ 80	\$ 150	\$ 150	\$ -	0.00%
	TOTAL	\$ 521	\$ 1,420	\$ 80	\$ 1,420	\$ 1,420	\$ -	0.00%
OPERATION SUPPLIESEXPENSES								
100-51200-3110	POSTAGE	\$ 944	\$ 675	\$ 528	\$ 675	\$ 700	\$ 25	3.70%
100-51200-3210	MEMBERSHIP & DUES	\$ 845	\$ 845	\$ 820	\$ 845	\$ 845	\$ -	0.00%
100-51200-3300	TRAVEL	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-51200-3900	OTHER SUPPLIES	\$ -	\$ 400	\$ -	\$ 400	\$ 400	\$ -	0.00%
	TOTAL	\$ 1,789	\$ 2,170	\$ 1,348	\$ 2,170	\$ 2,195	\$ 25	1.15%
FIXED CHARGES								
100-51200-5310	RENT/LEASE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
CAPITAL OUTLAY								
100-51200-8190	CO-OFFICE EQUIPMENT	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%
	TOTAL	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%
	Total JUDICIAL:	\$ 67,395	\$ 58,706	\$ 51,123	\$ 69,170	\$ 59,548	\$ 842	1.43%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
LEGAL								
CONTRACTUAL SERVICES								
100-51340-2120	PROF SERV - LEGAL COUNSEL	\$ 65,597	\$ 75,000	\$ 61,562	\$ 75,000	\$ 75,000	\$ -	0.00%
100-51340-2121	LEGAL COUNSEL (CITY ATTORNEY)	\$ 17,652	\$ 17,800	\$ 12,120	\$ 17,800	\$ 18,750	\$ 950	5.34%
100-51340-2200	TELEPHONE EXPENSE	\$ 48	\$ 100	\$ 36	\$ 50	\$ 100	\$ -	0.00%
	TOTAL	\$ 83,297	\$ 92,900	\$ 73,718	\$ 92,850	\$ 93,850	\$ 950	1.02%
OPERATING SUPPLIES/EXPENSES								
100-51340-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL OUTLAY								
100-51340-9999	ADMINISTRATIVE COST ALLOCATION	\$ (30,202)	\$ (37,160)	\$ (29,487)	\$ (37,140)	\$ (39,417)	\$ (2,257)	6.07%
	TOTAL	\$ (30,202)	\$ (37,160)	\$ (29,487)	\$ (37,140)	\$ (39,417)	\$ (2,257)	6.07%
	Total LEGAL COUNSEL:	\$ 53,095	\$ 55,740	\$ 44,231	\$ 55,710	\$ 54,433	\$ (1,307)	-2.34%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CITY MANAGER								
PERSONNEL SERVICES								
100-51410-1100	FULLTIME SALARIES	\$ 112,969	\$ 114,600	\$ 85,087	\$ 113,000	\$ 115,750	\$ 1,150	1.00%
100-51410-1200	WAGES - FULLTIME	\$ 49,403	\$ 50,150	\$ 37,767	\$ 50,150	\$ 51,150	\$ 1,000	1.99%
100-51410-1210	WAGES-PERM SCHOOL INCNTV	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51410-1280	WAGES-LONGEVITY PAY	\$ 5,617	\$ 5,730	\$ -	\$ 5,730	\$ 5,790	\$ 60	1.05%
100-51410-1290	WAGES-OVERTIME	\$ 3,050	\$ 2,000	\$ 869	\$ 1,500	\$ 3,690	\$ 1,690	84.50%
100-51410-1310	WI RETIREMENT	\$ 11,828	\$ 12,130	\$ 8,595	\$ 12,000	\$ 11,950	\$ (180)	-1.48%
100-51410-1320	FICA	\$ 12,727	\$ 13,760	\$ 9,411	\$ 13,000	\$ 14,060	\$ 300	2.18%
100-51410-1330	HEALTH INSURANCE	\$ 25,188	\$ 25,200	\$ 18,891	\$ 25,200	\$ 25,750	\$ 550	2.18%
100-51410-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 1,800	\$ -	\$ -	\$ -			
100-51410-1334	HEALTH INSURANCE OPT-OUT	\$ 3,000	\$ 3,000	\$ 2,192	\$ 3,000	\$ 3,000	\$ -	0.00%
100-51410-1340	LIFE INSURANCE	\$ 1,034	\$ 1,150	\$ 868	\$ 1,150	\$ 1,205	\$ 55	4.78%
100-51410-1361	SICK LEAVE PAYOUT	\$ 2,517	\$ 2,270	\$ 2,268	\$ 2,268	\$ 2,620	\$ 350	15.42%
100-51410-1390	WAGES-CAR ALLOW	\$ 1,825	\$ 1,800	\$ 1,350	\$ 1,790	\$ 1,800	\$ -	0.00%
	TOTAL	\$ 230,958	\$ 231,790	\$ 167,298	\$ 228,788	\$ 236,765	\$ 4,975	2.15%
CONTRACTUAL SERVICES								
100-51410-2130	PROFESSIONAL SERVICES	\$ 50,288	\$ 30,000	\$ 47,242	\$ 50,000	\$ 40,000	\$ 10,000	33.33%
100-51410-2200	TELEPHONE EXPENSE	\$ 278	\$ 300	\$ 188	\$ 300	\$ 300	\$ -	0.00%
100-51410-2201	CELLULAR PHONE	\$ 410	\$ 600	\$ 422	\$ 500	\$ 600	\$ -	0.00%
100-51410-2900	OTHER SERVICES	\$ 1,436	\$ 1,300	\$ 2,108	\$ 2,500	\$ 1,500	\$ 200	15.38%
100-51410-2910	PRINTING/ADVERTISING	\$ 10	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-51410-2920	TRAINING	\$ -	\$ 1,400	\$ -	\$ -	\$ 1,400	\$ -	0.00%
	TOTAL	\$ 52,422	\$ 33,700	\$ 49,959	\$ 53,400	\$ 43,900	\$ 10,200	30.27%
OPERATING SUPPLIES/EXPENSES								
100-51410-3100	OFFICE SUPPLIES	\$ 18,080	\$ 15,000	\$ 16,119	\$ 16,500	\$ 15,000	\$ -	0.00%
100-51410-3110	POSTAGE	\$ 402	\$ 750	\$ 204	\$ 500	\$ 750	\$ -	0.00%
100-51410-3210	MEMBERSHIP & DUES	\$ 1,067	\$ 1,300	\$ 1,255	\$ 1,255	\$ 1,300	\$ -	0.00%
100-51410-3220	PUBLICATIONS	\$ 831	\$ 750	\$ -	\$ 750	\$ 750	\$ -	0.00%
100-51410-3300	TRAVEL	\$ 563	\$ 2,000	\$ 377	\$ 500	\$ 2,000	\$ -	0.00%
100-51410-3900	OTHER SUPPLIES	\$ -	\$ 500	\$ 53	\$ 500	\$ 500	\$ -	0.00%
	TOTAL	\$ 20,943	\$ 20,300	\$ 18,008	\$ 20,005	\$ 20,300	\$ -	0.00%
CAPITAL OUTLAY								
100-51410-9999	ADMINISTRATIVE COST ALLOCATION	\$ (130,858)	\$ (122,890)	\$ (101,164)	\$ (129,943)	\$ (135,434)	\$ (12,544)	10.21%
	TOTAL	\$ (130,858)	\$ (122,890)	\$ (101,164)	\$ (129,943)	\$ (135,434)	\$ (12,544)	10.21%
	Total CITY MANAGER:	\$ 173,464	\$ 162,900	\$ 134,101	\$ 172,250	\$ 165,531	\$ 2,631	1.61%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CITY CLERK								
PERSONNEL SERVICES								
100-51420-1200	WAGES - FULLTIME	\$ 107,100	\$ 80,000	\$ 63,608	\$ 82,000	\$ 80,000	\$ -	0.00%
100-51420-1220	WAGES - FULLTIME	\$ -	\$ -	\$ 2,446	\$ 2,446	\$ -		
100-51420-1280	WAGES-LONGEVITY PAY	\$ 4,442	\$ 525	\$ 714	\$ 714	\$ -		#VALUE!
100-51420-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51420-1310	WI RETIREMENT	\$ 7,427	\$ 5,625	\$ 3,867	\$ 5,310	\$ 5,200	\$ (425)	-7.56%
100-51420-1320	FICA	\$ 8,792	\$ 6,390	\$ 5,308	\$ 6,850	\$ 6,500	\$ 110	1.72%
100-51420-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51420-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51420-1334	HEALTH INSURANCE OPT-OUT	\$ 385	\$ 5,000	\$ 3,654	\$ 5,000	\$ 5,000	\$ -	0.00%
100-51420-1340	LIFE INSURANCE	\$ 599	\$ 130	\$ 90	\$ 110	\$ 75	\$ (55)	-42.31%
100-51420-1361	SICK LEAVE PAYOUT	\$ 1,991	\$ 1,450	\$ -	\$ -	\$ -		#VALUE!
	TOTAL	\$ 130,735	\$ 99,120	\$ 79,688	\$ 102,430	\$ 96,775	\$ (2,345)	-2.37%
CONTRACTUAL SERVICES								
100-51420-2130	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	
100-51420-2200	TELEPHONE EXPENSE	\$ 90	\$ 100	\$ 52	\$ 90	\$ 100	\$ -	0.00%
100-51420-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-51420-2900	OTHER SERVICES	\$ -	\$ 300	\$ 33	\$ 300	\$ 300	\$ -	0.00%
100-51420-2910	PRINTING/ADVERTISING	\$ 235	\$ 750	\$ -	\$ 500	\$ 500	\$ (250)	-33.33%
100-51420-2920	TRAINING	\$ 60	\$ 600	\$ 1,079	\$ 1,079	\$ 1,000	\$ 400	66.67%
	TOTAL	\$ 385	\$ 2,050	\$ 1,163	\$ 2,269	\$ 6,200	\$ 4,150	202.44%
OPERATING SUPPLIES/EXPENSES								
100-51420-3100	OFFICE SUPPLIES	\$ 3,322	\$ 3,000	\$ 1,785	\$ 3,000	\$ 3,000	\$ -	0.00%
100-51420-3110	POSTAGE	\$ 1,095	\$ 750	\$ 247	\$ 750	\$ 750	\$ -	0.00%
100-51420-3210	MEMBERSHIP & DUES	\$ -	\$ 300	\$ 275	\$ 275	\$ 400	\$ 100	33.33%
100-51420-3220	PUBLICATIONS	\$ 1,102	\$ 1,200	\$ 817	\$ 1,200	\$ 1,200	\$ -	0.00%
100-51420-3300	TRAVEL	\$ 48	\$ 600	\$ 234	\$ 234	\$ 750	\$ 150	25.00%
100-51420-3900	OTHER SUPPLIES	\$ 17	\$ 300	\$ 8	\$ 300	\$ 300	\$ -	0.00%
	TOTAL	\$ 5,583	\$ 6,150	\$ 3,366	\$ 5,759	\$ 6,400	\$ 250	4.07%
CAPITAL OUTLAY								
100-51420-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-9999	ADMINISTRATIVE COST ALLOCATION	\$ (34,176)	\$ (26,830)	\$ (21,054)	\$ (27,615)	\$ (29,531)	\$ (2,701)	10.07%
	TOTAL	\$ (34,176)	\$ (26,830)	\$ (21,054)	\$ (27,615)	\$ (29,531)	\$ (2,701)	10.07%
Total CLERK:		\$ 102,527	\$ 80,490	\$ 63,162	\$ 82,844	\$ 79,844	\$ (646)	-0.80%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
ELECTIONS								
PERSONNEL SERVICES								
100-51440-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51440-1270	WAGES-TEMPORARY PT	\$ 13,933	\$ 6,000	\$ 3,301	\$ 3,301	\$ 13,000	\$ 7,000	116.67%
100-51440-1310	WI RETIREMENT	\$ 55	\$ -	\$ 12	\$ 12	\$ -		
100-51440-1320	FICA	\$ 172	\$ -	\$ 30	\$ 30	\$ 1,000	\$ 1,000	
100-51440-1330	HEALTH INSURANCE	\$ 309	\$ -	\$ 75	\$ 75	\$ -		
	TOTAL	\$ 14,469	\$ 6,000	\$ 3,418	\$ 3,418	\$ 14,000	\$ 8,000	133.33%
CONTRACTUAL SERVICES								
100-51440-2410	MAINTENANCE EQUIPMENT/VEH	\$ 2,190	\$ 2,500	\$ 2,215	\$ 2,500	\$ 2,500	\$ -	0.00%
100-51440-2910	PRINTING/ADVERTISING	\$ 1,846	\$ 1,500	\$ 222	\$ 500	\$ 1,500	\$ -	0.00%
100-51440-2920	TRAINING	\$ -	\$ 500	\$ 145	\$ 145	\$ 500	\$ -	0.00%
	TOTAL	\$ 4,036	\$ 4,500	\$ 2,582	\$ 3,145	\$ 4,500	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-51440-3100	OFFICE SUPPLIES	\$ 2,230	\$ 600	\$ 616	\$ 616	\$ 800	\$ 200	33.33%
100-51440-3110	POSTAGE	\$ 5,955	\$ 2,000	\$ 1,704	\$ 2,000	\$ 4,000	\$ 2,000	100.00%
100-51440-3300	TRAVEL	\$ 162	\$ 250	\$ 312	\$ 312	\$ 300	\$ 50	20.00%
100-51440-3900	OTHER SUPPLIES	\$ 5,822	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	0.00%
	TOTAL	\$ 14,169	\$ 4,350	\$ 2,632	\$ 2,928	\$ 6,600	\$ 2,250	51.72%
CAPITAL OUTLAY								
100-51440-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total ELECTION:	\$ 32,674	\$ 14,850	\$ 8,631	\$ 9,491	\$ 25,100	\$ 10,250	69.02%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
INFORMATION SYSTEMS								
PERSONNEL SERVICES								
100-51450-1100	FULLTIME SALARIES	\$ 84,195	\$ 85,425	\$ 64,037	\$ 85,425	\$ 87,110	\$ 1,685	1.97%
100-51450-1200	WAGES - FULLTIME	\$ 55,625	\$ 57,765	\$ 43,294	\$ 57,765	\$ 58,906	\$ 1,141	1.98%
100-51450-1220	WAGES FULLTIME UNION	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51450-1280	WAGES-LONGEVITY PAY	\$ 4,186	\$ 4,270	\$ -	\$ 4,270	\$ 4,360	\$ 90	2.11%
100-51450-1310	WI RETIREMENT	\$ 9,826	\$ 10,075	\$ 7,370	\$ 10,000	\$ 9,905	\$ (170)	-1.69%
100-51450-1320	FICA	\$ 10,508	\$ 11,425	\$ 7,867	\$ 11,000	\$ 11,650	\$ 225	1.97%
100-51450-1330	HEALTH INSURANCE	\$ 25,188	\$ 25,200	\$ 18,891	\$ 25,200	\$ 25,650	\$ 450	1.79%
100-51450-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 1,800	\$ -	\$ -	\$ -	\$ -		
100-51450-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51450-1340	LIFE INSURANCE	\$ 495	\$ 550	\$ 412	\$ 525	\$ 580	\$ 30	5.45%
100-51450-1361	SICK LEAVE PAYOUT	\$ 1,563	\$ 1,850	\$ 1,852	\$ 1,852	\$ 1,970	\$ 120	6.49%
	TOTAL	\$ 193,387	\$ 196,560	\$ 143,723	\$ 196,037	\$ 200,131	\$ 3,571	1.82%
CONTRACTUAL SERVICES								
100-51450-2130	PROF SERVICES - IT	\$ 2,640	\$ 4,000	\$ -	\$ 4,000	\$ 10,000	\$ 6,000	150.00%
100-51450-2200	TELEPHONE EXPENSE	\$ 170	\$ 500	\$ 121	\$ 200	\$ 300	\$ (200)	-40.00%
100-51450-2202	T1 DATA CIRCUIT/INTERNET	\$ 5,098	\$ 6,000	\$ 3,399	\$ 5,100	\$ 6,000	\$ -	0.00%
100-51450-2400	SOFTWARE MAINTENANCE	\$ 29,117	\$ 28,450	\$ 23,165	\$ 28,450	\$ 31,750	\$ 3,300	11.60%
100-51450-2410	MAINTENANCE EQUIPMENT/VEH	\$ 3,688	\$ 5,000	\$ 1,814	\$ 5,000	\$ 8,000	\$ 3,000	60.00%
100-51450-2900	OTHER SERVICES	\$ 1,082	\$ 1,300	\$ 263	\$ 1,300	\$ 1,300	\$ -	0.00%
100-51450-2920	TRAINING	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
	TOTAL	\$ 41,794	\$ 45,450	\$ 28,761	\$ 44,250	\$ 57,550	\$ 12,100	26.62%
OPERATING SUPPLIES/EXPENSES								
100-51450-3100	OFFICE SUPPLIES	\$ 302	\$ 300	\$ 254	\$ 300	\$ 300	\$ -	0.00%
100-51450-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-51450-3210	MEMBERSHIP & DUES	\$ 50	\$ 100	\$ -	\$ 50	\$ 100	\$ -	0.00%
100-51450-3300	TRAVEL	\$ 90	\$ 1,000	\$ -	\$ 150	\$ 1,000	\$ -	0.00%
100-51450-3900	OTHER SUPPLIES	\$ 1,154	\$ 1,400	\$ 597	\$ 1,200	\$ 1,400	\$ -	0.00%
	TOTAL	\$ 1,595	\$ 2,900	\$ 851	\$ 1,800	\$ 2,900	\$ -	0.00%
CAPITAL OUTLAY								
100-51450-9999	ADMINISTRATIVE COST ALLOCATION	\$ (134,962)	\$ (139,599)	\$ (98,801)	\$ (137,990)	\$ (153,743)	\$ (14,144)	10.13%
	TOTAL	\$ (134,962)	\$ (139,599)	\$ (98,801)	\$ (137,990)	\$ (153,743)	\$ (14,144)	10.13%
Total INFORMATION SYSTEMS:		\$ 101,814	\$ 105,311	\$ 74,534	\$ 104,097	\$ 106,838	\$ 1,527	1.45%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
FINANCE DEPARTMENT								
PERSONNEL SERVICES								
100-51510-1100	FULLTIME SALARIES	\$ 91,851	\$ 93,200	\$ 69,854	\$ 92,700	\$ 95,035	\$ 1,835	1.97%
100-51510-1220	WAGES - FULLTIME	\$ 113,511	\$ 113,175	\$ 91,904	\$ 120,000	\$ 116,875	\$ 3,700	3.27%
100-51510-1280	WAGES-LONGEVITY PAY	\$ 6,412	\$ 7,100	\$ -	\$ 7,100	\$ 7,250	\$ 150	2.11%
100-51510-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51510-1310	WI RETIREMENT	\$ 11,751	\$ 14,600	\$ 10,509	\$ 14,000	\$ 14,709	\$ 109	0.75%
100-51510-1320	FICA	\$ 15,002	\$ 16,875	\$ 11,687	\$ 16,000	\$ 17,315	\$ 440	2.61%
100-51510-1330	HEALTH INSURANCE	\$ 37,494	\$ 54,080	\$ 28,650	\$ 38,025	\$ 38,200	\$ (15,880)	-29.36%
100-51510-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 2,590	\$ -	\$ -	\$ -	\$ -		
100-51510-1334	HEALTH INSURANCE OPT-OUT	\$ 3,865	\$ 3,015	\$ 2,825	\$ 3,600	\$ 3,865	\$ 850	28.19%
100-51510-1340	LIFE INSURANCE	\$ 632	\$ 750	\$ 599	\$ 760	\$ 884	\$ 134	17.87%
100-51510-1361	SICK LEAVE PAYOUT	\$ 2,046	\$ 2,110	\$ 2,108	\$ 2,108	\$ 2,150	\$ 40	1.90%
	TOTAL	\$ 285,155	\$ 304,905	\$ 218,134	\$ 294,293	\$ 296,283	\$ (8,622)	-2.83%
CONTRACTUAL SERVICES								
100-51510-2110	PROFESSIONAL SERV-AUDITOR	\$ 28,900	\$ 30,000	\$ 29,718	\$ 30,000	\$ 31,500	\$ 1,500	5.00%
100-51510-2200	TELEPHONE EXPENSE	\$ 782	\$ 800	\$ 539	\$ 750	\$ 800	\$ -	0.00%
100-51510-2201	CELLULAR PHONE	\$ 901	\$ 1,600	\$ 604	\$ 900	\$ 1,600	\$ -	0.00%
100-51510-2403	ACCOUNTING SOFTWARE MAINT	\$ 18,398	\$ 19,000	\$ 18,398	\$ 18,500	\$ 19,000	\$ -	0.00%
100-51510-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-51510-2900	OTHER SERVICES	\$ 20,004	\$ 10,000	\$ 11,779	\$ 15,000	\$ 15,000	\$ 5,000	50.00%
100-51510-2910	PRINTING/ADVERTISING	\$ -	\$ 350	\$ -	\$ 350	\$ 350	\$ -	0.00%
100-51510-2920	TRAINING	\$ 295	\$ 1,500	\$ 1,265	\$ 1,500	\$ 1,500	\$ -	0.00%
	TOTAL	\$ 69,280	\$ 63,450	\$ 62,302	\$ 67,200	\$ 69,950	\$ 6,500	10.24%
OPERATING SUPPLIES/EXPENSES								
100-51510-3100	OFFICE SUPPLIES	\$ 3,617	\$ 2,500	\$ 1,752	\$ 2,000	\$ 2,500	\$ -	0.00%
100-51510-3110	POSTAGE	\$ 2,340	\$ 2,500	\$ 1,482	\$ 2,500	\$ 2,500	\$ -	0.00%
100-51510-3210	MEMBERSHIP & DUES	\$ 215	\$ 300	\$ 215	\$ 215	\$ 300	\$ -	0.00%
100-51510-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-51510-3300	TRAVEL	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	0.00%
100-51510-3900	OTHER SUPPLIES	\$ 377	\$ 1,500	\$ 74	\$ 1,500	\$ 1,500	\$ -	0.00%
	TOTAL	\$ 6,549	\$ 8,900	\$ 3,523	\$ 6,315	\$ 8,900	\$ -	0.00%
CAPITAL OUTLAY								
100-51510-9999	ADMINISTRATIVE COST ALLOCATION	\$ (198,532)	\$ (207,491)	\$ (156,178)	\$ (202,294)	\$ (233,333)	\$ (25,842)	12.45%
	TOTAL	\$ (198,532)	\$ (207,491)	\$ (156,178)	\$ (202,294)	\$ (233,333)	\$ (25,842)	12.45%
	Total FINANCE DEPARTMENT:	\$ 162,451	\$ 169,764	\$ 127,782	\$ 165,514	\$ 141,800	\$ (27,964)	-16.47%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
ASSESSING								
PERSONNEL SERVICES								
100-51530-1200	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51530-1220	WAGES - FULLTIME	\$ 33,334	\$ 39,817	\$ 26,989	\$ 35,300	\$ 36,650	\$ (3,167)	-7.95%
100-51530-1280	WAGES-LONGEVITY PAY	\$ 542	\$ -	\$ -	\$ -	\$ -		
100-51530-1310	WI RETIREMENT	\$ 1,418	\$ 2,690	\$ 1,741	\$ 2,250	\$ 2,380	\$ (310)	-11.52%
100-51530-1320	FICA	\$ 2,435	\$ 3,050	\$ 1,981	\$ 2,600	\$ 2,800	\$ (250)	-8.20%
100-51530-1330	HEALTH INSURANCE	\$ 5,718	\$ 7,155	\$ 4,356	\$ 5,800	\$ 5,825	\$ (1,330)	-18.59%
100-51530-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 410	\$ -	\$ -	\$ -	\$ -		
100-51530-1334	HEALTH INSURANCE OPT-OUT	\$ 1,135	\$ 1,985	\$ 829	\$ 1,050	\$ 1,135	\$ (850)	-42.82%
100-51530-1340	LIFE INSURANCE	\$ 42	\$ 90	\$ 54	\$ 75	\$ 91	\$ 1	1.11%
100-51530-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 45,033	\$ 54,787	\$ 35,950	\$ 47,075	\$ 48,881	\$ (5,906)	-10.78%
CONTRACTUAL SERVICES								
100-51530-2130	PROFESSIONAL SERVICES	\$ 43,900	\$ 45,000	\$ 33,600	\$ 44,800	\$ 46,350	\$ 1,350	3.00%
100-51530-2200	TELEPHONE EXPENSE	\$ 117	\$ 150	\$ 81	\$ 120	\$ 150	\$ -	0.00%
100-51530-2410	MAINTENANCE EQUIPMENT/VEH	\$ 9,811	\$ 10,000	\$ 9,713	\$ 10,075	\$ 10,000	\$ -	0.00%
100-51530-2900	OTHER SERVICES	\$ 1,938	\$ 2,100	\$ 1,941	\$ 1,941	\$ 2,100	\$ -	0.00%
100-51530-2910	PRINTING/ADVERTISING	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-51530-2920	TRAINING	\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ -	0.00%
	TOTAL	\$ 55,766	\$ 58,250	\$ 45,335	\$ 57,186	\$ 59,600	\$ 1,350	2.32%
OPERATING SUPPLIES/EXPENSES								
100-51530-3100	OFFICE SUPPLIES	\$ 748	\$ 800	\$ 616	\$ 800	\$ 800	\$ -	0.00%
100-51530-3110	POSTAGE	\$ 784	\$ 900	\$ 813	\$ 900	\$ 900	\$ -	0.00%
100-51530-3220	PUBLICATIONS	\$ -	\$ 150	\$ -	\$ 150	\$ 150	\$ -	0.00%
100-51530-3300	TRAVEL	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
100-51530-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ 22	\$ 300	\$ 300	\$ -	0.00%
	TOTAL	\$ 1,532	\$ 3,150	\$ 1,452	\$ 2,150	\$ 3,150	\$ -	0.00%
CAPITAL OUTLAY								
100-51530-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
Total ASSESSING:		\$ 102,331	\$ 116,187	\$ 82,737	\$ 106,411	\$ 111,631	\$ (4,556)	-3.92%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CITY HALL								
PERSONNEL SERVICES								
100-51600-1220	WAGES - FULLTIME	\$ 49,270	\$ 42,700	\$ 31,198	\$ 42,700	\$ 48,726	\$ 6,026	14.11%
100-51600-1230	WAGES - PART TIME	\$ 19,240	\$ 20,825	\$ 13,086	\$ 20,825	\$ 21,250	\$ 425	2.04%
100-51600-1280	WAGES-LONGEVITY PAY	\$ 484	\$ -	\$ -	\$ -	\$ -		
100-51600-1290	WAGES-OVERTIME	\$ 110	\$ 300	\$ -	\$ -	\$ -		#VALUE!
100-51600-1310	WI RETIREMENT	\$ 4,149	\$ 4,310	\$ 2,948	\$ 4,310	\$ 4,548	\$ 238	5.52%
100-51600-1320	FICA	\$ 5,193	\$ 4,880	\$ 3,341	\$ 4,880	\$ 5,353	\$ 473	9.69%
100-51600-1330	HEALTH INSURANCE	\$ 7,164	\$ 7,165	\$ 3,582	\$ 3,582	\$ -		#VALUE!
100-51600-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 600	\$ -	\$ -	\$ -	\$ -		
100-51600-1340	LIFE INSURANCE	\$ 299	\$ 325	\$ 176	\$ 325	\$ 285	\$ (40)	-12.31%
100-51600-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 86,509	\$ 80,505	\$ 54,330	\$ 76,622	\$ 80,162	\$ (343)	-0.43%
CONTRACTUAL SERVICES								
100-51600-2100	PROFESSIONAL SERVICES	\$ 456	\$ -	\$ 127	\$ 127	\$ -		
100-51600-2200	TELEPHONE EXPENSE	\$ 148	\$ 150	\$ 110	\$ 148	\$ 150	\$ -	0.00%
100-51600-2201	CELLULAR PHONE	\$ 407	\$ 425	\$ 300	\$ 388	\$ 400	\$ (25)	-5.88%
100-51600-2210	ELECTRICITY	\$ 26,799	\$ 28,000	\$ 21,828	\$ 27,000	\$ 28,000	\$ -	0.00%
100-51600-2220	NATURAL GAS/HEAT	\$ 6,302	\$ 9,500	\$ 5,708	\$ 8,500	\$ 10,000	\$ 500	5.26%
100-51600-2230	WATER EXPENSE	\$ 2,590	\$ 2,724	\$ 1,574	\$ 2,110	\$ 2,300	\$ (424)	-15.57%
100-51600-2240	SEWER EXPENSE	\$ 1,742	\$ 1,870	\$ 801	\$ 1,088	\$ 1,200	\$ (670)	-35.83%
100-51600-2250	STORMWATER EXPENSE	\$ 904	\$ 904	\$ 678	\$ 904	\$ 904	\$ -	0.00%
	TOTAL	\$ 39,347	\$ 43,573	\$ 31,126	\$ 40,265	\$ 42,954	\$ (619)	-1.42%
OPERATING SUPPLIES/EXPENSES								
100-51600-3500	BLDGS./GRNDS MAINT	\$ 18,756	\$ 15,000	\$ 8,872	\$ 15,000	\$ 15,000	\$ -	0.00%
100-51600-3850	CLOTHING	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
	TOTAL	\$ 18,856	\$ 15,100	\$ 8,872	\$ 15,100	\$ 15,100	\$ -	0.00%
CAPITAL OUTLAY								
100-51600-9999	ADMINISTRATIVE COST ALLOCATION	\$ (57,884)	\$ (55,671)	\$ (37,731)	\$ (52,795)	\$ (58,051)	\$ (2,380)	4.27%
	TOTAL	\$ (57,884)	\$ (55,671)	\$ (37,731)	\$ (52,795)	\$ (58,051)	\$ (2,380)	4.27%
	Total CITY HALL:	\$ 86,827	\$ 83,507	\$ 56,597	\$ 79,192	\$ 80,165	\$ (3,342)	-4.00%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
GENERAL GOVERNMENT								
CONTRACTUAL SERVICES								
100-51900-2160	SAFETY COORDINATOR	\$ 1,367	\$ 2,500	\$ 1,735	\$ 2,360	\$ 2,500	\$ -	0.00%
100-51900-2404	PROPERTY TAX SOFTWARE MAINT	\$ 795	\$ 850	\$ 795	\$ 795	\$ 850	\$ -	0.00%
100-51900-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
	TOTAL	\$ 2,162	\$ 3,850	\$ 2,530	\$ 3,655	\$ 3,850	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-51900-3110	POSTAGE	\$ 3,314	\$ 3,800	\$ 352	\$ 3,800	\$ 3,800	\$ -	0.00%
100-51900-3900	OTHER SUPPLIES	\$ 2,558	\$ 2,500	\$ 1,390	\$ 2,500	\$ 2,500	\$ -	0.00%
	TOTAL	\$ 5,872	\$ 6,300	\$ 1,741	\$ 6,300	\$ 6,300	\$ -	0.00%
FIXED CHARGES								
100-51900-5310	RENT/LEASE	\$ (450)	\$ 5,000	\$ (8,640)	\$ 5,000	\$ 5,000	\$ -	0.00%
	TOTAL	\$ (450)	\$ 5,000	\$ (8,640)	\$ 5,000	\$ 5,000	\$ -	0.00%
	Total MISC GENERAL GOVERNMENT:	\$ 7,584	\$ 15,150	\$ (4,369)	\$ 14,955	\$ 15,150	\$ -	0.00%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
INSURANCE								
PERSONNEL SERVICES								
100-51930-1350	OTHER BENEFITS	\$ (1,993)	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ (1,993)	\$ -	\$ -	\$ -	\$ -		
FIXED CHARGES								
100-51930-5100	PUBLIC LIABILITY INSURNCE	\$ 47,664	\$ 57,400	\$ 41,339	\$ 56,000	\$ 60,000	\$ 2,600	4.53%
100-51930-5110	PROPERTY INSURANCE	\$ 20,086	\$ 23,175	\$ 17,182	\$ 23,500	\$ 25,500	\$ 2,325	10.03%
100-51930-5111	CONTRACTOR EQUIPMENT INS	\$ 8,154	\$ 8,500	\$ 5,388	\$ 7,685	\$ 8,500	\$ -	0.00%
100-51930-5120	FLEET INSURANCE	\$ 42,262	\$ 45,700	\$ 35,626	\$ 47,500	\$ 50,000	\$ 4,300	9.41%
100-51930-5130	WORKMEN'S COMPENSATION	\$ 157,631	\$ 169,900	\$ 125,830	\$ 168,000	\$ 170,000	\$ 100	0.06%
100-51930-5140	UMBRELLA INSURANCE	\$ 11,414	\$ 15,150	\$ 11,214	\$ 15,300	\$ 16,000	\$ 850	5.61%
100-51930-5160	UNEMPLOYMENT COMP BENEFIT	\$ 6,556	\$ 10,000	\$ 4,227	\$ 5,000	\$ 10,000	\$ -	0.00%
100-51930-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51930-5190	CRIME INSURANCE	\$ 467	\$ 475	\$ 350	\$ 480	\$ 520	\$ 45	9.47%
100-51930-5200	INSURANCES	\$ 231	\$ 410	\$ 231	\$ 231	\$ 400	\$ (10)	-2.44%
	TOTAL	\$ 294,465	\$ 330,710	\$ 241,386	\$ 323,696	\$ 340,920	\$ 10,210	3.09%
	Total INSURANCE:	\$ 292,472	\$ 330,710	\$ 241,386	\$ 323,696	\$ 340,920	\$ 10,210	3.09%
	Total GENERAL GOVERNMENT:	\$ 1,201,144	\$ 1,209,321	\$ 891,035	\$ 1,198,975	\$ 1,196,780	\$ (12,541)	-1.04%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
POLICE DEPARTMENT ADMINISTRATION								
PERSONNEL SERVICES								
100-52100-1100	FULLTIME SALARIES	\$ 115,006	\$ 101,880	\$ 78,694	\$ 106,700	\$ 103,916	\$ 2,036	2.00%
100-52100-1110	SALARIES-OTHER(FD&PD)	\$ 584,799	\$ 653,797	\$ 457,047	\$ 608,500	\$ 597,088	\$ (56,709)	-8.67%
100-52100-1200	WAGES - FULLTIME	\$ 113,781	\$ 150,033	\$ 95,062	\$ 134,250	\$ 156,341	\$ 6,308	4.20%
100-52100-1220	WAGES - FULLTIME	\$ -	\$ -	\$ 9,124	\$ 9,124	\$ -		
100-52100-1230	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 1,227	\$ 1,500	\$ 755	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52100-1280	WAGES-LONGEVITY PAY	\$ 11,665	\$ 17,408	\$ -	\$ 17,300	\$ 14,050	\$ (3,358)	-19.29%
100-52100-1290	WAGES-OVERTIME	\$ 52,233	\$ 60,000	\$ 39,842	\$ 53,000	\$ 60,000	\$ -	0.00%
100-52100-1310	WI RETIREMENT	\$ 106,849	\$ 129,899	\$ 82,803	\$ 115,800	\$ 108,842	\$ (21,057)	-16.21%
100-52100-1311	RETIREMENT PAYBACK	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-1320	FICA	\$ 64,448	\$ 76,564	\$ 50,081	\$ 69,800	\$ 72,852	\$ (3,712)	-4.85%
100-52100-1330	HEALTH INSURANCE	\$ 155,881	\$ 187,748	\$ 115,714	\$ 151,300	\$ 145,000	\$ (42,748)	-22.77%
100-52100-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 10,800	\$ -	\$ -	\$ -	\$ -		
100-52100-1334	HEALTH INSURANCE OPT-OUT	\$ 10,962	\$ 10,000	\$ 7,308	\$ 14,800	\$ 15,000	\$ 5,000	50.00%
100-52100-1340	LIFE INSURANCE	\$ 897	\$ 1,783	\$ 1,332	\$ 1,750	\$ 1,414	\$ (369)	-20.70%
100-52100-1361	SICK LEAVE PAYOUT	\$ 8,245	\$ 7,721	\$ 5,111	\$ 5,111	\$ 5,911	\$ (1,810)	-23.44%
100-52100-1370	WAGES-VACATION PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 1,236,793	\$ 1,398,333	\$ 942,875	\$ 1,288,935	\$ 1,281,914	\$ (116,419)	-8.33%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CONTRACTUAL SERVICES								
100-52100-2100	PROFESSIONAL SERVICES	\$ 5,918	\$ 1,500	\$ 5,899	\$ 5,899	\$ 4,500	\$ 3,000	200.00%
100-52100-2101	WELLNESS-EPA	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-2160	SAFETY COORDINATOR	\$ 4,317	\$ 6,250	\$ 5,477	\$ 6,250	\$ 6,250	\$ -	0.00%
100-52100-2200	TELEPHONE EXPENSE	\$ 2,848	\$ 3,000	\$ 1,820	\$ 3,000	\$ 3,000	\$ -	0.00%
100-52100-2202	T1 DATA CIRCUIT/INTERNET	\$ 1,581	\$ 1,660	\$ 1,581	\$ 1,660	\$ 1,700	\$ 40	2.41%
100-52100-2203	TIME SYSTEM TELETYPE	\$ 3,841	\$ 4,000	\$ 3,390	\$ 3,450	\$ 4,000	\$ -	0.00%
100-52100-2204	TIME RECORD CHECK-LICENSE	\$ 1,113	\$ 2,000	\$ 357	\$ 900	\$ 2,000	\$ -	0.00%
100-52100-2402	COMP SWARE MAINT-RMS/MCT	\$ 4,194	\$ 24,700	\$ 10,287	\$ 10,287	\$ 27,400	\$ 2,700	10.93%
100-52100-2420	VOICE LOGGER MAINTENANCE	\$ 3,131	\$ 3,200	\$ -	\$ 3,200	\$ 3,200	\$ -	0.00%
100-52100-2430	RECORDING EQUIPMENT REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-2441	RADIO MAINTENANCE CONTRACT	\$ 3,644	\$ 5,500	\$ 5,454	\$ 5,500	\$ 5,900	\$ 400	7.27%
100-52100-2450	EQUIPMENT REPAIRS	\$ 408	\$ 1,000	\$ -	\$ 500	\$ 1,000	\$ -	0.00%
100-52100-2900	OTHER SERVICES	\$ 151	\$ 1,500	\$ 903	\$ 1,350	\$ 1,500	\$ -	0.00%
100-52100-2912	PRINT-FORMS & STATIONARY	\$ 329	\$ 1,000	\$ 573	\$ 750	\$ 1,000	\$ -	0.00%
100-52100-2913	PRINTING - MISCELLANEOUS	\$ 184	\$ 500	\$ 329	\$ 500	\$ 500	\$ -	0.00%
100-52100-2914	PRINTING - UTC & UMCC	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-2915	PRINTING-PROP & EVIDENCE	\$ 604	\$ 500	\$ 474	\$ 500	\$ 500	\$ -	0.00%
100-52100-2920	TRAINING	\$ 395	\$ 1,500	\$ 1,172	\$ 1,375	\$ 1,500	\$ -	0.00%
100-52100-2921	Tuition/Books Reimb	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 32,657	\$ 57,810	\$ 37,716	\$ 45,121	\$ 63,950	\$ 6,140	10.62%
OPERATING SUPPLIES/EXPENSES								
100-52100-3100	OFFICE SUPPLIES	\$ 2,676	\$ 2,500	\$ 1,247	\$ 2,500	\$ 2,500	\$ -	0.00%
100-52100-3101	OFFICE SUPPLIES-PRINTER	\$ 823	\$ 1,000	\$ 263	\$ 765	\$ 1,000	\$ -	0.00%
100-52100-3102	OFFICE SUPPLIES-PAPER	\$ 2,894	\$ 2,000	\$ 2,235	\$ 2,500	\$ 2,000	\$ -	0.00%
100-52100-3110	POSTAGE	\$ 1,470	\$ 1,400	\$ 944	\$ 1,350	\$ 1,400	\$ -	0.00%
100-52100-3141	LESS LETHAL SUPPLIES	\$ 3,360	\$ 2,500	\$ -	\$ 2,500	\$ 3,000	\$ 500	20.00%
100-52100-3142	FIREARM TRAINING SUPPLIES	\$ 2,147	\$ 800	\$ -	\$ 800	\$ 1,500	\$ 700	87.50%
100-52100-3143	ARMOR SUPPLIES	\$ 70	\$ 350	\$ 88	\$ 350	\$ 500	\$ 150	42.86%
100-52100-3144	FIREARMS AMMUNITION	\$ 3,253	\$ 2,500	\$ 1,000	\$ 2,500	\$ 3,500	\$ 1,000	40.00%
100-52100-3145	DAAT TRAINING SUPPLIES	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-52100-3210	MEMBERSHIP & DUES	\$ 340	\$ 600	\$ 655	\$ 655	\$ 600	\$ -	0.00%
100-52100-3220	PUBLICATIONS	\$ 492	\$ 400	\$ 433	\$ 433	\$ 500	\$ 100	25.00%
100-52100-3300	TRAVEL	\$ 600	\$ 2,500	\$ 906	\$ 2,215	\$ 2,500	\$ -	0.00%
100-52100-3500	BLDGS./GRNDS MAINT	\$ 2,428	\$ 1,500	\$ 717	\$ 1,400	\$ 1,500	\$ -	0.00%
100-52100-3850	CLOTHING	\$ 2,577	\$ 4,950	\$ 354	\$ 4,300	\$ 4,300	\$ (650)	-13.13%
100-52100-3900	OTHER SUPPLIES	\$ 69	\$ -	\$ 251	\$ 251	\$ -		
	TOTAL	\$ 23,200	\$ 23,300	\$ 9,092	\$ 22,819	\$ 25,100	\$ 1,800	7.73%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
FIXED CHARGES								
100-52100-5100	PUBLIC LIABILITY INSURANCE	\$ 13,820	\$ 15,560	\$ 11,383	\$ 16,000	\$ 19,500	\$ 3,940	25.32%
100-52100-5310	RENT/LEASE	\$ 4,349	\$ 5,500	\$ 1,576	\$ 5,500	\$ 5,500	\$ -	0.00%
100-52100-5312	LEASE/PURCHASE VEHICLE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 18,169	\$ 21,060	\$ 12,960	\$ 21,500	\$ 25,000	\$ 3,940	18.71%
Total POLICE ADMINISTRATION:		\$ 1,310,819	\$ 1,500,503	\$ 1,002,643	\$ 1,378,375	\$ 1,395,964	\$ (104,539)	-6.97%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
PATROL								
PERSONNEL SERVICES								
100-52115-1220	WAGES - POLICE OFFICERS	\$ 1,064,015	\$ 1,064,963	\$ 746,787	\$ 1,060,000	\$ 1,184,721	\$ 119,758	11.25%
100-52115-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 3,515	\$ 3,500	\$ 2,722	\$ 3,500	\$ 3,500	\$ -	0.00%
100-52115-1270	WAGE-COMMUNITY SERVICE OFFICER	\$ 11,563	\$ 21,425	\$ 7,268	\$ 18,600	\$ 28,560	\$ 7,135	33.30%
100-52115-1280	WAGES-LONGEVITY PAY	\$ 4,357	\$ 3,203	\$ -	\$ 3,200	\$ 3,294	\$ 91	2.84%
100-52115-1290	WAGES-OVERTIME	\$ 90,331	\$ 75,000	\$ 88,946	\$ 107,000	\$ 77,000	\$ 2,000	2.67%
100-52115-1310	WI RETIREMENT	\$ 149,618	\$ 152,678	\$ 109,931	\$ 155,100	\$ 164,026	\$ 11,348	7.43%
100-52115-1320	FICA	\$ 88,523	\$ 90,086	\$ 63,808	\$ 90,660	\$ 100,718	\$ 10,632	11.80%
100-52115-1330	HEALTH INSURANCE	\$ 123,245	\$ 141,348	\$ 99,134	\$ 135,100	\$ 159,000	\$ 17,652	12.49%
100-52115-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 10,200	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-1334	HEALTH INSURANCE OPT-OUT	\$ 22,731	\$ 13,000	\$ 10,961	\$ 17,200	\$ 23,000	\$ 10,000	76.92%
100-52115-1340	LIFE INSURANCE	\$ 1,555	\$ 827	\$ 638	\$ 850	\$ 846	\$ 19	2.30%
100-52115-1361	SICK LEAVE PAYOUT	\$ 732	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-1371	VACATION PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-1400	FTO,CPO,PSLO,METRO DRUG	\$ 1,760	\$ 2,080	\$ 714	\$ 714	\$ 2,080	\$ -	0.00%
100-52115-1410	EDUCATIONAL PAY INCENTIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 1,572,145	\$ 1,568,110	\$ 1,130,908	\$ 1,591,924	\$ 1,746,745	\$ 178,635	11.39%
CONRACTUAL SERVICES								
100-52115-2133	PROF SERVICES-PHLEBOTOMY	\$ 13	\$ 750	\$ 1,288	\$ 1,700	\$ 1,500	\$ 750	100.00%
100-52115-2134	SEXUAL ASSAULT EXAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-2150	TRANSLATOR SERVICES	\$ 147	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-52115-2170	POLICE VEHICLE SETUP	\$ 8,833	\$ -	\$ 11,029	\$ 11,029	\$ -	\$ -	
100-52115-2201	CELLULAR PHONE	\$ 13,088	\$ 11,000	\$ 8,774	\$ 10,750	\$ 11,000	\$ -	0.00%
100-52115-2402	COMP SWARE MAINT-RMS/MCT	\$ 32,212	\$ 21,700	\$ 27,234	\$ 27,234	\$ 24,000	\$ 2,300	10.60%
100-52115-2411	MOTOR VEHICLE MAINTENANCE	\$ 20,720	\$ 15,000	\$ 9,191	\$ 10,900	\$ 15,000	\$ -	0.00%
100-52115-2413	VEHICLE CLEANING EXP	\$ 102	\$ 300	\$ -	\$ 150	\$ 300	\$ -	0.00%
100-52115-2450	RADAR REPAIRS	\$ -	\$ -	\$ 48	\$ 48	\$ -	\$ -	
100-52115-2470	MOBILE VIDEO REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-2901	PHOTO FINISHING	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-2902	MISC SERVICES	\$ 509	\$ 2,500	\$ 5	\$ 1,000	\$ 2,500	\$ -	0.00%
100-52115-2903	ANIMAL CARE/HOUSING	\$ 8,764	\$ 9,020	\$ -	\$ 9,020	\$ 9,535	\$ 515	5.71%
100-52115-2920	TRAINING	\$ 4,336	\$ 5,000	\$ 2,738	\$ 3,900	\$ 5,000	\$ -	0.00%
100-52115-2921	Tuition/Books Reimb	\$ 995	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 89,769	\$ 65,520	\$ 60,307	\$ 75,981	\$ 69,085	\$ 3,565	5.44%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-52115-3110	BLOODBORNE-PATHOGEN SUPP	\$ 1,178	\$ 500	\$ 361	\$ 460	\$ 500	\$ -	0.00%
100-52115-3120	INVESTIGATIVE SUPPLIES	\$ 1,796	\$ 1,750	\$ 876	\$ 1,500	\$ 1,750	\$ -	0.00%
100-52115-3140	CALIBRATION TEST SOLUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-3150	BICYCLE PATROL SUPPLIES	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-52115-3160	PHOTO SUPPLIES	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
100-52115-3170	VEHICLE SUPPLIES	\$ 151	\$ 200	\$ 4	\$ 100	\$ 200	\$ -	0.00%
100-52115-3190	PBT TUBES	\$ 95	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-52115-3210	MEMBERSHIP & DUES	\$ -	\$ 150	\$ -	\$ 150	\$ 150	\$ -	0.00%
100-52115-3220	PUBLICATIONS	\$ 762	\$ 1,000	\$ 1,116	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52115-3230	RADIO COLLAR REPLACE MICS	\$ -	\$ 250	\$ 242	\$ 250	\$ -		#VALUE!
100-52115-3240	DRY CELL BATTERIES	\$ 273	\$ 600	\$ 82	\$ 200	\$ 600	\$ -	0.00%
100-52115-3300	TRAVEL	\$ 9,705	\$ 2,500	\$ 693	\$ 1,925	\$ 2,500	\$ -	0.00%
100-52115-3410	GAS & OIL	\$ 27,024	\$ 28,000	\$ 20,949	\$ 27,900	\$ 28,000	\$ -	0.00%
100-52115-3850	CLOTHING	\$ 9,642	\$ 8,250	\$ 9,159	\$ 9,600	\$ 10,259	\$ 2,009	24.35%
100-52115-3851	CLOTHING-CARRYOVER	\$ 245	\$ 1,300	\$ -	\$ -	\$ 1,300	\$ -	0.00%
100-52115-3852	CLOTHING-NEW OFFICER	\$ 945	\$ 1,500	\$ -	\$ 500	\$ 1,500	\$ -	0.00%
100-52115-3853	CLOTHING-BICYCLE UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-3855	CLOTHING-HONOR GUARD	\$ -	\$ 500	\$ 246	\$ 250	\$ 500	\$ -	0.00%
	TOTAL	\$ 51,816	\$ 47,150	\$ 33,727	\$ 44,235	\$ 48,909	\$ 1,759	3.73%
Total POLICE PATROL:		\$ 1,713,730	\$ 1,680,780	\$ 1,224,942	\$ 1,712,140	\$ 1,864,739	\$ 183,959	10.94%
CROSSING GUARDS								
PERSONNEL SERVICES								
100-52118-1270	WAGES-TEMPORARY PT	\$ 10,259	\$ 16,326	\$ 8,392	\$ 17,500	\$ 18,624	\$ 2,298	14.08%
100-52118-1310	WI RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52118-1320	FICA	\$ 785	\$ 1,249	\$ 642	\$ 1,350	\$ 1,425	\$ 176	14.09%
	TOTAL	\$ 11,044	\$ 17,575	\$ 9,034	\$ 18,850	\$ 20,049	\$ 2,474	14.08%
OPERATING SUPPLIES/EXPENSES								
100-52118-3850	CLOTHING	\$ 67	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
	TOTAL	\$ 67	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
Total POLICE CROSSING GUARDS:		\$ 11,111	\$ 17,875	\$ 9,034	\$ 19,150	\$ 20,349	\$ 2,474	13.84%
Total POLICE DEPARTMENT:		\$ 3,035,660	\$ 3,199,158	\$ 2,236,618	\$ 3,109,665	\$ 3,281,052	\$ 81,894	2.56%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
POLICE & FIRE COMMISSION								
CONTRACTUAL SERVICES								
100-52120-2140	EMPLOYMENT SERVICES	\$ -	\$ 400	\$ -	\$ -	\$ 400	\$ -	0.00%
100-52120-2141	PHYSICALS-POLICE	\$ -	\$ 500	\$ -	\$ -	\$ 750	\$ 250	50.00%
100-52120-2142	PSYCHOLOGICALS-POLICE	\$ 1,050	\$ 2,000	\$ 1,715	\$ 1,900	\$ 1,500	\$ (500)	-25.00%
100-52120-2151	EMPLOYMENT RECRUIT/TESTNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52120-2152	PHYSICALS-FIRE	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
100-52120-2153	PSYCHOLOGICALS-FIRE	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-52120-2154	BACKGROUND INVESTIGATIONS	\$ -	\$ 200	\$ 180	\$ 200	\$ 600	\$ 400	200.00%
100-52120-2155	ASSESSMENT CENTER (FIRE)	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-52120-2910	PRINTING/ADVERTISING	\$ -	\$ 400	\$ -	\$ -	\$ 400	\$ -	0.00%
100-52120-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 1,050	\$ 5,000	\$ 1,895	\$ 2,100	\$ 5,150	\$ 150	3.00%
OPERATING SUPPLIES/EXPENSES								
100-52120-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total POLICE & FIRE COMMISSION:		\$ 1,050	\$ 5,000	\$ 1,895	\$ 2,100	\$ 5,150	\$ 150	3.00%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
FIRE DEPARTMENT ADMINISTRATION								
PERSONNEL SERVICES								
100-52200-1100	FULLTIME SALARIES	\$ 101,966	\$ 103,428	\$ 77,559	\$ 103,428	\$ 106,516	\$ 3,088	2.99%
100-52200-1110	SALARIES-OTHER(FD&PD)	\$ 157,744	\$ 168,000	\$ 125,812	\$ 168,000	\$ 176,216	\$ 8,216	4.89%
100-52200-1200	WAGES - FULLTIME	\$ 48,692	\$ 50,200	\$ 38,486	\$ 50,200	\$ 51,646	\$ 1,446	2.88%
100-52200-1220	WAGES - FULLTIME	\$ 5,400	\$ -	\$ -	\$ -	\$ -		
100-52200-1290	WAGES-OVERTIME	\$ 1,557	\$ 2,100	\$ 11,641	\$ 15,000	\$ 1,700	\$ (400)	-19.05%
100-52200-1310	WI RETIREMENT	\$ 50,818	\$ 52,500	\$ 41,299	\$ 50,000	\$ 56,250	\$ 3,750	7.14%
100-52200-1320	FICA	\$ 6,997	\$ 4,400	\$ 5,501	\$ 7,000	\$ 7,300	\$ 2,900	65.91%
100-52200-1330	HEALTH INSURANCE	\$ 67,997	\$ 72,100	\$ 51,008	\$ 72,100	\$ 73,500	\$ 1,400	1.94%
100-52200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 2,400	\$ -	\$ -	\$ -	\$ -		
100-52200-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52200-1340	LIFE INSURANCE	\$ 170	\$ 500	\$ 458	\$ 500	\$ 780	\$ 280	56.00%
100-52200-1361	SICK LEAVE PAYOUT	\$ 3,219	\$ 4,200	\$ 3,518	\$ 4,200	\$ 4,800	\$ 600	14.29%
100-52200-1381	HOLIDAY BUYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 446,961	\$ 457,428	\$ 355,282	\$ 470,428	\$ 478,708	\$ 21,280	4.65%
CONTRACTUAL SERVICES								
100-52200-2160	SAFETY COORDINATOR	\$ 2,878	\$ 5,700	\$ 3,652	\$ 5,700	\$ 5,700	\$ -	0.00%
100-52200-2200	TELEPHONE EXPENSE	\$ 2,290	\$ 2,600	\$ 1,533	\$ 2,600	\$ 2,600	\$ -	0.00%
100-52200-2201	CELLULAR PHONE	\$ 4,229	\$ 4,500	\$ 3,395	\$ 4,500	\$ 4,500	\$ -	0.00%
100-52200-2210	ELECTRICITY	\$ 7,436	\$ 7,500	\$ 6,162	\$ 8,000	\$ 7,500	\$ -	0.00%
100-52200-2220	NATURAL GAS/HEAT	\$ 4,395	\$ 6,000	\$ 3,959	\$ 6,000	\$ 6,000	\$ -	0.00%
100-52200-2230	WATER EXPENSE	\$ 2,033	\$ 2,300	\$ 1,652	\$ 2,300	\$ 2,300	\$ -	0.00%
100-52200-2240	SEWER EXPENSE	\$ 1,167	\$ 1,200	\$ 1,053	\$ 1,200	\$ 1,200	\$ -	0.00%
100-52200-2250	STORMWATER EXPENSE	\$ 800	\$ 800	\$ 600	\$ 800	\$ 800	\$ -	0.00%
100-52200-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52200-2900	OTHER SERVICES	\$ 4,403	\$ 12,000	\$ 4,923	\$ 12,000	\$ 12,000	\$ -	0.00%
100-52200-2910	PRINTING/ADVERTISING	\$ -	\$ 100	\$ 337	\$ 600	\$ 100	\$ -	0.00%
100-52200-2920	TRAINING	\$ 6,112	\$ 10,000	\$ 3,927	\$ 10,000	\$ 10,000	\$ -	0.00%
	TOTAL	\$ 35,745	\$ 52,700	\$ 31,192	\$ 53,700	\$ 52,700	\$ -	0.00%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-52200-3100	OFFICE SUPPLIES	\$ 5,423	\$ 1,400	\$ 1,178	\$ 1,400	\$ 1,400	\$ -	0.00%
100-52200-3110	POSTAGE	\$ 239	\$ 500	\$ 212	\$ 500	\$ 500	\$ -	0.00%
100-52200-3210	MEMBERSHIP & DUES	\$ 450	\$ 1,000	\$ 900	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52200-3220	PUBLICATIONS	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52200-3250	FIRE PREVENTION EXPENSE	\$ -	\$ 1,000	\$ 66	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52200-3300	TRAVEL	\$ 330	\$ 2,500	\$ 14	\$ 2,500	\$ 2,500	\$ -	0.00%
100-52200-3500	BLDGS./GRNDS MAINT	\$ 18,021	\$ 6,500	\$ 6,777	\$ 7,500	\$ 6,500	\$ -	0.00%
100-52200-3850	CLOTHING	\$ 11,960	\$ 13,000	\$ 10,281	\$ 13,000	\$ 13,000	\$ -	0.00%
100-52200-3900	OTHER SUPPLIES	\$ -	\$ -	\$ 100	\$ 100	\$ -		
100-52200-3901	CPR EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 36,423	\$ 27,400	\$ 19,529	\$ 28,500	\$ 27,400	\$ -	0.00%
FIXED CHARGES								
100-52200-5100	PUBLIC LIABILITY INSURANCE	\$ 962	\$ 1,000	\$ 757	\$ 1,000	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 962	\$ 1,000	\$ 757	\$ 1,000	\$ 1,000	\$ -	0.00%
CAPITAL OUTLAY								
100-52200-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
Total FIRE ADMINISTRATION:		\$ 520,090	\$ 538,528	\$ 406,760	\$ 553,628	\$ 559,808	\$ 21,280	3.95%
FIREFIGHTERS								
PERSONNEL SERVICES								
100-52210-1220	WAGES - FULLTIME	\$ 987,624	\$ 971,000	\$ 751,886	\$ 971,000	\$ 1,026,605	\$ 55,605	5.73%
100-52210-1222	STEP UP PAY	\$ 2,236	\$ -	\$ -	\$ -	\$ -		
100-52210-1240	WAGES - PART TIME	\$ 6,637	\$ 7,000	\$ 28,541	\$ 30,000	\$ 27,000	\$ 20,000	285.71%
100-52210-1290	WAGES-OVERTIME	\$ 43,993	\$ 34,000	\$ 56,794	\$ 65,000	\$ 50,000	\$ 16,000	47.06%
100-52210-1300	WAGES-SCHOOL INCENTIVE	\$ 28,792	\$ 30,000	\$ 22,036	\$ 30,000	\$ 30,000	\$ -	0.00%
100-52210-1310	WI RETIREMENT	\$ 189,927	\$ 193,000	\$ 149,568	\$ 211,907	\$ 196,100	\$ 3,100	1.61%
100-52210-1320	FICA	\$ 15,385	\$ 16,104	\$ 13,872	\$ 16,104	\$ 16,700	\$ 596	3.70%
100-52210-1330	HEALTH INSURANCE	\$ 149,817	\$ 207,600	\$ 111,992	\$ 150,000	\$ 148,500	\$ (59,100)	-28.47%
100-52210-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 14,400	\$ -	\$ -	\$ -	\$ -		
100-52210-1334	HEALTH INSURANCE OPT-OUT	\$ 13,000	\$ 13,000	\$ 12,154	\$ 13,000	\$ 13,000	\$ -	0.00%
100-52210-1340	LIFE INSURANCE	\$ 1,905	\$ 1,700	\$ 1,010	\$ 1,700	\$ 1,900	\$ 200	11.76%
100-52210-1361	SICK LEAVE PAYOUT	\$ 6,276	\$ 6,800	\$ 6,904	\$ 6,904	\$ 6,800	\$ -	0.00%
100-52210-1381	HOLIDAY BUYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52210-1391	WAGES-FLSA	\$ 7,563	\$ 9,000	\$ 5,752	\$ 9,000	\$ 7,600	\$ (1,400)	-15.56%
	TOTAL	\$ 1,467,555	\$ 1,489,204	\$ 1,160,508	\$ 1,504,615	\$ 1,524,205	\$ 35,001	2.35%

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CONTRACTUAL SERVICES								
100-52210-2410	MAINTENANCE EQUIPMENT/VEH	\$ 15,076	\$ 10,000	\$ 13,505	\$ 25,000	\$ 10,000	\$ -	0.00%
100-52210-2900	OTHER SERVICES	\$ 508	\$ 1,500	\$ 472	\$ 1,500	\$ 9,500	\$ 8,000	533.33%
	TOTAL	\$ 15,584	\$ 11,500	\$ 13,978	\$ 26,500	\$ 19,500	\$ 8,000	69.57%
OPERATING SUPPLIES/EXPENSES								
100-52210-3410	GAS & OIL	\$ 2,279	\$ 4,000	\$ 2,504	\$ 3,100	\$ 4,000	\$ -	0.00%
100-52210-3900	OTHER SUPPLIES	\$ -	\$ 400	\$ -	\$ 400	\$ 400	\$ -	0.00%
	TOTAL	\$ 2,279	\$ 4,400	\$ 2,504	\$ 3,500	\$ 4,400	\$ -	0.00%
Total FIREFIGHTERS:		\$ 1,485,418	\$ 1,505,104	\$ 1,176,990	\$ 1,534,615	\$ 1,548,105	\$ 43,001	2.86%
AMBULANCE								
PERSONNEL SERVICES								
100-52300-1281	WAGES-EMS PREMIUM PAY	\$ 98,365	\$ 94,000	\$ 75,403	\$ 101,000	\$ 104,000	\$ 10,000	10.64%
100-52300-1282	AMBULANCE TRANSPORT PAY	\$ 51,863	\$ 75,000	\$ 40,357	\$ 54,000	\$ 60,000	\$ (15,000)	-20.00%
100-52300-1290	WAGES-OVERTIME	\$ 186,672	\$ 190,000	\$ 148,046	\$ 200,000	\$ 191,000	\$ 1,000	0.53%
100-52300-1310	WI RETIREMENT	\$ 57,298	\$ 64,000	\$ 46,377	\$ 62,000	\$ 61,000	\$ (3,000)	-4.69%
100-52300-1320	FICA	\$ 4,507	\$ 5,000	\$ 3,604	\$ 5,000	\$ 5,150	\$ 150	3.00%
100-52300-1330	HEALTH INSURANCE	\$ 45,151	\$ 35,635	\$ 32,911	\$ 44,000	\$ 27,500	\$ (8,135)	-22.83%
100-52300-1340	LIFE INSURANCE	\$ 68	\$ -	\$ 308	\$ 400	\$ 500	\$ 500	
	TOTAL	\$ 443,923	\$ 463,635	\$ 347,005	\$ 466,400	\$ 449,150	\$ (14,485)	-3.12%
CONTRACTUAL SERVICES								
100-52300-2410	MAINTENANCE EQUIPMENT/VEH	\$ 5,872	\$ 7,500	\$ 20,090	\$ 25,000	\$ 7,500	\$ -	0.00%
100-52300-2900	OTHER SERVICES	\$ 5,425	\$ 6,900	\$ 4,770	\$ 6,900	\$ 6,900	\$ -	0.00%
100-52300-2920	TRAINING	\$ -	\$ -	\$ 411	\$ 500	\$ -	\$ -	
	TOTAL	\$ 11,297	\$ 14,400	\$ 25,271	\$ 32,400	\$ 14,400	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-52300-3210	MEMBERSHIP & DUES	\$ 150	\$ 1,000	\$ 600	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52300-3300	TRAVEL	\$ 1,121	\$ 2,000	\$ 1,100	\$ 2,600	\$ 2,000	\$ -	0.00%
100-52300-3410	GAS & OIL	\$ 11,834	\$ 15,000	\$ 11,601	\$ 15,000	\$ 18,000	\$ 3,000	20.00%
100-52300-3900	OTHER SUPPLIES	\$ 29,331	\$ 18,000	\$ 11,593	\$ 18,000	\$ 18,000	\$ -	0.00%
	TOTAL	\$ 42,437	\$ 36,000	\$ 24,894	\$ 36,600	\$ 39,000	\$ 3,000	8.33%
Total AMBULANCE:		\$ 497,656	\$ 514,035	\$ 397,171	\$ 535,400	\$ 502,550	\$ (11,485)	-2.23%
Total FIRE DEPARTMENT:		\$ 2,503,164	\$ 2,557,667	\$ 1,980,920	\$ 2,623,643	\$ 2,610,463	\$ 52,796	2.06%

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INSPECTIONS								
PERSONNEL SERVICES								
100-52400-1220	WAGES - FULLTIME	\$ 62,106	\$ 63,000	\$ 47,225	\$ 63,500	\$ 64,250	\$ 1,250	1.98%
100-52400-1230	WAGES - PART TIME	\$ 32,925	\$ 38,385	\$ 23,334	\$ 31,500	\$ 39,100	\$ 715	1.86%
100-52400-1280	WAGES-LONGEVITY PAY	\$ 3,088	\$ 3,150	\$ -	\$ 3,150	\$ 3,215	\$ 65	2.06%
100-52400-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1310	WI RETIREMENT	\$ 4,478	\$ 4,890	\$ 3,277	\$ 4,400	\$ 4,805	\$ (85)	-1.74%
100-52400-1320	FICA	\$ 7,994	\$ 8,480	\$ 5,795	\$ 7,800	\$ 8,650	\$ 170	2.00%
100-52400-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1334	HEALTH INSURANCE OPT OUT	\$ 5,000	\$ 5,000	\$ 3,654	\$ 5,000	\$ 5,000	\$ -	0.00%
100-52400-1340	LIFE INSURANCE	\$ 409	\$ 450	\$ 337	\$ 450	\$ 450	\$ -	0.00%
100-52400-1361	SICK LEAVE PAYOUT	\$ 1,384	\$ 1,325	\$ 1,321	\$ 1,321	\$ 1,455	\$ 130	9.81%
	TOTAL	\$ 117,383	\$ 124,680	\$ 84,942	\$ 117,121	\$ 126,925	\$ 2,245	1.80%
CONTRACTUAL SERVICES								
100-52400-2130	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -			
100-52400-2131	PROF SERV-PLUMBING INSPECTOR	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-2160	SAFETY COORDINATOR	\$ 144	\$ 300	\$ 183	\$ 250	\$ 300	\$ -	0.00%
100-52400-2200	TELEPHONE EXPENSE	\$ 214	\$ 225	\$ 146	\$ 225	\$ 225	\$ -	0.00%
100-52400-2201	CELLULAR PHONE	\$ 398	\$ 400	\$ 308	\$ 400	\$ 400	\$ -	0.00%
100-52400-2410	MAINTENANCE EQUIPMENT/VEH	\$ 426	\$ 450	\$ 528	\$ 550	\$ 1,470	\$ 1,020	226.67%
100-52400-2411	MOTOR VEHICLE MAINTENANCE	\$ -	\$ 300	\$ 39	\$ 300	\$ 300	\$ -	0.00%
100-52400-2900	OTHER SERVICES	\$ 3,200	\$ 3,200	\$ 3,230	\$ 3,250	\$ 3,200	\$ -	0.00%
100-52400-2920	TRAINING	\$ 55	\$ 400	\$ 250	\$ 400	\$ 400	\$ -	0.00%
	TOTAL	\$ 4,436	\$ 5,275	\$ 4,684	\$ 5,375	\$ 6,295	\$ 1,020	19.34%
OPERATING SUPPLIES/EXPENSES								
100-52400-3100	OFFICE SUPPLIES	\$ 1,630	\$ 1,500	\$ 1,391	\$ 1,500	\$ 1,800	\$ 300	20.00%
100-52400-3110	POSTAGE	\$ 1,550	\$ 1,500	\$ 643	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52400-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-3300	TRAVEL	\$ -	\$ 400	\$ -	\$ -	\$ 400	\$ -	0.00%
100-52400-3410	GAS & OIL	\$ 118	\$ 175	\$ 154	\$ 175	\$ 175	\$ -	0.00%
100-52400-3850	CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 3,299	\$ 3,575	\$ 2,189	\$ 3,175	\$ 3,875	\$ 300	8.39%
	Total INSPECTION:	\$ 125,119	\$ 133,530	\$ 91,816	\$ 125,671	\$ 137,095	\$ 3,565	2.67%
	Total PUBLIC SAFETY:	\$ 5,664,993	\$ 5,895,355	\$ 4,311,249	\$ 5,861,079	\$ 6,033,760	\$ 138,405	2.35%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
PUBLIC WORKS								
DPW ADMINISTRATION								
PERSONNEL SERVICES								
100-53100-1100	FULLTIME SALARIES	\$ 26,946	\$ 29,690	\$ 20,036	\$ 26,420	\$ 30,283	\$ 593	2.00%
100-53100-1200	WAGES - FULLTIME	\$ 70,131	\$ 68,323	\$ 51,230	\$ 67,553	\$ 69,688	\$ 1,365	2.00%
100-53100-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -			
100-53100-1230	WAGES - PART TIME	\$ 33,065	\$ 12,481	\$ 23,396	\$ 30,850	\$ 16,604	\$ 4,123	33.03%
100-53100-1240	WAGES - PART TIME	\$ 7,641	\$ 8,442	\$ 10,851	\$ 14,857	\$ 8,610	\$ 168	1.99%
100-53100-1280	WAGES-LONGEVITY PAY	\$ 3,349	\$ 3,418	\$ -	\$ 3,418	\$ 3,484	\$ 66	1.93%
100-53100-1290	WAGES-OVERTIME	\$ 6,090	\$ 7,391	\$ 4,952	\$ 7,284	\$ 7,538	\$ 147	1.99%
100-53100-1310	WI RETIREMENT	\$ 9,883	\$ 10,280	\$ 7,168	\$ 9,492	\$ 7,879	\$ (2,401)	-23.36%
100-53100-1320	FICA	\$ 10,865	\$ 10,046	\$ 8,189	\$ 10,919	\$ 10,543	\$ 497	4.95%
100-53100-1330	HEALTH INSURANCE	\$ 19,337	\$ 20,074	\$ 14,464	\$ 19,047	\$ 20,250	\$ 176	0.88%
100-53100-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 1,284	\$ -	\$ -	\$ -			
100-53100-1340	LIFE INSURANCE	\$ 498	\$ 560	\$ 567	\$ 741	\$ 800	\$ 240	42.86%
100-53100-1361	SICK LEAVE PAYOUT	\$ 1,501	\$ 1,577	\$ 1,546	\$ 1,546	\$ 1,608	\$ 31	1.97%
	TOTAL	\$ 190,591	\$ 172,282	\$ 142,397	\$ 192,127	\$ 177,287	\$ 5,005	2.91%
CONTRACTUAL SERVICES								
100-53100-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -			
100-53100-2200	TELEPHONE EXPENSE	\$ 285	\$ 400	\$ 203	\$ 224	\$ 400	\$ -	0.00%
100-53100-2201	CELLULAR PHONE	\$ 1,183	\$ 1,500	\$ 1,202	\$ 1,403	\$ 1,600	\$ 100	6.67%
100-53100-2410	MAINTENANCE EQUIPMENT/VEH	\$ 4,054	\$ 5,000	\$ 3,360	\$ 5,268	\$ 5,000	\$ -	0.00%
100-53100-2900	OTHER SERVICES	\$ -	\$ 200	\$ 398	\$ 562	\$ 600	\$ 400	200.00%
100-53100-2920	TRAINING	\$ 1,094	\$ 2,000	\$ -	\$ 1,000	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 6,616	\$ 9,100	\$ 5,163	\$ 8,457	\$ 9,600	\$ 500	5.49%
OPERATING SUPPLIES/EXPENSES								
100-53100-3100	OFFICE SUPPLIES	\$ 1,838	\$ 2,000	\$ 1,788	\$ 2,401	\$ 2,500	\$ 500	25.00%
100-53100-3110	POSTAGE	\$ 292	\$ 400	\$ 310	\$ 349	\$ 400	\$ -	0.00%
100-53100-3210	MEMBERSHIP & DUES	\$ 846	\$ 900	\$ 460	\$ 500	\$ 900	\$ -	0.00%
100-53100-3220	PUBLICATIONS	\$ -	\$ 200	\$ 5	\$ 7	\$ 200	\$ -	0.00%
100-53100-3300	TRAVEL	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-53100-3410	GAS & OIL	\$ 416	\$ 700	\$ 451	\$ 494	\$ 700	\$ -	0.00%
100-53100-3850	CLOTHING	\$ 88	\$ 200	\$ -	\$ 100	\$ 200	\$ -	0.00%
100-53100-3900	OTHER SUPPLIES	\$ 323	\$ 500	\$ 856	\$ 1,208	\$ 1,300	\$ 800	160.00%
	TOTAL	\$ 3,804	\$ 5,400	\$ 3,869	\$ 5,558	\$ 6,700	\$ 1,300	24.07%
	Total HIGHWAY ADMINISTRATION:	\$ 201,011	\$ 186,782	\$ 151,429	\$ 206,143	\$ 193,587	\$ 6,805	3.64%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
PUBLIC WORKS SHOP								
PERSONNEL SERVICES								
100-53200-1100	FULLTIME SALARIES	\$ 26,946	\$ 28,700	\$ 20,036	\$ 26,420	\$ 29,273	\$ 573	2.00%
100-53200-1220	WAGES - FULLTIME	\$ 225,482	\$ 205,172	\$ 161,180	\$ 205,773	\$ 209,259	\$ 4,087	1.99%
100-53200-1230	WAGES - PART TIME	\$ 180	\$ 41,177	\$ 291	\$ 431	\$ 42,920	\$ 1,743	4.23%
100-53200-1240	WAGES - PART TIME	\$ 31,103	\$ 22,036	\$ 22,519	\$ 28,591	\$ 22,912	\$ 876	3.98%
100-53200-1250	WAGES-STANDBY PAY	\$ 19,181	\$ 26,776	\$ 15,880	\$ 21,282	\$ 26,776	\$ -	0.00%
100-53200-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 147	\$ 1,300	\$ 76	\$ 112	\$ 1,300	\$ -	0.00%
100-53200-1280	WAGES-LONGEVITY PAY	\$ 11,830	\$ 7,456	\$ -	\$ 7,456	\$ 7,604	\$ 148	1.98%
100-53200-1290	WAGES-OVERTIME	\$ 1,189	\$ 1,053	\$ 563	\$ 834	\$ 1,074	\$ 21	1.99%
100-53200-1310	WI RETIREMENT	\$ 22,842	\$ 24,143	\$ 15,612	\$ 20,225	\$ 18,486	\$ (5,657)	-23.43%
100-53200-1320	FICA	\$ 29,922	\$ 26,096	\$ 21,803	\$ 28,371	\$ 26,666	\$ 570	2.18%
100-53200-1330	HEALTH INSURANCE	\$ 79,193	\$ 59,622	\$ 54,612	\$ 72,064	\$ 60,000	\$ 378	0.63%
100-53200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 10,524	\$ -	\$ -	\$ -			
100-53200-1334	HEALTH INSURANCE OPT-OUT	\$ 10,000	\$ 7,457	\$ 7,308	\$ 9,687	\$ 10,000	\$ 2,543	34.10%
100-53200-1340	LIFE INSURANCE	\$ 1,514	\$ 1,900	\$ 849	\$ 1,100	\$ 1,200	\$ (700)	-36.84%
100-53200-1361	SICK LEAVE PAYOUT	\$ 364	\$ 2,435	\$ 2,219	\$ 2,219	\$ 2,300	\$ (135)	-5.54%
	TOTAL	\$ 470,418	\$ 455,323	\$ 322,947	\$ 424,565	\$ 459,770	\$ 4,447	0.98%
CONTRACTUAL SERVICES								
100-53200-2200	TELEPHONE EXPENSE	\$ 402	\$ 400	\$ 286	\$ 314	\$ 400	\$ -	0.00%
100-53200-2201	CELLULAR PHONE	\$ 960	\$ 900	\$ 768	\$ 820	\$ 900	\$ -	0.00%
100-53200-2210	ELECTRICITY	\$ 6,468	\$ 7,500	\$ 4,393	\$ 7,000	\$ 7,000	\$ (500)	-6.67%
100-53200-2230	WATER EXPENSE	\$ 3,508	\$ 4,000	\$ 2,560	\$ 3,220	\$ 4,000	\$ -	0.00%
100-53200-2250	STORMWATER EXPENSE	\$ 2,437	\$ 2,500	\$ 1,828	\$ 2,473	\$ 2,500	\$ -	0.00%
100-53200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 81,569	\$ 68,000	\$ 42,507	\$ 65,500	\$ 68,000	\$ -	0.00%
100-53200-2900	OTHER SERVICES	\$ 10,083	\$ 10,000	\$ 6,881	\$ 9,777	\$ 10,000	\$ -	0.00%
100-53200-2920	TRAINING	\$ 656	\$ 2,000	\$ -	\$ 1,000	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 106,083	\$ 95,300	\$ 59,223	\$ 90,105	\$ 94,800	\$ (500)	-0.52%
OPERATING SUPPLIES/EXPENSES								
100-53200-3100	OFFICE SUPPLIES	\$ 927	\$ 1,700	\$ 883	\$ 1,450	\$ 1,700	\$ -	0.00%
100-53200-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-53200-3220	PUBLICATIONS	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-53200-3300	TRAVEL	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-53200-3410	GAS & OIL	\$ 32,147	\$ 50,000	\$ 22,678	\$ 35,000	\$ 50,000	\$ -	0.00%
100-53200-3500	BLDGS./GRNDS MAINT	\$ 7,077	\$ 6,000	\$ 5,127	\$ 6,927	\$ 8,000	\$ 2,000	33.33%
100-53200-3850	CLOTHING	\$ 500	\$ 1,500	\$ 980	\$ 1,383	\$ 1,500	\$ -	0.00%
100-53200-3900	OTHER SUPPLIES	\$ 21,560	\$ 18,000	\$ 13,019	\$ 15,275	\$ 18,000	\$ -	0.00%
	TOTAL	\$ 62,211	\$ 77,900	\$ 42,686	\$ 60,035	\$ 79,900	\$ 2,000	2.57%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
FIXED CHARGES								
100-53200-5310	RENT/LEASE	\$ 646	\$ 750	\$ 334	\$ 467	\$ 750	\$ -	0.00%
	TOTAL	\$ 646	\$ 750	\$ 334	\$ 467	\$ 750	\$ -	0.00%
Total PUBLIC WORKS SHOP:		\$ 639,358	\$ 629,273	\$ 425,190	\$ 575,172	\$ 635,220	\$ 5,947	0.95%
STREET MAINTENANCE								
PERSONNEL SERVICES								
100-53300-1220	WAGES - FULLTIME	\$ 54,704	\$ 43,506	\$ 49,198	\$ 63,073	\$ 44,373	\$ 867	1.99%
100-53300-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 361	\$ 2,200	\$ 275	\$ 339	\$ 2,200	\$ -	0.00%
100-53300-1290	WAGES-OVERTIME	\$ 322	\$ 1,580	\$ 338	\$ 500	\$ 1,611	\$ 31	1.96%
100-53300-1310	WI RETIREMENT	\$ 2,885	\$ 4,090	\$ 2,825	\$ 3,610	\$ 3,132	\$ (958)	-23.42%
100-53300-1320	FICA	\$ 3,321	\$ 3,617	\$ 3,128	\$ 4,008	\$ 3,686	\$ 69	1.91%
100-53300-1330	HEALTH INSURANCE	\$ 11,028	\$ 11,894	\$ 9,386	\$ 11,471	\$ 12,000	\$ 106	0.89%
100-53300-1340	LIFE INSURANCE	\$ 29	\$ -	\$ 114	\$ 134	\$ 140	\$ 140	
	TOTAL	\$ 72,650	\$ 66,887	\$ 65,263	\$ 83,135	\$ 67,142	\$ 255	0.38%
CONTRACTUAL SERVICES								
100-53300-2210	STREET LIGHTING	\$ 159,596	\$ 165,000	\$ 116,707	\$ 164,747	\$ 165,000	\$ -	0.00%
100-53300-2900	OTHER SERVICES	\$ 1,877	\$ 3,000	\$ 4,942	\$ 6,977	\$ 7,000	\$ 4,000	133.33%
	TOTAL	\$ 161,473	\$ 168,000	\$ 121,649	\$ 171,724	\$ 172,000	\$ 4,000	2.38%
OPERATING SUPPLIES/EXPENSES								
100-53300-3900	OTHER SUPPLIES	\$ 8,502	\$ 10,000	\$ 14,290	\$ 19,985	\$ 20,000	\$ 10,000	100.00%
	TOTAL	\$ 8,502	\$ 10,000	\$ 14,290	\$ 19,985	\$ 20,000	\$ 10,000	100.00%
CAPITAL OUTLAY								
100-53300-8130	CO - CONSTRUCTION	\$ 1,132	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 1,132	\$ -	\$ -	\$ -	\$ -	\$ -	
Total STREET MAINTENANCE:		\$ 243,758	\$ 244,887	\$ 201,201	\$ 274,843	\$ 259,142	\$ 14,255	5.82%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
TRAFFIC CONTROL								
PERSONNEL SERVICES								
100-53320-1220	WAGES - FULLTIME	\$ 23,190	\$ 27,340	\$ 20,956	\$ 29,447	\$ 27,987	\$ 647	2.37%
100-53320-1290	WAGES-OVERTIME	\$ 79	\$ 527	\$ 80	\$ 119	\$ 537	\$ 10	1.90%
100-53320-1310	WI RETIREMENT	\$ 1,534	\$ 2,410	\$ 1,213	\$ 1,673	\$ 1,854	\$ (556)	-23.07%
100-53320-1320	FICA	\$ 1,608	\$ 2,132	\$ 1,456	\$ 2,047	\$ 2,182	\$ 50	2.35%
100-53320-1330	HEALTH INSURANCE	\$ 6,367	\$ 6,368	\$ 5,367	\$ 7,418	\$ 6,350	\$ (18)	-0.28%
100-53320-1340	LIFE INSURANCE	\$ 1	\$ -	\$ 22	\$ 30	\$ 50	\$ 50	
	TOTAL	\$ 32,779	\$ 38,777	\$ 29,095	\$ 40,734	\$ 38,960	\$ 183	0.47%
CONTRACTUAL SERVICES								
100-53320-2210	ELECTRICITY	\$ 5,088	\$ 5,500	\$ 3,887	\$ 4,784	\$ 5,500	\$ -	0.00%
100-53320-2900	OTHER SERVICES	\$ 1,311	\$ 5,000	\$ 2,406	\$ 3,397	\$ 5,000	\$ -	0.00%
	TOTAL	\$ 6,398	\$ 10,500	\$ 6,294	\$ 8,181	\$ 10,500	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-53320-3900	OTHER SUPPLIES	\$ 3,018	\$ 5,000	\$ 622	\$ 1,000	\$ 5,000	\$ -	0.00%
	TOTAL	\$ 3,018	\$ 5,000	\$ 622	\$ 1,000	\$ 5,000	\$ -	0.00%
CAPITAL OUTLAY								
100-53320-8170	CO - OTHER IMPROVEMENTS	\$ 8,785	\$ 10,000	\$ 5,393	\$ 6,724	\$ 10,000	\$ -	0.00%
	TOTAL	\$ 8,785	\$ 10,000	\$ 5,393	\$ 6,724	\$ 10,000	\$ -	0.00%
	Total TRAFFIC CONTROL:	\$ 50,979	\$ 64,277	\$ 41,403	\$ 56,638	\$ 64,460	\$ 183	0.28%
SNOW & ICE REMOVAL								
PERSONNEL SERVICES								
100-53330-1200	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53330-1220	WAGES - FULLTIME	\$ 54,521	\$ 82,156	\$ 47,254	\$ 70,005	\$ 83,793	\$ 1,637	1.99%
100-53330-1250	WAGES-STANDBY PAY	\$ -	\$ 524	\$ -	\$ -	\$ 524	\$ -	0.00%
100-53330-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	0.00%
100-53330-1270	WAGES-TEMPORARY PT	\$ 8,052	\$ 13,332	\$ 4,694	\$ 6,953	\$ 13,599	\$ 267	2.00%
100-53330-1290	WAGES-OVERTIME	\$ 10,161	\$ 20,000	\$ 5,232	\$ 7,593	\$ 20,000	\$ -	0.00%
100-53330-1310	WI RETIREMENT	\$ 3,732	\$ 9,925	\$ 3,196	\$ 4,735	\$ 9,925	\$ -	0.00%
100-53330-1320	FICA	\$ 3,918	\$ 8,778	\$ 3,063	\$ 4,537	\$ 8,778	\$ -	0.00%
100-53330-1330	HEALTH INSURANCE	\$ 7,827	\$ 22,400	\$ 10,033	\$ 14,864	\$ 22,500	\$ 100	0.45%
100-53330-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53330-1340	LIFE INSURANCE	\$ 3	\$ -	\$ 113	\$ 168	\$ 200	\$ 200	
	TOTAL	\$ 88,215	\$ 157,715	\$ 73,585	\$ 108,856	\$ 159,919	\$ 2,204	1.40%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CONTRACTUAL SERVICES								
100-53330-2900	OTHER SERVICES	\$ 4,697	\$ 4,000	\$ -	\$ -	\$ 2,000	\$ (2,000)	-50.00%
100-53330-2910	PRINTING/ADVERTISING	\$ 460	\$ 1,500	\$ 677	\$ 956	\$ 1,500	\$ -	0.00%
	TOTAL	\$ 5,158	\$ 5,500	\$ 677	\$ 956	\$ 3,500	\$ (2,000)	-36.36%
OPERATING SUPPLIES/EXPENSES								
100-53330-3900	OTHER SUPPLIES	\$ 33,038	\$ 50,000	\$ 17,342	\$ 40,000	\$ 50,000	\$ -	0.00%
	TOTAL	\$ 33,038	\$ 50,000	\$ 17,342	\$ 40,000	\$ 50,000	\$ -	0.00%
Total SNOW & ICE:		\$ 126,411	\$ 213,215	\$ 91,604	\$ 149,812	\$ 213,419	\$ 204	0.10%
BRIDGE REPAIR/MAINTENANCE								
PERSONNEL SERVICES								
100-53341-1220	WAGES - FULLTIME	\$ 11,803	\$ 10,854	\$ 10,780	\$ 13,911	\$ 11,070	\$ 216	1.99%
100-53341-1290	WAGES-OVERTIME	\$ 9,431	\$ 15,799	\$ 15,360	\$ 20,587	\$ 22,000	\$ 6,201	39.25%
100-53341-1310	WI RETIREMENT	\$ 911	\$ 2,305	\$ 1,049	\$ 1,519	\$ 1,767	\$ (538)	-23.34%
100-53341-1320	FICA	\$ 675	\$ 2,039	\$ 831	\$ 1,222	\$ 2,080	\$ 41	2.01%
100-53341-1330	HEALTH INSURANCE	\$ 2,368	\$ 2,992	\$ 2,093	\$ 2,725	\$ 3,000	\$ 8	0.27%
100-53341-1340	LIFE INSURANCE	\$ -	\$ -	\$ 29	\$ 32	\$ 40	\$ 40	
	TOTAL	\$ 25,187	\$ 33,989	\$ 30,141	\$ 39,997	\$ 39,957	\$ 5,968	17.56%
CONTRACTUAL SERVICES								
100-53341-2210	ELECTRICITY	\$ 2,033	\$ 2,500	\$ 1,472	\$ 1,732	\$ 2,500	\$ -	0.00%
100-53341-2220	NATURAL GAS/HEAT	\$ 517	\$ 700	\$ 429	\$ 582	\$ 700	\$ -	0.00%
100-53341-2900	OTHER SERVICES/BRIDGE INSPECT	\$ 9,385	\$ 10,000	\$ 1,487	\$ 13,000	\$ 13,000	\$ 3,000	30.00%
	TOTAL	\$ 11,935	\$ 13,200	\$ 3,388	\$ 15,314	\$ 16,200	\$ 3,000	22.73%
OPERATING SUPPLIES/EXPENSES								
100-53341-3900	OTHER SUPPLIES	\$ -	\$ 1,000	\$ 137	\$ 400	\$ 1,000	\$ -	0.00%
	TOTAL	\$ -	\$ 1,000	\$ 137	\$ 400	\$ 1,000	\$ -	0.00%
Total BRIDGE REPAIR/MAINTENANCE:		\$ 37,122	\$ 48,189	\$ 33,666	\$ 55,711	\$ 57,157	\$ 8,968	18.61%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
TRANSIT								
CONTRACTUAL SERVICES								
100-53520-2900	OTHER SERVICES	\$ 107,877	\$ 112,694	\$ 53,939	\$ 112,700	\$ 115,000	\$ 2,306	2.05%
	TOTAL	\$ 107,877	\$ 112,694	\$ 53,939	\$ 112,700	\$ 115,000	\$ 2,306	2.05%
Total TRANSIT:		\$ 107,877	\$ 112,694	\$ 53,939	\$ 112,700	\$ 115,000	\$ 2,306	2.05%
WORK FOR OTHER DEPARTMENTS								
PERSONNEL SERVICES								
100-53650-1220	WAGES - FULLTIME	\$ 128,787	\$ 94,701	\$ 113,310	\$ 149,753	\$ 96,588	\$ 1,887	1.99%
100-53650-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 627	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53650-1290	WAGES-OVERTIME	\$ 432	\$ 2,106	\$ 494	\$ 732	\$ 2,148	\$ 42	1.99%
100-53650-1310	WI RETIREMENT	\$ 7,602	\$ 8,374	\$ 6,823	\$ 8,983	\$ 6,418	\$ (1,956)	-23.36%
100-53650-1320	FICA	\$ 7,490	\$ 7,406	\$ 6,267	\$ 8,279	\$ 7,553	\$ 147	1.98%
100-53650-1330	HEALTH INSURANCE	\$ 19,569	\$ 27,020	\$ 18,126	\$ 24,475	\$ 27,200	\$ 180	0.67%
100-53650-1340	LIFE INSURANCE	\$ 6	\$ -	\$ 109	\$ 161	\$ 200	\$ 200	
	TOTAL	\$ 164,513	\$ 139,607	\$ 145,128	\$ 192,383	\$ 140,107	\$ 500	0.36%
OPERATING SUPPLIES/EXPENSES								
100-536503900	OTHER SUPPLIES	\$ 113	\$ -	\$ 9,098	\$ 10,000	\$ 10,000	\$ 10,000	
	TOTAL	\$ 113	\$ -	\$ 9,098	\$ 10,000	\$ 10,000	\$ 10,000	
Total WORK DONE FOR OTHER DEPTS:		\$ 164,627	\$ 139,607	\$ 154,227	\$ 202,383	\$ 150,107	\$ 10,500	7.52%
Total DEPARTMENT OF PUBLIC WORKS:		\$ 1,571,143	\$ 1,638,924	\$ 1,152,659	\$ 1,633,403	\$ 1,688,092	\$ 49,168	3.00%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
HEALTH/HUMAN SERVICES								
SENIOR CENTER								
PERSONNEL SERVICES								
100-54150-1200	WAGES - FULLTIME	\$ 71,404	\$ 73,077	\$ 54,316	\$ 71,431	\$ 73,895	\$ 818	1.12%
100-54150-1220	WAGES - FULLTIME	\$ 3,742	\$ 3,832	\$ 2,846	\$ 3,743	\$ 3,909	\$ 77	2.01%
100-54150-1240	WAGES - PART TIME	\$ 37,696	\$ 44,978	\$ 26,240	\$ 35,299	\$ 31,713	\$ (13,265)	-29.49%
100-54150-1270	WAGES-TEMPORARY PT	\$ 2,225	\$ 1,633	\$ -	\$ -	\$ -		#VALUE!
100-54150-1280	WAGES-LONGEVITY PAY	\$ 186	\$ 192	\$ -	\$ 192	\$ 194	\$ 2	1.04%
100-54150-1290	WAGES-OVERTIME	\$ 1,089	\$ 3,000	\$ 611	\$ 1,000	\$ 2,820	\$ (180)	-6.00%
100-54150-1310	WI RETIREMENT	\$ 7,708	\$ 8,450	\$ 5,496	\$ 7,506	\$ 7,319	\$ (1,131)	-13.38%
100-54150-1320	FICA	\$ 8,361	\$ 9,715	\$ 6,015	\$ 7,905	\$ 8,614	\$ (1,101)	-11.33%
100-54150-1330	HEALTH INSURANCE	\$ 27,204	\$ 27,608	\$ 20,706	\$ 27,609	\$ 28,200	\$ 592	2.14%
100-54150-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 1,488	\$ -	\$ -	\$ -	\$ -		
100-54150-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-54150-1340	LIFE INSURANCE	\$ 215	\$ 210	\$ 221	\$ 294	\$ 292	\$ 82	39.05%
100-54150-1361	SICK LEAVE PAYOUT	\$ 69	\$ 82	\$ 79	\$ 79	\$ 73	\$ (9)	-10.98%
	TOTAL	\$ 161,386	\$ 172,777	\$ 116,531	\$ 155,058	\$ 157,029	\$ (15,748)	-9.11%
CONTRACTUAL SERVICES								
100-54150-2160	SAFETY COORDINATOR	\$ 504	\$ 990	\$ 639	\$ 843	\$ 990	\$ -	0.00%
100-54150-2200	TELEPHONE EXPENSE	\$ 467	\$ 550	\$ 304	\$ 410	\$ 550	\$ -	0.00%
100-54150-2201	CELLULAR PHONE	\$ 504	\$ 600	\$ 416	\$ 555	\$ 600	\$ -	0.00%
100-54150-2220	NATURAL GAS/HEAT	\$ 4,055	\$ 6,000	\$ 3,173	\$ 4,900	\$ 6,000	\$ -	0.00%
100-54150-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
100-54150-2900	OTHER SERVICES	\$ 2,584	\$ 4,000	\$ 1,085	\$ 4,000	\$ 4,000	\$ -	0.00%
100-54150-2910	PRINTING/ADVERTISING	\$ 172	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
100-54150-2920	TRAINING	\$ 565	\$ 925	\$ 20	\$ 200	\$ 625	\$ (300)	-32.43%
	TOTAL	\$ 8,851	\$ 13,715	\$ 5,638	\$ 10,908	\$ 13,415	\$ (300)	-2.19%
OPERATING SUPPLIES/EXPENSES								
100-54150-3100	OFFICE SUPPLIES	\$ 1,527	\$ 2,000	\$ 1,413	\$ 2,000	\$ 2,000	\$ -	0.00%
100-54150-3110	POSTAGE	\$ 5,398	\$ 4,000	\$ 2,026	\$ 3,500	\$ 4,000	\$ -	0.00%
100-54150-3210	MEMBERSHIP & DUES	\$ 722	\$ 420	\$ 556	\$ 306	\$ 420	\$ -	0.00%
100-54150-3220	PUBLICATIONS	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
100-54150-3300	TRAVEL	\$ 252	\$ 850	\$ -	\$ -	\$ 550	\$ (300)	-35.29%
100-54150-3500	BLDGS./GRNDS MAINT	\$ 2,746	\$ 1,500	\$ 372	\$ 1,500	\$ 1,500	\$ -	0.00%
100-54150-3900	OTHER SUPPLIES	\$ 1,322	\$ 2,000	\$ 310	\$ 1,500	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 11,966	\$ 11,270	\$ 4,676	\$ 8,806	\$ 10,970	\$ (300)	-2.66%
	Total SENIOR CENTER:	\$ 182,204	\$ 197,762	\$ 126,844	\$ 174,772	\$ 181,414	\$ (16,348)	-8.27%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CEMETERIES								
PERSONNEL SERVICES								
100-54910-1200	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ 17,680	\$ 17,680	
100-54910-1220	WAGES - FULLTIME	\$ 36,091	\$ 33,473	\$ 24,565	\$ 32,317	\$ 33,868	\$ 395	1.18%
100-54910-1230	WAGES - PART TIME	\$ -	\$ -	\$ 6,826	\$ 14,804	\$ -		
100-54910-1270	WAGES-TEMPORARY PT	\$ 50,572	\$ 44,726	\$ 22,816	\$ 27,241	\$ 44,726	\$ -	0.00%
100-54910-1280	WAGES-LONGEVITY PAY	\$ 194	\$ -	\$ -	\$ -	\$ -		
100-54910-1290	WAGES-OVERTIME	\$ 704	\$ 2,000	\$ 261	\$ 500	\$ 1,500	\$ (500)	-25.00%
100-54910-1310	WI RETIREMENT	\$ 2,242	\$ 2,394	\$ 2,258	\$ 2,984	\$ 3,448	\$ 1,054	44.03%
100-54910-1320	FICA	\$ 6,547	\$ 6,124	\$ 4,078	\$ 6,119	\$ 7,480	\$ 1,356	22.14%
100-54910-1330	HEALTH INSURANCE	\$ 9,465	\$ 10,629	\$ 7,020	\$ 9,883	\$ 20,000	\$ 9,371	88.16%
100-54910-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 720	\$ -	\$ -	\$ -	\$ -		
100-54910-1340	LIFE INSURANCE	\$ 189	\$ 210	\$ 101	\$ 150	\$ 204	\$ (6)	-2.86%
100-54910-1361	SICK LEAVE PAYOUT	\$ 788	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 107,512	\$ 99,556	\$ 67,925	\$ 93,998	\$ 128,906	\$ 29,350	29.48%
CONTRACTUAL SERVICES								
100-54910-2160	SAFETY COORDINATOR	\$ 288	\$ 565	\$ 365	\$ 482	\$ 565	\$ -	0.00%
100-54910-2200	TELEPHONE EXPENSE	\$ 545	\$ 374	\$ 406	\$ 501	\$ 500	\$ 126	33.69%
100-54910-2201	CELLULAR PHONE	\$ 185	\$ 175	\$ 175	\$ 200	\$ 175	\$ -	0.00%
100-54910-2210	ELECTRICITY	\$ 2,343	\$ 2,622	\$ 1,906	\$ 2,550	\$ 2,600	\$ (22)	-0.84%
100-54910-2220	NATURAL GAS/HEAT	\$ 2,112	\$ 2,500	\$ 1,718	\$ 2,322	\$ 2,500	\$ -	0.00%
100-54910-2230	WATER EXPENSE	\$ 9,278	\$ 8,914	\$ 7,959	\$ 9,300	\$ 9,300	\$ 386	4.33%
100-54910-2240	SEWER EXPENSE	\$ 536	\$ 571	\$ 388	\$ 540	\$ 600	\$ 29	5.08%
100-54910-2250	STORMWATER EXPENSE	\$ 4,299	\$ 4,400	\$ 3,224	\$ 4,299	\$ 4,300	\$ (100)	-2.27%
100-54910-2410	MAINTENANCE EQUIPMENT/VEH	\$ 3,155	\$ 3,000	\$ 1,404	\$ 3,000	\$ 3,000	\$ -	0.00%
100-54910-2900	OTHER SERVICES	\$ 10,679	\$ 8,500	\$ 7,496	\$ 9,500	\$ 8,500	\$ -	0.00%
100-54910-2920	TRAINING	\$ 124	\$ 505	\$ 120	\$ 125	\$ 500	\$ (5)	-0.99%
	TOTAL	\$ 33,545	\$ 32,126	\$ 25,161	\$ 32,819	\$ 32,540	\$ 414	1.29%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-54910-3100	OFFICE SUPPLIES	\$ 327	\$ 650	\$ 62	\$ 300	\$ 650	\$ -	0.00%
100-54910-3220	PUBLICATIONS	\$ 15	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
100-54910-3300	TRAVEL	\$ -	\$ 75	\$ -	\$ -	\$ 75	\$ -	0.00%
100-54910-3410	GAS & OIL	\$ 2,724	\$ 3,200	\$ 2,032	\$ 3,200	\$ 3,200	\$ -	0.00%
100-54910-3500	BLDGS./GRNDS MAINT	\$ 1,456	\$ 1,000	\$ 1,023	\$ 1,025	\$ 1,000	\$ -	0.00%
100-54910-3850	CLOTHING	\$ 100	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-54910-3900	OTHER SUPPLIES	\$ 11,218	\$ 10,000	\$ 5,657	\$ 10,000	\$ 10,000	\$ -	0.00%
	TOTAL	\$ 15,841	\$ 15,375	\$ 8,774	\$ 14,525	\$ 15,375	\$ -	0.00%
Total CEMETERIES:		\$ 156,897	\$ 147,057	\$ 101,860	\$ 141,342	\$ 176,821	\$ 29,764	20.24%
Total HEALTH & HUMAN SERVICES:		\$ 339,100	\$ 344,819	\$ 228,704	\$ 316,114	\$ 358,235	\$ 13,416	3.89%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CULTURE, REC & EDUCATION								
COMMUNITY CENTER								
PERSONNEL SERVICES								
100-55140-1100	FULLTIME SALARIES	\$ 18,421	\$ 33,172	\$ 23,188	\$ 30,797	\$ 33,837	\$ 665	2.00%
100-55140-1160	WAGES-TEMPORARY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-1200	WAGES - FULLTIME	\$ 36,177	\$ 43,349	\$ 45,857	\$ 60,256	\$ 66,229	\$ 22,880	52.78%
100-55140-1220	WAGES - FULLTIME	\$ 126,342	\$ 126,693	\$ 70,009	\$ 93,129	\$ 102,315	\$ (24,378)	-19.24%
100-55140-1240	WAGES - PART TIME	\$ 3,455	\$ -	\$ -	\$ 3,000	\$ -		
100-55140-1270	WAGES-TEMPORARY PT	\$ 25,314	\$ 44,079	\$ 23,590	\$ 36,781	\$ 46,212	\$ 2,133	4.84%
100-55140-1280	WAGES-LONGEVITY PAY	\$ 4,554	\$ 4,691	\$ 47	\$ 3,440	\$ 3,461	\$ (1,230)	-26.22%
100-55140-1290	WAGES-OVERTIME	\$ 1,539	\$ 2,300	\$ 1,494	\$ 1,600	\$ 2,300	\$ -	0.00%
100-55140-1310	WI RETIREMENT	\$ 12,772	\$ 14,773	\$ 9,512	\$ 13,050	\$ 13,932	\$ (841)	-5.69%
100-55140-1320	FICA	\$ 15,971	\$ 20,115	\$ 12,292	\$ 17,278	\$ 19,933	\$ (182)	-0.90%
100-55140-1330	HEALTH INSURANCE	\$ 25,324	\$ 24,343	\$ 19,744	\$ 26,671	\$ 28,225	\$ 3,882	15.95%
100-55140-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 2,364	\$ -	\$ -	\$ -	\$ -		
100-55140-1334	HEALTH INSURANCE OPT-OUT	\$ 5,783	\$ 7,760	\$ 4,044	\$ 5,500	\$ 5,410	\$ (2,350)	-30.28%
100-55140-1340	LIFE INSURANCE	\$ 492	\$ 522	\$ 363	\$ 501	\$ 556	\$ 34	6.51%
100-55140-1361	SICK LEAVE PAYOUT	\$ 1,122	\$ 895	\$ 856	\$ 856	\$ 794	\$ (101)	-11.28%
	TOTAL	\$ 279,631	\$ 322,692	\$ 210,993	\$ 292,859	\$ 323,204	\$ 512	0.16%
CONTRACTUAL SERVICES								
100-55140-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-2160	SAFETY COORDINATOR	\$ 432	\$ 850	\$ 548	\$ 723	\$ 850	\$ -	0.00%
100-55140-2200	TELEPHONE EXPENSE	\$ 259	\$ 300	\$ 167	\$ 260	\$ 300	\$ -	0.00%
100-55140-2201	CELLULAR PHONE	\$ 526	\$ 500	\$ 431	\$ 530	\$ 500	\$ -	0.00%
100-55140-2210	ELECTRICITY	\$ 23,772	\$ 28,000	\$ 19,536	\$ 26,576	\$ 28,000	\$ -	0.00%
100-55140-2220	NATURAL GAS/HEAT	\$ 8,109	\$ 11,700	\$ 6,453	\$ 10,450	\$ 11,700	\$ -	0.00%
100-55140-2230	WATER EXPENSE	\$ 2,013	\$ 2,800	\$ 1,619	\$ 2,249	\$ 2,800	\$ -	0.00%
100-55140-2240	SEWER EXPENSE	\$ 1,137	\$ 2,300	\$ 1,009	\$ 1,510	\$ 2,400	\$ 100	4.35%
100-55140-2250	STORMWATER EXPENSE	\$ 1,049	\$ 1,100	\$ 787	\$ 1,049	\$ 1,100	\$ -	0.00%
100-55140-2410	MAINTENANCE EQUIPMENT/VEH	\$ 252	\$ 1,500	\$ 209	\$ 1,500	\$ 1,500	\$ -	0.00%
100-55140-2900	OTHER SERVICES	\$ 18,117	\$ 14,000	\$ 9,480	\$ 17,000	\$ 14,000	\$ -	0.00%
100-55140-2910	PRINTING/ADVERTISING	\$ -	\$ 400	\$ -	\$ 200	\$ 400	\$ -	0.00%
100-55140-2920	TRAINING	\$ -	\$ 1,300	\$ 270	\$ 400	\$ 1,300	\$ -	0.00%
	TOTAL	\$ 55,667	\$ 64,750	\$ 40,508	\$ 62,447	\$ 64,850	\$ 100	0.15%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-55140-3100	OFFICE SUPPLIES	\$ 4,191	\$ 5,500	\$ 1,181	\$ 3,500	\$ 5,500	\$ -	0.00%
100-55140-3110	POSTAGE	\$ 570	\$ 1,500	\$ 397	\$ 600	\$ 1,500	\$ -	0.00%
100-55140-3300	TRAVEL	\$ -	\$ 700	\$ -	\$ 400	\$ 700	\$ -	0.00%
100-55140-3500	BLDGS./GRNDS MAINT	\$ 19,776	\$ 15,000	\$ 10,081	\$ 15,000	\$ 15,000	\$ -	0.00%
100-55140-3850	CLOTHING	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
	TOTAL	\$ 24,537	\$ 22,800	\$ 11,758	\$ 19,600	\$ 22,800	\$ -	0.00%
Total COMMUNITY CENTER:		\$ 359,834	\$ 410,242	\$ 263,259	\$ 374,906	\$ 410,854	\$ 612	0.15%
PARKS								
PERSONNEL SERVICES								
100-55200-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55200-1200	WAGES - FULLTIME	\$ -	\$ -	\$ 14,010	\$ 18,606	\$ 17,680	\$ 17,680	
100-55200-1220	WAGES - FULLTIME	\$ 74,077	\$ 73,589	\$ 36,535	\$ 48,008	\$ 72,275	\$ (1,314)	-1.79%
100-55200-1230	WAGES - PART TIME	\$ -	\$ -	\$ 7,320	\$ 14,804	\$ -		
100-55200-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ 500	\$ -		
100-55200-1270	WAGES-TEMPORARY PT	\$ 77,579	\$ 80,075	\$ 52,406	\$ 64,280	\$ 80,075	\$ -	0.00%
100-55200-1280	WAGES-LONGEVITY PAY	\$ 1,392	\$ 1,292	\$ 48	\$ 50	\$ -		#VALUE!
100-55200-1290	WAGES-OVERTIME	\$ 2,895	\$ 2,500	\$ 2,399	\$ 2,500	\$ 2,500	\$ -	0.00%
100-55200-1310	WI RETIREMENT	\$ 5,096	\$ 5,482	\$ 4,054	\$ 5,400	\$ 6,103	\$ 621	11.33%
100-55200-1320	FICA	\$ 12,083	\$ 12,328	\$ 8,568	\$ 12,294	\$ 13,309	\$ 981	7.96%
100-55200-1330	HEALTH INSURANCE	\$ 9,674	\$ 10,468	\$ 9,233	\$ 12,798	\$ 23,350	\$ 12,882	123.06%
100-55200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 756	\$ -	\$ -	\$ -	\$ -		
100-55200-1334	HEALTH INSURANCE OPT-OUT	\$ 4,009	\$ 3,840	\$ 1,145	\$ 1,532	\$ 1,440	\$ (2,400)	-62.50%
100-55200-1340	LIFE INSURANCE	\$ 279	\$ 432	\$ 91	\$ 139	\$ 193	\$ (239)	-55.32%
100-55200-1361	SICK LEAVE PAYOUT	\$ 933	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 188,772	\$ 190,006	\$ 135,807	\$ 180,911	\$ 216,925	\$ 26,919	14.17%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CONTRACTUAL SERVICES								
100-55200-2160	SAFETY COORDINATOR	\$ 288	\$ 565	\$ 365	\$ 482	\$ 565	\$ -	0.00%
100-55200-2200	TELEPHONE EXPENSE	\$ 252	\$ 300	\$ 183	\$ 255	\$ 300	\$ -	0.00%
100-55200-2201	CELLULAR PHONE	\$ 3,637	\$ 1,200	\$ 781	\$ 1,100	\$ 1,200	\$ -	0.00%
100-55200-2210	ELECTRICITY	\$ 13,288	\$ 12,600	\$ 10,438	\$ 12,700	\$ 12,600	\$ -	0.00%
100-55200-2220	NATURAL GAS/HEAT	\$ 708	\$ 863	\$ 460	\$ 750	\$ 863	\$ -	0.00%
100-55200-2230	WATER EXPENSE	\$ 6,102	\$ 6,927	\$ 3,313	\$ 5,700	\$ 6,927	\$ -	0.00%
100-55200-2240	SEWER EXPENSE	\$ 2,677	\$ 3,257	\$ 2,015	\$ 3,100	\$ 3,387	\$ 130	3.99%
100-55200-2250	STORMWATER EXPENSE	\$ 9,586	\$ 10,200	\$ 7,519	\$ 9,951	\$ 10,200	\$ -	0.00%
100-55200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 6,728	\$ 6,000	\$ 5,175	\$ 6,000	\$ 6,000	\$ -	0.00%
100-55200-2900	OTHER SERVICES	\$ 27,379	\$ 31,500	\$ 23,675	\$ 31,500	\$ 31,500	\$ -	0.00%
100-55200-2920	TRAINING	\$ 248	\$ 700	\$ -	\$ 250	\$ 700	\$ -	0.00%
	TOTAL	\$ 70,893	\$ 74,112	\$ 53,924	\$ 71,788	\$ 74,242	\$ 130	0.18%
OPERATING SUPPLIES/EXPENSES								
100-55200-3300	TRAVEL	\$ -	\$ 300	\$ -	\$ 100	\$ 300	\$ -	0.00%
100-55200-3410	GAS & OIL	\$ 4,335	\$ 6,000	\$ 4,888	\$ 6,000	\$ 6,000	\$ -	0.00%
100-55200-3500	BLDGS./GRNDS MAINT	\$ 7,269	\$ 7,500	\$ 4,048	\$ 7,500	\$ 7,500	\$ -	0.00%
100-55200-3850	CLOTHING	\$ 100	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-55200-3900	OTHER SUPPLIES	\$ 16,038	\$ 13,300	\$ 12,829	\$ 14,000	\$ 13,300	\$ -	0.00%
	TOTAL	\$ 27,742	\$ 27,300	\$ 21,764	\$ 27,600	\$ 27,300	\$ -	0.00%
	Total PARKS:	\$ 287,408	\$ 291,418	\$ 211,495	\$ 280,299	\$ 318,467	\$ 27,049	9.28%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
RECREATION								
PERSONNEL SERVICES								
100-55300-1100	FULLTIME SALARIES	\$ 27,631	\$ 49,758	\$ 34,782	\$ 46,195	\$ 50,756	\$ 998	2.01%
100-55300-1200	WAGES - FULLTIME	\$ 69,431	\$ 90,848	\$ 64,655	\$ 85,766	\$ 93,494	\$ 2,646	2.91%
100-55300-1220	WAGES - FULLTIME	\$ 7,467	\$ 4,164	\$ 3,615	\$ 4,482	\$ 3,975	\$ (189)	-4.54%
100-55300-1230	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55300-1240	WAGES - PART TIME	\$ 3,455	\$ -	\$ -	\$ 313	\$ -		
100-55300-1270	WAGES-TEMPORARY PT	\$ 4,542	\$ 34,173	\$ 17,977	\$ 27,630	\$ 34,173	\$ -	0.00%
100-55300-1280	WAGES-LONGEVITY PAY	\$ 1,303	\$ 1,342	\$ -	\$ 1,329	\$ 1,356	\$ 14	1.04%
100-55300-1290	WAGES-OVERTIME	\$ 1,916	\$ 5,317	\$ 1,081	\$ 2,000	\$ 4,317	\$ (1,000)	-18.81%
100-55300-1310	WI RETIREMENT	\$ 7,251	\$ 10,559	\$ 7,001	\$ 9,275	\$ 10,328	\$ (231)	-2.19%
100-55300-1320	FICA	\$ 8,447	\$ 14,581	\$ 9,224	\$ 13,204	\$ 14,770	\$ 189	1.30%
100-55300-1330	HEALTH INSURANCE	\$ 18,094	\$ 27,013	\$ 17,763	\$ 24,550	\$ 27,500	\$ 487	1.80%
100-55300-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 2,100	\$ -	\$ -	\$ -	\$ -		
100-55300-1334	HEALTH INSURANCE OPT-OUT	\$ 2,292	\$ 5,000	\$ 3,654	\$ 5,000	\$ 5,000		
100-55300-1340	LIFE INSURANCE	\$ 157	\$ 228	\$ 185	\$ 341	\$ 273	\$ 45	19.74%
100-55300-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 154,087	\$ 242,983	\$ 159,937	\$ 220,085	\$ 245,942	\$ 2,959	1.22%
CONTRACTUAL SERVICES								
100-55300-2160	SAFETY COORDINATOR	\$ 288	\$ 565	\$ 365	\$ 482	\$ 565	\$ -	0.00%
100-55300-2200	TELEPHONE EXPENSE	\$ 952	\$ 800	\$ 712	\$ 907	\$ 950	\$ 150	18.75%
100-55300-2201	CELLULAR PHONE	\$ 1,025	\$ 750	\$ 1,017	\$ 1,200	\$ 1,200	\$ 450	60.00%
100-55300-2210	ELECTRICITY	\$ 674	\$ 1,400	\$ 561	\$ 675	\$ 800	\$ (600)	-42.86%
100-55300-2230	WATER EXPENSE	\$ 678	\$ 1,000	\$ -	\$ -	\$ -		#VALUE!
100-55300-2240	SEWER EXPENSE	\$ 390	\$ 1,000	\$ -	\$ -	\$ -		#VALUE!
100-55300-2250	STORMWATER EXPENSE	\$ 1,270	\$ 1,300	\$ 952	\$ 1,270	\$ 1,300	\$ -	0.00%
100-55300-2900	OTHER SERVICES	\$ 23,924	\$ 21,000	\$ 10,802	\$ 21,000	\$ 21,000	\$ -	0.00%
100-55300-2910	PRINTING/ADVERTISING	\$ 4,670	\$ 4,000	\$ 4,445	\$ 6,000	\$ 4,000	\$ -	0.00%
100-55300-2920	TRAINING	\$ -	\$ 2,350	\$ 1,380	\$ 1,500	\$ 2,350	\$ -	0.00%
	TOTAL	\$ 33,871	\$ 34,165	\$ 20,235	\$ 33,034	\$ 32,165	\$ (2,000)	-5.85%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-55300-3100	OFFICE SUPPLIES	\$ 3,506	\$ 4,000	\$ 1,947	\$ 4,000	\$ 4,000	\$ -	0.00%
100-55300-3110	POSTAGE	\$ 603	\$ 1,300	\$ 461	\$ 600	\$ 1,300	\$ -	0.00%
100-55300-3210	MEMBERSHIP & DUES	\$ 675	\$ 1,500	\$ 1,450	\$ 1,450	\$ 1,500	\$ -	0.00%
100-55300-3220	PUBLICATIONS	\$ -	\$ 250	\$ 168	\$ 250	\$ 250	\$ -	0.00%
100-55300-3300	TRAVEL	\$ 98	\$ 700	\$ -	\$ 300	\$ 700	\$ -	0.00%
100-55300-3900	OTHER SUPPLIES	\$ 12,577	\$ 13,000	\$ 13,875	\$ 15,000	\$ 13,000	\$ -	0.00%
	TOTAL	\$ 17,459	\$ 20,750	\$ 17,902	\$ 21,600	\$ 20,750	\$ -	0.00%
Total RECREATION:		\$ 205,417	\$ 297,898	\$ 198,073	\$ 274,719	\$ 298,857	\$ 959	0.32%
SPECIAL EVENTS								
PERSONNEL SERVICES								
100-55310-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55310-1200	WAGES - FULLTIME	\$ 5,240	\$ 8,253	\$ 7,563	\$ 8,851	\$ 10,761	\$ 2,508	30.39%
100-55310-1220	WAGES - FULLTIME	\$ 11,494	\$ 7,896	\$ 8,099	\$ 8,624	\$ 5,423	\$ (2,473)	-31.32%
100-55310-1240	WAGES - PART TIME	\$ 1,727	\$ -	\$ -	\$ 200	\$ -	\$ -	
100-55310-1270	WAGES-TEMPORARY PT	\$ 20	\$ 8,840	\$ 7,424	\$ 7,500	\$ 8,840	\$ -	0.00%
100-55310-1280	WAGES-LONGEVITY PAY	\$ 247	\$ 254	\$ 5	\$ 124	\$ 121	\$ (133)	-52.36%
100-55310-1290	WAGES-OVERTIME	\$ 2,350	\$ 3,000	\$ 757	\$ 1,000	\$ 3,000	\$ -	0.00%
100-55310-1310	WI RETIREMENT	\$ 1,327	\$ 1,404	\$ 1,058	\$ 1,240	\$ 1,333	\$ (71)	-5.06%
100-55310-1320	FICA	\$ 1,559	\$ 2,268	\$ 1,756	\$ 1,985	\$ 2,245	\$ (23)	-1.01%
100-55310-1330	HEALTH INSURANCE	\$ 1,899	\$ 716	\$ 1,619	\$ 1,811	\$ 1,100	\$ 384	53.63%
100-55310-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55310-1334	HEALTH INSURANCE OPT-OUT	\$ 1,142	\$ 1,400	\$ 850	\$ 1,160	\$ 1,150	\$ (250)	-17.86%
100-55310-1340	LIFE INSURANCE	\$ 56	\$ 100	\$ 26	\$ 54	\$ 57	\$ (43)	-43.00%
100-55310-1361	SICK LEAVE PAYOUT	\$ 82	\$ -	\$ 49	\$ 49	\$ 46	\$ 46	
	TOTAL	\$ 27,684	\$ 34,131	\$ 29,205	\$ 32,598	\$ 34,076	\$ (55)	-0.16%
CONTRACTUAL SERVICES								
100-55310-2201	CELLULAR PHONE	\$ 107	\$ 200	\$ 141	\$ 190	\$ 200	\$ -	
100-55310-2900	OTHER SERVICES	\$ 367	\$ 50	\$ -	\$ -	\$ 50	\$ -	0.00%
	TOTAL	\$ 474	\$ 250	\$ 141	\$ 190	\$ 250	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-55310-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total SPECIAL EVENTS:		\$ 28,159	\$ 34,381	\$ 29,346	\$ 32,788	\$ 34,326	\$ (55)	-0.16%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
RECREATION FIELDS								
PERSONNEL SERVICES								
100-55400-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-1200	WAGES - FULLTIME	\$ 26,291	\$ 30,792	\$ 22,314	\$ 29,586	\$ 31,808	\$ 1,016	3.30%
100-55400-1220	WAGES - FULLTIME	\$ 207	\$ -	\$ -	\$ -	\$ -		
100-55400-1270	WAGES-TEMPORARY PT	\$ 3,998	\$ 4,000	\$ 1,855	\$ 3,000	\$ 4,000	\$ -	0.00%
100-55400-1290	WAGES-OVERTIME	\$ 1,034	\$ 2,332	\$ 385	\$ 750	\$ 2,332	\$ -	0.00%
100-55400-1310	WI RETIREMENT	\$ 1,850	\$ 2,236	\$ 1,532	\$ 2,200	\$ 2,219	\$ (17)	-0.76%
100-55400-1320	FICA	\$ 2,333	\$ 2,840	\$ 1,764	\$ 2,537	\$ 2,918	\$ 78	2.75%
100-55400-1330	HEALTH INSURANCE	\$ 5,244	\$ 7,903	\$ 5,318	\$ 7,302	\$ 8,050	\$ 147	1.86%
100-55400-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 480	\$ -	\$ -	\$ -	\$ -		
100-55400-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-1340	LIFE INSURANCE	\$ 43	\$ 80	\$ 15	\$ 21	\$ 28	\$ (52)	-65.00%
	TOTAL	\$ 41,479	\$ 50,183	\$ 33,183	\$ 45,396	\$ 51,355	\$ 1,172	2.34%
CONTRACTUAL SERVICES								
100-55400-2210	ELECTRICITY	\$ 4,131	\$ 5,400	\$ 3,989	\$ 5,150	\$ 5,400	\$ -	0.00%
100-55400-2220	NATURAL GAS/HEAT	\$ 756	\$ 1,500	\$ 823	\$ 1,100	\$ 1,200	\$ (300)	-20.00%
100-55400-2230	WATER EXPENSE	\$ 5,380	\$ 5,000	\$ 4,259	\$ 5,361	\$ 5,500	\$ 500	10.00%
100-55400-2240	SEWER EXPENSE	\$ 2,027	\$ 2,600	\$ 1,661	\$ 2,300	\$ 2,300	\$ (300)	-11.54%
100-55400-2250	STORMWATER EXPENSE	\$ 6,631	\$ 6,631	\$ 4,973	\$ 6,631	\$ 6,631	\$ -	0.00%
100-55400-2410	MAINTENANCE EQUIPMENT/VEH	\$ 3,564	\$ 2,500	\$ 2,262	\$ 3,000	\$ 2,500	\$ -	0.00%
100-55400-2900	OTHER SERVICES	\$ 5,531	\$ 2,500	\$ 5,170	\$ 5,175	\$ 5,000	\$ 2,500	100.00%
100-55400-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 28,021	\$ 26,131	\$ 23,138	\$ 28,717	\$ 28,531	\$ 2,400	9.18%
OPERATING SUPPLIES/EXPENSES								
100-55400-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-3410	GAS & OIL	\$ 10,733	\$ 10,000	\$ 9,163	\$ 10,000	\$ 10,000	\$ -	0.00%
100-55400-3500	BLDGS./GRNDS MAINT	\$ 2,558	\$ 2,500	\$ 2,587	\$ 2,600	\$ 2,500	\$ -	0.00%
100-55400-3900	OTHER SUPPLIES	\$ 7,075	\$ 7,000	\$ 5,603	\$ 7,000	\$ 7,000	\$ -	0.00%
	TOTAL	\$ 20,366	\$ 19,500	\$ 17,353	\$ 19,600	\$ 19,500	\$ -	0.00%
	Total RECREATION FIELDS:	\$ 89,866	\$ 95,814	\$ 73,674	\$ 93,713	\$ 99,386	\$ 3,572	3.73%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
TRAILS/MEDIAN MAINTENANCE								
PERSONNEL SERVICES								
100-55410-1230	WAGES - PART TIME	\$ 6,200	\$ 5,838	\$ 4,756	\$ 5,800	\$ 5,243	\$ (595)	-10.19%
100-55410-1270	WAGES - PART TIME	\$ 7,163	\$ 5,500	\$ 5,867	\$ 6,000	\$ 6,095		
100-55410-1310	WI RETIREMENT	\$ 380	\$ 394	\$ 321	\$ 390	\$ 341	\$ (53)	-13.45%
100-55410-1320	FICA	\$ 1,022	\$ 867	\$ 813	\$ 867	\$ 867	\$ -	0.00%
100-55410-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 14,765	\$ 12,599	\$ 11,757	\$ 13,057	\$ 12,546	\$ (53)	-0.42%
CONTRACTUAL SERVICES								
100-55410-2230	WATER	\$ 951	\$ 2,500	\$ 710	\$ 1,200	\$ 2,500	\$ -	0.00%
100-55410-2250	STORMWATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55410-2900	OTHER SERVICES	\$ 10,454	\$ 10,000	\$ 9,613	\$ 10,000	\$ 10,000	\$ -	0.00%
	TOTAL	\$ 11,406	\$ 12,500	\$ 10,323	\$ 11,200	\$ 12,500	\$ -	0.00%
	Total TRAILS/MEDIAN MAINTENANCE:	\$ 26,171	\$ 25,099	\$ 22,080	\$ 24,257	\$ 25,046	\$ (53)	-0.21%
	Total CULTURE, REC & EDUCATION:	\$ 996,854	\$ 1,154,852	\$ 797,928	\$ 1,080,682	\$ 1,186,936	\$ 32,084	2.78%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CONSERVATION & DEVELOPMENT								
PLANNING								
CONTRACTUAL SERVICES								
100-56300-2130	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56300-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
OPERATING SUPPLIES/EXPENSES								
100-56300-3100	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56300-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total PLANNING:	\$ -	\$ -	\$ -	\$ -	\$ -		

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
ECONOMIC DEVELOPMENT								
PERSONNEL SERVICES								
100-56700-1230	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56700-1320	FICA	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
CONTRACTUAL SERVICES								
100-56700-2130	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56700-2200	TELEPHONE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56700-2201	CELLULAR PHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56700-2403	ACCOUNTING SOFTWARE MAINT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56700-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56700-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
OPERATING SUPPLIES/EXPENSES								
100-56700-3100	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56700-3110	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56700-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56700-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
100-56700-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
CAPITAL OUTLAY								
100-56700-8190	ACCOUNTING SOFTWARE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total ECONOMIC DEVELOPMENT:	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total CONSERVATION & DEVELOPMENT:	\$ -	\$ -	\$ -	\$ -	\$ -		

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
OTHER FINANCING USES								
100-59200-5900	TAX REFUND	\$ 8,393	\$ 10,000	\$ 11,348	\$ 11,348	\$ 10,000	\$ -	0.00%
100-59200-5950	TRANSFER TO CAP PROJ FNDS	\$ 7,740	\$ 7,740	\$ 7,740	\$ 7,740	\$ 7,740	\$ -	0.00%
100-59200-5960	TRANSFER TO UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-59200-5970	TRANSFER TO OTHER FUNDS	\$ 127,125	\$ -	\$ -	\$ -	\$ -		
100-59200-5971	TRANSFER TO TAX APPEAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
100-59200-5980	TRANSFER TO HEALTH FUND	\$ 359,670	\$ 350,000	\$ 209,970	\$ 315,000	\$ 325,000	\$ (25,000)	-7.14%
100-59200-5989	HRA REIMBURSEMENT EXPENSE	\$ 23,250	\$ -	\$ -	\$ -	\$ -		
100-59200-5990	CONTINGENCIES	\$ 27,500	\$ 30,795	\$ -	\$ -	\$ 19,373	\$ (11,422)	-37.09%
	Total OTHER FINANCING USES:	\$ 553,678	\$ 398,535	\$ 229,058	\$ 334,088	\$ 362,113	\$ (36,422)	-9.14%
	GENERAL FUND Revenue Total:	\$ 10,519,482	\$ 10,641,806	\$ 5,808,808	\$ 10,627,055	\$ 10,825,916	\$ 184,110	1.73%
	GENERAL FUND Expenditure Total:	\$ 10,326,913	\$ 10,641,806	\$ 7,610,631	\$ 10,424,341	\$ 10,825,916	\$ 184,110	1.73%
	Net Total GENERAL FUND:	\$ 192,569	\$ -	\$ (1,801,823)	\$ 202,714	\$ (0)	\$ (0)	

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
LIBRARY FUND								
REVENUES								
280-41110	GENERAL PROPERTY TAX	\$ 619,007	\$ 607,007	\$ 607,007	\$ 607,007	\$ 631,287	\$ 24,280	4.00%
Total TAXES:		\$ 619,007	\$ 607,007	\$ 607,007	\$ 607,007	\$ 631,287	\$ 24,280	4.00%
280-43519	COVID ROUTES TO RECOVERY	\$ 10,649	\$ -	\$ -	\$ -	\$ -		
280-43571	STATE W/LSCA GRANT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-43720	COUNTY FUNDS	\$ 168,893	\$ 175,191	\$ 172,339	\$ 172,339	\$ 171,579	\$ (3,612)	-2.06%
Total INTERGOVERNMENTAL REVENUE:		\$ 179,542	\$ 175,191	\$ 172,339	\$ 172,339	\$ 171,579	\$ (3,612)	-2.06%
280-45300	LIBRARY BOOK FINES	\$ 2,991	\$ 6,000	\$ 1,315	\$ 2,100	\$ 2,000	\$ (4,000)	-66.67%
Total FINES & FORFEITURES:		\$ 2,991	\$ 6,000	\$ 1,315	\$ 2,100	\$ 2,000	\$ (4,000)	-66.67%
280-46712	COPIER SERVICE FEES	\$ 1,498	\$ 5,600	\$ 1,615	\$ 1,500	\$ 6,500	\$ 900	16.07%
Total CHARGES FOR SERVICE:		\$ 1,498	\$ 5,600	\$ 1,615	\$ 1,500	\$ 6,500	\$ 900	16.07%
280-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48300	SALE OF PROP & EQUIP	\$ 553	\$ 2,000	\$ 1,291	\$ 1,500	\$ 2,500	\$ 500	25.00%
280-48400	REFUND FOR PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48500	DONATIONS	\$ 43,462	\$ 43,000	\$ 10,000	\$ 43,000	\$ 48,845	\$ 5,845	13.59%
280-48900	OTHER REVENUES	\$ 851	\$ 2,000	\$ 983	\$ 1,000	\$ 2,000	\$ -	0.00%
Total MISCELLANEOUS REVENUE:		\$ 44,866	\$ 47,000	\$ 12,274	\$ 45,500	\$ 53,345	\$ 6,345	13.50%
280-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49223	TRANS FROM OTHER FUNDS	\$ -	\$ 11,041	\$ -	\$ 11,041	\$ -		#VALUE!
280-49300	ENCUMBRANCES-PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49310	REAPPROPRIATED SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OTHER FINANCING SOURCES:		\$ -	\$ 11,041	\$ -	\$ 11,041	\$ -		#VALUE!
Total REVENUE:		\$ 847,905	\$ 851,839	\$ 794,550	\$ 839,487	\$ 864,711	\$ 12,872	1.51%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
EXPENDITURES								
LIBRARY ADMINISTRATION								
PERSONNEL SERVICES								
280-55110-1100	FULLTIME ADMINISTRATION	\$ 244,939	\$ 249,912	\$ 187,386	\$ 249,912	\$ 263,910	\$ 13,998	5.60%
280-55110-1220	WAGES - FULLTIME	\$ 34,366	\$ 33,342	\$ 25,000	\$ 33,342	\$ 34,341	\$ 999	3.00%
280-55110-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-1270	WAGES - PART TIME	\$ 118,939	\$ 137,713	\$ 86,720	\$ 124,713	\$ 129,272	\$ (8,441)	-6.13%
280-55110-1280	WAGES-LONGEVITY PAY	\$ 5,768	\$ 5,882	\$ -	\$ 5,882	\$ 6,427	\$ 545	9.27%
280-55110-1290	WAGES-OVERTIME	\$ 130	\$ 481	\$ 185	\$ 200	\$ 495	\$ 14	2.91%
280-55110-1310	WI RETIREMENT	\$ 21,899	\$ 22,675	\$ 16,471	\$ 22,675	\$ 22,962	\$ 287	1.27%
280-55110-1320	FICA	\$ 30,253	\$ 33,073	\$ 22,115	\$ 32,000	\$ 33,618	\$ 545	1.65%
280-55110-1330	HEALTH INSURANCE	\$ 61,235	\$ 61,236	\$ 45,926	\$ 61,236	\$ 55,020	\$ (6,216)	-10.15%
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	\$ 4,200	\$ -	\$ -				
280-55110-1334	HEALTH INSURANCE OPT-OUT	\$ 8,115	\$ 5,000	\$ 5,846	\$ 5,000	\$ 10,000	\$ 5,000	100.00%
280-55110-1340	LIFE INSURANCE	\$ 967	\$ 1,200	\$ 895	\$ 1,200	\$ 1,337	\$ 137	11.42%
280-55110-1350	OTHER BENEFITS	\$ 356	\$ -	\$ -				
280-55110-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ 311	\$ 311			
	TOTAL	\$ 531,166	\$ 550,514	\$ 390,856	\$ 536,471	\$ 557,382	\$ 6,868	1.25%
CONTRACTUAL SERVICES								
280-55110-2100	PROF SERV - CITY SERVICES	\$ 44,825	\$ 46,157	\$ 34,562	\$ 46,157	\$ 47,484	\$ 1,327	2.87%
280-55110-2130	PROFESSIONAL SERVICES	\$ 6,807	\$ 6,000	\$ 5,114	\$ 6,100	\$ 6,000	\$ -	0.00%
280-55110-2200	TELEPHONE EXPENSE	\$ 1,327	\$ 1,250	\$ 880	\$ 1,200	\$ 1,200	\$ (50)	-4.00%
280-55110-2210	ELECTRICITY	\$ 17,180	\$ 22,000	\$ 15,952	\$ 22,000	\$ 22,000	\$ -	0.00%
280-55110-2220	NATURAL GAS/HEAT	\$ 6,662	\$ 9,200	\$ 4,127	\$ 9,200	\$ 8,500	\$ (700)	-7.61%
280-55110-2230	WATER EXPENSE	\$ 1,911	\$ 2,600	\$ 1,371	\$ 2,000	\$ 2,000	\$ (600)	-23.08%
280-55110-2240	SEWER EXPENSE	\$ 547	\$ 850	\$ 376	\$ 750	\$ 750	\$ (100)	-11.76%
280-55110-2250	STORMWATER EXPENSE	\$ 959	\$ 960	\$ 719	\$ 960	\$ 960	\$ -	0.00%
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	\$ 36,519	\$ 19,000	\$ 20,289	\$ 29,500	\$ 24,993	\$ 5,993	31.54%
280-55110-2430	EQUIPMENT REPAIRS	\$ 4,750	\$ -	\$ -	\$ -	\$ -		
280-55110-2450	EQUIPMENT NEW	\$ 17,560	\$ 15,000	\$ 6,009	\$ 15,000	\$ 10,800	\$ (4,200)	-28.00%
280-55110-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-2910	PRINTING/ADVERTISING	\$ 2,564	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,500	\$ (500)	-25.00%
280-55110-2930	TECHNOLOGY	\$ 17,175	\$ 18,000	\$ 16,089	\$ 18,000	\$ 21,000	\$ 3,000	16.67%
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	\$ 12,908	\$ 12,908	\$ 9,681	\$ 12,908	\$ 12,908	\$ -	0.00%
280-55110-2970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -				
	TOTAL	\$ 171,695	\$ 155,925	\$ 117,170	\$ 165,775	\$ 160,095	\$ 4,170	2.67%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
280-55110-3100	OFFICE SUPPLIES	\$ 1,444	\$ 3,000	\$ 913	\$ 3,000	\$ 5,000	\$ 2,000	66.67%
280-55110-3110	POSTAGE	\$ 396	\$ 700	\$ 215	\$ 450	\$ 450	\$ (250)	-35.71%
280-55110-3300	TRAVEL	\$ 2,690	\$ 2,500	\$ 475	\$ 1,000	\$ 2,284	\$ (216)	-8.64%
280-55110-3560	LANDSCAPING	\$ 14,774	\$ 13,000	\$ 11,752	\$ 14,800	\$ 14,500	\$ 1,500	11.54%
280-55110-3960	TECH PROC SUPPLIES	\$ 5,800	\$ 5,000	\$ 2,796	\$ 4,500	\$ -		#VALUE!
	TOTAL	\$ 25,103	\$ 24,200	\$ 16,151	\$ 23,750	\$ 22,234	\$ (1,966)	-8.12%
FIXED CHARGES								
280-55110-5200	INSURANCES	\$ 11,107	\$ 12,600	\$ 9,414	\$ 12,600	\$ 13,400	\$ 800	6.35%
280-55110-5950	TRANSFER TO CAP PROJ FNDS	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.00%
280-55110-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 12,187	\$ 13,680	\$ 10,494	\$ 13,680	\$ 14,480	\$ 800	5.85%
CAPITAL OUTLAY								
280-55110-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-55110-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-55110-8190	ACCOUNTING SOFTWARE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LIBRARY ADMINISTRATION:		\$ 740,150	\$ 744,319	\$ 534,672	\$ 739,676	\$ 754,191	\$ 9,872	1.33%
ADULT SERVICES								
280-55111-3230	PERIODICALS	\$ 2,862	\$ 4,600	\$ 3,743	\$ 4,600	\$ 4,600	\$ -	0.00%
280-55111-3400	NON-FICTION BOOKS	\$ 18,596	\$ 17,000	\$ 7,617	\$ 17,000	\$ 17,000	\$ -	0.00%
280-55111-3420	FICTION BOOKS	\$ 14,480	\$ 17,000	\$ 11,011	\$ 17,000	\$ 17,000	\$ -	0.00%
280-55111-3430	LARGE PRINT BOOKS	\$ 8,929	\$ 12,000	\$ 8,165	\$ 12,000	\$ 12,000	\$ -	0.00%
280-55111-3450	MOVIES	\$ 2,952	\$ 3,000	\$ 2,837	\$ 3,000	\$ 4,500	\$ 1,500	50.00%
280-55111-3470	AUDIOBOOKS	\$ 2,685	\$ 4,400	\$ 2,148	\$ 4,400	\$ 4,400	\$ -	0.00%
280-55111-3480	MUSIC CD'S	\$ 195	\$ 500	\$ 68	\$ 500	\$ 500	\$ -	0.00%
280-55111-3510	PROGRAMS	\$ 1,392	\$ 3,000	\$ 255	\$ 3,000	\$ 3,000	\$ -	0.00%
Total ADULT SERVICES:		\$ 52,092	\$ 61,500	\$ 35,844	\$ 61,500	\$ 63,000	\$ 1,500	2.44%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CHILDREN'S SERVICES								
280-55112-3230	PERIODICALS	\$ 326	\$ 540	\$ 287	\$ 540	\$ 540	\$ -	0.00%
280-55112-3400	NON-FICTION BOOKS	\$ 6,932	\$ 7,000	\$ 4,162	\$ 7,000	\$ 7,000	\$ -	0.00%
280-55112-3420	FICTION BOOKS	\$ 4,493	\$ 3,800	\$ 4,245	\$ 3,800	\$ 3,800	\$ -	0.00%
280-55112-3440	PAPERBACKS	\$ 871	\$ 1,600	\$ 598	\$ 1,600	\$ 1,600	\$ -	0.00%
280-55112-3450	MOVIES	\$ 936	\$ 1,000	\$ 337	\$ 1,000	\$ 2,500	\$ 1,500	150.00%
280-55112-3470	AUDIOBOOKS	\$ 1,110	\$ 1,700	\$ -	\$ 1,700	\$ 1,700	\$ -	0.00%
280-55112-3510	PROGRAMS	\$ 10,217	\$ 11,980	\$ 8,790	\$ 11,980	\$ 11,980	\$ -	0.00%
280-55112-3530	JE BOOKS	\$ 6,564	\$ 6,000	\$ 4,406	\$ 6,000	\$ 6,000	\$ -	0.00%
Total CHILDREN'S SERVICES:		\$ 31,450	\$ 33,620	\$ 22,825	\$ 33,620	\$ 35,120	\$ 1,500	4.46%
REFERENCE								
280-55114-3400	NON-FICTION BOOKS	\$ 2,845	\$ 1,800	\$ 1,822	\$ 1,800	\$ 1,800	\$ -	0.00%
280-55114-3490	MICROFILM	\$ 8,048	\$ 4,100	\$ -	\$ 4,100	\$ 4,100	\$ -	0.00%
Total REFERENCE:		\$ 10,894	\$ 5,900	\$ 1,822	\$ 5,900	\$ 5,900	\$ -	0.00%
YOUNG ADULT SERVICES								
280-55115-3230	PERIODICALS	\$ 107	\$ 200	\$ 73	\$ 200	\$ 200	\$ -	0.00%
280-55115-3400	NON-FICTION BOOKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
280-55115-3420	FICTION BOOKS	\$ 4,511	\$ 5,300	\$ 4,652	\$ 5,300	\$ 5,300	\$ -	0.00%
280-55115-3470	AUDIOBOOKS	\$ 910	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
280-55115-3510	PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total YOUNG ADULT SERVICES:		\$ 5,528	\$ 6,500	\$ 4,725	\$ 6,500	\$ 6,500	\$ -	0.00%
Total LIBRARY EXPENSES		\$ 840,114	\$ 851,839	\$ 599,888	\$ 847,196	\$ 864,711	\$ 12,872	1.51%
Net Total LIBRARY FUND:		\$ 7,791	\$ -	\$ 194,662	\$ (7,709)	\$ -		
280-34100	BEGINNING FUND BALANCE	\$ 7,799	\$ 15,590	\$ 15,590	\$ 15,590	\$ 7,881	\$ (7,709)	-49.45%
	ENDING FUND BALANCE	\$ 15,590	\$ 15,590	\$ 210,252	\$ 7,881	\$ 7,881	\$ (7,709)	-49.45%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
LIBRARY GIFT FUND								
REVENUES								
282-43580	GRANT PROCEEDS	\$ 75,000	\$ -	\$ -	\$ -	\$ -		
Total INTERGOVERNMENTAL REVENUE:		\$ 75,000	\$ -	\$ -	\$ -	\$ -		
282-48100	INTEREST INCOME	\$ 43	\$ -	\$ (3)				
282-48110	INTEREST ON INVESTMENTS	\$ 41,405	\$ 25,000	\$ 21,863	\$ 40,000	\$ 25,000	\$ -	0.00%
282-48500	DONATIONS	\$ 50,652	\$ 5,000	\$ 5,070	\$ 5,000	\$ 5,000	\$ -	0.00%
282-48510	FOUNDATION DONATION	\$ 30	\$ 33,000	\$ 8	\$ 33,000	\$ 37,845	\$ 4,845	14.68%
282-48610	REFUND	\$ -	\$ -	\$ -				
282-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -				
Total MISCELLANEOUS REVENUE:		\$ 92,129	\$ 63,000	\$ 26,939	\$ 78,000	\$ 67,845	\$ 4,845	7.69%
Total REVENUES:		\$ 167,129	\$ 63,000	\$ 26,939	\$ 78,000	\$ 67,845	\$ 4,845	7.69%
EXPENDITURES								
CONTRACTUAL SERVICES								
282-55110-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -		
OPERATING SUPPLIES/EXPENSES								
282-55110-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -		
FIXED CHARGES								
282-55110-5970	TRANSFER TO OTHER FUNDS	\$ 179,503	\$ 11,041	\$ 50,000	\$ 61,041			#VALUE!
282-55110-7001	ADMIN FOUNDATION	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7002	BLDG & GROUNDS FOUNDATION	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7003	ADULT FOUNDATION	\$ 36	\$ -	\$ -	\$ -	\$ -		
282-55110-7004	ADULT GIFT	\$ 1,048	\$ 2,000	\$ 594	\$ 2,000	\$ 2,000	\$ -	0.00%
282-55110-7005	MEYER FOUNDATION	\$ 265	\$ 700	\$ 479	\$ 700	\$ 700	\$ -	0.00%
282-55110-7006	ADULT GRANT	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7007	YOUTH FOUNDATION	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7008	YOUTH GIFT	\$ 1,910	\$ 2,000	\$ 2,467	\$ 2,000	\$ 2,000	\$ -	0.00%
282-55110-7009	YOUTH GRANT	\$ -	\$ -	\$ -				
Total FIXED CHARGES:		\$ 182,762	\$ 15,741	\$ 53,541	\$ 65,741	\$ 4,700	\$ (11,041)	-70.14%

CHILDREN SERVICES									
282-55111-3230	PERIODICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55112-3260	CHILD PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total LIBRARY GIFT FUND EXPENDITURES:		\$ 182,762	\$ 15,741	\$ 53,541	\$ 65,741	\$ 4,700	\$ (11,041)	-70.14%	
REVENUES OVER/(UNDER) EXPENDITURES:		\$ (15,633)	\$ 47,259	\$ (26,602)	\$ 12,259	\$ 63,145	\$ 15,886	33.61%	
282-34100	BEGINNING FUND BALANCE	\$ 383,092	\$ 367,459	\$ 367,459	\$ 367,459	\$ 379,718			
	ENDING FUND BALANCE	\$ 367,459	\$ 414,718	\$ 340,856	\$ 379,718	\$ 442,863			

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
DEBT SERVICE								
REVENUES								
300-41110	GENERAL PROPERTY TAX	\$ 2,305,271	\$ 2,305,271	\$ 2,305,271	\$ 2,305,271	\$ 2,380,752	\$ 75,481	3.27%
300-48100	INTEREST ON INVESTMENTS	\$ 8,686	\$ 8,000	\$ 879	\$ 1,000	\$ 1,000	\$ (7,000)	-87.50%
300-49110	PROCEEDS FROM DEBT	\$ 7,530,000	\$ -	\$ 16,870	\$ 16,870	\$ -		
300-49240	CAPITALIZED INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -		
300-49417	TRANSFER FROM OTHER FUNDS	\$ 592,157	\$ 221,860	\$ 1,164,109	\$ 1,164,109	\$ 258,463	\$ 36,603	16.50%
	TOTAL	\$ 10,436,114	\$ 2,535,131	\$ 3,487,129	\$ 3,487,250	\$ 2,640,215	\$ 105,084	4.15%
EXPENDITURES								
300-58100-2940	PAYMENT BOND ESCROW AGENT	\$ 650	\$ -	\$ 650	\$ 650	\$ -		
300-58100-2950	DEBT ISSUANCE COSTS	\$ 99,115	\$ -	\$ 63,668	\$ 63,668	\$ -		
300-58100-2960	DEBT PREMIUM	\$ (313,636)	\$ -	\$ (177,290)	\$ (177,290)	\$ -		
300-58100-2970	DEBT UNDERWRITER DISCOUNT	\$ 123,150	\$ -	\$ 38,413	\$ 38,413	\$ -		
300-58100-5970	TRANSFER TO OTHER FUNDS	\$ 41,811	\$ 55,516	\$ 55,516	\$ 55,516	\$ 47,916	\$ (7,600)	-13.69%
300-58100-6200	PRINCIPAL PAYMENTS	\$ 8,654,716	\$ 1,976,720	\$ 2,965,598	\$ 2,966,357	\$ 2,047,832	\$ 71,112	3.60%
300-58100-6210	INTEREST PAYMENTS	\$ 555,573	\$ 552,554	\$ 560,177	\$ 560,609	\$ 483,500	\$ (69,054)	-12.50%
300-58100-6220	PENSION LIABILITY PAYMENTS	\$ 1,582,279	\$ -	\$ -	\$ -	\$ -		
300-58100-6230	CAPITAL LEASE PAYMENTS	\$ 29,940	\$ 21,714	\$ 16,675	\$ 16,675	\$ 83,359	\$ 61,645	283.90%
300-58100-6240	INTEREST EXP ON CAPITAL LEASES	\$ -	\$ -	\$ 5,039	\$ 5,039	\$ 3,874	\$ 3,874	
300-58100-6900	OTHER SERVICES	\$ 11,004	\$ 3,000	\$ 2,850	\$ 3,000	\$ 3,000	\$ -	0.00%
	TOTAL	\$ 10,784,602	\$ 2,609,504	\$ 3,531,297	\$ 3,532,637	\$ 2,669,481	\$ 59,977	2.30%
	Net Total DEBT SERVICE FUND:	\$ (348,487)	\$ (74,373)	\$ (44,168)	\$ (45,387)	\$ (29,266)	\$ 45,107	-60.65%
300-34100	BEGINNING FUND BALANCE	\$ 423,141	\$ 74,653	\$ 74,653	\$ 74,653	\$ 29,266		
	ENDING FUND BALANCE	\$ 74,653	\$ 280	\$ 30,485	\$ 29,266	\$ 0		

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
DECATHLON/LAKESHORE PARK APARTMENTS TIF #4 FUND								
REVENUES								
233-41110	GENERAL PROPERTY TAX	\$ 45,692	\$ 45,000	\$ 43,905	\$ 43,905	\$ 46,000	\$ 1,000	2.22%
233-43412	EXEMPT COMPUTER STATE AID	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ -	0.00%
233-43413	PERSONAL PROPERTY AID	\$ 645	\$ 645	\$ 1,063	\$ 1,063	\$ 645		
233-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
233-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 47,135	\$ 46,444	\$ 45,767	\$ 45,767	\$ 47,444	\$ 1,000	2.15%
EXPENDITURES								
233-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 27,807	\$ 27,657	18438.00%
233-56700-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ -	\$ -	\$ -	\$ 46,000	\$ 46,000	
233-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 561	\$ -	\$ -	\$ -	\$ -		
233-56700-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
233-58100-6210	INTEREST EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 711	\$ 150	\$ 150	\$ 150	\$ 73,807	\$ 73,657	49104.67%
	NET INCOME (LOSS)	\$ 46,425	\$ 46,294	\$ 45,617	\$ 45,617	\$ (26,363)	\$ (72,657)	-156.95%
233-34100	Fund Balance, January 1	\$ (65,679)	\$ (19,254)	\$ (19,254)	\$ (19,254)	\$ 26,363		
	Fund Balance, December 31	\$ (19,254)	\$ 27,040	\$ 26,363	\$ 26,363	\$ (0)		

Tax Incremental District No. 4, Lakeshore Park Area Redevelopment

Type: Redevelopment
Creation Date: May 26, 1994
New Expenditures Allowed Through: January 31, 2014
Mandatory Termination Date: May 26, 2021 (may be extended one year to fund affordable housing activities)

Last Year Revenues are Available To Pay for TIF Obligations: 2021

TID Base Valuation, January 1, 1992: \$ 1,146,000
TID Valuation, January 1, 2020/2021: \$ 2,958,000/\$3,273,300 (+11%)
Valuation Increment, January 1, 2020/2021: \$ 1,811,100/\$2,126,400

Tax Incremental District No. 4 was created in 1994 to eliminate blight and assist in the redevelopment of a former concrete batch plant and adjacent properties located adjacent to Lakeshore Park, between 12th Street and Memorial Drive. Renaissance Development of Oshkosh constructed two 16-unit apartment buildings, assisted through the TID and Affordable Housing Tax Credits.

A third building, planned for a site along the south side of 12th Street between Monroe and Adams, was planned but never developed. That site is identified as a "Smart Growth" redevelopment site in the City's 2010 Comprehensive Plan.

TID 4 funded property acquisition, building demolition/site clearance, street improvements, utilities and administrative costs associated with this project. Approximately \$350,000 was expended on this work, between 1994 and 1997. \$101,000 was funded through a nine-year borrowing for street work; all other expenses were funded with advances from the City's General Fund. Those original General Fund advances were fully repaid, with interest, as of 2005.

A development agreement with the original developers of the Lakeshore Park Apartments and their successors assured a minimum annual property tax payment of \$28,000 on that property for 23 years (through 2017). The City had to pursue litigation in 2003-04 to enforce that provision. Following the City's success in that litigation, the Developer faithfully paid the required shortfall payment or "developer contribution" (see revenue account 48510) each year

In 2007, Amendment No. 1 to the boundaries and Project Plan of TID No. 4 was approved. This amendment extended the district west, to include properties along the east side of Madison Street between 12th Street and the East Twin River.

Up to \$308,000 in additional work items were added to the Plan, including:

- Acquisition of land and construction of a parking lot at 14th and Madison Streets (completed in 2008-09, at a total cost of just over \$120,000)
- Funding for further environmental remediation and redevelopment of the still-undeveloped parcel on the south side of 12th Street (has not happened to date)
- Possible developer grants to encourage additional investment in this redevelopment district (grants awarded to Lisa's Laundry Land in 2008 and TK's Auto Mobile in 2012, for equipment and building improvements)

In 2014, the project plan for TID 4 was further amended to provide for additional neighborhood park and infrastructure improvements in conjunction with a development project by Bank First National, which purchased a portion of Lakeshore Park for a new branch bank, located within the district's boundaries. The amendment, approved by City Council and the Joint Review Board in September, 2014, allows for total TID expenditures of up to \$360,000 (plus cost of borrowing) for such improvements. It also allows for a developer grant of up to \$100,000 to assist with redevelopment of the current Bank First National building on Washington Street.

Over the course of 2014-2015, the City completed improvements to the Lakeshore Park area totaling about \$146,000. This included a portion of the cost of building Lake Street, construction of a new bike/ped trail from 12th St to Madison St, and landscape improvements to Lakeshore Park.

The improvements completed in 2015 were funded with an inter-fund loan of \$150,000 from TID #8 (Washington Highlands). This loan is being repaid, with interest, in the years 2016-19.

Also, in October 2015 the City entered into a TIF-funded development agreement to assist with redevelopment of the former Bank First National building as a restaurant and bar. This grant was being paid out in installments: \$40,000 in 2016 and \$14,000 per year in years 2017-20. The business receiving this assistance closed in 2019, and the final installment payment was not made.

The expenditure period for this TID ended in 2016 (22 years after creation). Under current law, the life of this TIF District can be through budget year 2021. As indicated in the budget, the remaining negative fund balance—\$19,254 at 2020 year-end—was eliminated in 2021.

In February 2021, the City Council approved a resolution extending the life of this TID for one additional year (through 2022), in order to use the revenue from that year to assist with affordable housing activities. That amount, estimated at \$46,000, is shown as a transfer to Fund 207, the Affordable Housing Fund. Any remaining fund balance remaining—estimated at \$29,115—will be distributed to the various taxing entities upon closeout of this TID in 2022.

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
ST LUKES TIF #6 FUND								
REVENUES								
235-41110	GENERAL PROPERTY TAX	\$ 30,232	\$ 30,000	\$ 22,206	\$ 22,206	\$ 24,000	\$ (6,000)	-20.00%
235-43412	EXEMPT COMPUTER STATE AID	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ -	0.00%
235-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ (65)	\$ (65)	\$ -		
235-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
235-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 30,238	\$ 30,005	\$ 22,147	\$ 22,146	\$ 24,005	\$ (6,000)	-20.00%
EXPENDITURES								
235-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
235-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ 5,700	\$ 6,300	\$ 6,300	\$ 6,000	\$ 300	5.26%
235-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 150	\$ 5,850	\$ 6,450	\$ 6,450	\$ 6,150	\$ 300	5.13%
	NET INCOME (LOSS)	30,088	24,155	15,697	15,696	17,855	(6,300)	-26.08%
235-34100	Fund Balance, January 1	\$ (238,522)	\$ (208,434)	\$ (208,434)	\$ (208,434)	\$ (192,738)		
	Fund Balance, December 31	\$ (208,434)	\$ (184,279)	\$ (192,737)	\$ (192,738)	\$ (174,883)		

Tax Incremental District No. 6, St. Luke's School Redevelopment

Type: Redevelopment
Creation Date: July 17, 2000
New Expenditures Allowed Through: July 17, 2022
Mandatory Termination Date: July 17, 2027 (may be extended one year to fund affordable housing activities)

Last Year Revenues are Available 2028
To Pay for TIF Obligations:

TID Base Valuation, January 1, 1992: \$ 0 (tax exempt)
TID Valuation, January 1, 2020/2021: \$ 916,000/\$980,800 (+7%)
Valuation Increment, January 1, 2020/2021: \$ 916,000/\$980,800

Tax Incremental District No. 6 was created in 2000 to provide funding assistance for redevelopment of the historic St. Lukes School building as Marquette Manor Senior Housing (now St. Luke's Apartments). The building contains 32 apartment units.

This TID funded a grant in the amount of \$165,000 to the developer, MetroPlains of St. Paul, MN, to assist with this \$3.2 million redevelopment project. Other assistance included a \$300,000 loan from the City's CDBG Housing Fund.

Marquette Manor struggled with high vacancy rates since opening its doors. The development went through foreclosure in 2010, with first mortgage holder US Bank purchasing the property at foreclosure sale. A company affiliated with US Bank took title to the property. While the foreclosure "wiped out" the \$300,000

City Housing Loan and a \$200,000 State of WI loan, the remaining amount owed to the City on its initial \$165,000 advance was fully repaid by the end of 2011, from property taxes captured by the TID.

An Oshkosh-based developer successfully bid on the apartment building at an auction sale held in late March 2013 and closed on the purchase of the property in April of that year. The property has since been upgraded with a larger parking lot and other improvements. Re-named "St. Lukes Place," the development is no longer subject to the age and income restrictions that applied to the original development. The 32 market rate units are generally fully occupied.

The City successfully pursued an amendment to the project plan for this TID in 2012, to allow it to pay planning, engineering, legal and administrative expenses associated with pursuing redevelopment of "vacant former industrial properties" located within one half mile of its boundaries: the Hamilton and former Eggers Industries properties, located between this redevelopment TID and the East Twin River.

New expenditures can be made from this TID through 2023 (22 years after creation). Under current law, the life of this TIF District can be through budget year 2028 (27 years).

While the valuation of this property dropped significantly in 2014, reflecting its sale at auction and then-high vacancy rate, the value of the property rebounded in 2018, to the benefit of the TID revenues in 2019 and beyond.

Due to the significant deficit fund balance in this fund, no new outlays have been made in recent years. Staff projects that revenue available over the balance of the life of this TID should be sufficient to come close to eliminating its deficit balance, estimated at \$174,151 at the end of 2022.

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
OLD HOSPITAL TIF #7 FUND								
REVENUES								
236-41110	GENERAL PROPERTY TAX	\$ 157,915	\$ 158,000	\$ 149,258	\$ 149,258	\$ 86,000	\$ (72,000)	-45.57%
236-43412	EXEMPT COMPUTER STATE AID	\$ 766	\$ 766	\$ 766	\$ 766	\$ 766	\$ -	0.00%
236-43413	PERSONAL PROPERTY AID	\$ 56	\$ 56	\$ (664)	\$ (664)	\$ 56		
236-48100	INTEREST INCOME	\$ 5,870	\$ 16,000	\$ 25,764	\$ 25,764	\$ 25,056	\$ 9,056	56.60%
236-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 164,607	\$ 174,822	\$ 175,124	\$ 175,124	\$ 111,878	\$ (62,944)	-36.00%
EXPENDITURES								
236-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
236-56700-5950	TRANSFER TO CAP PROJ FNDS	\$ 79,936	\$ 72,200	\$ 63,013	\$ 72,200	\$ 72,200	\$ -	0.00%
236-56700-5970	TRANSFER TO UTILITIES DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
236-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
236-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
236-56700-8130	CO - CONSTRUCTION	\$ 8,940	\$ 55,000	\$ -	\$ 25,000	\$ 30,000	\$ (25,000)	-45.45%
	TOTAL EXPENDITURES	\$ 89,026	\$ 127,350	\$ 63,163	\$ 97,350	\$ 102,350	\$ (25,000)	-19.63%
	NET INCOME (LOSS)	\$ 75,582	\$ 47,472	\$ 111,961	\$ 77,774	\$ 9,528	\$ (37,944)	-79.93%
236-34100	Fund Balance, January 1	\$ 816,370	\$ 891,951	\$ 891,951	\$ 891,951	\$ 969,725		
	Fund Balance, December 31	\$ 891,951	\$ 939,423	\$ 1,003,912	\$ 969,725	\$ 979,253		

Tax Incremental District No. 7, Old Hospital Redevelopment

Type: Redevelopment

Creation Date: August 20, 2001

New Expenditures Allowed Through: August 20, 2023

Mandatory Termination Date: August 20, 2028 (may be extended one year to fund affordable housing activities)

Last Year Revenues are Available

To Pay for TIF Obligations: 2029

TID Base Valuation, January 1, 2001: \$ 0 (tax exempt)

TID Valuation, January 1, 2020: \$ 6,156,900/\$4,415,600 (-28%)

Valuation Increment, January 1, 2020: \$ 6,156,900/\$4,415,600

Activities Financed:

TID 7 was created in 2001 to assist in redevelopment of the former Two Rivers Community Hospital complex into a senior assisted living development (Northland Lodge). The developer, Rice Management, also purchased, expanded and continued to operate the attached nursing home (former Hamilton Home, now Atrium Post-Acute Care). The original Project Plan also provided for funding reconstruction of 25th Street from Lincoln Avenue to Garfield Street, improvements to the City-owned radio tower located at the former municipal hospital, and minor improvements to adjacent Picnic Hill Park.

The TID 7 Project Plan was amended in early 2012 to include funding for infrastructure improvements located within one-half mile of the district's boundaries. That amendment allowed up to \$2,466,575 for reconstruction of Lincoln Avenue/STH 42 (local share of WisDOT project), replacement of all City utilities in the project area, and improvements to Garfield Street (improved for use as a bypass route during Lincoln Avenue reconstruction).

Garfield Street work was completed in 2016 and Lincoln Avenue was rebuilt in 2017. TID 7 is paying off the long-term debt (Clean Water Fund and Safe Drinking Water Fund loans) that funded the water and sanitary sewer infrastructure on Lincoln Avenue.

\$500,000 Developer Grant, paid on a pay-as-you-go basis to Rice Management, plus 6.5 percent annual interest

Reconstruction, in 2011, of 25th Street, at a cost of \$392,000

Improvements to emergency communications tower and related radio equipment

Administrative, legal and engineering costs associated with activities of this TID

TID 7 has provided loans to other funds in recent years, which are scheduled to be repaid, with three percent interest, before this TID is retired. In its final year of existence, plans call for the balance owed for debt service on the Lincoln Avenue utility infrastructure to be transferred to the Water and Sewer Utility Funds.

TID 7 has the ability to support additional spending for eligible expenditures. Investment of TID 7 funds in new activities within the boundaries of TID 7 or within one-half mile of its boundaries will require a further amendment to the Project Plan for this tax incremental district.

2021 capital outlay was for a new Police repeater radio on the tower at the old hospital at \$25,000, plus \$30,000 for possible upgrades to Picnic Hill Park.

No improvements are being made to Picnic Hill Park this year; this item re-budgeted in 2022.

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
WASHINGTON HIGHLANDS TIF #8 FUND								
REVENUES								
237-41110	GENERAL PROPERTY TAX	\$ 186,452	\$ 188,000	\$ 180,463	\$ 180,463	\$ 188,000	\$ -	0.00%
237-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ (774)	\$ (774)	\$ -		
237-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
237-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
237-48100	INTEREST INCOME	\$ -	\$ 1,000	\$ -	\$ -	\$ -		#VALUE!
237-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
237-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ 10,000	\$ 24,000	\$ -		
237-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
237-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL REVENUES		\$ 186,452	\$ 189,000	\$ 189,688	\$ 203,689	\$ 188,000	\$ (1,000)	-0.53%
EXPENDITURES								
237-56700-2900	OTHER SERVICES	\$ 973	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
237-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
237-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
237-56700-5950	TRANSFER TO CAP PROJ FND	\$ -	\$ -	\$ -	\$ -	\$ -		
237-56700-5970	TRANSFER TO OTHER FUNDS	\$ 95,953	\$ 95,953	\$ 94,561	\$ 94,561	\$ 176,752	\$ 80,799	84.21%
237-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
237-56700-7530	NEW GRANTS - Façade Grants	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	
237-56700-8130	CO - CONSTRUCTION	\$ 8,013	\$ 80,000	\$ 88,190	\$ 80,000	\$ 230,000	\$ 150,000	187.50%
TOTAL EXPENDITURES		\$ 104,938	\$ 176,103	\$ 182,902	\$ 174,711	\$ 426,902	\$ 250,799	142.42%
NET INCOME (LOSS)		\$ 81,514	\$ 12,897	\$ 6,786	\$ 28,978	\$ (238,902)	\$ (251,799)	-1952.38%
237-34100	Fund Balance, January 1	\$ 65,722	\$ 147,236	\$ 147,236	\$ 147,236	\$ 176,214		
	Fund Balance, December 31	\$ 147,236	\$ 160,133	\$ 154,022	\$ 176,214	\$ (62,688)		

Tax Incremental District No.8, Washington Highlands

Type: Blight Elimination
Creation Date: August 5, 2002
New Expenditures Allowed Through: August 20, 2024
Mandatory Termination Date: August 20, 2029 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available
To Pay for TIF Obligations: 2030

TID Base Valuation, January 1, 2002: \$ 0 (tax exempt)
TID Valuation, January 1, 2020/2021: \$ 7,444,100/\$8,132,000 (+9%)
Valuation Increment, January 1, 2020/2021: \$ 7,444,100/\$8,132,000

TID 8 was created in 2002 to assist in redevelopment of the former Washington High School site. This TID provided funding to:

- Reimburse certain TID-eligible expenses incurred by the developer, Abbey Ridge, LLC: \$975,000
- Undertake park improvements at the new Washington Park, created from the former WHS football bowl and the lower level of the former WHS site: \$300,000, matched with \$300,000 in grants
- Assist the School District with relocation of its administrative offices to the new high school site on Lincoln Avenue: \$210,000
- Reimburse City administrative and legal costs associated with establishment of TID 8 (\$45,375)

\$1.53 million to fund the above activities was financed through general obligation bonding by the City. Interim financing of these activities was accomplished with the issuance of three-year notes in 2002 (those notes included capitalized interest of the three-year period). Permanent financing was approved by the City Council in 2005, in the form of:

- 15-year General Obligation Bonds for the public improvements, totaling \$560,000
- 20-year State Trust Fund loan, in the amount of \$1,175,000, for the TIF investment that directly benefitted the developer

Both of these borrowings have been re-financed in subsequent years, for interest rate savings. The 15-year debt was retired in 2019 (14-year repayment). Remaining Debt Service payments on the 20-year debt are just under \$100,000 per year, through 2025.

A developer agreement with Abbey Ridge, LLC and personal guarantees by its principals have assured adequate tax incremental revenue to meet the City's debt service obligations associated with this TID. In addition to revenue guarantees by the developer, the agreement contains a "build-out" schedule for the rest of the duplex condos to be constructed.

In 2015, the City and the developer approved an amendment that acknowledged the developer's obligation to make a shortfall payment for falling behind on the build-out schedule. That payment was calculated at \$86,813 as of December 31, and the amendment provided for that amount to increase by 5 percent each January 1 thereafter. Also per the amendment, the developer was allowed to defer payment of the penalty until January 2021, and for the penalty to be forgiven if:

- Developer substantially completed a new, 8-unit apartment by December 31, 2016; and
- Developer constructed three more duplex condo structures by January 1, 2021 (penalty to be reduced by one-third for each such structure completed by that date)

The Project Plan for TID 8 was amended once in late 2019 and again in early 2020, to allow additional expenditures for the following activities:

--Developer Grant to Riverside Foods	\$ 400,000
--Additional Public Infrastructure w/in 0.5 mile of TID Boundaries	\$ 1,315,000
--Possible Remediation/Demo Activity, 2023 Washington St.	\$ 50,000
--Admin and Legal Costs Related to Amendments 1 and 2	\$ 35,000
--Additional Cash Grants to Businesses w/in 0.5 mile of TID Boundaries	As feasible
--Additional public infrastructure work w/in 0.5 mile of TID Boundaries	As feasible

Per a TIF Development Agreement with Riverside Foods signed in 2020, this TID is making payments of \$80,000 annually to the company in the years 2021 to 2025.

In 2021, the City committed TID 8 funds for debt service on borrowing for sanitary sewer infrastructure replacement on sections of 24th, 25th and Madison Streets. This additional debt service

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
EGGERS INDUSTRIAL TIF #9 FUND								
REVENUES								
238-41110	GENERAL PROPERTY TAX	\$ 237,338	\$ 243,000	\$ 227,301	\$ 227,301	\$ 235,000	\$ (8,000)	-3.29%
238-43412	EXEMPT COMPUTER STATE AID	\$ 3,681	\$ 3,681	\$ 3,681	\$ 3,681	\$ 3,681	\$ -	0.00%
238-43413	PERSONAL PROPERTY AID	\$ -	\$ 1,154	\$ (1,154)	\$ (1,154)	\$ -		
238-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
238-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
238-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
238-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 241,019	\$ 247,835	\$ 229,828	\$ 229,828	\$ 238,681	\$ (9,154)	-3.69%
EXPENDITURES								
238-56700-2900	OTHER SERVICES	\$ 222,912	\$ 225,000	\$ 213,006	\$ 213,006	\$ 225,000	\$ -	0.00%
238-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-5950	REPAYMENT TO EGGERS	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 222,912	\$ 225,000	\$ 213,006	\$ 213,006	\$ 225,000	\$ -	0.00%
	NET INCOME (LOSS)	\$ 18,107	\$ 22,835	\$ 16,822	\$ 16,822	\$ 13,681	\$ (9,154)	-40.09%
238-34100	Fund Balance, January 1	\$ 102,309	\$ 120,416	\$ 120,416	\$ 120,416	\$ 137,238		
	Fund Balance, December 31	\$ 120,416	\$ 143,251	\$ 137,238	\$ 137,238	\$ 150,919		

Tax Incremental District No.9, Eggers Industrial Development

Type:	Industrial Development
Creation Date:	July 28, 2003
New Expenditures Allowed Through:	July 28, 2021
Mandatory Termination Date:	July 28, 2026 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available	
To Pay for TIF Obligations:	2027
TID Base Valuation, January 1, 2003:	\$ 10,800
TID Valuation, January 1, 2020/2021:	\$ 9,387,000/\$9,455,200 (+1%)
Valuation Increment, January 1, 2020/2021:	\$ 9,376,200/\$9,444,400

Tax Incremental District No. 9 is an industrial development TID, established in 2003 to assist in the development of the new Eggers Industries headquarters and manufacturing facility on a 75-acre site on STH 42 (Lincoln Avenue) at Eggers Drive. Total cost for this development was approximately \$23 million. The project was also assisted by a \$750,000 CDBG grant from the State of Wisconsin, which helped fund public infrastructure to serve the development.

This developer-financed TID is reimbursing Eggers (now the Eggers Division of VT Industries) for up to \$2.88 million in TID-eligible costs incurred in the development of its new facility, plus interest. Those TID-eligible activities included site acquisition, site preparation, and relocation of equipment from the old Eggers facility to the new plant.

The City is obligated to pay Eggers only to the extent that funds are available in this TID over its 23-year life. The City is not obligated to make “shortfall” payments from other TID’s or from any other municipal sources.

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
PARAGON/HAMILTON WAREHOUSES TIF #10 FUND								
REVENUES								
239-41110	GENERAL PROPERTY TAX	\$ 53,077	\$ 3,000	\$ 2,771	\$ 2,771	\$ 3,000	\$ -	0.00%
239-43412	EXEMPT COMPUTER STATE AID	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	0.00%
239-43413	PERSONAL PROPERTY AID	\$ 75	\$ 75	\$ (122)	\$ (122)	\$ 75		
239-48510	DEVELOPER CONTRIBUTION	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ -	0.00%
239-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
239-49110	PROCEEDS FROM DEBT	\$ 125,000	\$ -	\$ -	\$ -	\$ -		
239-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 205,677	\$ 30,600	\$ 30,173	\$ 30,174	\$ 30,600	\$ -	0.00%
EXPENDITURES								
239-56700-2900	OTHER SERVICES	\$ 4,754	\$ 3,150	\$ 3,150	\$ 150	\$ 150	\$ (3,000)	-95.24%
239-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
239-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
239-56700-5950	Annual Grant Payment--Edgewater Terrace	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
	One-Time Grant--Holy Family Memorial	\$ -	\$ -	\$ -	\$ -	\$ -		
239-56700-5970	TRANSFER TO DEBT SERVICE	\$ 150,488	\$ 23,343	\$ 24,804	\$ 24,804	\$ 25,000	\$ 1,657	7.10%
239-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 3,414	\$ 3,450	\$ -	\$ 3,450	\$ 4,500	\$ 1,050	30.43%
239-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
239-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 178,657	\$ 49,943	\$ 47,954	\$ 48,404	\$ 49,650	\$ (293)	-0.59%
	NET INCOME (LOSS)	\$ 27,020	\$ (19,343)	\$ (17,781)	\$ (18,230)	\$ (19,050)	\$ 293	-1.51%
239-34100	Fund Balance, January 1	\$ (145,127)	\$ (118,107)	\$ (118,107)	\$ (118,107)	\$ (136,337)		
	Fund Balance, December 31	\$ (118,107)	\$ (137,450)	\$ (135,888)	\$ (136,337)	\$ (155,387)		

Tax Incremental District No.10, Paragon/Hamilton Warehouse Redevelopment

Type: Redevelopment
Creation Date: August 25, 2014
New Expenditures Allowed Through: August 25, 2036
Mandatory Termination Date: August 25, 2041 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available
To Pay for TIF Obligations: 2042

TID Base Valuation, January 1, 2014: \$ 2,070,700
TID Valuation, January 1, 2020/2021: \$ 2,185,000/\$2,297,800 (+5%)
Valuation Increment, January 1, 2020/2021: \$ 114,300/\$227,100

TID No 10 is a redevelopment tax incremental district that was created in 2014 to assist in the redevelopment of the former Paragon Electric Company (purchased in June 2014 by Paragon Partners, LLC for a bottling facility) and the former Hamilton Industries warehouse property on Roosevelt Avenue, which was redeveloped by Holy Family Memorial for its Lakefront Clinic.

The Project Plan and boundaries for this TID were amended in 2015 to include the nearby Edgewater Terrace Apartments. The City entered into a TIF Development Agreement with WI Housing Preservation Corp that provides for \$20,000 annual “interest rate subsidy” payments from TID 10 in budget years 2017 through 2031. This grant assisted with a \$1.8 million renovation project at the 40 unit low-income family housing project. Edgewater Terrace, which was tax exempt, is back on the tax rolls as a result of this project.

In 2016, the City entered into a development agreement with Holy Family Memorial, to provide TIF assistance for HFM’s new Lakefront Campus, on former Hamilton warehouse site. TIF assistance for that project included site planning and environmental, purchase of the right-of-way for a new street (Lakefront Way) to connect Roosevelt Avenue and Memorial Drive, acquisition of an easement from the Canadian National Railroad to allow the street to cross their ROW, and street construction (\$200,000 in borrowed funds to be repaid over 10 years from this TID). The TID also allowed for a direct grant to HFM to assist with extraordinary site preparation costs, payable upon project completion in 2017.

While the HFM development was ultimately determined to be tax-exempt, the development agreement between the City and HFM, related to the TIF assistance provided to the HFM project, provides for an annual “payment in lieu of taxes” on the new clinic. That PILOT is in the amount of \$27,500 for 10 years (starting in 2018) then drops to a minimum payment of \$13,750, annually in 2028, continuing for at least 10 more years thereafter.

The valuation increment for this TID, which was \$2,041,800 for 2019 (budget year 2020) has dropped to \$114,300 for 2020 (budget year 2021) as the result of the City’s acquisition of the former Paragon property through foreclosure in October 2019.

The City has been working to market the Paragon property for redevelopment and a return to the tax rolls. The return of that property to taxable status will eliminate the deficit in this TID and may allow the City to make additional investments in this still-young tax incremental district.

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
ST. PETER SCHOOL/LINCOLN AVE TIF #11 FUND								
REVENUES								
240-41110	GENERAL PROPERTY TAX	\$ 31,116	\$ 30,000	\$ 27,614	\$ 27,614	\$ 28,000	\$ (2,000)	-6.67%
240-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
240-43413	PERSONAL PROPERTY AID	\$ 16,125	\$ 16,125	\$ 32,173	\$ 32,173	\$ 16,125		
240-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
240-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
240-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
240-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 47,241	\$ 46,125	\$ 59,788	\$ 59,787	\$ 44,125	\$ (2,000)	-4.34%
EXPENDITURES								
240-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
240-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-5950	DEVELOPER GRANT PAYMENT	\$ 47,241	\$ 46,125	\$ 60,705	\$ 60,705	\$ 44,125	\$ (2,000)	-4.34%
240-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 47,391	\$ 46,275	\$ 60,855	\$ 60,855	\$ 44,275	\$ (2,000)	-4.32%
	NET INCOME (LOSS)	(150)	(150)	(1,067)	(1,068)	(150)	0	0.00%
240-34100	Fund Balance, January 1	\$ 5,745	\$ 5,595	\$ 5,595	\$ 5,595	\$ 4,527		
	Fund Balance, December 31	\$ 5,595	\$ 5,445	\$ 4,527	\$ 4,527	\$ 4,377		

Tax Incremental District No. 11, St. Peter the Fisherman/Vinton Redevelopment

Type: Redevelopment
Creation Date: September 6, 2016
New Expenditures Allowed Through: September 6, 2038
Mandatory Termination Date: September 6, 2043 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available To Pay for TIF Obligations: 2044

TID Base Valuation, January 1, 2016: \$ 860,400
TID Valuation, January 1, 2020/2021: \$ 1,999,500/\$2,010,100 (+1%)
Valuation Increment, January 1, 2020: \$ 1,139,100/\$1,149,700

TID 11 is a redevelopment TID that was created in September 2016 to assist with Vinton Construction's redevelopment of the former St. Peter the Fisherman School for corporate offices.

This TID also includes potential redevelopment properties along the west side of Lincoln Avenue, and provides for possible developer grants or public infrastructure investment, if financially feasible.

The City's maximum obligation to Vinton under the related Development Agreement is \$200,000 (20 percent of documented project expenses, up to \$200,000), plus five percent annual interest on the outstanding balance, to be repaid from TIF revenues, but only to the extent they are available, through 2039.

Vinton certified its total redevelopment costs at just over \$1 million, in a filing with the City in April 2019. **Annual payments to Vinton under the Development Agreement have been made in 2019, 2020 and 2021; as of The Developer Grant shown in 2019 is the first such grant and represents the company's property tax payment for that year (grant payment equal to the company's property tax payment or the district's net revenue for that year, whichever is less). Following the City's July 2021 payment to Vinton, the remaining balance on the grant is \$106,773**

Other possible investments by TID 11, addressed in the TID 11 Project Plan, include:

- Reconstruction of 35th Place and Jackson Street infrastructure**
- Construct 35th Street from Lincoln Avenue to Jackson Street**
- Improvements at Vietnam Veterans Park**

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
SUETTINGER/HOTEL DEVELOPMENT TIF #12 FUND								
REVENUES								
241-41110	GENERAL PROPERTY TAX	\$ -	\$ 23,000	\$ 21,704	\$ 21,704	\$ 97,000	\$ 74,000	321.74%
241-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ 200	\$ -	\$ -	\$ -		#VALUE!
241-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
241-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
241-48900	OTHER REVENUES	\$ 250,000	\$ -	\$ -	\$ -	\$ -		
241-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ 759,130	\$ 759,130	\$ -		
241-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 250,000	\$ 23,200	\$ 780,834	\$ 780,834	\$ 97,000	\$ 73,800	318.10%
EXPENDITURES								
241-56700-2900	OTHER SERVICES	\$ 11,268	\$ 150	\$ 5,214	\$ 6,000	\$ 150	\$ -	0.00%
241-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-5950	DEVELOPER GRANT PAYMENT	\$ 750,000	\$ -	\$ -	\$ -	\$ -		
241-56700-5970	TRANSFER TO DEBT SERVICE	\$ 19,397	\$ 30,000	\$ 788,055	\$ 788,055	\$ 30,803		
241-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 1,508	\$ -	\$ -	\$ 2,700	\$ 1,500	\$ 1,500	
241-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 782,173	\$ 30,150	\$ 793,269	\$ 796,755	\$ 32,453	\$ 2,303	7.64%
	NET INCOME (LOSS)	(532,173)	(6,950)	(12,434)	(15,921)	64,547	71,497	-1028.73%
241-34100	Fund Balance, January 1	\$ 477,875	\$ (54,299)	\$ (54,299)	\$ (54,299)	\$ (70,220)		
	Fund Balance, December 31	\$ (54,299)	\$ (61,249)	\$ (66,733)	\$ (70,220)	\$ (5,673)		

Tax Incremental District No.12, Suettinger/Cobblestone Hotel Blight Elimination

Type: Redevelopment
Creation Date: September 4, 2018
New Expenditures Allowed Through: September 4, 2040
Mandatory Termination Date: September 4, 2045 (may be extended one year to fund Affordable housing activities)
Last Year Revenues are Available
To Pay for TIF Obligations: 2046

TID Base Valuation, January 1, 2018: \$ 380,900
TID Valuation, January 1, 2020: \$ 1,276,200
Valuation Increment, January 1, 2020: \$ 895,300

TID 12, the City's newest TID, was created in September 2018 to assist in blight elimination and redevelopment in the Suettinger Hardware block and nearby areas.

The City worked with a local investor group—Two Rivers Hotel Group, LLC—to redevelop this block with a new, 55-room Cobblestone hotel. Construction on the hotel began in the Fall of 2019; the hotel opened its doors in early August 2020. This project marks a major milestone in efforts to redevelop the city's downtown waterfront.

The \$6.3 million project was assisted with a developer grant funded through TID 12. The City borrowed \$750,000 to fund that grant, with a State Trust Fund Loan (20 years at 4 percent annual interest) that will be repaid with TIF revenues generated by the hotel development. The development agreement associated with this grant provides for “shortfall payments” by the developer in the event such TIF revenues fall short of the amount required for that debt service.

TIF grant funds were paid out to the developer in 2019 (\$250,000) and 2020 (\$500,000) as indicated in the budget numbers above.

The City also secured a \$250,000 grant from the WI Economic Development Corporation’s Community Development Investment (CDI) grant program, to assist the project. Those funds were advanced by the City to the Developer upon project completion in August 2020, per the terms of the development agreement.

The \$250,000 in grant funds was then reimbursed to the City by WEDC in October 2020, following submittal of a project audit report to that agency. (Budget called for the \$250,000 to be advanced from and reimbursed to this fund, but advance and reimbursement were handled through Fund 290, the Economic Development Fund.)

Debt service on the State Trust Fund loan reflects “interest only” payments for 2019 and 2020. Principal payments will be phased-in, starting in 2022, when debt service will increase to \$45,000. The development agreement requires that annual TIF revenues from the hotel property be at least \$55,186.30 annually, from budget year 2022 through budget year 2044.

As there was no positive valuation increment as of January 1, 2019, there has been no tax revenue for this TID in 2020. The 2021 revenue figure is based on a partial valuation for the hotel as of January 1, 2020, when it was still under construction. 2022 will see revenues based on the completed valuation of the development, with guaranteed annual revenue of \$55,186.30 as stated above.

Projected property taxes on the hotel in support of the 2022 Budget, at \$97,000, are well in excess of the minimum \$65,000 annual payment required under the City's Development Agreement with Two Rivers Hotel Group.

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
TID #13 FUND - CULVERS/WASHINGTON & 22ND ST DEVELOPMENT								
REVENUES								
242-41110	GENERAL PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	
242-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
242-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
242-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
242-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
242-49110	PROCEEDS FROM DEBT	\$ 250,000	\$ -	\$ -	\$ -	\$ -		
242-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 250,000	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	
EXPENDITURES								
242-56700-2900	OTHER SERVICES	\$ 16,507	\$ -	\$ 150	\$ 150	\$ 150	\$ 150	
242-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ 17,483	\$ 256,688	\$ 256,688	\$ -		
242-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	
242-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 16,507	\$ 17,483	\$ 256,838	\$ 257,838	\$ 1,150	\$ (16,333)	-93.42%
	NET INCOME (LOSS)	233,494	(17,483)	(256,838)	(257,838)	6,350	23,833	-136.32%
242-34100	Fund Balance, January 1	\$ -	\$ 233,494	\$ 233,494	\$ 233,494	\$ (24,345)		
	Fund Balance, December 31	\$ 233,494	\$ 216,011	\$ (23,345)	\$ (24,345)	\$ (17,995)		

Tax Incremental District No.13, Culver's/North Side Downtown Redevelopment

Type: Redevelopment
Creation Date: February 3, 2020
New Expenditures Allowed Through: February 3, 2035
Mandatory Termination Date: February 3, 2040 (may be extended one year to fund affordable housing activities)

Last Year Revenues are Available 2041
To Pay for TIF Obligations:

TID Base Valuation, January 1, 2020: \$ 1,450,000
TID Valuation, January 1, 2020: \$ N/A
Valuation Increment, January 1, 2020: \$ N/A

TID 13 was created in February 2020, intended to assist with a new Culver's restaurant proposed as a redevelopment project at the southwest corner of Washington and 22nd Streets. The City and a developer finalized a TIF development agreement that provided for a TIF developer grant with two components:

A \$250,000 "up front" grant, from funds borrowed by the City (to be repaid through the TID)

A \$250,000 "pay as you go" grant, to be paid to the developer, with interest, in installments from the TID 13 revenue stream (to the extent such revenues were available, after payment of the City's debt service obligations on the "up front" grant.

Unfortunately, the developer in July 2020 notified the city and the owners of the properties that he had under contract that the project would not be proceeding, citing the negative economic impacts of the COVID-19 pandemic.

The TID 13 Project Plan also allows for the expenditure of TIF funds for developer cash grants to assist other redevelopment projects within the TID, for public infrastructure work within the district, and for legal/administrative costs.

This TID remains available as a tool to incentivize redevelopment activity at the north end of the downtown Washington Street corridor.

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
TID #14 FUND - WOODLAND INDUSTRIAL PARK								
REVENUES								
243-41110	GENERAL PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES								
243-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ 1,000	\$ 3,000	\$ 5,150	\$ 5,150	
243-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ 500	\$ 1,000	\$ 1,000	
243-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,000	\$ 3,500	\$ 6,150	\$ 6,150	
	NET INCOME (LOSS)	0	0	(1,000)	(3,500)	(6,150)	(6,150)	
243-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ (3,500)		
	Fund Balance, December 31	\$ -	\$ -	\$ (1,000)	\$ (3,500)	\$ (9,650)		

This TID was created in 2021 to aid in further development of the City's Woodland Industrial Park. The adopted Project Plan provides for both direct grants to assist with business investment at the industrial park, and for investment in expansion of the public street and utility infrastructure.

The City Council in October 2021 approved a \$250,000 TID 14 developemtn grant to Sleger Holdings, LLC, to assist in construction of a new, 12,000 SF facility at the industrial park. This assistance was structured as a "pay as you go" grant--that is, payments will be made to the developer on an annual installment basis, as revenues from the project are received. There will be no City borrowing associated with this business assistance. Payments under this grant will commence in 2024, as the completed facility will not hit the tax rolls until January 1, 2023.

Also in 2021, there have been early discussions with an existing company at the industrial park, regarding possible TID 14 assistance with a plant expansion project.

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
TID #15 FUND - FOREST AVENUE REDEVELOPMENT								
REVENUES								
244-41110	GENERAL PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ -		
244-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
244-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
244-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
244-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
244-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 650,000	
244-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 650,000	
EXPENDITURES								
244-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ 1,000	\$ 4,000	\$ 5,000	\$ 5,000	
244-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
244-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
244-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
244-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
244-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	
244-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
244-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 650,000	
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,000	\$ 5,000	\$ 656,000	\$ 656,000	
	NET INCOME (LOSS)	0	0	(1,000)	(5,000)	(6,000)	(6,000)	
244-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ (5,000)		
	Fund Balance, December 31	\$ -	\$ -	\$ (1,000)	\$ (5,000)	\$ (11,000)		

This TID was created in 2021 to assist in redevelopment of the former Hansen the Florist property at 3000 Forest Avenue.

An Appleton area developer has a purchase contract on that property, and has presented the City with preliminary plans for redevelopment of this site--identified as a priority redevelopment site in the City's 2010 Comprehensive Plan--with market rate apartments. The developer proposes an investment of approximately \$4.5 million in the project, and has requested City TIF assistance totaling \$1.3 million: half up front from City borrowing and half from TID 15 revenues, on a "pay as you go" basis. The budget at presented reflects the borrowing activity that would be associated with this project.

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	06/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
TID #16 FUND - EGGERS EAST REDEVELOPMENT								
REVENUES								
244-41110	GENERAL PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES								
244-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ 4,000	\$ 150	\$ 150	
244-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	
244-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 5,000	\$ 1,150	\$ 1,150	
	NET INCOME (LOSS)	0	0	0	(5,000)	(1,150)	(1,150)	
244-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ (5,000)	\$ (5,000)	
	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ (5,000)	\$ (6,150)	\$ (6,150)	

This TID was created in 2021, to assist in redevelopment of the former Eggers Industries downtown plant property, which is owned by the City.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
SANDY BAY HIGHLANDS-CDA FUND								
REVENUES								
202-48410	PROCEEDS FROM SALES	\$ 129,834	\$ 75,000	\$ 57,321	\$ 197,000	\$ 75,000	\$ -	0.00%
202-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
202-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL REVENUES		\$ 129,834	\$ 75,000	\$ 57,321	\$ 197,000	\$ 75,000	\$ -	0.00%
EXPENDITURES								
202-56700-2100	PROFESSIONAL SERVICES	\$ 2,429	\$ 3,000	\$ 30	\$ -	\$ 3,000	\$ -	0.00%
202-56700-2890	TITLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
202-56700-2900	OTHER SERVICES	\$ 30	\$ 500	\$ 60	\$ 240	\$ 3,000	\$ 2,500	500.00%
202-56700-5970	TRANSFER TO OTHER FUNDS	\$ 126,284	\$ 71,500	\$ 57,231	\$ 196,760	\$ 69,000	\$ (2,500)	-3.50%
202-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
202-56700-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES		\$ 128,743	\$ 75,000	\$ 57,321	\$ 197,000	\$ 75,000	\$ -	0.00%
NET INCOME (LOSS)		\$ 1,092	\$ -	\$ -	\$ -	\$ -		
202-34100	Fund Balance, January 1	\$ (1,092)	\$ -	\$ -	\$ -	\$ -		
	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -		

Fund 202 was set up in 2004 to receive revenue from lot sales at the City's Sandy Bay Highlands Subdivision, then disburse funds for title insurance and real estate commissions. After these expenses are paid, the net proceeds of each lot sale is transferred to the General Fund as revenue.

The subdivision is under the jurisdiction of the City's Community Development Authority.

Since the development came on the market in 2004, sixteen lots have been sold in the 21-lot Phase 1 section. Fifteen new homes have been constructed in the subdivision, with an average assessed valuation in excess of \$240,000.

Graveled streets and all utilities were installed in Phase 2 of this subdivision in 2018. Phase 2 consists of 22 additional lots. The Phase 2 streets were paved in 2020.

As of September 2019, available lots in the subdivision were listed with a new realtor, Berkshire Hathaway/Starck Real Estate. Phase 2 lots have been selling very well: budgeted revenues from lot sales reflect 5 lots sold in 2020 and 7 lots either under contract or sold through October 2021.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
HOUSING REVOLVING LOAN FUND								
REVENUES								
205-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
205-48100	INTEREST ON INVESTMENTS	\$ 161	\$ 300	\$ 10	\$ 10	\$ -		#VALUE!
205-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
205-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
205-48800	LOAN PRINCIPAL COLLECTED	\$ 34,619	\$ 50,000	\$ 54,174	\$ 72,526	\$ 60,000	\$ 10,000	20.00%
205-48810	LOAN INTEREST COLLECTED	\$ 1	\$ -	\$ -	\$ -	\$ -		
205-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 34,781	\$ 50,300	\$ 54,184	\$ 72,536	\$ 60,000	\$ 9,700	19.28%
EXPENDITURES								
205-56700-2100	PROFESSIONAL SERVICES	\$ 20,144	\$ 6,000	\$ 3,961	\$ 6,000	\$ 7,500	\$ 1,500	25.00%
205-56700-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-6910	WEATHERIZATION PROG EXP	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-7910	HOUSING LOANS(GRANT #1)	\$ 14,727	\$ 40,000	\$ -	\$ 70,000	\$ 50,000	\$ 10,000	25.00%
205-56700-7911	WATER & SEWER LATERAL LOANS	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-7920	GRANT #2	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-7940	GRANT #4	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 34,871	\$ 46,000	\$ 3,961	\$ 76,000	\$ 57,500	\$ 11,500	25.00%
	NET INCOME (LOSS)	\$ (90)	\$ 4,300	\$ 50,222	\$ (3,464)	\$ 2,500	\$ (1,800)	-41.86%
205-34100	Fund Balance, January 1	\$ 5,722	\$ 5,632	\$ 5,632	\$ 5,632	\$ 2,168		
	Fund Balance, December 31	\$ 5,632	\$ 9,932	\$ 55,854	\$ 2,168	\$ 4,668		

Fund 205 accounts for all loan activities of the City's Housing Revolving Loan Fund. The City has about \$2.5 million in outstanding housing loans receivable, funded from past years' CDBG Housing grants. Revenue consists of loan principal repayments—these cannot be predicted precisely, as all loans to homeowners are zero-interest, fully-deferred loans that are repaid only when the property is sold or no longer serves as the principal residence of the loan recipient

--Interest earnings on any idle funds on deposit in the RLF--minimal, as there is usually a waiting list of loan applicants

The City's most recent new CDBG Housing Grant was for \$500,000, in 2007-08. For a small city, Two Rivers has had a very active housing loan program, with over \$2.5 million in housing loans outstanding. Unfortunately cuts to Federal appropriations for the CDBG program, and a decision by the State of WI to distribute those funds on a regional basis have made very little new funding available for our local housing program in recent years.

The City collects a 15 percent administrative charge from each new loan made from "recycled" RLF dollars, to help fund the cost of program administration. Most of this charge is paid out to the program's administrative consultant, currently MSA Professional Services of Beaver Dam..

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
AFFORDABLE HOUSING FUND								
REVENUES								
207-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
207-48800	LOAN PRINCIPAL COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
207-48810	LOAN INTEREST COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
207-49223	TRANS FROM OTHER FUNDS	\$ 12,792	\$ -	\$ -	\$ -	\$ 46,000	\$ 46,000	
	TOTAL REVENUES	\$ 12,792	\$ -	\$ -	\$ -	\$ 46,000	\$ 46,000	
EXPENDITURES								
207-56700-2100	PROFESSIONAL SERVICES	\$ 1,054	\$ 95,248	\$ -	\$ -	\$ 12,000	\$ (83,248)	-87.40%
207-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	
	TOTAL EXPENDITURES	\$ 1,054	\$ 95,248	\$ -	\$ -	\$ 92,000	\$ (3,248)	-3.41%
	NET INCOME (LOSS)	\$ 11,738	\$ (95,248)	\$ -	\$ -	\$ (46,000)	\$ 49,248	-51.71%
207-34100	Fund Balance, January 1	\$ 80,092	\$ 91,830	\$ 91,830	\$ 91,830	\$ 91,830		
	Fund Balance, December 31	\$ 91,830	\$ (3,418)	\$ 91,830	\$ 91,830	\$ 45,830		

A change to WI's Tax Incremental Financing law in 2009 allowed cities to extend TIF districts for one year beyond their normal retirement date, and to use funds collected in that year for "affordable housing" activities. Two Rivers has adopted resolutions to make use of this law and set aside funds for affordable housing initiatives in 2019 (retirement of TID 5, \$80,092) and 2020 (retirement of TID 3, \$12,792).

In March 2021, the City Council approved a one-year extension of TID 4, to 2022, for affordable housing. This is reflected in the 2022 proposed budget and will add a projected \$46,000 to the Affordable Housing Fund.

In April 2021, on recommendation of the Community Development Director and the Community Development Authority, the City Council authorized the "Transform Two Rivers" initiative, offering low-interest loans of up to \$10,000 to assist with exterior improvements to homes located in identified target areas of the city. Eligible homes need to be valued at no more than 120 percent of the median home value in the community. Despite efforts to publicize the program, both through social media and direct mailings to homeowners in the target areas, there has been very limited response to the program, and no completed loan applications have been received to date.

With the addition of the funds from extending the life of TID 4, there will be about \$138,000 available for affordable housing activities in 2022. Staff and the CDA will be evaluating more options for putting these funds to good use in 2022. The budget numbers proposed for 2022 are simply to allow for such activity.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
AMERICAN RESCUE PLAN ACT								
REVENUES								
216-43519	AMERICAN RESCUE REVENUE	\$ -		\$ 577,823	\$ 577,823	\$ 577,823	\$ 577,823	
216-43580	GRANTS - MTWC COUNTY MATCHING FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 364,500	\$ 364,500	
	TOTAL REVENUES	\$ -	\$ -	\$ 577,823	\$ 577,823	\$ 942,323	\$ 942,323	
EXPENDITURES								
216-59200-5950	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
216-59200-5960	TRANSFER TO WATER UTILITY	\$ -	\$ -	\$ -	\$ -	\$ 729,000	\$ 729,000	
216-59200-5970	TRANSFER TO SEWER UTILITY	\$ -	\$ -	\$ -	\$ -	\$ -		
216-59200-5980	TRANSFER TO BROADBAND (TELECOM) UTILITY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 729,000	\$ 729,000	
	NET INCOME (LOSS)	\$ -	\$ -	\$ 577,823	\$ 577,823	\$ 213,323	\$ 213,323	
216-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ 577,823		
	Fund Balance, December 31	\$ -	\$ -	\$ 577,823	\$ 577,823	\$ 791,146		

Fund 216 is being created in 2022 to account for the City's use of funds provided by the American Rescue Plan Act (ARPA). The City intends to use most, if not all, of its allocation of \$1,155,646 for lead water service lateral (LSL) replacement. The City is receiving its ARPA funding in two installments: the first in Summer 2021, the second in summer 2022.

This budget also takes into account the generous "ARPA matching grant" program offered to area cities by Manitowoc County. Under that program, the County has agreed to match, dollar-for-dollar from its ARPA funding, money spent by the City, from its ARPA funding, up to the full amount of the City's ARPA funding, on lead water service lateral replacements. This effectively means that there is \$2,311,292 available for LSL replacement in the City.

At an estimated cost of \$7,000 per "public side" lateral installation (that portion of the lateral located within the street right-of-way, including street restoration, this funding should be sufficient to replace a total of 330 LSL's--about 16.5 percent of the 2,000 LSL's in our water system).

The above budget reflects using \$364,500 in City ARPA funding (31.5 percent of total) and a like amount in County ARPA matching funds for "public side replacement" of 81 LSL's in 2022. That would include 31 LSL's along the planned 17th Street project and 50 LSL's at scattered locations (not in tandem with street reconstruction work).

The funds applied to public side LSL replacement will be transferred to the Water Utility, to pay the expenses associated with such work. The City also expects to receive grant money through WDNR to continue providing grants of \$2,500 each to property owners, to apply toward the cost of "private side" LSL replacement. Any additional costs for private side work are billed to the property owner.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
DOCKS & HARBORS FUND								
REVENUES								
218-46370	DOCKS & HARBOR FEES	\$ 10,094	\$ 7,500	\$ 8,112	\$ 8,300	\$ 8,500	\$ 1,000	13.33%
	TOTAL REVENUES	\$ 10,094	\$ 7,500	\$ 8,112	\$ 8,300	\$ 8,500	\$ 1,000	13.33%
EXPENDITURES								
218-53540-2900	OTHER SERVICES	\$ 2,210	\$ 2,000	\$ 1,415	\$ 2,800	\$ 3,000	\$ 1,000	50.00%
218-53540-3900	OTHER SUPPLIES	\$ 725	\$ 1,000	\$ -	\$ 500	\$ 1,000	\$ -	0.00%
218-53540-5950	TRANSFER TO CAP PROJ FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
218-53540-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -	0.00%
	TOTAL EXPENDITURES	\$ 2,935	\$ 11,000	\$ 1,415	\$ 11,300	\$ 12,000	\$ 1,000	9.09%
	NET INCOME (LOSS)	\$ 7,159	\$ (3,500)	\$ 6,697	\$ (3,000)	\$ (3,500)	\$ -	0.00%
218-34100	Fund Balance, January 1	\$ 10,075	\$ 17,234	\$ 17,234	\$ 17,234	\$ 14,234		
	Fund Balance, December 31	\$ 17,234	\$ 13,734	\$ 23,931	\$ 14,234	\$ 10,734		

Fund 218 was established by the City Council in 2005. Boat ramp fees, which formerly went to the General Fund, have since been deposited in this fund, to pay for annual O&M costs associated with the City ramp and fish cleaning station at Vets Park, and to accumulate a balance that can be used for capital projects related to these facilities.

During the period 2015-18, the City made over \$1,000,000 worth of capital investment at the Vets Park facility, consisting of new docks, a new fish cleaning station and parking lot paving/drainage improvements.

Boat launch revenues, which come from the sale of day passes and season passes, plummeted from \$8-10,000 annually just a few years ago to under \$5,000 in 2008. These revenues picked up appreciably in 2020, due to increased outdoor activities during the COVID pandemic, continued good sport fishing off Two Rivers, and the flooding of launch facilities in Kewaunee and other NE Wisconsin communities, during near-record high lake levels. Revenues have dropped somewhat in 2021, and are projected at \$8,500.

Contractual services consist of the charges for installing and removing channel marker buoys each boating season, plus DPW charges for installing and removing the piers at the launch ramp.

The City in 2018 was awarded 50 percent grants of \$7,000 each for installing solar-powered pay kiosks at both the Vet's Park boat launch and Harbor Park. These kiosks were purchased in 2019 and were installed in time for the 2020 boating season, at both locations (budgeted in Parks and Rec Capital Fund).

The 2021 Budget included \$8,000 for the purchase of a kayak launch to be installed at Vets Park. The unit was purchased in October 2021 and will be installed in the Spring of 2022.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
SENIOR CENTER FUND								
REVENUES								
250-43720	COUNTY FUNDS	\$ 43,455	\$ 46,000	\$ 23,434	\$ 23,434	\$ 10,800	\$ (35,200)	-76.52%
250-46810	SPECIAL MEALS	\$ 3,714	\$ 4,500	\$ 3,907	\$ 2,491	\$ 4,500	\$ -	0.00%
250-46835	FEES	\$ 11,438	\$ 10,000	\$ 9,599	\$ 11,000	\$ 10,000	\$ -	0.00%
250-46840	MISC FOOD SALES	\$ 7,500	\$ 7,000	\$ 5,079	\$ 5,600	\$ 7,000	\$ -	0.00%
250-46845	CRAFT SALES	\$ 1,414	\$ 150	\$ 1,136	\$ 1,200	\$ 1,000	\$ 850	566.67%
250-46856	TRIPS	\$ 65,758	\$ 77,000	\$ 17,258	\$ 26,000	\$ 55,000	\$ (22,000)	-28.57%
250-46857	NEWSLETTER ADS	\$ 2,456	\$ 4,000	\$ 3,825	\$ 5,800	\$ 4,000	\$ -	0.00%
250-46858	HEALTH PROGRAM REVENUE	\$ 159	\$ -	\$ -	\$ -	\$ -	\$ -	
250-48500	DONATIONS	\$ 6,002	\$ 5,000	\$ 13,330	\$ 13,700	\$ 8,000	\$ 3,000	60.00%
250-48501	DONATIONS FROM THE FRIENDS OF SC	\$ 48,381	\$ 3,600	\$ 1,824	\$ 3,400	\$ 3,600	\$ -	0.00%
250-48900	OTHER REVENUES	\$ 780	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 191,057	\$ 157,250	\$ 79,392	\$ 92,625	\$ 103,900	\$ (53,350)	-33.93%
EXPENDITURES								
250-55150-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-1200	WAGES - FULLTIME - NONUNION	\$ 21,496	\$ 22,001	\$ 16,349	\$ 21,501	\$ 22,244	\$ 243	1.10%
250-55150-1240	WAGES-UNION PART TIME	\$ 16,155	\$ 19,277	\$ 10,229	\$ 13,042	\$ 13,591	\$ (5,686)	-29.50%
250-55150-1290	OVERTIME	\$ 1,679	\$ 3,524	\$ 202	\$ 189	\$ 3,360	\$ (164)	-4.65%
250-55150-1310	WI RETIREMENT	\$ 2,655	\$ 3,057	\$ 1,752	\$ 2,214	\$ 2,548	\$ (509)	-16.65%
250-55150-1320	FICA	\$ 2,833	\$ 3,464	\$ 1,925	\$ 2,499	\$ 2,998	\$ (466)	-13.45%
250-55150-1330	HEALTH INSURANCE	\$ 9,409	\$ 9,012	\$ 6,759	\$ 9,012	\$ 9,462	\$ 450	4.99%
250-55150-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 480	\$ 480	\$ -	\$ -	\$ -		#VALUE!
250-55150-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
250-55150-1340	LIFE INSURANCE	\$ 72	\$ 89	\$ 65	\$ 86	\$ 157	\$ 68	76.40%
250-55150-2900	OTHER SERVICES	\$ 6,866	\$ 3,500	\$ 1,747	\$ 66	\$ 3,500	\$ -	0.00%
250-55150-3300	TRAVEL	\$ 44,515	\$ 40,000	\$ 2,830	\$ 4,000	\$ 40,000	\$ -	0.00%
250-55150-3800	FOOD	\$ 40,049	\$ 44,000	\$ 17,704	\$ 17,704	\$ -		#VALUE!
250-55150-3870	HEALTH PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -		
250-55150-3880	DANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
250-55150-3890	MUSIC	\$ -	\$ -	\$ -	\$ -	\$ -		
250-55150-3900	OTHER SUPPLIES	\$ 2,611	\$ 3,500	\$ 2,695	\$ 3,000	\$ 3,500	\$ -	0.00%
250-55150-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 148,820	\$ 151,904	\$ 62,257	\$ 73,314	\$ 101,360	\$ (50,544)	-33.27%
	NET INCOME (LOSS)	\$ 42,237	\$ 5,346	\$ 17,135	\$ 19,311	\$ 2,540	\$ (2,806)	-52.49%

250-34100	Fund Balance, January 1	\$	(95,961)	\$	(53,724)	\$	(53,724)	\$	(53,724)	\$	(34,412)
	Fund Balance, December 31	\$	(53,724)	\$	(48,378)	\$	(36,589)	\$	(34,412)	\$	(31,872)

The Senior Center Fund accounts for various activities at the Two Rivers Senior Center that are not funded through the General Fund. These include the Senior Nutrition Program, which is supported with revenues coming from donations for on-site meals, plus assistance from the County for meals prepared at the TR Senior Center and served both locally and at the Mishicot Nutrition Site. Other activities include special programs, trips, and special events, all of which are self-supporting from revenues raised. To the extent that these activities produce revenues exceeding expenses, funds are available to fund capital projects. The City's Committee on Aging makes recommendations as to the use of these funds.

Because City staff provides support for the various fund-raising and "enterprise" activities at the Senior Center, the City in 2006 began charging a portion of the personnel costs at the Senior Center to this budget. This cost allocation is reflected in the various personnel services line items. Until 2021, this allocation covered 10 percent of wages and benefits for the Senior Center Director, 20% for the Program Coordinator, 30% for the two part-time Cooks and 30% for the part-time Volunteer Coordinator. In 2021, the City experienced difficulties hiring and retaining kitchen staff (Cook and Assistant Cook), and opted to outsource meal production to Konop's of Green Bay. The cook and assistant cook positions were eliminated and replaced with a 25 hour per week position of Nutrition Site Coordinator. This accounts for the reduction in wages and some benefits in 2022.

These personnel costs attributed to Fund 250 total nearly \$60,000 annually. Increase in 2018 was for part-time staff support for TRUST car. Maintaining this level of funding to assist in Senior Center operations requires continued ambitious fund-raising efforts by the Committee on Aging and Friends of the Senior Center.

While intended to be self-supporting, this fund has run in a deficit status for the past few years. Parks and Rec Department management is working to both increase revenues and trim expenses to eliminate this deficit over time.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
COMMUNITY TOURISM FUND								
REVENUES								
258-48410	PROCEEDS FROM SALES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-48900	OTHER REVENUES	\$ 2,000	\$ -	\$ 2,570	\$ 2,570	\$ 2,000		
258-48901	TR LOGO SALES	\$ 5,920	\$ 10,000	\$ 12,967	\$ 18,000	\$ 20,000		
258-49223	TRANS FROM OTHER FUNDS	\$ 42,797	\$ 40,500	\$ 33,395	\$ 65,716	\$ 161,049		
	TOTAL REVENUES	\$ 50,718	\$ 50,500	\$ 48,932	\$ 86,286	\$ 183,049	\$ 132,549	262.47%
EXPENDITURES								
258-56700-2100	PROFESSIONAL SERVICES--Tourism	\$ 200	\$ -	\$ -	\$ -	\$ 135,000	\$ 135,000	
258-56700-2130	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,620	\$ 1,620	\$ -		
258-56700-2900	OTHER SERVICES--wayside maint. services billed by Parks and Recreation Department	\$ 25,512	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
258-56700-2910	PRINTING/ADVERTISING	\$ 14,026	\$ 20,000	\$ 14,205	\$ 20,000	\$ 20,000	\$ -	0.00%
258-56700-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-3900	OTHER SUPPLIES	\$ -	\$ 7,000	\$ -	\$ -	\$ -		#VALUE!
258-56700-3901	TR LOGO EXPENSES	\$ 8,001	\$ -	\$ 18,247	\$ 20,000	\$ 20,000	\$ 20,000	
258-56700-5310	RENT/LEASE	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-5970	TRANSFER TO FUND 291 - Comm Coord	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 47,739	\$ 47,000	\$ 34,071	\$ 61,620	\$ 195,000	\$ 148,000	314.89%
	NET INCOME (LOSS)	\$ 2,979	\$ 3,500	\$ 14,861	\$ 24,666	\$ (11,951)	\$ (15,451)	-441.46%
258-34100	Fund Balance, January 1	\$ (3,066)	\$ (87)	\$ (87)	\$ (87)	\$ 24,579		
	Fund Balance, December 31	\$ (87)	\$ 3,413	\$ 14,774	\$ 24,579	\$ 12,628		

Per Wisconsin statutes, decisions regarding the spending of local room tax dollars are the responsibility of the local Room Tax Commission, a body appointed by the City Manager, subject to approval by the City Council.

Revenues from the City's 8 percent tax on overnight lodging are initially deposited into Fund 259, the Room Tax Fund. Historically, Fund 259 has then transferred to the Manitowoc Area Visitor and Convention Bureau per the Tourism Services Agreement with that 501(c)6 agency (currently 52.4 percent of room tax revenues), transferred other monies to the City's General Fund per abudget, and transferred any remaining funds to this Community Tourism Fund for tourism promotion and development activities of the City's Room Tax Commission.

Based on recent actions by the City of Manitowoc's Room Tax Commission, it appears that there will be no successor to the current Tourism Services Agreement between the two cities and the MAVCB after the current agreement expires on December 31, 2021. Accordingly, the Fund 259 Budget proposed for 2022 does not reflect sending any room tax revenues to the MAVCB, but instead transferring those room tax dollars to the Community Tourism Fund, to be spent on tourism promotion and development through that local body. As this budget goes to press, Two Rivers is still exploring its options for a "Plan B" for tourism, which may or may not involve the MAVCB.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
TOURISM DEVELOPMENT FUND								
REVENUES								
259-41210	ROOM TAX	\$ 143,287	\$ 155,000	\$ 159,268	\$ 220,000	\$ 200,000	\$ 45,000	29.03%
259-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 143,287	\$ 155,000	\$ 159,268	\$ 220,000	\$ 200,000	\$ 45,000	29.03%
EXPENDITURES								
259-56700-2900	OTHER SERVICES	\$ 65,324	\$ 81,220	\$ 72,667	\$ 115,280	\$ -		#VALUE!
259-56700-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
259-56700-5950	TRANSFER TO GENERAL FUND	\$ 19,407	\$ 13,905	\$ 23,879	\$ 13,905	\$ 13,905	\$ -	0.00%
259-56700-5960	TRANSFER TO GF-BIKETRAIL MAINT	\$ 16,388	\$ 19,375	\$ 20,164	\$ 25,099	\$ 25,046	\$ 5,671	29.27%
259-56700-5970	TRANSFER TO OTHER FUNDS	\$ 42,797	\$ 40,500	\$ 38,395	\$ 65,716	\$ 161,049	\$ 120,549	297.65%
	TOTAL EXPENDITURES	\$ 143,916	\$ 155,000	\$ 155,105	\$ 220,000	\$ 200,000	\$ 45,000	29.03%
	NET INCOME (LOSS)	\$ (629)	\$ -	\$ 4,163	\$ -	\$ -		
259-34100	Fund Balance, January 1	\$ 5,239	\$ 4,610	\$ 4,610	\$ 4,610	\$ 4,610		
	Fund Balance, December 31	\$ 4,610	\$ 4,610	\$ 8,772	\$ 4,610	\$ 4,610		

Fund 259, the Tourism Fund, accounts for the City's collection and spending of local room tax. A large portion of Two Rivers' room tax goes to joint marketing efforts through the Manitowoc Area Visitor and Convention Bureau (MAVCB). The cities of Manitowoc and Two Rivers and the MAVCB have been parties to a Joint Tourism Services Agreement since 2006; following an initial term of five years, that agreement was renewed in 2011 for another five year term, through 2016. Another 5 year extension of the agreement, through 2021, was approved by the two cities and the MAVCB in 2016.

Also, in 2016, in response to a change in State law governing the use of room tax monies, the City established a "room tax commission", to make decisions regarding the portion of the room tax that is retained by the City (\$20,000 in 2018, \$23,619 in 2019).

In July 2012, the two cities and VCB agreed to increase the local room tax from 6% to 8%, effective January 1, 2013. This decision came at the recommendation of the VCB Board and a clear majority of area lodging owners. The parties also amended the Tourism Services Agreement, to reflect the formula for distributing this additional revenue. (Of the first 6% of room, tax, 46.5% goes to the VCB; of the additional 2%, 70% must, by statute, go to the VCB; this nets out to 52.4% of total room tax revenues.) This formula has remained in effect for the 2017-21 agreement.

The current Tourism Services Agreement expires at the end of 2021, and based on recent actions by the City of Manitowoc Room Tax Commission, it appears that the partnership between the two cities and the MAVCB is coming to an end.

The line item for "Other Services" has historically represented Two Rivers' funding to the MAVCB; there are transfers to the General Fund as both general revenues and earmarked for bike trail and median maintenance. The "Transfer to Other Funds" is for City-directed tourism promotion and marketing activities in Fund 258. Given the uncertainties about future tourism promotion and development activities as the 2022 Budget is being prepared, any room tax revenues not being transferred to the General Fund are proposed for transfer to Fund 258, pending further direction from the Room Tax Commission.

Two Rivers' room tax revenues have increased at an impressive rate in recent years, as shown below:

2015: \$97,077 2016: \$117,818 2017: \$117,893 2018: \$116,193 2019: \$116,372 2020: \$143,287 2021(projected): \$220,000

Two Rivers' new downtown Cobblestone Hotel opened in August 2020, and has contributed significantly to the increase in room tax revenue. Over the past several years, a growing number of single family vacation rental homes have contributed an increasing share of such revenue. In 2020 and 2021, "off season" stays by contractors working on the new solar farms near Point Beach Nuclear have also contributed to total revenues.

Finally, the Ryder Cup golf tournament at Whistling Straits is expected to significantly boost September 2021 room tax revenue.

Room tax revenues are projected to remain strong, but drop off slightly in 2022, as there will be no "shoulder season" mega-event like this year's Ryder Cup.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
URBAN FORESTRY FUND								
REVENUES								
260-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
260-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
260-49210	TRANSFER FROM GEN FUND	\$ 19,500	\$ 19,500	\$ 19,500	\$ -	\$ -		#VALUE!
260-49210	TRANSFER FROM TREE PLANTING	\$ -	\$ -	\$ -	\$ 19,500	\$ 19,500		
	TOTAL REVENUES	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500	\$ -	0.00%
EXPENDITURES								
260-55210-1220	WAGES - FULLTIME- UNION	\$ 3,432	\$ 8,652	\$ 2,397	\$ 3,153	\$ 6,491	\$ (2,161)	-24.98%
260-55210-1280	WAGES-LONGEVITY PAY	\$ 21	\$ -	\$ -	\$ -	\$ -		
260-55210-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
260-55210-1310	WI RETIREMENT	\$ 210	\$ 584	\$ 174	\$ 225	\$ 422	\$ (162)	-27.74%
260-55210-1320	FICA	\$ 258	\$ 662	\$ 175	\$ 232	\$ 497	\$ (165)	-24.92%
260-55210-1330	HEALTH INSURANCE	\$ 938	\$ 2,163	\$ 711	\$ 992	\$ 1,135	\$ (1,028)	-47.53%
260-55210-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 72	\$ 144	\$ -	\$ -	\$ -		#VALUE!
260-55210-1340	LIFE INSURANCE	\$ 10	\$ 32	\$ 10	\$ 15	\$ 32	\$ -	0.00%
260-55210-1361	SICK LEAVE PAYOUT	\$ 86	\$ -	\$ -	\$ -	\$ -		
260-55210-2900	OTHER SERVICES	\$ 11,391	\$ 6,000	\$ 3,682	\$ 6,000	\$ 10,923	\$ 4,923	82.05%
260-55210-5970	TRANSFER TO OTHER FUNDS	\$ 6,650	\$ -	\$ -	\$ -	\$ -		
260-55210-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 23,069	\$ 18,237	\$ 7,150	\$ 10,617	\$ 19,500	\$ 1,263	6.93%
	NET INCOME (LOSS)	\$ (3,569)	\$ 1,263	\$ 12,350	\$ 8,883	\$ -		#VALUE!
260-34100	Fund Balance, January 1	\$ (261)	\$ (3,829)	\$ (3,829)	\$ (3,829)	\$ 5,054		
	Fund Balance, December 31	\$ (3,829)	\$ (2,566)	\$ 8,520	\$ 5,054	\$ 5,054		

The Urban Forestry budget funds approximately 6 percent of personnel costs for full-time staff at the cemetery, because one of the Recreation Supervisor positions also has responsibility for the City's tree planting, maintenance, and removal activities. The balance of the budget is primarily for contractual tree trimming and removal services. This budget is funded with an annual transfer from the Tree Planting Fund (formerly from the General Fund).

Funds for Tree planting are budgeted in Fund 263, the Tree Planting Fund.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
SPECIAL EVENTS DONATIONS FUND								
REVENUES								
262-48500	DONATIONS	\$ 27,528	\$ 25,000	\$ 32,756	\$ 33,000	\$ 30,000	\$ 5,000	20.00%
262-48900	OTHER REVENUES	\$ 3,270	\$ 5,000	\$ 3,540	\$ 3,540	\$ 5,000	\$ -	0.00%
262-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -				
	TOTAL REVENUES	\$ 30,798	\$ 30,000	\$ 36,296	\$ 36,540	\$ 35,000	\$ 5,000	16.67%
EXPENDITURES								
262-55320-2900	OTHER SERVICES	\$ 13,145	\$ 12,500	\$ 7,640	\$ 8,000	\$ 15,000	\$ 2,500	20.00%
262-55320-2910	PRINTING/ADVERTISING	\$ -	\$ 1,000	\$ -	\$ -	\$ 5,000	\$ 4,000	400.00%
262-55320-3790	NOVELTIES	\$ 1,742	\$ -	\$ 1,473	\$ 1,173	\$ -		
262-55320-3900	OTHER SUPPLIES	\$ 9,623	\$ 10,500	\$ 12,002	\$ 12,202	\$ 12,500	\$ 2,000	19.05%
	TOTAL EXPENDITURES	\$ 24,510	\$ 24,000	\$ 21,114	\$ 21,375	\$ 32,500	\$ 8,500	35.42%
	NET INCOME (LOSS)	\$ 6,288	\$ 6,000	\$ 15,181	\$ 15,165	\$ 2,500	\$ (3,500)	-58.33%
262-34100	Fund Balance, January 1	\$ (14,504)	\$ (8,216)	\$ (8,216)	\$ (8,216)	\$ 6,949		
	Fund Balance, December 31	\$ (8,216)	\$ (2,216)	\$ 6,965	\$ 6,949	\$ 9,449		

Fund 262, Special Events Donations, was established in 2004, when the City moved the cost of its July 4 fireworks and music out of the tax-supported General Fund, and set a goal of funding approximately \$12,000 in special events expenses with community donations.

In addition to the July 4 festivities at Walsh Field, this fund also supports Ice Cream Sundae Thursday (entertainment expenses). As of 2013, the "Music Under the Stars" Concert series in Central Park was moved out of the General Fund (Parks and Rec budget) and into this fund.

Activities funded through the Special Events fund have increased in recent years, with the addition of the Rotary Pavilion at Neshotah Beach and new special events like Celebrate Two Rivers.

While the cost of City Parks and Rec staff who organize, promote and support special events are included in the General Fund operating budget, the cost for entertainment and supplies are covered by this budget. The July 4 fireworks contract is budgeted under "Supplies" at \$9,400.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
TREE PLANTING FUND								
REVENUES								
263-43580	GRANTS	\$ 1,002	\$ -	\$ -	\$ -	\$ -		
263-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
263-48900	OTHER REVENUES	\$ 20,749	\$ 21,000	\$ 13,987	\$ 21,000	\$ 21,000	\$ -	0.00%
	TOTAL REVENUES	\$ 21,751	\$ 21,000	\$ 13,987	\$ 21,000	\$ 21,000	\$ -	0.00%
EXPENDITURES								
263-55210-2900	OTHER SERVICES	\$ 264	\$ 15,000	\$ 247	\$ 250	\$ 30,000	\$ 15,000	100.00%
263-55210-5970	TRANSFER TO OTHER FUNDS-Urban Forestry	\$ 1,553	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500		
	TOTAL EXPENDITURES	\$ 1,817	\$ 34,500	\$ 19,747	\$ 19,750	\$ 49,500	\$ 15,000	43.48%
	NET INCOME (LOSS)	\$ 19,934	\$ (13,500)	\$ (5,760)	\$ 1,250	\$ (28,500)	\$ (15,000)	111.11%
263-34100	Fund Balance, January 1	\$ 10,934	\$ 30,868	\$ 30,868	\$ 30,868	\$ 32,118		
	Fund Balance, December 31	\$ 30,868	\$ 17,368	\$ 25,108	\$ 32,118	\$ 3,618		

The Tree Planting Fund was established by City Council action in 2005. The primary source of revenue for this fund is a 35-cent set aside from each \$7.00 monthly "environmental fee" on City utility bills, which generates about \$6,000 per year. Prior to 2005, these funds had supported the Urban Forestry budget (Fund 260), but the City Council and Environmental Advisory Board agreed that "tree planting," not "tree care" was the original intended use of this dedicated funding source.

In 2007, this fund provided the City match (along with a Library Board donation of \$1,000) to a \$20,000 West Foundation grant for landscaping and irrigating the Memorial Drive medians between Madison and 12th Streets. No major tree planting projects have been undertaken in recent years, allowing the fund's balance to grow to a projected \$25,500 at year-end 2012. The fund assisted with funding the planting of a new "City Christmas Tree" in Central Park West in 2012.

2014 capital outlay was for new trees along the terrace on the north side of 22nd Street, along the Walsh Field parking lot. In 2015, the fund contributed to the tree plantings that were part of improvements at Lakeshore Park, and on the City park property west of Madison Street at Memorial Drive. \$1,350 expended for "Other Services" in 2016 was for a contractor with tree spade to move and plant 16 large caliper trees donated by Silver Creek Nursery, which was closing out its tree farm on STH 310. These trees had a retail value in excess of \$8,000.

Tree plantings accomplished in 2017 with no impact to this budget were on Lincoln Avenue/STH 42 (67 trees funded by WisDOT as part of that project) and at Harbor Park Phase 2 (funded in part with DNR grant monies). 2018 activities included tree plantings along Memorial Drive (\$5,500) and inoculation of ash trees at the Memorial Drive wayside by Selner Tree and Shrub (\$2,400).

For 2019, this budget reflected an investment of \$16,250 in tree plantings at the Memorial Drive wayside, to diversify the plantings in that area (\$10,000 Great Lakes Restoration Initiative grant, \$6,250 local match, plus \$4,000 for other plantings around the city).

While there has been no significant tree planting activity in 2020 or 2021, the budget for 2022 reflects spending of \$30,000 for trees to be planted along the portion of 24th Street that was reconstructed in 2021 (51 trees), plus other locations around the city. This fund may also be tapped for tree plantings included in the Central Park West 365 project.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
EMS ACT 102 GRANT FUND								
REVENUES								
270-46230	AMBULANCE FEES	\$ -	\$ -	\$ -	\$ -	\$ -		
270-48510	EMS FUNDING ASST PROG-EQUIP	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
270-48511	EMS FUNDING ASST PROG-TRAIN	\$ -	\$ 1,900	\$ 5,902	\$ 1,902	\$ 2,000	\$ 100	5.26%
270-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
270-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
270-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ -	\$ 5,900	\$ 5,902	\$ 5,902	\$ 6,000	\$ 100	1.69%
EXPENDITURES								
270-52300-2100	PROFESSIONAL SERVICES	\$ -	\$ 4,000	\$ 595	\$ 1,000	\$ 4,000	\$ -	0.00%
270-52300-2920	TRAINING	\$ 2,673	\$ 2,500	\$ 644	\$ 1,000	\$ 2,000	\$ (500)	-20.00%
270-52300-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 2,673	\$ 6,500	\$ 1,239	\$ 2,000	\$ 6,000	\$ (500)	-7.69%
	NET INCOME (LOSS)	\$ (2,673)	\$ (600)	\$ 4,663	\$ 3,902	\$ -		#VALUE!
270-34100	Fund Balance, January 1	\$ 8,118	\$ 5,445	\$ 5,445	\$ 5,445	\$ 9,347		
	Fund Balance, December 31	\$ 5,445	\$ 4,845	\$ 10,108	\$ 9,347	\$ 9,347		

Act 102 grant funds are provided by the State of Wisconsin to local units of government that provide emergency medical services (EMS), to help fund training activities and capital equipment purchases directly related to EMS. In 2019 and again in 2020, this budget reflects all EMS training being funded from Act 102 monies—EMS training has been eliminated from the General Fund budget.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
BUS & IND REUSE LOAN FUND								
REVENUES								
290-48100	INTEREST ON INVESTMENTS	\$ 3,838	\$ 6,000	\$ 151	\$ 200	\$ 200	\$ (5,800)	-96.67%
290-48410	SALE OF PROPERTY(2021-PARAGON)	\$ -	\$ 500,000	\$ -	\$ 25,000	\$ -		
290-48800	LOAN PRINCIPAL COLLECTED	\$ 67,723	\$ 100,000	\$ 138,434	\$ 174,000	\$ 100,000	\$ -	0.00%
290-48810	LOAN INTEREST COLLECTED	\$ 5,882	\$ 3,500	\$ 5,892	\$ 7,000	\$ 5,000	\$ 1,500	42.86%
290-48900	MISCELLANEOUS REVENUE	\$ 22,149	\$ -	\$ -	\$ 30,000			
290-49220	TRANSFER FROM OTHER FUNDS	\$ 79,851	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 179,442	\$ 609,500	\$ 144,477	\$ 236,200	\$ 105,200	\$ (504,300)	-82.74%
EXPENDITURES								
290-56700-2100	PROFESSIONAL SERVICES	\$ 23,242	\$ 10,000	\$ 18,605	\$ 21,000	\$ 10,000	\$ -	0.00%
290-56700-2900	OTHER SERVICES	\$ 22,762	\$ 20,000	\$ 13,400	\$ 29,000	\$ 1,400	\$ (18,600)	-93.00%
290-56700-2901	PARAGON UTILITY COSTS	\$ 123,028	\$ 65,000	\$ 237,535	\$ 270,000	\$ 75,000		
290-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
290-56700-5950	TRANSFER TO FUND 291	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%
290-56700-5970	TRANSFER TO OTHER FUND	\$ -	\$ 185,383	\$ -				#VALUE!
290-56700-7520	NEW LOANS	\$ 300,000	\$ 100,000	\$ -	\$ 175,000	\$ -		#VALUE!
290-56700-7530	NEW GRANTS - Small Bus. COVID (2020) & Façade Grants (2021-2022)	\$ 94,816	\$ 22,149	\$ 3,770	\$ 9,000	\$ 21,000	\$ (1,149)	-5.19%
290-56700-8170	CAPITAL OUTLAY - Land purchase from Mtwc County	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	
	TOTAL EXPENDITURES	\$ 638,849	\$ 477,532	\$ 348,310	\$ 579,000	\$ 197,400	\$ (280,132)	-58.66%
	NET INCOME (LOSS)	\$ (459,406)	\$ 131,968	\$ (203,832)	\$ (342,800)	\$ (92,200)	\$ (224,168)	-169.87%
290-34100	Fund Balance, January 1	\$ 883,404	\$ 423,998	\$ 423,998	\$ 423,998	\$ 81,198		
	Fund Balance, December 31	\$ 423,998	\$ 555,966	\$ 220,166	\$ 81,198	\$ (11,002)		

Fund 290 accounts for activities of the City's Economic Development Revolving Loan Fund (ED-RLF). Originally capitalized with funds from two CDBG grants from the State of Wisconsin to the City, for loans to Paragon Electric (\$750,000) and Eggers Industries (\$500,000) in the 1980's, this fund has "recycled" that loan principal and interest for over 25 years, providing loans to assist local businesses with both start-up and expansion projects. Decisions on loan-making and collection are delegated the City's Business and Industrial Development Committee (BIDC).

In 2019, the WI Department of Administration undertook a "CDBG CLOSE" initiative that resulted in the elimination of such local CDBG-funded revolving loan programs. Because Two Rivers had received all of the CDBG grant funds in question prior to 1992, the City was able to retain all funds in its local loan fund, to use as it sees fit. That "defederalization" of funds in Fund 290 was approved by WI DOA in February 2019.

Since that time, the resources of this fund have been re-deployed for various uses, including:

--Partial funding of a newly-created Community Development Office (\$75,000 per year in 2020, 2021 and 2022 proposed)

--Funding for community branding initiative, 2019-20: \$75,000

--Ongoing expenses associated with the City's foreclosure on, and subsequent ownership of, the former Paragon Electric property, whose former owners defaulted on a loan made by this fund back in 2014

The ability of this fund to assist community economic development activities in future years will be largely dependent on the City's ability to recoup funds tied up in the Paragon property (for the defaulted loan, back taxes, and ongoing utility and maintenance costs). Those funds total about \$1.5 million. The 2022 Budget does not reflect revenue from the sale of that property, although several parties are currently showing interest.

This fund made one loan in 2020, in the amount of \$300,000 to Riverside Foods to assist with a plant expansion project. That loan is being repaid by Riverside over a three-year term. A loan will close in October 2021 to Sleger Holdings, LLC, to assist in construction of a new, 12,000 SF industrial facility at the Woodland Industrial Park.

There is one other large loan currently in default. That loan was made in 2016 to Windella, LLC/Anchors Away, LLC/Michael Schwarz and Rebecca Schwarz for a downtown restaurant project at 1509 Washington Street. The City's second mortgage position to Investors Community Bank on the real property was wiped out by the foreclosure sale of the property, to Investors, in 2021. "Miscellaneous Revenue" of \$30,000 in 2021 reflects the planned sale of restaurant personal property to the bank.

This fund was the recipient of monies from a General Fund Budget Amendment (\$100,000), Chamber of Commerce grant (\$20,140) and WPPI grant (\$2,000) in 2020 to fund a Small Business COVID Relief Grant Program. \$94,816 in grants to local small businesses were disbursed mid-year. Remaining funds were set aside in 2021 to provide a City match for downtown facade and sign grants offered through the Two Rivers Main Street Program. This funding for downtown facades and signs was in place of any General Fund support for the Main Street Program operations (\$6,000 per year in recent years' City budgets.)

The 2022 budget reflects a carryover of \$11,000 in unspent facade grant funds from 2021 and a proposed transfer of \$30,000 from TID's 8 and 12 for additional downtown facade grant funding in 2022.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
COMMUNITY DEVELOPMENT								
REVENUES								
291-46110	GENERAL GOVERNMENT FEES	\$ -	\$ -	\$ -	\$ -	\$ -		
291-48300	SALE OF PROPERTY	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -		
291-48900	MISCELLANEOUS REVENUE	\$ -	\$ 10,000	\$ -	\$ -	\$ -		#VALUE!
291-49210	TRANSFER FROM FUND 417	\$ 65,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	100.00%
291-49222	TRANSFER FROM FUND 258	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -		
291-49223	TRANSFER FROM FUND 290	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%
0	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 140,000	\$ 140,000	\$ 135,000	\$ 135,000	\$ 175,000	\$ 35,000	25.00%
EXPENDITURES								
291-56700-1100	FULLTIME SALARIES	\$ 91,829	\$ 96,500	\$ 70,244	\$ 96,500	\$ 98,430	\$ 1,930	2.00%
291-56700-1270	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ 1,600	\$ -		
291-56700-1310	WI RETIREMENT	\$ 6,183	\$ 6,900	\$ 4,742	\$ 6,900	\$ 6,398	\$ (502)	-7.28%
291-56700-1320	FICA	\$ 7,317	\$ 7,800	\$ 5,624	\$ 7,800	\$ 7,530	\$ (270)	-3.46%
291-56700-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
291-56700-1334	HEALTH INSURANCE OPT-OUT	\$ 5,000	\$ 5,000	\$ 3,654	\$ 5,000	\$ 5,000	\$ -	0.00%
291-56700-1340	LIFE INSURANCE	\$ 253	\$ 275	\$ 211	\$ 290	\$ 300	\$ 25	9.09%
291-56700-2100	PROFESSIONAL SERVICES	\$ 14,058	\$ 25,500	\$ 22,301	\$ 25,500	\$ 25,500	\$ -	0.00%
291-56700-2200	TELEPHONE EXPENSE	\$ 85	\$ 100	\$ 79	\$ 100	\$ 100	\$ -	0.00%
291-56700-2201	CELL PHONE EXPENSE	\$ 554	\$ 550	\$ 633	\$ 780	\$ 750	\$ 200	36.36%
291-56700-2410	EQUIPMENT MAINTENANCE	\$ 426	\$ 400	\$ 269	\$ 375	\$ 400	\$ -	0.00%
291-56700-2900	OTHER SERVICES	\$ 2,527	\$ 3,000	\$ 1,335	\$ 2,500	\$ 3,000	\$ -	0.00%
291-56700-2910	PRINTING/ADVERTISING	\$ 8,555	\$ 3,000	\$ 4,260	\$ 5,500	\$ 5,000	\$ 2,000	66.67%
291-56700-2920	TRAINING	\$ -	\$ 1,000	\$ 75	\$ 500	\$ 2,000	\$ 1,000	100.00%
291-56700-3100	OFFICE SUPPLIES	\$ 1,102	\$ 750	\$ 1,068	\$ 1,100	\$ 750	\$ -	0.00%
291-56700-3110	POSTAGE	\$ 38	\$ 100	\$ 92	\$ 100	\$ 100	\$ -	0.00%
291-56700-3210	MEMBERSHIP & DUES	\$ 500	\$ 750	\$ 325	\$ 325	\$ 750	\$ -	0.00%
291-56700-3220	PUBLICATIONS	\$ 60	\$ 125	\$ -	\$ 100	\$ 100	\$ (25)	-20.00%
291-56700-3300	TRAVEL	\$ 83	\$ 1,000	\$ 36	\$ 500	\$ 1,200	\$ 200	20.00%
291-56700-3900	OTHER SUPPLIES	\$ 4,795	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
	TOTAL EXPENDITURES	\$ 143,364	\$ 153,750	\$ 114,947	\$ 155,470	\$ 158,308	\$ 4,558	2.96%
	NET INCOME (LOSS)	\$ (3,364)	\$ (13,750)	\$ 20,053	\$ (20,470)	\$ 16,692	\$ 30,442	-221.40%
291-34100	Fund Balance, January 1	\$ 14,751	\$ 11,387	\$ 11,387	\$ 11,387	\$ (9,083)		
	Fund Balance, December 31	\$ 11,387	\$ (2,363)	\$ 31,440	\$ (9,083)	\$ 7,609		

Fund 291 was established by City Council action in April 2019, to fund a new office of Community Development Director/City Planner. The 2019 Budget allowed for 6 months of expenses, and included an allowance for relocation expenses (\$10,000 in line item 2900). The position was filled with the appointment of a new department head, who began her duties on September 14, 2019.

Per the City Manager's original request to the City Council, the intent was to fund this new office in 2019 100 percent from defederalized fund 290 dollars, then to reduce such Fund 290 support over the ensuing four years. It was expected that Fund 290 would provide \$100,000 toward a \$150,000 budget in Fund 291 for 2020. As indicated above, this amount has been reduced to \$75,000 in support of a total budget of \$140,115. The balance of required funds are proposed to be transferred-in from Fund 417, the City's Industrial Development Fund.

After two years of existence, this office is actively involved in numerous development and redevelopment efforts of the City, ranging from marketing the vacant, 310,000 SF former Paragon facility to commercial redevelopment projects in the downtown and waterfront areas. Several new TID have been created, to assist in development at the Woodland Industrial Park (TID 14) and at priority redevelopment sites including the former Hansen the Florist site (TID 15) and Eggers downtown site (TID 16). Existing TID's have also been amended to assist with new projects, such as the TID 8 grant to assist with the Riverside Foods expansion in 2019-2020.

This budget was amended at mid-year in 2020, to fund a half-time contractual position of communications Coordinator, funded with a transfer from the General Fund. This position is proposed to continue in 2021 (account 2900, Professional Services). This contract position plays an important role in implementation of the City's branding efforts, and to assist in marketing/promotional activities related to economic development. The position is budgeted at \$25.50 hourly, for 1,000 hours in 2021. It is currently vacant, as the incumbent employee, Whitney Froelich, left for another position in August. The scope and role of this position is being re-evaluated, as the City develops new plans for tourism promotion and development.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
HARBOR MASTERPLAN IMPLEMENTATION								
REVENUES								
403-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
403-48580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
403-49110	PROCEEDS FROM DEBT	\$ 550,000	\$ -	\$ -	\$ -	\$ -		
403-49223	XFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUE	\$ 550,000	\$ -	\$ -	\$ -	\$ -		
EXPENDITURES								
403-53540-2900	OTHER SERVICES	\$ 33,730	\$ 6,856	\$ 9,672	\$ 12,000	\$ 12,000	\$ 5,144	75.03%
403-53540-2950	DEBT ISSUE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
403-53540-2960	DEBT PREMIUM	\$ -	\$ -	\$ -	\$ -	\$ -		
403-53540-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
403-53540-8170	CAPITAL OUTLAY	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	\$ -	0.00%
403-53540-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
403-53540-5960	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 33,730	\$ 1,506,856	\$ 9,672	\$ 12,000	\$ 1,512,000	\$ 5,144	0.34%
	NET INCOME (LOSS)	\$ 516,270	\$ (1,506,856)	\$ (9,672)	\$ (12,000)	\$ (1,512,000)	\$ (5,144)	0.34%
403-34100	Fund Balance - January 1	\$ 981,856	\$ 1,498,126	\$ 1,498,126	\$ 1,498,126	\$ 1,486,126		
	Fund Balance - December 31	\$ 1,498,126	\$ (8,730)	\$ 1,488,454	\$ 1,486,126	\$ (25,874)		

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
<p>This capital fund was created in 2012, to account for grant revenues and expenses associated with the City's Harbor Master Plan (adopted 2013). It also accounted for revenues and expenses associated with the Hamilton Site Public Access and Redevelopment Plan (adopted 2016). In 2017, the city borrowed \$150,000 to help move forward with implementation of its harbor area redevelopment activities.</p> <p>Most of the expenses incurred in 2017 were for attorney fees, appraisals, engineering studies and other work associated with the former Hamilton property. Aquisition of the former Blue Goose property for \$57,000 in December 2017 was also paid from this fund.</p> <p>For 2018, this budget included borrowing of \$650,000 to fund other activities related to implementaTion of the City's waterfront redevelopment plans. Major outlays in 2018 included purchase of the former Riverfront Liquor property (\$83,000), purchase of the former Suettinger Hardware Store property (\$146,000), expenses related to the demolition of those two properties (\$85,000), and legal, appraisal and consultant fees (about \$80,000). The Suettinger property was sold to the Two Rivers Hotel Group, LLC in 2019, as part of the site for the new Cobblestone Hotel.</p> <p>The 2019 Budget included borrowing another \$650,000 to finance the purchase of the 5.2 acre waterfront portion of the former Hamilton Industries property that the City had been pursuing through eminent domain. Combined with an estimated \$300,000 in carryover funds, this was intended to fund a purchase of that land for \$950,000, a price through a negotiation process with the company.</p> <p>Late in 2019, the City and the company reached a prelinary agreement for the City's purchase of the entire 12.5 acre former Hamilton site for \$1.5 million. An additional \$550,000 was borrowed in 2020 to fund that purchase of the entire site for redevelopment.</p> <p>Closing on the land purchase has been delayed as property owner Thermo fisher Scientific has proceeded to address WDNR requirements regarding testing and remediation for TCE contamination; this budget anticipates closing on the property purchase in 2022.</p>								

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
BIKE TRAIL CONSTRUCTION								
REVENUES								
410-43580	GRANT PROCEEDS - DOT Grant, Coastal Grant	\$ 61,092	\$ 30,000	\$ 112,122	\$ 122,122	\$ 20,637	\$ (9,363)	
410-48500	DONATIONS	\$ -	\$ -	\$ 683	\$ 10,683	\$ -		
410-49110	PROCEEDS FROM DEBT	\$ 160,000	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	
410-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUE	\$ 221,092	\$ 30,000	\$ 112,805	\$ 132,805	\$ 35,637	\$ 5,637	18.79%
EXPENDITURES								
410-55410-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-8200	TRAIL CONSTRUCTION EXPENSES	\$ 157,907	\$ 150,000	\$ 48,441	\$ 100,000	\$ 85,637	\$ (64,363)	-42.91%
	2020- S. Breakwater Tr., Phase 1 Mariners Repave							
	2021--Ph. 2 Mariners Repave, East River Trail							
	2022--Complete East River Trail \$50,000							
	North Pier Access Trail \$35,637							
410-55410-8210	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 157,907	\$ 150,000	\$ 48,441	\$ 100,000	\$ 85,637	\$ (64,363)	-42.91%
	NET INCOME (LOSS)	\$ 63,185	\$ (120,000)	\$ 64,365	\$ 32,805	\$ (50,000)	\$ 70,000	-58.33%
410-34100	Fund Balance - January 1	\$ (38,189)	\$ 24,996	\$ 24,996	\$ 24,996	\$ 57,801		
	Fund Balance - December 31	\$ 24,996	\$ (95,004)	\$ 89,361	\$ 57,801	\$ 7,801		

This budget provides funds for additions to and major repair/maintenance projects on the City's network of bike and pedestrian trails.

The new Raider Trail to Two Rivers High School was completed in October 2018--about 16 years after the "new" high school opened its doors and more that 8 years after the City was awarded a Congestion Mitigation/Air Quality (CMAQ) grant from WisDOT fund 80 percent of design and construction costs for this bike/ped facility. completion of that trail represented a "promise kept" to the community. It was dedicated on October 26, 2018.

The 2019 Budget funded another project: the South Breakwater Trail, a quarter-mile asphalt paved "spur" off Mariners Trail to the south breakwater on Lake Michigan. This project was recommended in the City's 2013 Bike and Pedestrian Facilities Plan and other City plans, to provided improved access to the south pier.. This \$120,000 project included \$100,000 for the trail itself; \$20,000 for interpretive signage. Budget reflects revenue from both a WI Coastal Management Grant (awarded in 2018) and a \$30,000 grant from the West Foundation. This project carried over to 2020, and was closed out in early 2021.

The 2020 Budget reflected a \$137,000 surface rehabilitation project on Mariners Trail, funded by \$60,000 in City borrowing, a \$67,000 DNR grant and a \$10,000 donation from Friends of Mariners Trail. Phase 1 of this project was completed in Fall 2020--resurfacing about 1.1 miles of the trail. As that work came in below budget, a Phase 2 contract was bid and awarded--that phase, consisting of another half-mile of trail resurfacing--was completed in Spring 2021. 2021 grant revenues reflect payment of the Coastal Management Grant for the South Breakwater Trail (\$48,000), the DNR Trails Grant for Mariners Trail rehab (\$64,122) and a donation from Friends of Mariners Trail for the Mariners Trail rehab.

Also budgeted for 2020 was \$100,000 for an improved trail connection from the Washington Street Bridge, along East River Street to Jefferson, to complete a "missing link" in the off-street trail system, provide an improved connection to the area of the new downtown hotel, and beautify the area between the hotel and the harbor. While some preliminary work was done in 2020, estimated at \$30,000, the balance of the work was deferred to 2021. The 2022 Budget as proposed shows about half of that work getting completed in 2021 and the remainder in Spring 2022.

Also for 2022, the Budget proposes constructing an improved access trail to the north pier, using \$15,000 in local funds and \$20,637 from a DNR grant awarded in 2018.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CENTRAL PARK RENOVATION FUND								
REVENUES								
415-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
415-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000	
415-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ 205,000	\$ 205,000	
415-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 351,215	\$ 351,215	
	TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 1,356,215	\$ 1,356,215	
EXPENDITURES								
415-55410-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	
415-55410-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
415-55410-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
415-55410-8200	CONSTRUCTION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000	
415-55410-8210	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000	
	NET INCOME (LOSS)	\$ -	\$ -	\$ -	\$ -	\$ 506,215	\$ 506,215	
415-34100	Fund Balance - January 1	\$ -	\$ -	\$ -	\$ -	\$ -		
	Fund Balance - December 31	\$ -	\$ -	\$ -	\$ -	\$ 506,215		

This capital budget is being established in 2022 to account for City borrowing, grants and donations in support of the Central Park West 365 Project.

Budgeted revenues consist of:

--\$800,000 in "Donations," reflecting funds to be raised from donations or grants

--\$205,000 in "Proceeds from Debt." This reflects planned 2022 City borrowing of \$250,000 for the project, \$45,000 of which will go to the Parks and Rec capital projects fund to reimburse funds advanced from that fund for preliminary design work in 2021. Another \$250,000 in City borrowing for the project is planned for 2023.

--\$351,215 in "Transfers from Other Funds," reflecting a \$300,000 grant from the West Foundation, \$43,715 received as a bequest from late Councilmember Jim Taddy, and \$7,500 in private donations received for this project in 2021, initially deposited in the Parks and Recreation capital fund.

With total project costs currently estimated at \$1.6 million, including design, engineering and contingency, this budget anticipates spending \$850,000 in 2022 and another \$750,000 in 2023. Goal is to bid out project in Summer 2022, with construction to be started in the Fall of 2022 and completed Spring 2023.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
INDUSTRIAL PARK DEV FUND								
REVENUES								
417-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -				
417-48200	RENT-CITY PROPERTY(BLDGS)	\$ 84,720	\$ 85,000	\$ 56,480	\$ 85,000	\$ 85,000	\$ -	0.00%
417-48210	RENT- LAND/FARMLAND (2021 includes option payment on Ind. Pk. Land)	\$ 7,940	\$ 8,000	\$ 52,173	\$ 55,000	\$ 8,000	\$ -	0.00%
417-48300	SALE OF PROP & EQUIP 2021: planned land sale to Sleger Holdings 2022: Possible 2-acre land sale	\$ -	\$ -	\$ -	\$ 52,000	\$ 22,000	\$ 22,000	
417-48800	LOAN PRINCIPAL COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
417-48810	LOAN INTEREST COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
417-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
417-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
417-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 92,660	\$ 93,000	\$ 108,653	\$ 192,000	\$ 115,000	\$ 22,000	23.66%
EXPENDITURES								
417-56700-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-2250	STORMWATER EXPENSE	\$ 1,661	\$ 2,300	\$ 1,237	\$ 1,700	\$ 1,700	\$ (600)	-26.09%
417-56700-2900	OTHER SERVICES	\$ 8,553	\$ 12,000	\$ 244	\$ 12,250	\$ 2,000	\$ (10,000)	-83.33%
417-56700-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-5950	TRANSFER TO GENERAL FUND	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 50,000	\$ 30,000	150.00%
417-56700-5960	TRANSFER TO OTHER FUNDS	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	100.00%
417-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-8170	CO - OTHER IMPROVEMENTS	\$ 55	\$ 5,000	\$ -	\$ -	\$ 40,000	\$ 35,000	700.00%
	TOTAL EXPENDITURES	\$ 85,269	\$ 89,300	\$ 71,481	\$ 83,950	\$ 193,700	\$ 104,400	116.91%
	NET INCOME (LOSS)	\$ 7,391	\$ 3,700	\$ 37,172	\$ 108,050	\$ (78,700)	\$ (82,400)	-2227.03%
417-34100	Fund Balance - January 1	\$ (4,443)	\$ 2,948	\$ 2,948	\$ 2,948	\$ 110,998		
	Fund Balance - December 31	\$ 2,948	\$ 6,648	\$ 40,120	\$ 110,998	\$ 32,298		

Fund 417, the Industrial Park Development Capital Fund, accounts for transactions associated with the City's industrial parks and the two City-owned business incubator buildings on Wentker Court (20,000 SF building currently leased to GT Machine and 5,000 SF building currently leased to Flavor Hut), as well as other development-related projects.

Revenue is routinely derived from lease income on the two buildings, plus farmland rental at the Woodland Industrial Park. For 2021, that revenue line item also included an annual option payment on a 9-acre parcel at the Woodland Industrial Park. Such a payment MAY be received again in 2022, but is not being shown as anticipated revenue at this time. Revenues are also realized from Industrial Park land sales. \$52,000 is shown in 2021, for a pending land sale to Sleger Holdings, LLC. Another land sale to WG&R Bedding, is anticipated for 2022.

Expenses typically include the Stormwater Utility billings for these properties, an "other services" allowance for architectural/engineering services or minor repairs, and \$5,000 budgeted for capital outlay, as a contingency for building repair needs that may come up.

Net revenues from this fund are transferred to support the City's Economic Development budget (Fund 291--\$100,000) and General Fund (Fund 100--\$50,000). In past years, this fund has also paid half of the City's contribution to the areawide economic development organization, Progress Lakeshore (\$12,000). \$5,000 is budgeted for property repair and maintenance activities, and \$2,300 for stormwater utility bills.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CITY LANDFILL FUND								
REVENUES								
419-48900	OTHER REVENUES	\$ 163,026	\$ 163,000	\$ 109,896	\$ 163,000	\$ 163,000	\$ -	0.00%
419-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -				
419-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -				
	TOTAL REVENUES	\$ 163,026	\$ 163,000	\$ 109,896	\$ 163,000	\$ 163,000	\$ -	0.00%
EXPENDITURES								
419-53600-2210	ELECTRICITY	\$ 2,114	\$ 2,500	\$ 1,371	\$ 2,000	\$ 2,500	\$ -	0.00%
419-53600-2240	SEWER EXPENSE	\$ 65,141	\$ 85,000	\$ 40,092	\$ 60,000	\$ 65,000	\$ (20,000)	-23.53%
419-53600-2900	OTHER SERVICES--testing, consultant fees	\$ 44,840	\$ 20,000	\$ 19,117	\$ 35,000	\$ 25,000	\$ 5,000	25.00%
419-53600-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
419-53600-3900	OTHER SUPPLIES	\$ 3,073	\$ 3,000	\$ 3,174	\$ 3,800	\$ 3,000	\$ -	0.00%
419-53600-5950	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
419-53600-8170	CO - OTHER IMPROVEMENTS--repair and maint.	\$ -	\$ 22,000	\$ -	\$ 15,000	\$ 25,000	\$ 3,000	13.64%
	TOTAL EXPENDITURES	\$ 115,168	\$ 132,500	\$ 63,753	\$ 115,800	\$ 120,500	\$ (12,000)	-9.06%
	NET INCOME (LOSS)	\$ 47,858	\$ 30,500	\$ 46,143	\$ 47,200	\$ 42,500	\$ 12,000	39.34%
419-34100	Fund Balance - January 1	\$ (89,974)	\$ (42,115)	\$ (42,115)	\$ (42,115)	\$ 5,085		
	Fund Balance - December 31	\$ (42,115)	\$ (11,615)	\$ 4,027	\$ 5,085	\$ 47,585		

Fund 419 accounts for post-closure maintenance activities at the City's former landfill facilities, located on property between Riverview Drive and STH 42, in the Town of Two Rivers. The landfills were located on private property leased by the City, and were operated by the City from the 1960's to 1980. The old landfill cells occupy approximately 40 acres total.

Major expenditures from this fund are for electricity and sewer charges for the leachate collection system, and laboratory and consulting fees for ongoing groundwater monitoring. Sewer expenses have run high in recent years (over \$86,000 in 2019), due to very wet weather conditions increasing the leachate volumes. A return to more normal rainfall amounts in 2021 has brought those charges back down.

The revenue source for post-closure management of the old landfills is the monthly environmental fee. \$2.75 of that \$7.00 fee provides annual revenues of about \$160,000 annually. (Increased from \$1.50 in 2020 to address a deficit balance in this fund.)

The City spent about \$800,000 during the period 2002-08 for engineering work and capital improvements needed to comply with a new post-closure plan. The leachate collection system adjacent to Riverview Drive was activated in 2008, completing the improvements required by DNR. These improvements were financed with 10-year notes, which were repaid in part from property taxes, in part from this fund.

In 2014, the City borrowed \$150,000 to address a large area of the old landfill that had settled, and needed to be filled and re-capped. The City had three years to complete this work. Another \$150,000 was borrowed for this project in 2015, and another \$25,000 in 2017. This work was largely completed in 2017. In additions to the filling and re-capping, the City installed a new leachate collection line, connected to the sanitary sewer systems. Total cost for this most recent round of work was just over \$400,000. (Debt service costs are being paid through the Ciity tax levy for debt service and are not reflected in this fund.)

The 2022 Budget continues to provide funds for utility services, consulting fees, equipment maintenance and any costs associated with post-closure. management of these old landfills. \$25,000 budgeted for capital outlay is a contingency for costs that may be encountered for repairs to structures and equipment, or additional projects required as the result of DNR oversight.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
STREET CONSTRUCTION FUND								
REVENUES								
451-43620	OTHER STATE AID	\$ -	\$ -	\$ 18,015	\$ 18,015	\$ -		
451-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
451-48500	DONATIONS	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	0.00%
451-49110	PROCEEDS FROM DEBT	\$ 375,000	\$ 495,000	\$ 495,000	\$ 495,000	\$ 950,000	\$ 455,000	91.92%
451-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
451-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 375,000	\$ 505,000	\$ 513,015	\$ 513,015	\$ 960,000	\$ 455,000	90.10%
EXPENDITURES								
451-53300-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
451-53300-5970	TRANSFER TO OTHER FUNDS	\$ 16,268	\$ -	\$ -	\$ -	\$ -		
451-53300-8700	ASPHALT RESURFACING - CUR	\$ 710	\$ -	\$ -	\$ -	\$ -		
	2022: Zlatnik Repaving, 17th to Pierce	\$ -	\$ -	\$ -	\$ -	\$ 188,000	\$ 188,000	
451-53300-8710	CONCRETE PVMT REPAIRS-CURRENT (FLATWORK AND CRACK SEALING)	\$ 89,755	\$ 100,000	\$ 119,835	\$ 130,000	\$ 150,000	\$ 50,000	50.00%
	Washington Street Crosswalks Repl. (one intersection)					\$ 35,000		
451-53300-8720	CURB & GUTTER - CURRENT	\$ 10,077	\$ 15,000	\$ 600	\$ 5,000	\$ 15,000	\$ -	0.00%
451-53300-8730	CONC PVMT - NEW - RECONST		\$ 525,000	\$ 130,230	\$ 470,000			#VALUE!
	2021: Street portion of 24th Street reconstruct Street portion of Madison reconstruct Street portion of 25th reconstruct					\$ 600,000		
	2022 Street portion of 17th reconst					\$ 600,000		
451-53300-8740	SIDEWALKS - NEW - CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -		
451-53300-8750	SIDEWALKS REPLACE - CUR	\$ 26,564	\$ 15,000	\$ 3,315	\$ 15,000	\$ 20,000	\$ 5,000	33.33%
451-53300-8760	GRADING & GRAVEL - CURR--Sandy Bay Phase 2	\$ 24,824	\$ -	\$ -	\$ -	\$ -		
451-53300-8770	CONCRETE PVMT NEW - CURR	\$ 229,451	\$ -	\$ -	\$ -	\$ -		
451-53300-8780	WISDOT PROJECTS	\$ 270	\$ -	\$ -	\$ -	\$ -		
451-53300-8790	SAFE CROSSINGS TO MARINERS TRAIL	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	0.00%
	TOTAL EXPENDITURES	\$ 397,919	\$ 695,000	\$ 253,980	\$ 620,000	\$ 1,048,000	\$ 353,000	50.79%
	NET INCOME (LOSS)	\$ (22,919)	\$ (190,000)	\$ 259,035	\$ (106,985)	\$ (88,000)	\$ 102,000	-53.68%
451-34100	Fund Balance - January 1	\$ 245,453	\$ 222,535	\$ 222,535	\$ 222,535	\$ 115,550		
	Fund Balance - December 31	\$ 222,535	\$ 32,535	\$ 481,570	\$ 115,550	\$ 27,550		

The Streets Capital Projects Fund provides resources for construction of new streets, reconstruction or resurfacing of existing streets, and major maintenance activities undertaken on the City's 56-mile network of public streets. 2020 saw an emphasis on crack-sealing, as City crews completed such work on about 7 miles of concrete streets. Such maintenance activity is critically important to maximizing life expectancy on the City's concrete streets.

Major reconstruction projects on several local streets were budgeted for in 2020, then scaled back, then cancelled entirely, due to COVID-19 concerns associated with the need for contractors to frequently enter private homes to replace lead water service laterals and faulty sanitary sewer laterals. These projects, on 24th Street, 25th Street and Forest Avenue, were reprogrammed for 2021-- projects are nearing completion as October 1, 2021. Note that the costs for these projects included in this budget were only for replacement of the street surfaces and sidewalks. More significant costs, for replacement of all utilities, have been funded from grants and borrowing associated with the various utilities. (Street component budgeted at \$525,000; total cost for projects is \$4.1 million.)

Projects proposed for 2022 include:

1. The street portion of a project that will completely reconstruct 17th Street from East Park to Jefferson and from the bridge to Zlatnik, inclusive of all underground utilities (except for the sanitary sewer main from the bridge to Zlatnik, which was lined in recent years). Street portion of this \$1,665,000 project is \$600,000.
2. Asphalt resurfacing of Zlatnik Drive from 17th Street to Pierce Street (no utility work in this area), budgeted at \$188,000.
3. \$150,000 for concrete paving preventive maintenance and repairs (crack sealing and flatwork)
4. \$35,000 for replacing the colored concrete crosswalks at Washington and 17th with new colored (non-stamped) concrete. Other intersections should be similarly addressed in future years, on a phased basis.
5. \$15,000 for curb and gutter replacement (scattered locations)
6. \$20,000 for defective sidewalk replacement, based on City inspections and citizen complaints

This budget also includes \$30,000 in carryover funds to implement a safe crossing of Memorial Drive to Mariners Trail at a yet-to-be determined location. The budget anticipates

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
BRIDGE CONSTRUCTION FUND								
REVENUES								
452-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
452-49110	PROCEEDS FROM DEBT	\$ -	\$ 110,000	\$ 110,000	\$ 110,000	\$ -		#VALUE!
452-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
452-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ -	\$ 110,000	\$ 110,000	\$ 110,000	\$ -		#VALUE!
EXPENDITURES								
452-53300-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-8170	CO - OTHER IMPROVEMENTS	\$ 134	\$ -	\$ -	\$ -	\$ -		
452-53300-9980	22ND STREET BRIDGE	\$ -	\$ 21,000	\$ -	\$ 1,000	\$ 20,000	\$ (1,000)	-4.76%
452-53300-9981	MADISON STREET BRIDGE	\$ -	\$ 50,000	\$ 914	\$ 9,000	\$ 40,000	\$ (10,000)	-20.00%
452-53300-9982	17TH STREET BRIDGE	\$ -	\$ 18,000	\$ -	\$ 4,000	\$ 10,000	\$ (8,000)	-44.44%
452-53300-9983	WASHINGTON STREET BRIDGE	\$ 193	\$ 30,000	\$ 71	\$ 100	\$ 20,000	\$ (10,000)	-33.33%
	TOTAL EXPENDITURES	\$ 327	\$ 119,000	\$ 985	\$ 14,100	\$ 90,000	\$ (29,000)	-24.37%
	NET INCOME (LOSS)	\$ (327)	\$ (9,000)	\$ 109,015	\$ 95,900	\$ (90,000)	\$ (81,000)	900.00%
452-34100	Fund Balance - January 1	\$ 10,174	\$ 9,847	\$ 9,847	\$ 9,847	\$ 105,747		
	Fund Balance - December 31	\$ 9,847	\$ 847	\$ 118,862	\$ 105,747	\$ 15,747		

This budget provides funds for repair and long-term maintenance activities on the four bridges in the City. While three of the bridges are on state trunk highways, basic repair and maintenance is the City's responsibility. The 17th Street bridge is a City-owned bridge, as it is not located on a State highway.

For 2021:

The 22nd Street Bridge will require approximately \$11,000 for crack filling and another \$10,000 for painting, if desired. This totals to \$21,000.

The Madison Street Bridge will require an estimated \$30,000 for crack filling, \$10,000 for repairs to spalling sections, and another \$10,000 for painting. This totals to \$50,000.

The 17th Street Bridge will require approximately \$8,000 for touch-up painting of critical areas and another \$10,000 for general painting. This totals to \$18,000.

\$30,000 in funding for the Washington Street Bridge is intended to cover the local share for design work being done by WisDOT for a future re-decking project on the bridge. That project, likely to be completed in 2-4 years, will include improved bike/pedestrian facilities on the east side of the bridge.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
PARK & CEMETERY CONS FUND								
REVENUES								
454-43580	GRANT PROCEEDS	\$ 14,980	\$ -	\$ -	\$ -	\$ -		
454-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
454-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
454-48500	DONATIONS	\$ 1,365	\$ 6,500	\$ 51,215	\$ 51,215	\$ -		#VALUE!
454-48501	WEST FOUNDATION CONTRIBUTION	\$ -	\$ -	\$ -	\$ 300,000	\$ -		
454-49110	PROCEEDS FROM DEBT	\$ 227,000	\$ 149,500	\$ 149,500	\$ 177,500	\$ 235,000	\$ 85,500	57.19%
454-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
454-49223	TRANS FROM OTHER FUNDS	\$ 24,471	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 267,816	\$ 156,000	\$ 200,715	\$ 528,715	\$ 235,000	\$ 79,000	50.64%
EXPENDITURES								
454-55400-2900	OTHER SERVICES	\$ -	\$ 25,000	\$ 19,942	\$ 65,000	\$ 5,000	\$ (20,000)	-80.00%
	2021 Park & Open Space Plan (Carry Over to 2022): \$5,000							
	2021 Planning & Design for Central Park West 365: \$65,000							
454-55400-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-2960	DEBT PREMIUM	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 351,215	\$ 351,215	
454-55400-8150	CO-MACHINERY/EQUIPMENT	\$ 124,365	\$ 35,000	\$ 34,960	\$ 34,960	\$ 130,000	\$ 95,000	271.43%
	2020: Large Mower Replacement \$50,000							
	2020: Articulating Tractor \$75,000							
	2021: John Deer Zero Turning Radius Repl. \$35,000							
	2022: Large Mower Replacement \$70,000							
	Additional Large Mower (11-foot) \$60,000							
454-55400-8160	CO - VEHICLES	\$ 47,194	\$ -	\$ -	\$ -			
	2020: One Ton Dump Replacement							
454-55400-8680	MEMORIAL DRIVE BIKE TRAIL	\$ 124	\$ -	\$ -	\$ -			
454-55400-8690	POINT BEACH BIKE TRAIL	\$ -	\$ -	\$ -	\$ -			
454-55400-8790	MEMORIAL DRIVE IMPROVEMEN	\$ -	\$ -	\$ -	\$ -			
454-55400-8791	MEMORIAL DRIVE LANDSCAPING	\$ -	\$ -	\$ -	\$ -			
454-55400-8820	PARK IMPROVMNTS - PRIOR	\$ -	\$ -	\$ -	\$ -			
454-55400-8830	PARK IMPROVMNTS - CURRENT	\$ 27,069	\$ -	\$ -	\$ -			
	2020: Pay Kiosks at Vets and Harbor Parks							
454-55400-8840	FIELD RENOVATION	\$ 12,580	\$ 15,000	\$ 13,349	\$ 15,000	\$ 15,000	\$ -	0.00%
454-55400-8850	COMMUNITY HOUSE IMPROVMTS	\$ 77,105	\$ -	\$ -	\$ -			
	2020: Resurface parking Lot \$40,000							
	2020: Replace Fitness Center Equipment \$20,000							
454-55400-8860	TENNIS CTS/PLAYGROUND EQ	\$ 9,386	\$ 38,000	\$ 69,644	\$ 70,000	\$ 40,000	\$ 2,000	5.26%

	2020 Purchase Playground Equipment for Riverside								
	2021 Complete Installation of Equipment at Riverside								
	2021 One Park Playground Upgrade (park TBD)								
454-55400-8870	SENIOR CENTER IMPROVEMENTS	\$ -	\$ 10,000	\$ 9,616	\$ 9,616				#VALUE!
454-55400-8880	CENTRAL PARK IMPROVEMENTS	\$ 22,438	\$ -	\$ -	\$ -				
	2020 Purchase New Pumping and Lighting Systems								
454-55400-8890	TAYLOR PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -				
454-55400-8950	CEMETERY DEVEL - COLUMBARIA	\$ -	\$ -	\$ -	\$ -				
454-55400-8960	CEMETERY DEVELPMT - PRIOR	\$ -	\$ -	\$ -	\$ -				
454-55400-8970	CEMETERY REPAIRS	\$ -	\$ -	\$ -	\$ -				
454-55400-8980	WASHINGTON PARK IMPROVEME	\$ -	\$ -	\$ -	\$ -				
454-55400-8990	NESHOTAH PARK IMPROVEMENT	\$ -	\$ 33,000	\$ 6,404	\$ 6,500				#VALUE!
	2021 Replace Fabric on Pavilion \$13,000 (half from donation)								
	2021 Volleyball nets								
	2021 Sound System								
	TOTAL EXPENDITURES	\$ 320,262	\$ 156,000	\$ 153,915	\$ 201,076	\$ 541,215	\$ 385,215		246.93%
	NET INCOME (LOSS)	\$ (52,446)	\$ -	\$ 46,800	\$ 327,639	\$ (306,215)	\$ (306,215)		
454-34100	Fund Balance - January 1	\$ 21,280	\$ (31,166)	\$ (31,166)	\$ (31,166)	\$ 296,473			
	Fund Balance - December 31	\$ (31,166)	\$ (31,166)	\$ 15,634	\$ 296,473	\$ (9,742)			

Parks and Recreation Capital Projects for 2020 have included:

- Replacement of Large Mowers for Cemetery and Parks, in keeping with replacment rotation--completed
- Purchase of an artiuating tractor, with various tools, for trails maintenance, tree removal work and other applications--completed
- Replacement of a one-ton dump truck--completed
- Purchase and installation of pay kiosks for Harbor and Vets Parks--in process for completion by year-end
- Playground Equipment Replacement--purchased equipment for Riverside; intallation to be completed in 2021

Projects funded in 2021:

- An update of the City's Park and Open Space Plan, to be completed using in-house staff with limited consultant assistance: \$5,000--not completed; carry over to 2022.
- Planning/preliminary design for a new community amenity: a combination splash pad/ice rink, for a loction yet to be determined (anticipate City and community funding for construction in 2022): initial budget of \$20,000, amended to \$65,000 to allow detailed design work to proceed.
- \$15,000 for field renovations at various athletic fields, to serve local leagues and tournament play
- Funding for playground improvements, to include completion of a project at Riverside (equipment purchased in 2020; install in 2021) and a play equipment upgrade at Neshotah Park; initial budget of \$38,000, increased tby \$28,000 to \$66,000 to fund addition of zipline at Neshotah Park
- Carpet replacement in the Senior Center offices (\$10,000)
- Several investments at Neshotah Beach, to include replacement of the fabric awning on the Rotary Pavilion (anticipated half of \$13,000 cost to be covered by donations, or by manufacturer's credit); new volleyball courts and a sound system; of \$33,000 budgeted, only about \$6,500 will be spent

2022 proposed Parks and Rec capital spending is as described above. City share of the planned Central Park West 365 project is proposed to be transferred from this budget to a separate fund that will be used to track revenues and outlays for that major project. Propsed tranfer equals \$500,000 less the 2021 Taddy bequest of \$51,1125 to be applied to the project, less \$45,000 advanced formthis fund for project design in 2022.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
FIRE EQUIPMENT FUND								
REVENUES								
455-43200	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-48300	SALE OF PROPERTY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	
455-48440	INSURANCE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-48500	DONATIONS	\$ 19,407	\$ 10,000	\$ 83,130	\$ 82,985	\$ -		#VALUE!
455-48510	EMS FUNDING ASST PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -		
455-49110	PROCEEDS FROM DEBT	\$ 86,500	\$ 730,000	\$ 730,000	\$ 730,000	\$ 650,000	\$ (80,000)	-10.96%
455-49210	TRANSFER FROM OTHER FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 105,907	\$ 740,000	\$ 813,130	\$ 812,985	\$ 675,000	\$ (65,000)	-8.78%
EXPENDITURES								
455-52200-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2960	DEBT PREMIUM	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-3900	OTHER SUPPLIES	\$ 16,766	\$ 10,000	\$ 11,395	\$ 15,000	\$ -		#VALUE!
455-52200-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-8140	CO-BUILDING	\$ -	\$ 10,000	\$ -	\$ -	\$ -		#VALUE!
455-52200-8150	CO-MACHINERY/EQUIPMENT	\$ 87,570	\$ 130,000	\$ 178,787	\$ 203,899	\$ -		#VALUE!
	2020: SCBA Tanks Replacement \$40,000 Power Cot for Ambulance \$24,000 Replacement Defibrillator and Suction Unit \$7,000							
	2021: SCBA Replacement							
455-52200-8160	CO - VEHICLES	\$ -	\$ 575,000	\$ 400,000	\$ 475,000	\$ 775,000	\$ 200,000	34.78%
	2021: Ladder Truck Replacement (\$400k 2021; \$800k 2022) 2021: Ambulance Replacement plus Power Cot							
455-52200-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -		#VALUE!
	2021: 5 Sets of Turnout Gear @ \$2,000 2021: 1 Set of Ballistic Gear @ \$5,000							
455-52200-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 104,336	\$ 740,000	\$ 590,182	\$ 708,899	\$ 775,000	\$ 35,000	4.73%
	NET INCOME (LOSS)	\$ 1,571	\$ -	\$ 222,949	\$ 104,086	\$ (100,000)	\$ (100,000)	
455-34100	Fund Balance - January 1	\$ 20,735	\$ 22,305	\$ 22,305	\$ 22,305	\$ 126,391		
	Fund Balance - December 31	\$ 22,305	\$ 22,305	\$ 245,254	\$ 126,391	\$ 26,391		

The Fire Capital Equipment Fund provides funding for vehicles, facilities and equipment of the Two Rivers Fire Department. Major 2022 expense will be payment of the balance due on the new elevated platform truck ordered in 2021.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
PUBLIC WORKS EQUIP FUND								
REVENUES								
457-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
457-48210	PW SMALL TOOLS CHARGE	\$ 45,642	\$ 30,000	\$ 25,706	\$ 35,000	\$ 35,000	\$ 5,000	16.67%
457-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49110	PROCEEDS FROM DEBT	\$ 440,500	\$ 387,000	\$ 387,000	\$ 387,000	\$ 200,000	\$ (187,000)	-48.32%
457-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49240	APPLIED FUNDS--SALE OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	
	TOTAL REVENUES	\$ 486,142	\$ 417,000	\$ 412,706	\$ 422,000	\$ 255,000	\$ (162,000)	-38.85%
EXPENDITURES								
457-53300-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
457-53300-2960	DEBT PREMIUM	\$ -	\$ -	\$ -	\$ -	\$ -		
457-53300-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
457-53300-8100	CAPITAL EQUIPMENT	\$ 73,696	\$ 56,000	\$ 13,864	\$ 15,000	\$ 280,000	\$ 224,000	400.00%
	2021: Repl. Breaker for Backhoe \$21,000							
	Repl. Mower for Tool Cat \$15,000							
	Repl. Broom for Tool Cat \$10,000							
	Misc. Small Tools \$10,000							
	2022: Repl. Snowblower \$242,000							
	Repl. Air Compressor \$30,000							
	Small Misc. Tools \$ 8,000							
457-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
457-53300-8160	CO - VEHICLES	\$ 19,238	\$ 686,000	\$ 19,063	\$ 686,000	\$ -		#VALUE!
	2021: Repl 1999 Loader \$260,000							
	Annual Tool Cat and Skid Steer Lease \$30,000							
	2 Dump Trucks (2020 order) \$396,000							
457-53300-8170	BUILDING/GROUNDS MAINT.	\$ 79,144	\$ 10,000	\$ 17,690	\$ 18,000	\$ 10,000	\$ -	0.00%
	2020: Repl. Truck Lift \$60,000							
	2021: Shops Restrooms and Plumbing \$10,000							
457-53300-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -		
457-53300-8450	CAD - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -		
457-53300-8460	CAD - CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 172,078	\$ 752,000	\$ 50,617	\$ 719,000	\$ 290,000	\$ (462,000)	-61.44%
	NET INCOME (LOSS)	\$ 314,064	\$ (335,000)	\$ 362,089	\$ (297,000)	\$ (35,000)	\$ 300,000	-89.55%
457-34100	Fund Balance - January 1	\$ 38,227	\$ 352,291	\$ 352,291	\$ 352,291	\$ 55,291		
	Fund Balance - December 31	\$ 352,291	\$ 17,291	\$ 714,380	\$ 55,291	\$ 20,291		

The Public Works Equipment Fund provides resources for the purchase of trucks, capital equipment like loaders and backhoes, and other tools used by the City's Public Works Department. This budget also funds capital investments in the Public Works shop facilities, located on Lake Street.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CITY HALL EQUIP FUND								
REVENUES								
459-43580	GRANT PROCEEDS--Coastal Grant for Comp Plan Update	\$ -	\$ 21,357	\$ -	\$ 21,357	\$ -		#VALUE!
459-43519	COVID ROUTES TO RECOVERY	\$ 26,404	\$ -	\$ -	\$ -	\$ -		
459-48100	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -		
459-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
459-48500	DONATIONS	\$ 9,593	\$ -	\$ -	\$ -	\$ -		
459-49110	PROCEEDS FROM DEBT	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 97,790	\$ 82,790	551.93%
459-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 35,997	\$ 36,357	\$ 15,000	\$ 36,357	\$ 97,790	\$ 61,433	168.97%
EXPENDITURES								
459-51600-2900	OTHER SERVICES-Comp Plan Update	\$ 13,193	\$ 41,000	\$ 12,339	\$ 41,000	\$ -		#VALUE!
459-51600-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
459-51600-2960	DEBT PREMIUM	\$ -	\$ -	\$ -	\$ -	\$ -		
459-51600-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
459-51600-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
459-51600-8150	CO-MACHINERY/EQUIPMENT	\$ 2,846	\$ -	\$ -	\$ -	\$ -		
459-51600-8170	CO - OTHER IMPROVEMENTS	\$ 38,745	\$ 15,000	\$ 9,996	\$ 10,000	\$ 15,000	\$ -	0.00%
	2019: Misc. Building Projects \$15,000							
	Voting Equipment and Badger Books--Elections					\$ 36,590		
	Finance Department Property Tax Software					\$ 46,200		
	TOTAL EXPENDITURES	\$ 54,783	\$ 56,000	\$ 22,335	\$ 51,000	\$ 97,790	\$ 41,790	74.63%
	NET INCOME (LOSS)	\$ (18,786)	\$ (19,643)	\$ (7,335)	\$ (14,643)	\$ -		#VALUE!
459-34100	Fund Balance - January 1	\$ 43,143	\$ 24,357	\$ 24,357	\$ 24,357	\$ 9,714		
	Fund Balance - December 31	\$ 24,357	\$ 4,714	\$ 17,021	\$ 9,714	\$ 9,714		

A major renovation of City Hall was completed in 1993--27 years ago. This fund provides resources for the ongoing repair, replacement and maintenance activities needed to protect the community's investment in this historic, landmark structure. Other projects of City-wide benefit, like plans and studies, have also historically been budgeted in Fund 459.

Capital projects at City Hall within the past five years have included replacement of the building's boilers and air handling equipment, masonry repairs, security system upgrades, work on the drainage system beneath the deck on the Jefferson Street side of the building and carpet replacement. Some physical alterations of work spaces and customer service areas occurred in 2020, funded with COVID relief monies. Also in 2020, costs were incurred for replacement of a failed drain pipe in the basement parking garage.

2022 projects include \$15,000 for City Hall improvements (includes \$9,000 for replacing stormwater collection pipes in basement garage), \$36,590 for new voting equipment and electronic pollbooks for use in elections, and \$46,200 for new property tax billing software for the Finance Department.

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
INFORMATION SYSTEMS FUND								
REVENUES								
460-48900	OTHER REVENUES	\$ -	\$ -	\$ -				
460-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -				
460-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -				
460-43519	COVID ROUTES TO RECOVERY	\$ 41,121	\$ -	\$ -				
460-49223	TRANS FROM OTHER FUNDS	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 24,000	\$ 6,000	33.33%
	TOTAL REVENUES	\$ 59,121	\$ 18,000	\$ 18,000	\$ 18,000	\$ 24,000	\$ 6,000	33.33%
EXPENDITURES								
460-51900-8100	I/S EQUIPMENT UPGRADE	\$ 3,840	\$ 10,000	\$ -	\$ -	\$ 80,000	\$ 70,000	700.00%
460-51900-8110	I/S SERVER REPLACEMENT	\$ -	\$ 2,000	\$ -	\$ -	\$ 5,000	\$ 3,000	150.00%
460-51900-8120	I/S PC REPLACEMENT	\$ 6,316	\$ 10,000	\$ 10,107	\$ 10,500	\$ 10,000	\$ -	0.00%
460-51900-8121	I/S LAPTOP PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8190	CO-OFFICE EQUIPMENT	\$ 38,481	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8900	ROW ACQUISITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8910	FIRE DEPARTMENT SYS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8920	HWY ADMIN SYSTEMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8930	VEHICLE MAINT SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8940	SYSTEM IMP - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 48,637	\$ 22,000	\$ 10,107	\$ 10,500	\$ 95,000	\$ 73,000	331.82%
	NET INCOME (LOSS)	\$ 10,484	\$ (4,000)	\$ 7,893	\$ 7,500	\$ (71,000)		
460-34100	Fund Balance - January 1	\$ 5,666	\$ 16,150	\$ 16,150	\$ 16,150	\$ 23,650		
	Fund Balance - December 31	\$ 16,150	\$ 12,150	\$ 24,043	\$ 23,650	\$ (47,350)		

The MIS capital fund provides resources for maintaining and upgrading the City's computer systems. This routine investment is funded by transfers from the General Fund and the various utility funds (increased from \$18,000 to \$24,000 total in 2022 to fund a major hardware replacement project).

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
POLICE EQUIP FUND								
REVENUES								
461-43580	GRANT PROCEEDS	\$ 16,954	\$ -	\$ -	\$ -	\$ -		
461-43519	COVID ROUTES TO RECOVERY	\$ 1,817	\$ -	\$ -	\$ -	\$ -		
461-48310	SALE OF ASSETS	\$ 3,666	\$ -	\$ -	\$ -	\$ -		
461-48440	INSURANCE CLAIMS	\$ 4,522	\$ -	\$ -	\$ -	\$ -		
461-48500	DONATIONS	\$ 39,857	\$ -	\$ 116,211	\$ 116,211	\$ -		
461-48900	OTHER REVENUES	\$ 2,205	\$ -	\$ -	\$ -	\$ -		
461-49110	PROCEEDS FROM DEBT	\$ 41,000	\$ 72,500	\$ 27,500	\$ 27,500	\$ 51,600	\$ (20,900)	-28.83%
	2021: GO Debt Issue \$27,500							
	Internal Lease \$45,000							
	2022: GO Debt Issue \$37,500							
	Internal Lease \$45,000							
461-49210	TRANSFER FROM OTHER FUNDS	\$ 41,811	\$ 55,516	\$ 59,188	\$ 45,000	\$ 45,000	\$ (10,516)	-18.94%
	TOTAL REVENUES	\$ 151,832	\$ 128,016	\$ 202,900	\$ 188,711	\$ 96,600	\$ (31,416)	-24.54%
EXPENDITURES								
461-52100-2900	OTHER SERVICES	\$ 27,602	\$ -	\$ (179)				
461-52100-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -				
461-52100-2960	DEBT PREMIUM	\$ -	\$ -	\$ -				
461-52100-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -				
461-52100-3220	PUBLICATIONS	\$ -	\$ -	\$ -				
461-52100-3300	TRAVEL	\$ -	\$ -	\$ -				
461-52100-3900	OTHER SUPPLIES	\$ 4,555	\$ -	\$ 1,179				
461-52100-5950	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -				
461-52100-8150	CO-MACHINERY/EQUIPMENT	\$ 51,974	\$ 27,500	\$ 84,975	\$ 85,000			#VALUE!
	Carpeting					\$ 20,000		
	Law Enforcement Drone					\$ 5,000		
	Duty Handgun Replacement					\$ 7,500		
	Office Organizing Equip/Furn. Replacement					\$ 5,000		
	CVSA Unit Replacement					\$ 8,000		
	Evidence Scale Replacement					\$ 4,600		
	Evidence Freezer Replacement					\$ 1,500		
461-52100-8160	CO - VEHICLES	\$ 51,179	\$ 45,000	\$ 37,867	\$ 45,000	\$ 45,000	\$ -	0.00%
461-52100-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -				
461-52100-8200	TECHNOLOGY GRANT EXPENSE	\$ -	\$ -	\$ -				
	TOTAL EXPENDITURES	\$ 135,310	\$ 72,500	\$ 123,842	\$ 130,000	\$ 96,600	\$ 24,100	33.24%
	NET INCOME (LOSS)	\$ 16,522	\$ 55,516	\$ 79,058	\$ 58,711	\$ -		#VALUE!

461-34100	Fund Balance - January 1	\$	(104,990)	\$	(88,468)	\$	(88,468)	\$	(88,468)	\$	(29,757)
	Fund Balance - December 31	\$	(88,468)	\$	(32,952)	\$	(9,411)	\$	(29,757)	\$	(29,757)

NOTE: Fund Balance reflects amount due to other funds for internal borrowing for Police Vehicle purchases

This fund is used to account for Police Department capital purchases--vehiclces and equipment.

Donations for activities like crime prevention, the DARE Program and the Two Rivers Police Explorer Post are deposited into and expended from this fund.

The line item for travel is primarily for the Explorer Post, which participates in regional and state competitions. To the extent that such costs are incurred, they are offset by donations.

2021 capital outlay included:
--An update of the Microsoft Office software used in the Police Department, \$10,000
--New software for editing of video/audio from officer bodycams and squad car cameras, for redactions related to public records requests, \$17,000
--Replacement of one marked patrol SUV, \$45,000

The 2021 Budget also provided for replacement of the repeater radio located on the City's tower adjacent to Northland Lodge (former municipal hospital), at a cost of \$25,000. That funding was provided from Fund 236 (Old Hospital/TID #7)

2022 capital projects include:
--Replacement of carpetni in several high traffic areas of the Police Department, \$20,000
--Purchase of a law enforcement drone, \$5,000
--Duty handgun replacement \$7,500
--Replacement of office organizing equipment/furnishings, \$5,000
--Replacement of Computerized Voice Stress Analyzer Unit, \$8,000
--Replacement Evidence Scale, \$4,600
--Replacement Evidence Freezer, \$1,500
--Replacement of one marked patrol SUV, \$45,000

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
SOLID WASTE UTILITY								
REVENUES								
640-43545	STATE RECYCLING AID	\$ 81,420	\$ 81,400	\$ 61,008	\$ 82,000	\$ 83,620	\$ 2,220	2.73%
640-46310	SALES OF STICKERS AND BINS	\$ 462,920	\$ 440,000	\$ 369,644	\$ 496,267	\$ 490,000	\$ 50,000	11.36%
640-48900	ENVIRONMENTAL FEE	\$ 234,718	\$ 230,000	\$ 191,102	\$ 235,000	\$ 235,000	\$ 5,000	2.17%
640-49500	LATE PAYMENT CHARGES	\$ 864	\$ 1,200	\$ 650	\$ 800	\$ 800	\$ (400)	-33.33%
Total REVENUES:		\$ 779,922	\$ 752,600	\$ 622,404	\$ 814,067	\$ 809,420	\$ 56,820	7.55%
EXPENDITURES								
STREET CLEANING								
640-53310-1220	WAGES - FULLTIME- UNION	\$ 33,253	\$ 23,520	\$ 25,321	\$ 32,015	\$ 23,990	\$ 470	2.00%
640-53310-1280	WAGES-LONGEVITY PAY	\$ -	\$ 389	\$ -	\$ -	\$ 389	\$ -	0.00%
640-53310-1290	WAGES-OVERTIME	\$ -	\$ 267	\$ -	\$ -	\$ 273	\$ 6	2.25%
640-53310-1310	WI RETIREMENT	\$ 2,210	\$ 2,091	\$ 1,707	\$ 2,158	\$ 1,603	\$ (488)	-23.34%
640-53310-1320	FICA	\$ 1,592	\$ 1,850	\$ 1,004	\$ 1,337	\$ 1,886	\$ 36	1.95%
640-53310-1330	HEALTH INSURANCE	\$ 5,147	\$ 6,124	\$ 3,065	\$ 4,087	\$ 6,352	\$ 228	3.72%
640-53310-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53310-1340	LIFE INSURANCE	\$ 7	\$ -	\$ 17	\$ 23	\$ 25	\$ 25	
640-53310-2230	WATER EXPENSE	\$ 828	\$ 900	\$ 627	\$ 900	\$ 900	\$ -	0.00%
640-53310-2900	OTHER SERVICES	\$ 37,551	\$ 50,000	\$ 15,551	\$ 43,000	\$ 50,000	\$ -	0.00%
640-53310-3900	OTHER SUPPLIES	\$ 11,715	\$ 12,000	\$ 12,879	\$ 17,000	\$ 19,000	\$ 7,000	58.33%
Total STREET CLEANING:		\$ 92,303	\$ 97,141	\$ 60,171	\$ 100,520	\$ 104,418	\$ 7,277	7.49%
REFUSE								
640-53620-1100	FULLTIME SALARIES	\$ 9,980	\$ 9,897	\$ 7,421	\$ 9,897	\$ 10,095	\$ 198	2.00%
640-53620-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1220	WAGES - FULLTIME- UNION	\$ -	\$ -	\$ 120	\$ 150	\$ -	\$ -	
640-53620-1240	WAGES-UNION PART TIME	\$ 1,972	\$ 2,111	\$ 1,297	\$ 2,111	\$ 2,153	\$ 42	1.99%
640-53620-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1310	WI RETIREMENT	\$ 807	\$ 1,039	\$ 591	\$ 1,039	\$ 800	\$ (239)	-23.00%
640-53620-1320	FICA	\$ 852	\$ 919	\$ 650	\$ 919	\$ 937	\$ 18	1.96%
640-53620-1330	HEALTH INSURANCE	\$ 1,802	\$ 1,825	\$ 1,365	\$ 1,825	\$ 1,893	\$ 68	3.73%
640-53620-1333	HEALTH SAVINGS ACCOUNT	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1340	LIFE INSURANCE	\$ 141	\$ 190	\$ 67	\$ 140	\$ 150	\$ (40)	-21.05%

Account Number	Account Title (2020 Budget, Taxes Billed in 2019)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
640-53620-2100	PROFESSIONAL SERVICES	\$ 44,548	\$ 43,860	\$ 33,386	\$ 43,860	\$ 46,100	\$ 2,240	5.11%
640-53620-2900	OTHER SERVICES	\$ 234,526	\$ 238,700	\$ 184,892	\$ 246,523	\$ 250,000	\$ 11,300	4.73%
640-53620-3900	OTHER SUPPLIES	\$ 11,880	\$ 12,000	\$ 8,640	\$ 12,000	\$ 12,000	\$ -	0.00%
640-53620-5950	TRANSFER TO CAP PROJ FND\$	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.00%
Total PW SOLID WASTE REFUSE:		\$ 307,708	\$ 311,621	\$ 239,509	\$ 319,544	\$ 325,208	\$ 13,587	4.36%
RECYCLING								
640-53625-1100	FULLTIME SALARIES	\$ 9,980	\$ 9,897	\$ 7,421	\$ 9,897	\$ 10,095	\$ 198	2.00%
640-53625-1220	WAGES - FULLTIME- UNION	\$ 34,623	\$ 30,895	\$ 4,747	\$ 30,895	\$ 31,510	\$ 615	1.99%
640-53625-1240	WAGES-UNION PART TIME	\$ 1,972	\$ 2,111	\$ 1,297	\$ 2,111	\$ 2,153	\$ 42	1.99%
640-53625-1290	WAGES-OVERTIME	\$ -	\$ 1,452	\$ -	\$ 1,400	\$ 1,486	\$ 34	2.34%
640-53625-1310	WI RETIREMENT	\$ 2,934	\$ 3,859	\$ 907	\$ 3,859	\$ 2,958	\$ (901)	-23.35%
640-53625-1320	FICA	\$ 2,979	\$ 3,431	\$ 909	\$ 3,431	\$ 3,500	\$ 69	2.01%
640-53625-1330	HEALTH INSURANCE	\$ 7,862	\$ 10,253	\$ 2,380	\$ 10,253	\$ 10,633	\$ 380	3.71%
640-53625-1333	HEALTH SAVINGS ACCOUNT	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53625-1340	LIFE INSURANCE	\$ 45	\$ 15	\$ 68	\$ 100	\$ 150	\$ 135	900.00%
640-53625-2900	OTHER SERVICES	\$ 316,741	\$ 310,000	\$ 180,557	\$ 310,000	\$ 320,000	\$ 10,000	3.23%
640-53625-2910	PRINTING/ADVERTISING	\$ 74	\$ 280	\$ -	\$ 100	\$ 100	\$ (180)	-64.29%
640-53625-3900	OTHER SUPPLIES	\$ 84	\$ 3,500	\$ 4,341	\$ 4,600	\$ 3,500	\$ -	0.00%
640-53625-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53625-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53625-9750	DEPRECIATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total PW SOLID WASTE RECYCLING:		\$ 377,414	\$ 375,693	\$ 202,627	\$ 376,646	\$ 386,085	\$ 10,392	2.77%
OTHER EXPENSES								
640-59427-6210	INTEREST EXPENSE	\$ 495	\$ 500	\$ 335	\$ 500	\$ 450	\$ (50)	-10.00%
640-59904-2900	OTHER SERVICES	\$ 204	\$ 150	\$ 240	\$ 300	\$ 300	\$ 150	100.00%
640-59999-1311	GASB 68 PENSION EXPENSE	\$ (1,275)	\$ -	\$ -	\$ -	\$ -	\$ -	
640-59999-1321	GASB 75 OPEB EXPENSE	\$ 39,571	\$ -	\$ -	\$ -	\$ -	\$ -	
Total UNCOLLECTIBLE ACCOUNTS:		\$ 38,994	\$ 650	\$ 575	\$ 800	\$ 750	\$ 100	15.38%
SOLID WASTE FUND EXPENDITURE TOTAL:		\$ 816,420	\$ 785,105	\$ 502,882	\$ 797,510	\$ 816,461	\$ 31,356	3.99%
NET INCOME (LOSS)		\$ (36,498)	\$ (32,505)	\$ 119,522	\$ 16,557	\$ (7,041)	\$ 25,464	-78.34%
640-34100	Fund Balance, January 1	\$ 147,546	\$ 111,048	\$ 111,048	\$ 111,048	\$ 127,605	\$ 16,557	14.91%
	Fund Balance, December 31	\$ 111,048	\$ 78,543	\$ 230,569	\$ 127,605	\$ 120,564	\$ 42,021	53.50%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Proposed Budget	Change from Prev Budget	Percent Change
WATER UTILITY								
SALES OF WATER								
650-49611	RESIDENTIAL SERVICE	\$ 1,628,705	\$ 1,643,400	\$ 1,218,693	1,603,543	1,624,500	\$ (18,900)	-1.15%
650-49612	COMMERCIAL SERVICE	\$ 280,656	\$ 289,900	\$ 230,124	306,975	290,200	\$ 300	0.10%
650-49613	INDUSTRIAL SERVICE	\$ 58,588	\$ 49,500	\$ 43,483	58,851	53,200	\$ 3,700	7.47%
650-49615	MULTIFAMILY RESIDENTAL SERV	\$ 90,462	\$ 86,500	\$ 68,415	91,953	86,700	\$ 200	0.23%
650-49616	IRRIGATION SERVICE	\$ -	\$ -	\$ -	0	0		
650-49462	PRIVATE FIRE PROTECTION	\$ 23,501	\$ 23,000	\$ 18,410	24,547	23,700	\$ 700	3.04%
650-49463	PUBLIC FIRE PROTECTION	\$ 692,152	\$ 691,400	\$ 519,488	692,651	698,200	\$ 6,800	0.98%
650-49464	MUNICIPAL	\$ 34,978	\$ 37,500	\$ 24,369	27,094	38,200	\$ 700	1.87%
650-49467	INTERDEPARTMENTAL	\$ 18,248	\$ 22,500	\$ 14,137	18,705	22,000	\$ (500)	-2.22%
	TOTAL SALES OF WATER	\$ 2,827,289	\$ 2,843,700	\$ 2,137,120	2,824,318	2,836,700	\$ (7,000)	-0.25%
OTHER OPERATING REVENUES								
650-49460	B/T/H SALES	\$ 65	\$ -	\$ -	0	0		
650-49470	FORFEITED DISCOUNTS	\$ 5,161	\$ 9,500	\$ 3,992	5,323	9,500	\$ -	0.00%
650-49471	MISC REVENUE	\$ 800	\$ 1,200	\$ 880	1,173	1,200	\$ -	0.00%
650-49474	OTHER WATER REVENUE	\$ 17,897	\$ 16,500	\$ 13,734	18,312	16,500	\$ -	0.00%
650-49720	RENTS FROM WATER PROPERTY	\$ -	\$ -	\$ -	0	0		
	TOTAL OPERATING REVENUES	\$ 23,923	\$ 27,200	\$ 18,606	\$ 24,808	\$ 27,200	\$ -	0.00%
Total REVENUES:		\$ 2,851,212	\$ 2,870,900	\$ 2,155,726	\$ 2,849,126	\$ 2,863,900	\$ (7,000)	-0.24%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Proposed Budget	Change from Prev Budget	Percent Change
OPERATING EXPENSES								
PERSONNEL SERVICES								
650-56500-1500	OTHER EARNINGS	\$ -	\$ -	\$ (0)	0	0		
Total MISC PERSONNEL SERVICES:		\$ -	\$ -	\$ (0)	0	0		
PURCHASED WATER								
650-59602-2900	OTHER SERVICES	\$ 7,644	\$ 8,000	\$ 5,096	7,650	8,000	\$ -	0.00%
Total PURCHASED WATER:		\$ 7,644	\$ 8,000	\$ 5,096	7,650	8,000	\$ -	0.00%
MISC OPERATING								
650-59603-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	0	0		
650-59603-2900	OTHER SERVICES	\$ 982	\$ 1,000	\$ 898	1,000	1,000	\$ -	0.00%
Total MISC OPERATING:		\$ 982	\$ 1,000	\$ 898	1,000	1,000	\$ -	0.00%
MAINT OF LAKE INTAKE								
650-59613-1220	WAGES - FULLTIME- UNION	\$ 176	\$ 900	\$ 1,005	1,341	900	\$ -	0.00%
650-59613-2900	OTHER SERVICES	\$ -	\$ 30,000	\$ -	0	40,000	\$ 10,000	33.33%
650-59613-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ 24	33	100	\$ 100	
Total MAINT OF LAKE INTAKE:		\$ 176	\$ 30,900	\$ 1,030	1,374	41,000	\$ 10,100	32.69%
Total OPERATING EXPENSE		\$ 8,801	\$ 39,900	\$ 7,023	10,024	50,000	\$ 10,100	25.31%
PUMPING EXPENSE								
OPS, SUPERVISION, ENG								
650-59620-1200	WAGES - FULLTIME - NONUNION	\$ 49,967	\$ 51,000	\$ 38,218	50,957	60,000	\$ 9,000	17.65%
Total OPS, SUPERVISION, ENGN:		\$ 49,967	\$ 51,000	\$ 38,218	\$ 50,957	\$ 60,000	\$ 9,000	17.65%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Proposed Budget	Change from Prev Budget	Percent Change
POWER/GAS FOR PUMPING								
650-59623-2210	ELECTRICITY	\$ 35,049	\$ 38,000	\$ 27,827	37,102	38,000	\$ -	0.00%
650-59623-2230	WATER EXPENSE	\$ -	\$ -	\$ -	0	0		
650-59623-2240	SEWER EXPENSE	\$ -	\$ -	\$ -	0	0		
Total POWER/GAS FOR PUMPING:		\$ 35,049	\$ 38,000	\$ 27,827	\$ 37,102	\$ 38,000	\$ -	0.00%
OPERATING PUMPING LABOR								
650-59624-1220	WAGES - FULLTIME- UNION	\$ 18,321	\$ 20,300	\$ 14,200	18,933	20,800	\$ 500	2.46%
650-59624-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ 7	9	0		
Total OPERATING PUMPING LABOR:		\$ 18,321	\$ 20,300	\$ 14,206	\$ 18,942	\$ 20,800	\$ 500	2.46%
OPERATING MISC EXPENSES								
650-59626-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	0	0		
650-59626-2201	CELLULAR PHONE	\$ 398	\$ 500	\$ 344	500	500	\$ -	0.00%
650-59626-2220	NATURAL GAS/HEAT	\$ 1,658	\$ 1,900	\$ 1,553	1,900	2,000	\$ 100	5.26%
650-59626-2900	OTHER SERVICES	\$ 89	\$ 750	\$ 170	750	750	\$ -	0.00%
650-59626-3900	OTHER SUPPLIES	\$ -	\$ -	\$ 1,900	2,000	2,000	\$ 2,000	
Total OPERATING MISC EXPENSES:		\$ 2,146	\$ 3,150	\$ 3,966	\$ 5,150	\$ 5,250	\$ 2,100	66.67%
MAINT OF STRUCTURES								
650-59631-2900	OTHER SERVICES	\$ -	\$ 1,500	\$ -	500	1,500	\$ -	0.00%
650-59631-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ 4	4	0		
Total MAINT OF STRUCTURE:		\$ -	\$ 1,500	\$ 4	\$ 504	\$ 1,500	\$ -	0.00%
Total PUMPING EXPENSE		\$ 105,483	\$ 113,950	\$ 84,221	\$ 112,655	\$ 125,550	\$ 11,600	10.18%
WATER TREATMENT EXPENSE OPS, SUPERVISION, ENG								
650-59640-1200	WAGES - FULLTIME - NONUNION	\$ 49,967	\$ 51,000	\$ 38,218	\$ 50,957	\$ 60,000	\$ 9,000	17.65%
Total OPS, SUPERVISION, ENG:		\$ 49,967	\$ 51,000	\$ 38,218	\$ 50,957	\$ 60,000	\$ 9,000	17.65%

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OPERATION CHEMICALS								
650-59641-3900	OTHER SUPPLIES	\$ 7,307	\$ 7,000	\$ 8,800	\$ 10,000	\$ 10,000	\$ 3,000	42.86%
650-59641-3910	CHEMICALS	\$ 30,511	\$ 25,000	\$ 25,259	\$ 30,000	\$ 53,000	\$ 28,000	112.00%
Total OPERATION CHEMICALS:		\$ 37,818	\$ 32,000	\$ 34,059	\$ 40,000	\$ 63,000	\$ 31,000	96.88%
OPERATION LABOR/EXPENSE								
650-59642-1220	WAGES - FULLTIME- UNION	\$ 77,508	\$ 86,400	\$ 62,545	\$ 83,394	\$ 88,500	\$ 2,100	2.43%
650-59642-2210	ELECTRICITY	\$ 10,469	\$ 12,000	\$ 8,312	\$ 11,000	\$ 12,000	\$ -	0.00%
650-59642-2200	NATURAL GAS/HEAT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
650-59642-2230	WATER EXPENSE	\$ 19,844	\$ 20,000	\$ 15,917	\$ 21,000	\$ 20,000	\$ -	0.00%
650-59642-2250	STORMWATER EXPENSE	\$ 1,743	\$ 1,750	\$ 1,307	\$ 1,743	\$ 1,750	\$ -	0.00%
650-59642-2900	OTHER SERVICES	\$ 42,087	\$ 50,000	\$ 10,025	\$ 15,000	\$ 25,000	\$ (25,000)	-50.00%
650-59642-2902	MISC SERVICES-WTP BACKWASH CHG	\$ 38,700	\$ 38,700	\$ 29,025	\$ 38,700	\$ 38,700	\$ -	0.00%
650-59642-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ 67	\$ 100	\$ 100	\$ 100	0.00%
650-59642-3900	OTHER SUPPLIES	\$ 10,423	\$ 18,000	\$ 15,546	\$ 20,000	\$ 18,000	\$ -	0.00%
Total OPERATION LABOR/EXPENSE:		\$ 200,774	\$ 226,850	\$ 142,745	\$ 190,937	\$ 204,050	\$ (22,800)	-10.05%
OPERATION MISC EXPENSE								
650-59643-1220	WAGES - FULLTIME- UNION	\$ 74,180	\$ 79,900	\$ 55,007	73,343	81,900	\$ 2,000	2.50%
650-59643-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	0	0	\$ -	0.00%
650-59643-2220	NATURAL GAS/HEAT	\$ 19,739	\$ 25,000	\$ 16,764	22,000	25,000	\$ -	0.00%
650-59643-2900	OTHER SERVICES	\$ 16,065	\$ 30,000	\$ 20,633	27,500	30,000	\$ -	0.00%
650-59643-2990	TRANSPORTATION EXPENSE	\$ 129	\$ 150	\$ 11	150	150	\$ -	0.00%
650-59643-3110	POSTAGE	\$ 120	\$ 500	\$ 77	102	500	\$ -	0.00%
650-59643-3900	OTHER SUPPLIES	\$ 43,019	\$ 25,000	\$ 42,991	55,000	50,000	\$ 25,000	100.00%
Total OPERATION MISC EXPENSE:		\$ 153,253	\$ 160,550	\$ 135,482	\$ 178,095	\$ 187,550	\$ 27,000	16.82%
OPERATING RENTS								
650-59644-2900	OTHER SERVICES	\$ 1,635	\$ -	\$ -	0	0	\$ -	0.00%
Total OPERATING RENTS:		\$ 1,635	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

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MAINT OF STRUCTURES								
650-59651-1220	WAGES - FULLTIME- UNION	\$ -	\$ 900	\$ -	\$ -	\$ 900	\$ -	0.00%
650-59651-2900	OTHER SERVICES	\$ 1,268	\$ 4,000	\$ 975	\$ 1,300	\$ 3,000	\$ (1,000)	-25.00%
650-59651-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59651-3900	OTHER SUPPLIES	\$ -	\$ 1,000	\$ -	\$ 500	\$ 500	\$ (500)	-50.00%
Total MAINT OF STRUCTURES:		\$ 1,268	\$ 5,900	\$ 975	\$ 1,800	\$ 4,400	\$ (1,500)	-25.42%
MAINT OF TREATMENT EQUIP								
650-59652-1220	WAGES - FULLTIME- UNION	\$ 23,884	\$ 30,300	\$ 25,820	\$ 34,427	\$ 31,000	\$ 700	2.31%
650-59652-2990	TRANSPORTATION EXPENSE	\$ 49	\$ 300	\$ 4	\$ 100	\$ 300	\$ -	0.00%
650-59652-3900	OTHER SUPPLIES	\$ -	\$ 4,000	\$ -	\$ 1,000	\$ 2,000	\$ (2,000)	-50.00%
Total MAINT OF TREATMENT EQUIPMENT		\$ 23,933	\$ 34,600	\$ 25,824	\$ 35,527	\$ 33,300	\$ (1,300)	-3.76%
Total WATER TREATMENT EXPENSE		\$ 468,648	\$ 510,900	\$ 377,304	\$ 497,316	\$ 552,300	\$ 41,400	8.10%
TRANSMISSION/DISTRIBUTION OPERATION STORAGE FACILITY								
650-59661-1220	WAGES - FULLTIME- UNION	\$ 10,512	\$ 10,800	\$ 6,560	\$ 8,747	\$ 11,100	\$ 300	2.78%
650-59661-2200	UTILITIES/TELEPHONE	\$ 3,012	\$ 3,500	\$ 2,384	\$ 3,178	\$ 3,500	\$ -	0.00%
650-59661-2210	ELECTRICITY	\$ 12,121	\$ 12,000	\$ 9,695	\$ 13,000	\$ 13,000	\$ 1,000	8.33%
650-59661-2220	NATURAL GAS	\$ 1,259	\$ 1,500	\$ 899	\$ 1,200	\$ 1,500	\$ -	0.00%
650-59661-2230	WATER EXPENSE	\$ 500	\$ 600	\$ 376	\$ 500	\$ 600	\$ -	0.00%
650-59661-2240	SEWER EXPENSE	\$ 207	\$ 200	\$ 157	\$ 210	\$ 250	\$ 50	25.00%
650-59661-2250	STORMWATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59661-2900	OTHER SERVICES	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
650-59661-2990	TRANSPORTATION EXPENSE	\$ 899	\$ 1,800	\$ 285	\$ 1,000	\$ 1,500	\$ (300)	-16.67%
Total OPERATION STORAGE FACILITY:		\$ 28,509	\$ 30,600	\$ 20,357	\$ 27,835	\$ 31,650	\$ 1,050	3.43%

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OPERATION MAINS								
650-59662-1220	WAGES - FULLTIME- UNION	\$ 33,602	\$ 43,200	\$ 20,964	\$ 27,951	\$ 44,300	\$ 1,100	2.55%
650-59662-2990	TRANSPORTATION EXPENSE	\$ 3,566	\$ 12,000	\$ 539	\$ 5,000	\$ 10,000	\$ (2,000)	-16.67%
650-59662-3900	OTHER SUPPLIES	\$ 6,533	\$ 7,000	\$ 291	\$ 5,000	\$ 7,000	\$ -	0.00%
Total OPERATION MAINS:		\$ 43,701	\$ 62,200	\$ 21,793	\$ 37,951	\$ 61,300	\$ (900)	-1.45%
OPERATION METER EXPENSE								
650-59663-1220	WAGES - FULLTIME- UNION	\$ 25,343	\$ 34,600	\$ 15,115	\$ 20,153	\$ 35,400	\$ 800	2.31%
650-59663-2900	OTHER SERVICES	\$ (85,039)	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
650-59663-2910	SHARED METER OFFSET	\$ (23,460)	\$ (35,000)	\$ (62,294)	\$ (62,294)	\$ (35,000)	\$ -	0.00%
650-59663-2990	TRANSPORTATION EXPENSE	\$ 2,642	\$ 9,000	\$ 758	\$ 6,500	\$ 9,000	\$ -	0.00%
650-59663-3900	OTHER SUPPLIES	\$ 80,126	\$ 60,000	\$ 93,560	\$ 100,000	\$ 60,000	\$ -	0.00%
Total OPERATION METER EXPENSE:		\$ (388)	\$ 69,600	\$ 47,139	\$ 64,359	\$ 70,400	\$ 800	1.15%
OPERATION CUSTOMER INSTLL								
650-59664-1220	WAGES - FULLTIME- UNION	\$ 59	\$ 1,800	\$ 79	\$ 105	\$ 1,800	\$ -	0.00%
650-59664-2900	OTHER SERVICES	\$ 36,843	\$ 35,000	\$ 25,104	\$ 35,000	\$ 35,000	\$ -	0.00%
650-59664-2990	TRANSPORTATION EXPENSE	\$ 7	\$ 500	\$ 8	\$ 100	\$ 500	\$ -	0.00%
650-59664-3900	OTHER SUPPLIES	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
Total OPERATION CUSTOMER INSTLL:		\$ 36,910	\$ 37,400	\$ 25,190	\$ 35,205	\$ 37,400	\$ -	0.00%
OPERATION MISC EXPENSE								
650-59665-1220	WAGES - FULLTIME- UNION	\$ 39,843	\$ 44,400	\$ 34,568	\$ 46,091	\$ 45,400	\$ 1,000	2.25%
650-59665-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59665-2201	CELLULAR PHONE	\$ 4,540	\$ 5,000	\$ 3,384	\$ 4,500	\$ 5,000	\$ -	0.00%
650-59665-2220	NATURAL GAS/HEAT	\$ 870	\$ 1,500	\$ 853	\$ 1,500	\$ 1,500	\$ -	0.00%
650-59665-2900	OTHER SERVICES	\$ 2,985	\$ 5,000	\$ 3,338	\$ 5,000	\$ 5,000	\$ -	0.00%
650-59665-2990	TRANSPORTATION EXPENSE	\$ 46	\$ 100	\$ 376	\$ 400	\$ 500	\$ 400	400.00%
650-59665-3100	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59665-3900	OTHER SUPPLIES	\$ 1,058	\$ 400	\$ -	\$ -	\$ 400	\$ -	0.00%
Total OPERATION MISC EXPENSES:		\$ 49,341	\$ 56,400	\$ 42,520	\$ 57,491	\$ 57,800	\$ 1,400	2.48%
MAINT RESERVOIRS/STNDPP								
650-59672-1220	WAGES - FULLTIME- UNION	\$ -	\$ 2,200	\$ 61	\$ 82	\$ 2,300	\$ 100	4.55%
650-59672-2900	OTHER SERVICES	\$ 61,460	\$ 62,500	\$ 51,133	\$ 62,500	\$ 65,000	\$ 2,500	4.00%
650-59672-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59672-3900	OTHER SUPPLIES	\$ 1,075	\$ 1,000	\$ 790	\$ 1,053	\$ 1,000	\$ -	0.00%
Total MAINT RESERVOIS & STNDPP:		\$ 62,535	\$ 65,700	\$ 51,985	\$ 63,635	\$ 68,300	\$ 2,600	3.96%
MAINT OF MAINS								
650-59673-1220	WAGES - FULLTIME- UNION	\$ 2,999	\$ 8,700	\$ 2,868	\$ 3,823	\$ 8,900	\$ 200	2.30%

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650-59673-2900	OTHER SERVICES	\$ 22,879	\$ 40,000	\$ 28,360	\$ 37,000	\$ 40,000	\$ -	0.00%
650-59673-2990	TRANSPORTATION EXPENSE	\$ 304	\$ 1,000	\$ 169	\$ 1,000	\$ 1,000	\$ -	0.00%
650-59673-3900	OTHER SUPPLIES	\$ 3,346	\$ 8,000	\$ 2,123	\$ 8,000	\$ 8,000	\$ -	0.00%
Total MAINTENANCE OF MAINS:		\$ 29,527	\$ 57,700	\$ 33,519	\$ 49,823	\$ 57,900	\$ 200	0.35%
MAINT OF SERVICES								
650-59675-1220	WAGES - FULLTIME- UNION	\$ 28,495	\$ 30,300	\$ 18,492	\$ 24,656	\$ 31,000	\$ 700	2.31%
650-59675-2900	OTHER SERVICES	\$ 161,901	\$ 45,000	\$ 16,972	\$ 31,500	\$ 45,000	\$ -	0.00%
650-59675-2990	TRANSPORTATION EXPENSE	\$ 3,158	\$ 7,000	\$ 1,170	\$ 5,000	\$ 7,000	\$ -	0.00%
650-59675-3900	OTHER SUPPLIES	\$ 4,633	\$ 7,000	\$ 1,410	\$ 5,000	\$ 7,000	\$ -	0.00%
Total MAINTENANCE OF SERVICES:		\$ 198,187	\$ 89,300	\$ 38,045	\$ 66,156	\$ 90,000	\$ 700	0.78%
MAINT OF METERS								
650-59676-1220	WAGES - FULLTIME- UNION	\$ 5,930	\$ 8,700	\$ 4,315	\$ 5,753	\$ 8,900	\$ 200	2.30%
650-59676-2900	OTHER SERVICES	\$ 5,368	\$ 5,000	\$ 70	\$ 5,000	\$ 5,000	\$ -	0.00%
650-59676-2910	SHARED METER COST OFFSET	\$ (5,651)	\$ (7,000)	\$ (2,546)	\$ (7,000)	\$ (7,000)	\$ -	0.00%
650-59676-2990	TRANSPORTATION EXPENSE	\$ 99	\$ 750	\$ 8	\$ 500	\$ 750	\$ -	0.00%
650-59676-3900	OTHER SUPPLIES	\$ -	\$ 3,000	\$ 700	\$ 3,000	\$ 2,000	\$ (1,000)	-33.33%
Total MAINTENANCE OF METERS:		\$ 5,746	\$ 10,450	\$ 2,546	\$ 7,253	\$ 9,650	\$ (800)	-7.66%

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MAINT OF HYDRANTS								
650-59677-1220	WAGES - FULLTIME- UNION	\$ 24,584	\$ 32,000	\$ 3,891	\$ 5,188	\$ 32,500	\$ 500	1.56%
650-59677-2900	OTHER SERVICES	\$ -	\$ 3,500	\$ -	\$ 3,000	\$ 3,500	\$ -	0.00%
650-59677-2990	TRANSPORTATION EXPENSE	\$ 2,076	\$ 3,000	\$ 20	\$ 1,100	\$ 3,000	\$ -	0.00%
650-59677-3900	OTHER SUPPLIES	\$ 3,513	\$ 5,000	\$ 5,424	\$ 5,500	\$ 4,500	\$ (500)	-10.00%
Total MAINTENANCE OF HYDRANTS:		\$ 30,174	\$ 43,500	\$ 9,335	\$ 14,788	\$ 43,500	\$ -	0.00%
MAINT OF MISC PLANT								
650-59678-2900	OTHER SERVICES	\$ 15,814	\$ 10,000	\$ 17,874	\$ 15,000	\$ 15,000	\$ 5,000	50.00%
Total MAINT OF MISC PLANT:		\$ 15,814	\$ 10,000	\$ 17,874	\$ 15,000	\$ 15,000	\$ 5,000	50.00%
Total TRANSMISSION/DISTRIBUTION EXPENSE		\$ 500,055	\$ 532,850	\$ 310,303	\$ 439,496	\$ 542,900	\$ 10,050	1.89%
CUSTOMER ACCOUNTS EXPENSES								
SUPERVISION								
650-59901-1100	FULLTIME SALARIES	\$ 17,841	\$ 17,600	\$ 12,772	\$ 17,029	\$ 18,500	\$ 900	5.11%
650-59901-2201	CELLULAR PHONE	\$ 12	\$ 50	\$ 9	\$ 10	\$ 50	\$ -	0.00%
Total SUPERVISION:		\$ 17,853	\$ 17,650	\$ 12,781	\$ 17,039	\$ 18,550	\$ 900	5.10%
OPERATION METER READING								
650-59902-1220	WAGES - FULLTIME- UNION	\$ 15,979	\$ 16,500	\$ 12,141	\$ 16,188	\$ 17,300	\$ 800	4.85%
650-59902-1240	WAGES-UNION PART TIME	\$ 2,798	\$ 4,000	\$ 2,075	\$ 2,767	\$ 2,700	\$ (1,300)	-32.50%
650-59902-1390	WAGES-CAR ALLOW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59902-2201	CELLULAR PHONE	\$ 481	\$ 350	\$ 225	\$ 500	\$ 350	\$ -	0.00%
650-59902-2900	OTHER SERVICES	\$ -	\$ 1,500	\$ 21	\$ 1,500	\$ 1,500	\$ -	0.00%
650-59902-2990	TRANSPORTATION EXPENSE	\$ 559	\$ 1,500	\$ 212	\$ 750	\$ 1,000	\$ (500)	-33.33%
650-59902-3110	POSTAGE	\$ 9	\$ 300	\$ -	\$ 270	\$ 300	\$ -	0.00%
650-59902-3900	OTHER SUPPLIES	\$ -	\$ 100	\$ -	\$ 60	\$ 100	\$ -	0.00%
Total OPERATION METER READING:		\$ 19,827	\$ 24,250	\$ 14,674	\$ 22,035	\$ 23,250	\$ (1,000)	-4.12%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Proposed Budget	Change from Prev Budget	Percent Change
CUSTOMER ACCTG/COLLECT								
650-59903-1220	WAGES - FULLTIME- UNION	\$ 29,501	\$ 28,700	\$ 30,690	\$ 40,921	\$ 42,200	\$ 13,500	47.04%
650-59903-2900	OTHER SERVICES	\$ 1,819	\$ 15,000	\$ 322	\$ 500	\$ 15,000		
650-59903-2990	TRANSPORTATION EXPENSE	\$ (0)	\$ 100	\$ 118	\$ 125	\$ 100	\$ -	0.00%
650-59903-3110	POSTAGE	\$ 9,168	\$ 9,500	\$ 7,422	\$ 9,500	\$ 10,000	\$ 500	5.26%
650-59903-3900	OTHER SUPPLIES	\$ 6,322	\$ 7,000	\$ 5,440	\$ 7,000	\$ 7,000	\$ -	0.00%
Total CUSTOMER ACCTG & COLLECT:		\$ 46,810	\$ 60,300	\$ 43,992	\$ 58,046	\$ 74,300	\$ 14,000	23.22%
UNCOLLECTIBLE ACCTS								
650-59904-2900	OTHER SERVICES	\$ 912	\$ 2,500	\$ 7,552	8,000	2,500	\$ -	0.00%
Total UNCOLLECTIBLE ACCOUNTS:		\$ 912	\$ 2,500	\$ 7,552	\$ 8,000	\$ 2,500	\$ -	0.00%
CUSTOMER ACCTG/COLLECT								
650-59906-1220	WAGES - FULLTIME	183	0	164	218	0		
650-59906-2900	OTHER SERVICES	0	750	0	0	750	0	0.00%
650-59906-2990	TRANSPORTATION EXPENSE	23	0	6	50	0		
650-59906-3900	OTHER SUPPLIES	0	0	0	0	0		
Total CUSTOMER ACCTG & COLLECT:		205	750	170	268	750	0	0.00%
Total CUSTOMER ACCOUNTS EXPENSES		\$ 85,607	\$ 105,450	\$ 79,169	\$ 105,388	\$ 119,350	\$ 13,900	13.18%
ADMINISTRATIVE/GENERAL EXECUTIVE/GENERAL SALARIES								
650-59920-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	0	0		
650-59920-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ 4,000	\$ -	0	4,000	\$ -	0.00%
650-59920-1220	WAGES - FULLTIME- UNION	\$ -	\$ -	\$ -	0	0		
650-59920-2100	CITY ADMIN ALLOC (WAGES)	\$ 98,239	\$ 97,000	\$ 71,473	95,297	105,000	\$ 8,000	8.25%
Total EXECUTIVE & GENERAL SALARIES:		\$ 98,239	\$ 101,000	\$ 71,473	\$ 95,297	\$ 109,000	\$ 8,000	7.92%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Proposed Budget	Change from Prev Budget	Percent Change
OFFICE SUPPLIES/EXPENSE								
650-59921-2200	UTILITIES/TELEPHONE	\$ 214	\$ 300	\$ 159	\$ 200	\$ 300	\$ -	0.00%
650-59921-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59921-3100	OFFICE SUPPLIES	\$ 801	\$ 750	\$ 265	\$ 353	\$ 750	\$ -	0.00%
650-59921-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59921-3900	OTHER SUPPLIES	\$ 5,350	\$ -	\$ 3,715	\$ 5,000	\$ -	\$ -	
Total OFFICE SUPPLIES & EXPENSE:		\$ 6,365	\$ 1,050	\$ 4,138	\$ 5,553	\$ 1,050	\$ -	0.00%
OUTSIDE SERVICES EMPLOYED								
650-59923-2100	PROFESSIONAL SERVICES	\$ 136,313	\$ 75,000	\$ 39,647	\$ 50,000	\$ 70,000	\$ (5,000)	-6.67%
650-59923-2160	SAFETY COORDINATOR	\$ 1,377	\$ 2,500	\$ 1,747	\$ 2,400	\$ 2,500	\$ -	0.00%
650-59923-2900	OTHER SERVICES	\$ 13,449	\$ 20,000	\$ 26,131	\$ 30,000	\$ 20,000	\$ -	0.00%
650-59923-2902	MISC SERVICES-CONSULTANT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59923-5950	TRANSFER TO CAP PROJ FNDS	\$ 3,060	\$ 3,060	\$ 3,060	\$ 3,060	\$ 5,000	\$ 1,940	63.40%
Total OUTSIDE SERVICES EMPLOYED:		\$ 154,199	\$ 100,560	\$ 70,585	\$ 85,460	\$ 97,500	\$ (3,060)	-3.04%
PROPERTY INSURANCE								
650-59924-5100	PUBLIC LIABILITY INSURANCE	\$ 7,184	\$ 7,500	\$ 5,686	\$ 7,500	\$ 8,000	\$ 500	6.67%
650-59924-5110	PROPERTY INSURANCE	\$ 21,147	\$ 21,000	\$ 18,074	\$ 22,000	\$ 25,000	\$ 4,000	19.05%
650-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 118	\$ 120	\$ 77	\$ 125	\$ 125	\$ 5	4.17%
650-59924-5120	FLEET INSURANCE	\$ 3,410	\$ 2,800	\$ 2,415	\$ 3,500	\$ 3,500	\$ 700	25.00%
650-59924-5140	UMBRELLA INSURANCE	\$ 3,093	\$ 3,200	\$ 2,580	\$ 2,900	\$ 3,500	\$ 300	9.38%
650-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59924-5190	CRIME INSURANCE	\$ 131	\$ 150	\$ 98	\$ 150	\$ 150	\$ -	0.00%
Total PROPERTY INSURANCE:		\$ 35,082	\$ 34,770	\$ 28,930	\$ 36,175	\$ 40,275	\$ 5,505	15.83%
INJURIES/DAMAGES								
650-59925-5130	WORKMEN'S COMPENSATION	\$ 16,073	\$ 18,000	\$ 12,690	\$ 21,000	\$ 18,000	\$ -	0.00%
Total INJURIES & DAMAGES:		\$ 16,073	\$ 18,000	\$ 12,690	\$ 21,000	\$ 18,000	\$ -	0.00%

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EMPLOYEE PENSION/BENEFITS								
650-59926-1310	WI RETIREMENT	\$ 36,877	\$ 41,600	\$ 28,310	\$ 37,746	\$ 42,900	\$ 1,300	3.13%
650-59926-1330	HEALTH INSURANCE	\$ 108,483	\$ 112,300	\$ 80,715	\$ 107,620	\$ 118,400	\$ 6,100	5.43%
650-59926-1332	HEALTH INSURANCE-RETIREE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59926-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 6,648	\$ -	\$ -	\$ -	\$ -		
650-59926-1340	LIFE INSURANCE	\$ 1,878	\$ 2,200	\$ 1,616	\$ 2,155	\$ 2,200	\$ -	0.00%
650-59926-1350	OTHER BENEFITS	\$ 3,594	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	0.00%
650-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 22,642	\$ 29,000	\$ 16,400	\$ 28,000	\$ 25,000	\$ (4,000)	-13.79%
650-59926-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59926-5970	TRANSFER TO OTHER FUNDS	\$ 247,311	\$ -	\$ -	\$ -	\$ -		
Total EMPLOYEE PENSION & BENEFIT:		\$ 427,433	\$ 188,100	\$ 127,041	\$ 175,521	\$ 191,500	\$ 3,400	1.81%
REGULATORY COMM EXPENSE								
650-59928-2900	OTHER SERVICES	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
Total REGULATORY COMM EXPENSE:		\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
MISC GENERAL EXPENSE								
650-59930-1220	WAGES - FULLTIME- UNION	\$ 13,870	\$ 8,700	\$ 8,594	\$ 11,459	\$ 8,900	\$ 200	2.30%
650-59930-2900	OTHER SERVICES	\$ 1,280	\$ 1,700	\$ 567	\$ 1,200	\$ 1,500	\$ (200)	-11.76%
650-59930-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59930-2920	TRAINING	\$ 1,270	\$ 3,000	\$ 1,052	\$ 1,500	\$ 3,000	\$ -	0.00%
650-59930-2990	TRANSPORTATION EXPENSE	\$ 40	\$ 100	\$ 11	\$ 15	\$ 100	\$ -	0.00%
650-59930-3210	MEMBERSHIP & DUES	\$ 3,719	\$ 3,500	\$ 2,881	\$ 3,600	\$ 3,500	\$ -	0.00%
650-59930-3220	PUBLICATIONS	\$ -	\$ -	\$ 8	\$ 10	\$ -		
650-59930-3300	TRAVEL	\$ 2,301	\$ 2,500	\$ 1,116	\$ 2,100	\$ 2,500	\$ -	0.00%
650-59930-3900	OTHER SUPPLIES	\$ 615	\$ 500	\$ 0	\$ -	\$ 500	\$ -	0.00%
Total MISC GENERAL EXPENSES:		\$ 23,095	\$ 20,000	\$ 14,229	\$ 19,884	\$ 20,000	\$ -	0.00%

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OPERATION RENTS								
650-59931-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-5999-1311	GASB 68 PENSION EXPENSE	\$ 4,028	\$ -	\$ -	\$ -	\$ -		
Total OPERATION RENTS:		\$ 4,028	\$ -	\$ -	\$ -	\$ -		
Total ADMINISTRATIVE GENERAL EXPENSES:		\$ 764,515	\$ 466,480	\$ 329,085	\$ 441,890	\$ 480,325	\$ 13,845	2.97%
Total EXPENSES:		\$ 1,933,108	\$ 1,769,530	\$ 1,187,104	\$ 1,606,769	\$ 1,870,425	\$ 100,895	5.70%
OTHER OPERATING EXPENSES								
650-59403-9750	DEPRECIATION EXPENSE	\$ 510,585	\$ 515,000	\$ 396,474	\$ 515,000	\$ 520,000	\$ 5,000	0.97%
650-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 7,106	\$ 7,000	\$ 5,220	\$ 6,800	\$ 8,150	\$ 1,150	16.43%
650-59408-9700	PROPERTY TAX EQUIVALENT	\$ 145,426	\$ 145,428	\$ 109,071	\$ 145,428	\$ 245,428	\$ 100,000	68.76%
650-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 39,345	\$ 47,100	\$ 30,374	\$ 39,000	\$ 50,400	\$ 3,300	7.01%
650-59408-9703	PSC REMAINDER ASSESSMENT	\$ 2,984	\$ 2,500	\$ -	\$ 3,320	\$ 3,500	\$ 1,000	40.00%
Total OTHER OPERATING EXPENSES:		\$ 705,445	\$ 717,028	\$ 541,139	\$ 709,548	\$ 827,478	\$ 110,450	15.40%
Total OPERATING EXPENSES		\$ 2,638,553	\$ 2,486,558	\$ 1,728,243	\$ 2,316,317	\$ 2,697,903	\$ 211,345	8.50%
NET OPERATING INCOME (LOSS):		\$ 212,658	\$ 384,342	\$ 427,483	\$ 532,809	\$ 165,997	\$(218,345)	-56.81%
OTHER INCOME								
650-48600	CONTRIBUTION IN AID	\$ 216,006	\$ -	\$ 305,615	\$ 306,000	\$ 200,000	\$ 200,000	
650-43519	COVID ROUTES TO RECOVERY	\$ 1,032	\$ -	\$ -	\$ -	\$ -		
650-48900	OTHER REV/TRANSFER FROM HRA	\$ 321	\$ -	\$ 20	\$ 27	\$ -		
650-49210	TRANSFER IN	146,030	100,000	39,713	45,290	100,000		
650-49415	REVENUES FROM MDSE & JOBBING	\$ 1,043	\$ 7,000	\$ 895	\$ 8,000	\$ 7,000	\$ -	0.00%
650-49416	MERCHANDISING & JOBBING COSTS	\$ (1,376)	\$ (7,000)	\$ (4,180)	\$ (8,000)	\$ (7,000)	\$ -	0.00%
TOTAL OTHER INCOME		\$ 363,055	\$ 100,000	\$ 342,063	\$ 351,317	\$ 300,000	\$ 200,000	200.00%
TOTAL INCOME (LOSS) BEFORE INTEREST:		\$ 575,714	\$ 484,342	\$ 769,546	\$ 884,126	\$ 465,997	\$(18,345)	-3.79%

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INTEREST CHARGES								
650-59427-6210	INTEREST ON LONG TERM DEBT	\$ 129,964	\$ 131,000	\$ 97,649	\$ 130,000	\$ 130,850	\$ (150)	-0.11%
650-59430-6210	INTEREST ON ADVANCES FROM MUNI	\$ 31,853	\$ 35,000	\$ -	\$ 25,000	\$ 25,000	\$ (10,000)	-28.57%
650-59427-6230	DEBT PREMIUM	\$ (6,368)	\$ -	\$ -	\$ -	\$ -		
650-49426	OTHER INCOME DEDUCTIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
650-49428	AMORTIZATION OF DEBT DISC/CHRG	\$ -	\$ -	\$ -	\$ -	\$ -		
650-49430	INTEREST ON DEBT-MUNI	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59999-1311	GASB 68 PENSION EXPENSE	\$ 4,028	\$ -	\$ -	\$ -	\$ -		
650-59999-1321	GASB 75 OPEB EXPENSE	\$ (171,604)	\$ -	\$ -	\$ -	\$ -		
650-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL INTEREST CHARGES	\$ (12,127)	\$ 166,000	\$ 97,649	\$ 155,000	\$ 155,850	\$ (10,150)	-6.11%
	TOTAL INCOME (LOSS)	\$ 587,841	\$ 318,342	\$ 671,896	\$ 729,126	\$ 310,147	\$ (8,195)	-2.57%

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ELECTRIC UTILITY								
REVENUES								
660-44061	ELEC-RESIDENTIAL-URBANRG1	\$ 4,163,470	\$ 4,080,900	\$ 3,307,350	\$ 4,409,800	\$ 4,260,400	179,500	4.40%
660-44162	ELEC-RESIDENTIAL-RURALRG1	\$ 20,041	\$ 17,600	\$ 18,995	\$ 25,327	\$ 21,800	4,200	23.86%
660-44271	ELEC-COMMERCIAL-CS1	\$ 1,157,452	\$ 1,067,100	\$ 820,026	\$ 1,093,368	\$ 1,239,200	172,100	16.13%
660-44381	ELEC-COMM & IND-SMALL-CP1	\$ 942,557	\$ 953,600	\$ 863,060	\$ 1,150,747	\$ 910,400	(43,200)	-4.53%
660-44382	ELEC-COMM & IND-LARGE-CP2	\$ 1,724,925	\$ 1,859,000	\$ 1,488,754	\$ 1,985,005	\$ 2,098,100	239,100	12.86%
660-44383	ELEC-INDUSTRIAL-TOD-CP3	\$ 503,665	\$ 465,400	\$ 402,305	\$ 536,406	\$ 496,300	30,900	6.64%
660-44491	URBAN-PRIV AREA LTS-MS1	\$ 34,486	\$ 25,500	\$ 26,968	\$ 35,957	\$ 30,300	4,800	18.82%
660-44493	ELEC-STREET LIGHTING-MS1	\$ 141,365	\$ 146,100	\$ 106,787	\$ 142,383	\$ 145,900	(200)	-0.14%
660-44494	ELEC-ATHLETIC FIELD SERV-MS3	\$ 3,290	\$ -	\$ 902	\$ 22,810	\$ 600	600	
660-44895	ELEC-INTERDEPARTMENT-MP1	\$ 32,043	\$ 38,600	\$ 17,107	\$ 22,810	\$ 33,300	(5,300)	-13.73%
Total ELECTRIC SALES REVENUE:		\$ 8,723,294	\$ 8,653,800	\$ 7,052,254	\$ 9,424,611	\$ 9,236,300	582,500	6.73%
OTHER OPERATING REVENUES								
660-49450	OTHER REVENUE/FORFIETDISC	\$ 10,640	\$ 18,250	\$ 11,444	\$ 15,259	\$ 18,250	0	0.00%
660-49456	OTHER ELECTRIC REVENUE	\$ 4,942	\$ 15,000	\$ 13,191	\$ 17,587	\$ 15,000	0	0.00%
660-49510	MISC SERVICE REVENUES	\$ 500	\$ 5,000	\$ 2,000	\$ 2,667	\$ 5,000	0	0.00%
660-49540	RENT FROM ELECTRIC PROP	\$ 75,140	\$ 26,700	\$ 30,961	\$ 41,282	\$ 26,700	0	0.00%
660-49556	OTHER ELECTRIC REVENUES	\$ 3,885	\$ 1,000	\$ 3,239	\$ 4,319	\$ 1,000	0	0.00%
Total OTHER OPERATING REVENUES		\$ 95,107	\$ 65,950	\$ 60,835	\$ 81,114	\$ 65,950	0	0.00%
OTHER FINANCING SOURCES								
660-49560	FEE ON SALES TAXES	\$ 970	\$ 950	\$ 764	\$ 1,019	\$ 950	0	0.00%
Total OTHER FINANCING SOURCES:		\$ 970	\$ 950	\$ 764	\$ 1,019	\$ 950	0	0.00%
Total REVENUES		\$ 8,819,371	\$ 8,720,700	\$ 7,113,853	\$ 9,506,744	\$ 9,303,200	582,500	6.68%

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EXPENDITURES								
CLEARING EXPENDITURES								
660-56600-1500	OTHER EARNINGS	\$ -	\$ -	\$ -				
Total CLEARING EXPENDITURES:		\$ -	\$ -	\$ -	\$ -	\$ -		
OPERATION PURCHASE POWER								
660-59555-2900	OTHER SERVICES	\$ 6,237,335	\$ 6,163,300	\$ 5,062,594	\$ 6,750,126	\$ 6,660,100	496,800	8.06%
Total OPERATION PURCHASED POWER:		\$ 6,237,335	\$ 6,163,300	\$ 5,062,594	\$ 6,750,126	\$ 6,660,100	496,800	8.06%
OPERATION STATION EXPENSE								
660-59582-1220	WAGES - FULLTIME	\$ 8,678	\$ 27,600	\$ 8,139	\$ 10,077	\$ 30,600	3,000	10.87%
660-59582-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59582-2220	NATURAL GAS/HEAT	\$ 168	\$ 350	\$ 165	\$ 250	\$ 350	0	0.00%
660-59582-2900	OTHER SERVICES	\$ 1,010	\$ 250	\$ -	\$ 250	\$ 250	0	0.00%
660-59582-2990	TRANSPORTATION EXPENSE	\$ 1,966	\$ 4,000	\$ 749	\$ 1,500	\$ 4,000	0	0.00%
660-59582-3900	OTHER SUPPLIES	\$ 189	\$ 500	\$ 8	\$ 500	\$ 500	0	0.00%
Total OPERATION STATION EXPENSE:		\$ 12,011	\$ 32,700	\$ 9,060	\$ 12,577	\$ 35,700	3,000	9.17%
OPERATION OVERHEAD LINE								
660-59583-1220	WAGES - FULLTIME	\$ 4,699	\$ 4,200	\$ 3,865	\$ 4,785	\$ 4,600	400	9.52%
660-59583-2900	OTHER SERVICES	\$ 141	\$ 300	\$ 400	\$ 550	\$ 300	0	0.00%
660-59583-2990	TRANSPORTATION EXPENSE	\$ 561	\$ 750	\$ 261	\$ 500	\$ 750	0	0.00%
660-59583-3900	OTHER SUPPLIES	\$ (1,296)	\$ 300	\$ -	\$ -	\$ 300	0	0.00%
Total OPERATION OVERHEAD LINE:		\$ 4,104	\$ 5,550	\$ 4,526	\$ 5,835	\$ 5,950	400	7.21%
OPERATION UNDERGROUND LINES								
660-59584-1220	WAGES - FULLTIME	\$ 30,225	\$ 31,100	\$ 24,921	\$ 30,854	\$ 34,400	3,300	10.61%
660-59584-2900	OTHER SERVICES	\$ 101	\$ 300	\$ 228	\$ 350	\$ 300	0	0.00%
660-59584-2990	TRANSPORTATION EXPENSE	\$ 3,534	\$ 4,500	\$ 875	\$ 1,500	\$ 4,500	0	0.00%
660-59584-3900	OTHER SUPPLIES	\$ (1,124)	\$ 300	\$ 353	\$ 500	\$ 300	0	0.00%
Total OPERATION UNDERGROUND LINES:		\$ 32,737	\$ 36,200	\$ 26,377	\$ 33,204	\$ 39,500	3,300	9.12%

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OPERATION STREET LIGHTING								
660-59585-1220	WAGES - FULLTIME	\$ -	\$ 700	\$ -	\$ -	\$ 800	100	14.29%
660-59585-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59585-2990	TRANSPORTATION EXPENSE	\$ 9	\$ 250	\$ -	\$ -	\$ 250	0	0.00%
660-59585-3900	OTHER SUPPLIES	\$ 202	\$ 250	\$ -	\$ -	\$ 250	0	0.00%
Total OPERATION STREET LIGHTING:		\$ 211	\$ 1,200	\$ -	\$ -	\$ 1,300	100	8.33%
OPERATION METER EXPENSES								
660-59586-1220	WAGES - FULLTIME	\$ 60,985	\$ 55,200	\$ 38,285	\$ 47,401	\$ 61,100	5,900	10.69%
660-59586-2900	OTHER SERVICES	\$ 1,235	\$ -	\$ -	\$ -	\$ -		
660-59586-2990	TRANSPORTATION EXPENSE	\$ 4,750	\$ 5,000	\$ 901	\$ 1,500	\$ 5,000	0	0.00%
660-59586-3900	OTHER SUPPLIES	\$ (12,344)	\$ 5,000	\$ 1,168	\$ 2,000	\$ 5,000	0	0.00%
Total METER EXPENSES:		\$ 54,627	\$ 65,200	\$ 40,354	\$ 50,901	\$ 71,100	5,900	9.05%
OPERATION CUSTOMERS INSTALL								
660-59587-1220	WAGES - FULLTIME	\$ 12,504	\$ 6,900	\$ 9,048	\$ 11,202	\$ 7,700	800	11.59%
660-59587-2990	TRANSPORTATION EXPENSE	\$ 2,358	\$ 2,000	\$ (18)	\$ -	\$ 2,000	0	0.00%
660-59587-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OPERATING CUSTOMERS INSTALL:		\$ 14,862	\$ 8,900	\$ 9,030	\$ 11,202	\$ 9,700	800	8.99%

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OPERATION MISC DISTRIBUTION								
660-59588-1220	WAGES - FULLTIME	\$ 184,806	\$ 138,000	\$ 103,899	\$ 128,636	\$ 152,700	14,700	10.65%
660-59588-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-2201	CELLULAR PHONE	\$ 4,469	\$ 3,500	\$ 3,623	\$ 5,000	\$ 5,000	1,500	42.86%
660-59588-2210	ELECTRICITY	\$ 9,405	\$ 14,500	\$ 8,810	\$ 12,500	\$ 12,500	(2,000)	-13.79%
660-59588-2220	NATURAL GAS/HEAT	\$ 4,050	\$ 4,800	\$ 3,541	\$ 4,800	\$ 5,000	200	4.17%
660-59588-2230	WATER EXPENSE	\$ 1,430	\$ 1,400	\$ 1,113	\$ 1,500	\$ 1,500	100	7.14%
660-59588-2240	SEWER EXPENSE	\$ 335	\$ 400	\$ 309	\$ 425	\$ 425	25	6.25%
660-59588-2250	STORM WATER UTILITY CHARGES	\$ 4,328	\$ 4,400	\$ 3,217	\$ 4,400	\$ 4,400	0	0.00%
660-59588-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-2900	OTHER SERVICES	\$ 6,992	\$ 5,000	\$ 4,871	\$ 6,500	\$ 6,500	1,500	30.00%
660-59588-2990	TRANSPORTATION EXPENSE	\$ 376	\$ 2,500	\$ 190	\$ 250	\$ 3,000	500	20.00%
660-59588-3100	OFFICE SUPPLIES EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-3110	POSTAGE	\$ 50	\$ 200	\$ 22	\$ 100	\$ 100	(100)	-50.00%
660-59588-3900	OTHER SUPPLIES	\$ 45,221	\$ 48,000	\$ 39,533	\$ 48,000	\$ 48,000	0	0.00%
Total OPERATION MISC DISTRIBUTION:		\$ 261,462	\$ 222,700	\$ 169,128	\$ 212,111	\$ 239,125	16,425	7.38%
MAINT OF STATION EQUIPMENT								
660-59592-1220	WAGES - FULLTIME	\$ 916	\$ 700	\$ 4,281	\$ 5,301	\$ 800	100	14.29%
660-59592-2900	OTHER SERVICES	\$ 5,429	\$ 38,000	\$ 16,156	\$ 20,000	\$ 38,000	0	0.00%
660-59592-2990	TRANSPORTATION EXPENSE	\$ 149	\$ -	\$ (361)	\$ -	\$ -		
Total MAINT OF STATION EQUIPMENT:		\$ 6,494	\$ 38,700	\$ 20,076	\$ 25,301	\$ 38,800	100	0.26%
MAINT OF OVERHEAD POLES/LINES								
660-59593-1220	WAGES - FULLTIME	\$ 164,836	\$ 116,700	\$ 84,916	\$ 105,135	\$ 129,000	12,300	10.54%
660-59593-2900	OTHER SERVICES	\$ 1,426	\$ 6,000	\$ 549	\$ 2,000	\$ 29,500	23,500	391.67%
660-59593-2990	TRANSPORTATION EXPENSE	\$ 32,646	\$ 22,000	\$ 9,108	\$ 22,000	\$ 22,000	0	0.00%
660-59593-3900	OTHER SUPPLIES	\$ 2,373	\$ 2,500	\$ 4,205	\$ 5,500	\$ 4,000	1,500	60.00%
Total MAINT OF OVERHEAD POLES/LINES:		\$ 201,280	\$ 147,200	\$ 98,779	\$ 134,635	\$ 184,500	37,300	25.34%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
MAINT OF UNDERGRD FACILITIES								
660-59594-1220	WAGES - FULLTIME	\$ 3,742	\$ 4,900	\$ 1,814	\$ 2,245	\$ 5,400	500	10.20%
660-59594-2900	OTHER SERVICES	\$ 855	\$ 400	\$ 523	\$ 700	\$ 500	100	25.00%
660-59594-2990	TRANSPORTATION EXPENSE	\$ 861	\$ 2,000	\$ 234	\$ 1,000	\$ 1,500	(500)	-25.00%
660-59594-3900	OTHER SUPPLIES	\$ 1,667	\$ 600	\$ 1,621	\$ 2,200	\$ 1,000	400	66.67%
Total MAINT OF UNDERGRD FCLTIES:		\$ 7,124	\$ 7,900	\$ 4,192	\$ 6,145	\$ 8,400	500	6.33%
MAINT OF LINE TRANSFORMERS								
660-59595-1220	WAGES - FULLTIME	\$ 2,995	\$ 3,500	\$ 1,467	\$ 1,817	\$ 3,900	400	11.43%
660-59595-2900	OTHER SERVICES	\$ -	\$ 100	\$ 467	\$ 650	\$ 100	0	0.00%
660-59595-2990	TRANSPORTATION EXPENSE	\$ 405	\$ 600	\$ 49	\$ 250	\$ 500	(100)	-16.67%
660-59595-3900	OTHER SUPPLIES	\$ 671	\$ 100	\$ -	\$ 100	\$ 100	0	0.00%
Total MAINT OF LINE TRANSFORMERS:		\$ 4,071	\$ 4,300	\$ 1,983	\$ 2,817	\$ 4,600	300	6.98%
MAINT OF STREET LIGHTING								
660-59596-1220	WAGES - FULLTIME	\$ 6,883	\$ 6,900	\$ 2,951	\$ 3,654	\$ 7,700	800	11.59%
660-59596-2990	TRANSPORTATION EXPENSE	\$ 1,696	\$ 1,000	\$ 237	\$ 500	\$ 1,000	0	0.00%
660-59596-3900	OTHER SUPPLIES	\$ 1,418	\$ 1,000	\$ 1,265	\$ 2,000	\$ 1,500	500	50.00%
Total MAINT OF STREET LIGHTING:		\$ 9,997	\$ 8,900	\$ 4,453	\$ 6,154	\$ 10,200	1,300	14.61%
MAINT OF ELECTRIC METERS								
660-59597-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59597-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59597-3900	OTHER SUPPLIES	\$ -	\$ -	\$ 319	\$ 500	\$ -		
Total MAINT OF ELECTRIC METERS:		\$ -	\$ -	\$ 319	\$ 500	\$ -		
MAINT OF DISTRIB PLANT								
660-59598-2900	OTHER SERVICES	\$ 9,746	\$ 5,000	\$ 7,523	\$ 8,000	\$ 7,000	2,000	40.00%
Total MAINT OF MISC DISTRIB PLANT:		\$ 9,746	\$ 5,000	\$ 7,523	\$ 8,000	\$ 7,000	2,000	40.00%
Total DISTRIBUTION EXPENSES:		\$ 618,726	\$ 584,450	\$ 395,798	\$ 509,381	\$ 655,875	71,425	12.22%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
CUSTOMER ACCOUNTS EXPENSE								
SUPERVISION								
660-59901-1100	FULLTIME SALARIES	\$ 21,665	\$ 15,400	\$ 15,656	\$ 19,383	\$ 22,600	7,200	46.75%
660-59901-2201	CELLULAR PHONE	\$ 11	\$ 20	\$ 9	\$ 15	\$ 15	(5)	-25.00%
Total SUPERVISION:		\$ 21,677	\$ 15,420	\$ 15,665	\$ 19,398	\$ 22,615	7,195	46.66%
OPERATION METER READING								
660-59902-1220	WAGES - FULLTIME	\$ 19,298	\$ 19,900	\$ 14,663	\$ 18,154	\$ 20,300	400	2.01%
660-59902-1240	WAGES PART TIME	\$ 3,392	\$ 3,200	\$ 2,515	\$ 3,114	\$ 3,200	0	0.00%
660-59902-2201	CELLULAR PHONE	\$ 474	\$ 200	\$ 222	\$ 300	\$ 300	100	50.00%
660-59902-2900	OTHER SERVICES	\$ 5,344	\$ 5,500	\$ 5,836	\$ 8,000	\$ 8,000	2,500	45.45%
660-59902-2990	TRANSPORTATION EXPENSE	\$ 439	\$ 1,200	\$ 233	\$ 350	\$ 1,000	(200)	-16.67%
660-59902-3110	POSTAGE	\$ 23	\$ 200	\$ -	\$ 150	\$ 150	(50)	-25.00%
660-59902-3900	OTHER SUPPLIES	\$ 219	\$ -	\$ -	\$ -	\$ -		
Total OPERATION METER READING:		\$ 29,189	\$ 30,200	\$ 23,469	\$ 30,068	\$ 32,950	2,750	9.11%
CUSTOMER ACCT/COLLECT								
660-59903-1220	WAGES - FULLTIME	\$ 36,770	\$ 55,700	\$ 48,492	\$ 60,038	\$ 51,500	(4,200)	-7.54%
660-59903-2900	OTHER SERVICES	\$ 2,213	\$ -	\$ 402	\$ 500	\$ 15,000		
660-59903-2990	TRANSPORTATION EXPENSE	\$ 164	\$ 2,000	\$ 747	\$ 1,500	\$ 2,000	0	0.00%
660-59903-3110	POSTAGE	\$ 18,302	\$ 18,000	\$ 13,193	\$ 18,000	\$ 19,000	1,000	5.56%
660-59903-3900	OTHER SUPPLIES	\$ 10,669	\$ 8,600	\$ 11,323	\$ 11,500	\$ 11,500	2,900	33.72%
Total CUSTOMER ACCTG & COLLECT:		\$ 68,118	\$ 84,300	\$ 74,157	\$ 91,538	\$ 99,000	14,700	17.44%
UNCOLLECTIBLE ACCOUNTS								
660-59904-2900	OTHER SERVICES	\$ 2,611	\$ 2,600	\$ 40,776	\$ 55,000	\$ 10,000	7,400	284.62%
Total UNCOLLECTIBLE ACCOUNTS:		\$ 2,611	\$ 2,600	\$ 40,776	\$ 55,000	\$ 10,000	7,400	284.62%
Total CUSTOMER ACCOUNTS EXPENSE:		\$ 121,596	\$ 132,520	\$ 154,067	\$ 196,004	\$ 164,565	32,045	24.18%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
SALES/ADVERTISING EXPENSE								
660-59913-2210	ELECTRICITY	\$ -	\$ 200	\$ -	\$ -	\$ -		#VALUE!
660-59913-2900	OTHER SERVICES	\$ 250	\$ 700	\$ 250	\$ 500	\$ 700	0	0.00%
Total ADVERTISING EXPENSES:		\$ 250	\$ 900	\$ 250	\$ 500	\$ 700	(200)	-22.22%
ADMINISTRATIVE/GENERAL SALARIES								
EXECUTIVE/GENERAL SALARIES								
660-59920-1100	FULLTIME SALARIES	\$ 193,031	\$ 104,900	\$ 87,040	\$ 107,763	\$ 112,400	7,500	7.15%
660-59920-1200	WAGES - FULLTIME	\$ 50,701	\$ 24,400	\$ 46,564	\$ 57,651	\$ 48,300	23,900	97.95%
660-59920-2100	CITY ADMIN ALLOC (WAGES)	\$ 89,505	\$ 87,000	\$ 64,922	\$ 87,000	\$ 95,700	8,700	10.00%
Total EXECUTIVE & GENERAL SALARIES:		\$ 333,237	\$ 216,300	\$ 198,526	\$ 252,415	\$ 256,400	40,100	18.54%
OFFICE SUPPLIES/EXPENSE								
660-59921-2200	UTILITIES/TELEPHONE	\$ 583	\$ 550	\$ 317	\$ 500	\$ 500	(50)	-9.09%
660-59921-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59921-2910	PRINTING/ADVERTISING	\$ -	\$ 200	\$ -	\$ -	\$ -		#VALUE!
660-59921-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59921-3300	TRAVEL	\$ -	\$ 100	\$ -	\$ -	\$ 100	0	0.00%
660-59921-3900	OTHER SUPPLIES	\$ 18,838	\$ 12,000	\$ 19,220	\$ 20,000	\$ 15,000	3,000	25.00%
Total OFFICE SUPPLIES & EXPENSE:		\$ 19,421	\$ 12,850	\$ 19,537	\$ 20,500	\$ 15,600	2,750	21.40%
OUTSIDE SERVICES EMPLOYED								
660-59923-2100	PROFESSIONAL SERVICES	\$ 47,267	\$ 41,000	\$ 39,367	\$ 45,000	\$ 50,000	9,000	21.95%
660-59923-2120	PROF SERV - LEGAL COUNSEL	\$ 252	\$ 1,500	\$ -	\$ -	\$ 1,500	0	0.00%
660-59923-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59923-2403	ACCOUNTING SOFTWARE MAINT	\$ 49,548	\$ 28,320	\$ 21,150	\$ 28,320	\$ 28,500	180	0.64%
660-59923-2900	OTHER SERVICES	\$ 11,098	\$ 7,000	\$ 6,926	\$ 10,000	\$ 10,000	3,000	42.86%
660-59923-2902	MISC SERVICES	\$ 12,245	\$ 13,000	\$ 12,705	\$ 13,000	\$ 13,000	0	0.00%
660-59923-5950	TRANSFER TO CAP PROJ FNDS	\$ 1,980	\$ 1,980	\$ 1,980	\$ 1,980	\$ 2,640	660	33.33%
Total OUTSIDE SERVICES EMPLOYED:		\$ 122,390	\$ 92,800	\$ 82,127	\$ 98,300	\$ 105,640	12,840	13.84%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
PROPERTY INSURANCE								
660-59924-5100	PUBLIC LIABILITY INSURNCE	\$ 4,644	\$ 4,000	\$ 3,686	\$ 4,900	\$ 5,000	1,000	25.00%
660-59924-5110	PROPERTY INSURANCE	\$ 6,606	\$ 6,500	\$ 5,648	\$ 7,500	\$ 8,000	1,500	23.08%
660-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 511	\$ 550	\$ 336	\$ 450	\$ 550	0	0.00%
660-59924-5120	FLEET INSURANCE	\$ 7,928	\$ 8,000	\$ 7,355	\$ 9,500	\$ 10,000	2,000	25.00%
660-59924-5140	UMBRELLA INSURANCE	\$ 2,971	\$ 2,800	\$ 2,527	\$ 3,400	\$ 3,500	700	25.00%
660-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59924-5190	CRIME INSURANCE	\$ 145	\$ 150	\$ 109	\$ 150	\$ 150	0	0.00%
Total PROPERTY INSURANCE:		\$ 22,804	\$ 22,000	\$ 19,661	\$ 25,900	\$ 27,200	5,200	23.64%
INJURIES & DAMAGES								
660-59925-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59925-5130	WORKMEN'S COMPENSATION	\$ 12,996	\$ 13,500	\$ 9,805	\$ 13,500	\$ 13,500	0	0.00%
Total INJURIES & DAMAGES:		\$ 12,996	\$ 13,500	\$ 9,805	\$ 13,500	\$ 13,500	0	0.00%
EMPLOYEE PENSION & BENEFITS								
660-59926-1310	WI RETIREMENT	\$ 68,086	\$ 64,500	\$ 47,776	\$ 59,152	\$ 69,900	5,400	8.37%
660-59926-1330	HEALTH INSURANCE	\$ 171,433	\$ 228,900	\$ 116,625	\$ 155,500	\$ 185,000	(43,900)	-19.18%
660-59926-1332	HEALTH INSURANCE-RETIREE	\$ 7,540	\$ 7,000	\$ 4,691	\$ 6,254	\$ 20,000	13,000	185.71%
660-59926-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 13,517	\$ -	\$ -	\$ -	\$ -		
660-59926-1334	HEALTH INSURANCE OPT OUT	\$ 5,000	\$ -	\$ 3,654	\$ 4,872	\$ -		
660-59926-1340	LIFE INSURANCE	\$ 2,998	\$ 3,500	\$ 1,944	\$ 2,592	\$ 3,000	(500)	-14.29%
660-59926-1350	OTHER BENEFITS	\$ 7,138	\$ 10,000	\$ -	\$ 5,000	\$ 10,000	0	0.00%
660-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 20,404	\$ 24,000	\$ 14,800	\$ 19,750	\$ 21,100	(2,900)	-12.08%
660-59926-2900	OTHER SERVICES	\$ (39,394)	\$ (54,000)	\$ (39,634)	\$ (49,070)	\$ (60,000)	(6,000)	11.11%
660-59926-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total EMPLOYEE PENSION & BENEFIT:		\$ 256,721	\$ 283,900	\$ 149,856	\$ 204,050	\$ 249,000	\$ (34,900)	-12.29%
REGULATORY COMM EXPENSE								
660-59928-2900	OTHER SERVICES	\$ 1,704	\$ 2,000	\$ 1,415	\$ 2,000	\$ 2,000	0	0.00%
Total REGULATORY COMM EXPENSE:		\$ 1,704	\$ 2,000	\$ 1,415	\$ 2,000	\$ 2,000	0	0.00%

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MISC GENERAL EXPENSES								
660-59930-1220	WAGES - FULLTIME	\$ 36,379	\$ 40,800	\$ 25,684	\$ 31,800	\$ 45,100	4,300	10.54%
660-59930-2900	OTHER SERVICES	\$ 65	\$ 2,000	\$ 1,250	\$ 2,000	\$ 2,000	0	0.00%
660-59930-2910	PRINTING/ADVERTISING	\$ -	\$ 1,000	\$ -	\$ 500	\$ 1,000	0	0.00%
660-59930-2920	TRAINING	\$ 11,203	\$ 12,000	\$ 11,891	\$ 12,000	\$ 12,000	0	0.00%
660-59930-2990	TRANSPORTATION EXPENSE	\$ 626	\$ 1,500	\$ 77	\$ 500	\$ 1,500	0	0.00%
660-59930-3210	MEMBERSHIP & DUES	\$ 7,367	\$ 7,000	\$ 8,588	\$ 8,600	\$ 8,000	1,000	14.29%
660-59930-3300	TRAVEL	\$ 4,849	\$ 5,500	\$ 1,388	\$ 2,000	\$ 5,500	0	0.00%
660-59930-3900	OTHER SUPPLIES	\$ -	\$ 1,000	\$ -	\$ -	\$ 500	(500)	-50.00%
660-59930-6300	INTEREST ON CUSTOMER DEPO	\$ 587	\$ 500	\$ 34	\$ 100	\$ 500	0	0.00%
Total MISC GENERAL EXPENSES:		\$ 61,075	\$ 71,300	\$ 48,913	\$ 57,500	\$ 76,100	4,800	6.73%
MAINT OFFICE & COMMUNICATIONS								
660-59932-1220	WAGES - FULLTIME	\$ 2,054	\$ 1,400	\$ 10,477	\$ 12,972	\$ 1,600	200	14.29%
660-59932-1230	WAGES PART TIME	\$ 9,575	\$ 13,100	\$ 7,420	\$ 9,186	\$ 13,300	200	1.53%
660-59932-2990	TRANSPORTATION EXPENSE	\$ 34	\$ 300	\$ 0	\$ 100	\$ 300	0	0.00%
660-59932-3900	OTHER SUPPLIES	\$ 0	\$ 300	\$ (0)	\$ 100	\$ 300	0	0.00%
Total MAINT OFFICE & COMMUNICATIONS:		\$ 11,662	\$ 15,100	\$ 17,897	\$ 22,358	\$ 15,500	400	2.65%
Total ADMINISTRATIVE/GENERAL EXPENSES:		\$ 842,011	\$ 729,750	\$ 547,736	\$ 696,522	\$ 760,940	31,190	4.27%
Total OPERATIONS/MAINTENANCE EXPENSES:		\$ 7,819,918	\$ 7,610,920	\$ 6,160,446	\$ 8,152,533	\$ 8,242,180	631,260	8.29%
OTHER OPERATING EXPENSES								
660-59403-9750	DEPRECIATION EXPENSE	\$ 437,214	\$ 430,000	\$ 327,809	\$ 435,000	\$ 440,000	10,000	2.33%
660-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 6,476	\$ 6,500	\$ 4,748	\$ 6,500	\$ 7,450	950	14.62%
660-59408-9700	PROPERTY TAX EQUIVALENT	\$ 277,715	\$ 300,000	\$ 224,721	\$ 300,000	\$ 300,000	0	0.00%
660-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 72,825	\$ 73,100	\$ 51,882	\$ 64,235	\$ 79,200	6,100	8.34%
660-59408-9702	WISC GROSS RECEIPTS TAX	\$ 602	\$ 650	\$ 658	\$ 660	\$ 700	50	7.69%
660-59408-9703	PSC REMAINDER ASSESSMENT	\$ 8,879	\$ -	\$ -	\$ 10,300	\$ 10,500	10,500	
TOTAL		\$ 803,710	\$ 810,250	\$ 609,818	\$ 816,695	\$ 837,850	27,600	3.41%
Total OPERATIONS/MAINTENANCE EXPENSES:		\$ 8,623,629	\$ 8,421,170	\$ 6,770,264	\$ 8,969,227	\$ 9,080,030	658,860	7.82%
NET OPERATING INCOME(LOSS);		\$ 195,742	\$ 299,530	\$ 343,589	\$ 537,516	\$ 223,170	(76,360)	-25.49%
OTHER INCOME								
660-48900	OTHER REV/TRANSFER FROM HRA	\$ -	\$ -	\$ 120	\$ 150	\$ -		
660-49415	REVENUE FROM MDSE & JOBBING	\$ 11,223	\$ 12,000	\$ 13,190	\$ 15,000	\$ 15,000	3,000	25.00%
660-49416	MERCHANDISING & JOBBING COSTS	\$ (11,200)	\$ (12,000)	\$ (273)	\$ (15,000)	\$ (15,000)	(3,000)	25.00%
660-43519	COVID ROUTES TO RECOVERY	\$ 1,781	\$ -	\$ -	\$ -	\$ -		

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
660-48600	CONTRIBUTION IN AID	\$ 7,585	\$ -	\$ -	\$ -	\$ -		
660-49421	CONTRIBUTED REVENUE	\$ 6,981	\$ 2,000	\$ 1,757	\$ 2,000	\$ 2,000	0	0.00%
	TOTAL	\$ 16,370	\$ 2,000	\$ 14,794	\$ 2,150	\$ 2,000	0	0.00%
TOTAL INCOME(LOSS) BEFORE INT CHARGES:		\$ 212,112	\$ 301,530	\$ 358,383	\$ 539,666	\$ 225,170	(76,360)	-25.32%
OTHER INCOME DEDUCTIONS								
660-49390	APPROPRIATIONS-MUNICIPAL	\$ 18,872	\$ 18,000	\$ 11,521	\$ 18,000	\$ 18,000	0	0.00%
660-49426	OTHER INCOME DEDUCTIONS	\$ 2,052	\$ 2,200	\$ -	\$ 2,200	\$ 2,200	0	0.00%
660-49434	MISC CREDITS TO SURPLUS	\$ (3,717)	\$ -	\$ -	\$ -	\$ -		
660-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59999-1311	GASB 68 PENSION EXPENSE	\$ 3,470	\$ -	\$ -	\$ -	\$ -		
660-59999-1321	GASB 75 OPEB EXPENSE	\$ (191,201)	\$ -	\$ -	\$ -	\$ -		
660-49439	APPROP OF INCOME TO MUNICIPAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ (170,523)	\$ 20,200	\$ 11,521	\$ 20,200	\$ 20,200	0	0.00%
INTEREST CHARGES								
660-49428	AMORTIZATION OF DEBT DISC/CHRG	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59430-6210	INTEREST ON ADVANCES FROM MUNI	\$ 4,688	\$ -	\$ -	\$ -	\$ -		
660-59427-6210	INTEREST ON LONG TERM DEBT	\$ 13,351	\$ 12,700	\$ 7,040	\$ 9,387	\$ 8,450	(4,250)	-33.46%
	TOTAL	\$ 18,039	\$ 12,700	\$ 7,040	\$ 9,387	\$ 8,450	(4,250)	-33.46%
NET INCOME(LOSS):		\$ 364,595	\$ 268,630	\$ 339,822	\$ 510,079	\$ 196,520	(72,110)	-26.84%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
TELECOM UTILITY								
REVENUES								
670-48900	OTHER REVENUE	\$ -	\$ 15,885	\$ -	\$ 15,885	\$ 15,885	\$ -	0.00%
670-49540	RENT FROM CLEC PROP	\$ 15,885	\$ 10,000	\$ 11,914	\$ 10,000	\$ -		#VALUE!
Total REVENUES		\$ 15,885	\$ 25,885	\$ 11,914	\$ 25,885	\$ 15,885	\$ (10,000)	-38.63%
EXPENDITURES								
MAINT OVERHEAD POLES/LINES								
670-59593-1220	WAGES - FULLTIME- UNION	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
670-59593-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
670-59593-2990	TRANSPORTATION EXPENSE	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
Total MAINT OVERHEAD POLES & LINES:		\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	0.00%
MAINT UNDERGROUND FACILITIES								
670-59594-1220	WAGES - FULLTIME- UNION	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
670-59594-2990	TRANSPORTATION EXPENSE	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
Total MAINT OF UNDERGRD FCILTIES:		\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ -	0.00%
OUTSIDE SERVICES EMPLOYED								
670-59923-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OUTSIDE SERVICES EMPLOYED:		\$ -	\$ -	\$ -	\$ -	\$ -		
EMPLOYEE PENSION/BENEFITS								
670-59926-1310	WI RETIREMENT	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
670-59926-1320	FICA	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
670-59926-1330	HEALTH INSURANCE	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
670-59926-2900	OTHER SERVICES	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
Total EMPLOYEE PENSION & BENEFITS:		\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	0.00%
MISC GENERAL EXPENSES								
670-59930-2900	OTHER SERVICES	\$ 1,313	\$ 250	\$ 900	\$ 1,250	\$ 1,000	\$ 750	300.00%
670-59930-2990	TRANSPORTATION EXPENSE	\$ -	\$ 150	\$ -	\$ -	\$ 135	\$ (15)	-10.00%
670-59930-3300	TRAVEL	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
670-59930-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
670-59930-9340	CONTINGENCY FUND	\$ 3,806	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
Total MISC GENERAL EXPENSES:		\$ 5,119	\$ 5,800	\$ 900	\$ 1,250	\$ 6,535	\$ 735	12.67%
Total OPERATING EXPENSES:		\$ 5,119	\$ 8,650	\$ 900	\$ 1,250	\$ 9,385	\$ 735	8.50%
OTHER EXPENSES								

670-59403-9750 DEPRECIATION EXPENSE

TOTAL

Total EXPENSES:

NET OPERATING INCOME(LOSS):

\$	5,009	\$	5,000	\$	4,508	\$	6,500	\$	6,500	\$	1,500	30.00%
\$	5,009	\$	5,000	\$	4,508	\$	6,500	\$	6,500	\$	1,500	30.00%
\$	10,127	\$	13,650	\$	5,408	\$	7,750	\$	15,885	\$	2,235	16.37%
\$	5,758	\$	12,235	\$	6,506	\$	18,135	\$	-			#VALUE!

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
STORMWATER UTILITY								
REVENUES								
680-46010	RESIDENTIAL SINGLE FAMILY	\$ 354,152	\$ 353,000	\$ 266,116	\$ 353,000	\$ 354,000	\$ 1,000	0.28%
680-46030	RESIDENTIAL MULTI FAMILY	\$ 429	\$ 425	\$ 321	\$ 400	\$ 400	\$ (25)	-5.88%
680-46040	NON RESIDENTIAL	\$ 263,485	\$ 262,000	\$ 196,508	\$ 262,000	\$ 262,000	\$ -	0.00%
680-46050	INTERDEPARTMENTAL	\$ 38,974	\$ 39,400	\$ 29,113	\$ 39,400	\$ 39,400	\$ -	0.00%
	TOTAL USER FEES	\$ 657,039	\$ 654,825	\$ 492,058	\$ 654,800	\$ 655,800	\$ 975	0.15%
EFFICIENCY CREDITS								
680-47010	EC-SINGLE FAMILY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
680-47030	EC-MULTI FAMILY	\$ -	\$ (5,000)	\$ -	\$ -	\$ (5,000)	\$ -	0.00%
680-47040	EC-NON RESIDENTIAL	\$ -	\$ (35,000)	\$ -	\$ -	\$ (35,000)	\$ -	0.00%
680-47050	EC-INTERDEPARTMENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EFFICIENCY CREDITS	\$ -	\$ (40,000)	\$ -	\$ -	\$ (40,000)	\$ -	0.00%
OTHER REVENUES								
680-48100	INTEREST INCOME	\$ 4,814	\$ 4,393	\$ 4,393	\$ 4,393	\$ 3,725	\$ (668)	-15.21%
680-48600	CONTRIB IN AID OF CONSTRUCTION(GRANT/SPEC ASSESS)	\$ 170	\$ 460,000	\$ 85,800	\$ 115,000	\$ 400,000	\$ (60,000)	-13.04%
680-43519	COVID ROUTES TO RECOVERY	\$ 1,079	\$ -	\$ -	\$ -	\$ -	\$ -	
680-49010	PERMIT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
680-49210	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
680-49470	FORFEITED DISCOUNTS	\$ 901	\$ 1,700	\$ 673	\$ 900	\$ 900	\$ (800)	-47.06%
	TOTAL OTHER REVENUES	\$ 6,963	\$ 466,093	\$ 90,866	\$ 120,293	\$ 404,625	\$ (61,468)	-13.19%
TOTAL REVENUES		\$ 664,002	\$ 1,080,918	\$ 582,924	\$ 775,093	\$ 1,020,425	\$ (60,493)	-5.60%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
OPERATING EXPENSES								
STREET DEBRIS MANAGEMENT								
680-59710-1220	WAGES FULLTIME	\$ 950	\$ 6,347	\$ 1,193	\$ 2,000	\$ 6,467	\$ 120	1.89%
680-59710-2900	OTHER SERVICES	\$ -	\$ 1,600	\$ -	\$ -	\$ 1,000	\$ (600)	-37.50%
680-59710-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59710-3900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL STREET DEBRIS MANAGEMENT		\$ 950	\$ 7,947	\$ 1,193	\$ 2,000	\$ 7,467	\$ (480)	-6.04%
VEHICLE/EQUIP MAINTENANCE								
680-59720-1220	WAGES FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59720-2410	MAINTENANCE OF VEHICLE/EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59720-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59720-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59720-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL VEHICLE/EQUIP MAINTENANCE		\$ -	\$ -	\$ -	\$ -	\$ -		
MAINTENANCE OF COLLECTION SYSTEM								
680-59730-1220	WAGES FULLTIME	\$ 4,833	\$ 45,709	\$ (6,533)	\$ 1,751	\$ 36,734	\$ (8,975)	-19.64%
680-59730-1230	WAGES - PART TIME			\$ -	\$ 4,600	\$ 4,966		
680-59730-1240	WAGES - PART TIME			\$ -	\$ 5,600	\$ 6,476		
680-59730-2900	OTHER SERVICES	\$ 184,877	\$ 150,000	\$ 23,766	\$ 70,000	\$ 100,000	\$ (50,000)	-33.33%
680-59730-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59730-3900	OTHER SUPPLIES	\$ 621	\$ 3,000	\$ -	\$ 3,000	\$ 5,000	\$ 2,000	66.67%
TOTAL MAINTENANCE OF COLLECTION SYSTEM		\$ 190,331	\$ 198,709	\$ 17,233	\$ 84,951	\$ 153,176	\$ (45,533)	-22.91%
MAINTENANCE OF OPEN CHANNEL DRAINAGE								
680-59740-1220	WAGES FULLTIME	\$ 5,323	\$ 5,520	\$ 2,373	\$ 3,500	\$ 5,624	\$ 104	1.88%
680-59740-2900	OTHER SERVICES	\$ 45,126	\$ 35,000	\$ 5,016	\$ 7,000	\$ 35,000	\$ -	0.00%
680-59740-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59740-3900	OTHER SUPPLIES	\$ 879	\$ 1,500	\$ -	\$ 150	\$ 1,000	\$ (500)	-33.33%
TOTAL MAINTENANCE OF OPEN CHANNEL DRAINAGE		\$ 51,328	\$ 42,020	\$ 7,389	\$ 10,650	\$ 41,624	\$ (396)	-0.94%
MAINTENANCE OF STORMWATER PONDS								
680-59750-1220	WAGES FULLTIME	\$ 2,078	\$ 24,891	\$ 2,505	\$ 3,100	\$ 25,356	\$ 465	1.87%
680-59750-2900	OTHER SERVICES	\$ 23,538	\$ (11,600)	\$ 1,732	\$ 6,000	\$ 6,000	\$ 17,600	-151.72%
680-59750-2990	TRANSPORTATION EXPENSE	\$ -	\$ 20,000	\$ -				#VALUE!
680-59750-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -				
TOTAL MAINTENANCE OF STORMWATER PONDS		\$ 25,616	\$ 33,291	\$ 4,237	\$ 9,100	\$ 31,356	\$ (1,935)	-5.81%
WWTP PHOSPHOROUS REGULATIONS								
680-59760-1220	FULLTIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ -		

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
680-59760-2900	OTHER SERVICES	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	0.00%
680-59760-3900	OTHER SUPPLIES	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -	0.00%
	TOTAL WWTP PHOSPHOROUS REGULATIONS	\$ -	\$ 14,000	\$ -	\$ -	\$ 14,000	\$ -	0.00%
	REGULATORY COMPLIANCE							
680-59770-1220	WAGES FULLTIME	\$ -	\$ 33,316	\$ -	\$ 4,800	\$ 24,105	\$ (9,211)	-27.65%
680-59770-1230	WAGES - PART TIME			\$ -	\$ 4,600	\$ 4,966		
680-59770-1240	WAGES - PART TIME			\$ -	\$ 5,600	\$ 6,476		
680-59770-2900	OTHER SERVICES	\$ 29,040	\$ 20,000	\$ 5,698	\$ 8,500	\$ 20,000	\$ -	0.00%
680-59770-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59770-3900	OTHER SUPPLIES	\$ 1,079	\$ 2,000	\$ -	\$ 500	\$ 1,500	\$ (500)	-25.00%
	TOTAL REGULATORY COMPLIANCE	\$ 30,118	\$ 55,316	\$ 5,698	\$ 24,000	\$ 57,047	\$ 1,731	3.13%
	ADMINISTRATIVE CHARGES							
680-59790-2100	PROFESSIONAL SERVICES	\$ 1,883	\$ 4,000	\$ 7,283	\$ 9,710	\$ 32,000	\$ 28,000	700.00%
680-59790-2900	OTHER SERVICES	\$ 250	\$ 2,000	\$ 1,708	\$ 2,300	\$ 2,500	\$ 500	25.00%
680-59790-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -			
	TOTAL ADMINISTRATIVE CHARGES	\$ 2,133	\$ 6,000	\$ 8,991	\$ 12,010	\$ 34,500	\$ 28,500	475.00%
	EMPLOYEE PENSION & BENEFITS							
680-59795-1310	WI RETIREMENT	\$ 844	\$ 10,015	\$ 419	\$ 800	\$ 7,712	\$ (2,303)	-23.00%
680-59795-1330	HEALTH INSURANCE	\$ 1,781	\$ 10,964	\$ 746	\$ 1,600	\$ 17,593	\$ 6,629	60.46%
680-59795-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59795-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59795-1340	LIFE INSURANCE	\$ 2	\$ 250	\$ 4	\$ 20	\$ 250	\$ -	0.00%
680-59795-1350	OTHER BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59795-2100	CITY ADMIN ALLOCATION(BENEFITS)	\$ -	\$ -	\$ -	\$ -	\$ 3,050	\$ 3,050	
680-59795-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EMPLOYEE PENSION & BENEFITS	\$ 2,627	\$ 21,229	\$ 1,169	\$ 2,420	\$ 28,605	\$ 7,376	34.74%
	TOTAL OPERATING EXPENSES	\$ 303,105	\$ 378,512	\$ 45,909	\$ 145,131	\$ 367,775	\$ (10,737)	-2.84%

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DEPRECIATION AND TAXES								
680-59403-9750	DEPRECIATION EXPENSE	\$ 96,869	\$ 83,000	\$ 75,300	\$ 100,000	\$ 100,000	\$ 17,000	20.48%
680-59408-2100	CITY ADMIN ALLOC(FICA)	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	
680-59408-9701	FICA TAX EXPENSE	\$ 751	\$ 8,857	\$ 435	\$ 1,600	\$ 9,270	\$ 413	4.66%
680-59427-6210	INTEREST EXPENSE	\$ 55,892	\$ 61,850	\$ 54,756	\$ 73,000	\$ 66,000		
TOTAL DEPRECIATION AND TAXES		\$ 153,512	\$ 153,707	\$ 130,491	\$ 174,600	\$ 176,470	\$ 22,763	14.81%
NET OPERATING INCOME (LOSS):		\$ 207,385	\$ 548,699	\$ 406,523	\$ 455,362	\$ 476,180	\$ (72,519)	-13.22%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
WASTEWATER UTILITY								
REVENUES								
MISC REVENUES								
690-48900	OTHER-Mishicot Replac/Transfer from HRA	\$ 18,242	\$ 20,000	\$ 3,517	\$ 20,000	\$ 20,000	\$ -	0.00%
Total MISCELLANEOUS REVENUE:		\$ 18,242	\$ 20,000	\$ 3,517	\$ 20,000	\$ 20,000	\$ -	0.00%
OTHER FINANCING SOURCES								
690-49221	RESIDENTIAL	\$ 1,980,887	\$ 2,000,000	\$ 1,484,549	\$ 1,980,000	\$ 2,000,000	\$ -	0.00%
690-49222	COMMERCIAL	\$ 483,772	\$ 493,000	\$ 375,478	\$ 493,000	\$ 493,000	\$ -	0.00%
690-49223	INDUSTRIAL	\$ 75,726	\$ 78,000	\$ 64,470	\$ 81,000	\$ 81,000	\$ 3,000	3.85%
690-49623	MISHICOT SERVICE	\$ 99,718	\$ 109,600	\$ 60,898	\$ 81,000	\$ 81,000	\$ (28,600)	-26.09%
690-49624	MISHICOT ADMINISTRATIVE FEE	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
690-49626	INTERDEPARTMENTAL SERVICE	\$ 1,376	\$ 1,400	\$ 1,134	\$ 1,400	\$ 1,400	\$ -	0.00%
690-49627	INTERDEPT SERVICE - LANDFILL	\$ 65,141	\$ 69,700	\$ 40,092	\$ 52,000	\$ 55,000		
690-49628	INTERDEPT SERVICE - BACKWASH	\$ 38,700	\$ 36,800	\$ 29,025	\$ 38,000	\$ 36,800		
690-49631	LATE PAYMENT CHARGES	\$ 5,006	\$ 3,800	\$ 3,924	\$ 5,200	\$ 5,000	\$ 1,200	31.58%
690-49634	RENT FROM SEWER PROPERTIES	\$ 30,082	\$ 16,500	\$ 10,757	\$ 22,000	\$ 22,000	\$ 5,500	33.33%
Total OTHER FINANCING SOURCES:		\$ 2,781,408	\$ 2,809,800	\$ 2,070,326	\$ 2,754,600	\$ 2,776,200	\$ (33,600)	-1.20%
Total REVENUES		\$ 2,799,650	\$ 2,829,800	\$ 2,073,843	\$ 2,774,600	\$ 2,796,200	\$ (33,600)	-1.19%
EXPENSES								
OPERATION EXPENSES								
OPERATION PLANT/LIFT STATION								
690-59820-1220	WAGES - FULLTIME- UNION	\$ 275,109	\$ 271,352	\$ 213,885	\$ 283,000	\$ 290,000	\$ 18,648	6.87%
690-59820-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59820-2200	UTILITIES/TELEPHONE	\$ 12	\$ -	\$ -	\$ -	\$ -		
690-59820-2201	CELLULAR PHONE	\$ 1,803	\$ 1,800	\$ 1,395	\$ 1,800	\$ 1,900	\$ 100	5.56%
690-59820-2210	ELECTRIC EXPENSE	\$ 118,180	\$ 125,000	\$ 87,619	\$ 120,000	\$ 125,000	\$ -	0.00%
690-59820-2230	WATER EXPENSE	\$ 6,359	\$ 7,000	\$ 5,106	\$ 7,000	\$ 7,000	\$ -	0.00%
690-59820-2240	SEWER EXPENSE	\$ 3,318	\$ 4,500	\$ 2,969	\$ 4,500	\$ 4,500	\$ -	0.00%
690-59820-2250	STORM WATER EXPENSE	\$ 3,705	\$ 4,000	\$ 2,779	\$ 4,000	\$ 4,000	\$ -	0.00%
690-59820-2410	MAINTENANCE EQUIPMENT/VEH	\$ 109	\$ -	\$ -	\$ -	\$ -		
690-59820-2900	OTHER SERVICES	\$ 43,742	\$ 40,000	\$ 35,492	\$ 60,000	\$ 60,000	\$ 20,000	50.00%
690-59820-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ -	\$ -		#VALUE!
690-59820-3900	OTHER SUPPLIES	\$ 14,259	\$ 18,000	\$ 12,150	\$ 18,000	\$ 18,000	\$ -	0.00%
Total OPERATION PLANT & LIFT STATION:		\$ 466,596	\$ 471,752	\$ 361,395	\$ 498,300	\$ 510,400	\$ 38,648	8.19%

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CHLORINE								
690-59823-3900	OTHER SUPPLIES	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	0.00%
Total CHLORINE:		\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	0.00%
PHOSPHOROUS REMOVAL CHEMICALS								
690-59824-3900	OTHER SUPPLIES	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
690-59824-4910	FERRIC CHLORIDE	\$ 41,846	\$ 40,000	\$ 29,809	\$ 40,000	\$ 45,000	\$ 5,000	12.50%
Total PHOSPHOROUS REMOVAL CHEM:		\$ 41,846	\$ 45,000	\$ 29,809	\$ 40,000	\$ 50,000	\$ 5,000	11.11%
SLUDGE CONDITIONING CHEMICALS								
690-59825-4920	POLYMER	\$ 22,328	\$ 25,000	\$ 19,419	\$ 30,000	\$ 30,000	\$ 5,000	20.00%
Total SLUDGE CONDITN CHEMICALS:		\$ 22,328	\$ 25,000	\$ 19,419	\$ 30,000	\$ 30,000	\$ 5,000	20.00%
OTHER OPERATING SUPPLIES								
690-59827-2220	NATURAL GAS/HEAT	\$ 21,074	\$ 26,000	\$ 19,067	\$ 26,000	\$ 26,000	\$ -	0.00%
690-59827-3900	OTHER SUPPLIES	\$ 1,454	\$ 2,000	\$ 80	\$ 200	\$ 1,500	\$ (500)	-25.00%
Total OTHER OPERATING SUPPLIES:		\$ 22,528	\$ 28,000	\$ 19,147	\$ 26,200	\$ 27,500	\$ (500)	-1.79%
TRANSPORTATION EXPENSE								
690-59828-2410	MAINTENANCE EQUIPMENT/VEH	\$ 21,576	\$ 10,000	\$ 26,410	\$ 28,000	\$ 20,000	\$ 10,000	100.00%
690-59828-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59828-3410	GAS & OIL	\$ 4,058	\$ 8,000	\$ 4,960	\$ 7,000	\$ 8,000	\$ -	0.00%
690-59828-3900	OTHER SUPPLIES	\$ 211	\$ 1,500	\$ 121	\$ 500	\$ 500	\$ (1,000)	-66.67%
Total TRANSPORTATION EXPENSES:		\$ 25,845	\$ 19,500	\$ 31,492	\$ 35,500	\$ 28,500	\$ 9,000	46.15%
Total OPERATION EXPENSES:		\$ 579,142	\$ 592,252	\$ 461,262	\$ 630,000	\$ 649,400	\$ 57,148	9.65%
MAINTENANCE EXPENSES								
MAINT SEWAGE COLLECTION SYSTEM								
690-59831-1220	WAGES - FULLTIME- UNION	\$ 34,229	\$ 30,000	\$ 24,228	\$ 34,000	\$ 34,000	\$ 4,000	13.33%
690-59831-2230	WATER EXPENSE	\$ 4,550	\$ 2,200	\$ 1,599	\$ 2,300	\$ 2,300	\$ 100	4.55%
690-59831-2240	SEWER EXPENSE	\$ 6,126	\$ 3,000	\$ 2,092	\$ 3,000	\$ 3,000	\$ -	0.00%
690-59831-2900	OTHER SERVICES	\$ 122,109	\$ 100,000	\$ 59,523	\$ 115,000	\$ 100,000	\$ -	0.00%
690-59831-2990	TRANSPORTATION EXPENSE	\$ 3,641	\$ 4,000	\$ 3,145	\$ 4,500	\$ 5,000	\$ 1,000	25.00%
690-59831-3900	OTHER SUPPLIES	\$ 3,019	\$ 6,000	\$ 847	\$ 1,700	\$ 3,500	\$ (2,500)	-41.67%
Total MAINT SEWAGE COLLECTION SYS:		\$ 173,674	\$ 145,200	\$ 91,433	\$ 160,500	\$ 147,800	\$ 2,600	1.79%

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MAINT COLLECT SYSTEM PUMP EQUIP								
690-59832-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 7,500	\$ -	\$ -	\$ -		#VALUE!
690-59832-2900	OTHER SERVICES	\$ 1,576	\$ 2,000	\$ 17,787	\$ 20,000	\$ 20,000	\$ 18,000	900.00%
690-59832-3900	OTHER SUPPLIES (BIO CUBES)	\$ -	\$ -	\$ -				
Total MAINT COLLECT SYS PUMP EQU:		\$ 1,576	\$ 9,500	\$ 17,787	\$ 20,000	\$ 20,000	\$ 10,500	110.53%
MAINT TREAT & DISPOSAL PLANT EQUIP								
690-59833-1220	WAGES - FULLTIME- UNION	\$ 53,055	\$ 65,386	\$ 40,754	\$ 60,000	\$ 61,211	\$ (4,175)	-6.38%
690-59833-2900	OTHER SERVICES	\$ 26,343	\$ 15,000	\$ 17,553	\$ 30,000	\$ 20,000	\$ 5,000	33.33%
690-59833-3900	OTHER SUPPLIES	\$ 33,218	\$ 26,000	\$ 15,596	\$ 23,000	\$ 26,000	\$ -	0.00%
Total MAINT TREAT & DISPOSAL PLT EQ:		\$ 112,617	\$ 106,386	\$ 73,903	\$ 113,000	\$ 107,211	\$ 826	0.78%
MAINT GEN PLANT STRUCTURE/EQUIP								
690-59834-2900	OTHER SERVICES	\$ 2,226	\$ 12,000	\$ 1,367	\$ 2,000	\$ 12,000	\$ -	0.00%
690-59834-3900	OTHER SUPPLIES	\$ 4,976	\$ 12,000	\$ 4,944	\$ 8,000	\$ 8,000	\$ (4,000)	-33.33%
Total MAINT GEN PLT STRUCTR & EQU:		\$ 7,201	\$ 24,000	\$ 6,311	\$ 10,000	\$ 20,000	\$ (4,000)	-16.67%
Total MAINTENANCE EXPENSES:		\$ 295,068	\$ 285,086	\$ 189,434	\$ 303,500	\$ 295,011	\$ 9,926	3.48%
<u>CUSTOMER ACCOUNTS EXPENSE</u>								
BILLING, COLLECT & ACCTG								
690-59840-1100	FULLTIME SALARIES	\$ 17,685	\$ 12,500	\$ 12,772	\$ 17,000	\$ 18,450	\$ 5,950	47.60%
690-59840-1200	WAGES - FULLTIME - NONUNION	\$ 29,281	\$ 45,500	\$ 30,512	\$ 40,700	\$ 42,000	\$ (3,500)	-7.69%
690-59840-2201	CELLULAR PHONE	\$ 14	\$ 12	\$ 11	\$ 20	\$ 12	\$ -	0.00%
690-59840-2900	OTHER SERVICES	\$ 1,806	\$ 2,600	\$ 322	\$ 1,000	\$ 2,600		
690-59840-3110	POSTAGE	\$ 9,042	\$ 9,300	\$ 7,313	\$ 9,500	\$ 9,300	\$ -	0.00%
690-59840-3900	OTHER SUPPLIES	\$ 5,425	\$ 5,300	\$ 5,307	\$ 5,000	\$ 5,300	\$ -	0.00%
Total BILLING, COLLECT & ACCTG:		\$ 63,254	\$ 75,212	\$ 56,237	\$ 73,220	\$ 77,662	\$ 2,450	3.26%
METER READING								
690-59842-1220	WAGES - FULLTIME- UNION	\$ 15,628	\$ 16,100	\$ 11,874	\$ 15,629	\$ 16,900	\$ 800	4.97%
690-59842-1240	WAGES-UNION PART TIME	\$ 2,798	\$ 2,700	\$ 2,075	\$ 2,641	\$ 2,700	\$ -	0.00%
690-59842-2201	CELLULAR PHONE	\$ 581	\$ 665	\$ 272	\$ 313	\$ 665	\$ -	0.00%
690-59842-2900	OTHER SERVICES	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	0.00%
690-59842-2990	TRANSPORTATION EXPENSE	\$ 419	\$ 1,200	\$ 233	\$ 274	\$ 1,200	\$ -	0.00%
690-59842-3900	OTHER SUPPLIES	\$ -	\$ 1,300	\$ -	\$ -	\$ 1,300	\$ -	0.00%
Total METER READING:		\$ 19,426	\$ 23,465	\$ 14,454	\$ 18,857	\$ 24,265	\$ 800	3.41%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
UNCOLLECTIBLE ACCOUNTS								
690-59843-2900	OTHER SERVICES	\$ 934	\$ 990	\$ 15,938	\$ 21,000	\$ 5,000	\$ 4,010	405.05%
Total UNCOLLECTIBLE ACCOUNTS		\$ 934	\$ 990	\$ 15,938	\$ 21,000	\$ 5,000	\$ 4,010	405.05%
Total CUSTOMER ACCOUNTS EXPENSE		\$ 83,614	\$ 99,667	\$ 86,629	\$ 113,077	\$ 106,927	\$ 7,260	7.28%
ADMINISTRATIVE/GENERAL EXPENSE								
ADMIN/GENERAL SALARIES								
690-59850-1100	FULLTIME SALARIES	\$ 25,949	\$ 24,742	\$ 19,293	\$ 25,441	\$ 25,236	\$ 494	2.00%
690-59850-1200	WAGES - FULLTIME - NONUNION	\$ 19,574	\$ 35,212	\$ 14,432	\$ 19,282	\$ 20,580	\$ (14,632)	-41.55%
690-59850-1230	WAGES-UNION PART TIME				\$ 9,100	\$ 9,933		
690-59850-1240	WAGES-UNION PART TIME	\$ 5,423	\$ 6,596	\$ 3,567	\$ 4,419	\$ 9,247	\$ 2,651	40.19%
690-59850-2100	CITY ADMIN ALLOC (WAGES)	\$ 98,239	\$ 100,788	\$ 71,473	\$ 83,324	\$ 99,000	\$ (1,788)	-1.77%
Total ADMIN & GENERAL SALARIES:		\$ 149,184	\$ 167,338	\$ 108,765	\$ 141,566	\$ 163,996	\$ (3,342)	-2.00%
OFFICE SUPPLIES/EXPENSE								
690-59851-2200	UTILITIES/TELEPHONE	\$ 300	\$ 320	\$ 220	\$ 320	\$ 320	\$ -	0.00%
690-59851-2910	PRINTING/ADVERTISING	\$ -	\$ 100	\$ -		\$ 100	\$ -	0.00%
690-59851-3900	OTHER SUPPLIES	\$ 176	\$ 1,000	\$ 165	\$ 500	\$ 1,000	\$ -	0.00%
Total OFFICE SUPPLIES & EXPENSE:		\$ 476	\$ 1,420	\$ 385	\$ 820	\$ 1,420	\$ -	0.00%
OUTSIDE SERVICES EMPLOYED								
690-59852-2100	PROFESSIONAL SERVICES	\$ 47,112	\$ 44,919	\$ 38,973	\$ 52,000	\$ 52,000	\$ 7,081	15.76%
690-59852-2900	OTHER SERVICES	\$ 9,896	\$ 10,000	\$ 7,953	\$ 11,000	\$ 11,000	\$ 1,000	10.00%
690-59852-2910	PRINTING/ADVERTISING	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
690-59852-5950	TRANSFER TO CAP PROJ FNDS	\$ 3,060	\$ 3,060	\$ 3,060	\$ 3,060	\$ 4,080	\$ 1,020	33.33%
Total OUTSIDE SERVICES EMPLOYED:		\$ 60,068	\$ 58,479	\$ 49,986	\$ 66,560	\$ 67,580	\$ 9,101	15.56%
INSURANCE EXPENSE								
690-59853-5100	PUBLIC LIABILITY INSURNCE	\$ 5,680	\$ 5,900	\$ 4,595	\$ 6,200	\$ 6,500	\$ 600	10.17%
690-59853-5110	PROPERTY INSURANCE	\$ 22,417	\$ 22,000	\$ 19,160	\$ 25,000	\$ 25,000	\$ 3,000	13.64%
690-59853-5111	CONTRACTOR EQUIPMENT INS	\$ 380	\$ 400	\$ 250	\$ 350	\$ 400	\$ -	0.00%
690-59853-5120	FLEET INSURANCE	\$ 2,633	\$ 2,800	\$ 1,920	\$ 2,800	\$ 2,800	\$ -	0.00%
690-59853-5130	WORKMEN'S COMPENSATION	\$ 11,159	\$ 13,000	\$ 8,242	\$ 12,000	\$ 13,000	\$ -	0.00%
690-59853-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59853-5190	CRIME INSURANCE	\$ 191	\$ 250	\$ 144	\$ 200	\$ 250	\$ -	0.00%
Total INSURANCE EXPENSE:		\$ 42,459	\$ 44,350	\$ 34,311	\$ 46,550	\$ 47,950	\$ 3,600	8.12%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
EMPLOYEE PENSION/BENEFITS								
690-59854-1310	WI RETIREMENT	\$ 30,858	\$ 37,404	\$ 23,851	\$ 32,000	\$ 34,000	\$ (3,404)	-9.10%
690-59854-1330	HEALTH INSURANCE	\$ 68,247	\$ 75,000	\$ 46,332	\$ 70,000	\$ 75,984	\$ 984	1.31%
690-59854-1332	HEALTH INSURANCE-RETIREE	\$ -	\$ -	\$ -				
690-59854-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 4,787	\$ -	\$ -				
690-59854-1334	HEALTH INSURANCE OPT-OUT	\$ 5,000	\$ 5,000	\$ 2,692	\$ 5,000	\$ 5,000	\$ -	0.00%
690-59854-1340	LIFE INSURANCE	\$ 1,514	\$ 1,875	\$ 1,093	\$ 1,520	\$ 1,875	\$ -	0.00%
690-59854-1350	OTHER BENEFITS	\$ (565)	\$ -	\$ -				
690-59854-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 22,642	\$ 30,455	\$ 16,400	\$ 23,000	\$ 22,000	\$ (8,455)	-27.76%
690-59854-2900	OTHER SERVICES	\$ -	\$ -	\$ -				
690-59854-5970	TRANSFER TO OTHER FUNDS	\$ 79,007	\$ -	\$ -				
Total EMPLOYEE PENSION & BENEFITS:		\$ 211,491	\$ 149,734	\$ 90,368	\$ 131,520	\$ 138,859	\$ (10,875)	-7.26%
REGULATORY COMMISSION EXPENSE								
690-59855-2900	OTHER SERVICES	\$ 12,588	\$ 13,000	\$ 14,677	\$ 14,677	\$ 15,000	\$ 2,000	15.38%
Total REGULATORY COMMISSION EXP:		\$ 12,588	\$ 13,000	\$ 14,677	\$ 14,677	\$ 15,000	\$ 2,000	15.38%
MISC GENERAL EXPENSE								
690-59856-2900	OTHER SERVICES	\$ -	\$ 300	\$ -		\$ 300	\$ -	0.00%
690-59856-2920	TRAINING	\$ 1,665	\$ 1,500	\$ 1,197	\$ 1,500	\$ 1,500	\$ -	0.00%
690-59856-3210	MEMBERSHIP & DUES	\$ 90	\$ 700	\$ -		\$ 700	\$ -	0.00%
690-59856-3220	PUBLICATIONS	\$ -	\$ 100	\$ -		\$ 100	\$ -	0.00%
690-59856-3300	TRAVEL	\$ 50	\$ 1,500	\$ -		\$ 1,500	\$ -	0.00%
Total MISC GENERAL EXPENSES:		\$ 1,804	\$ 4,100	\$ 1,197	\$ 1,500	\$ 4,100	\$ -	0.00%
RENTS-ADMINISTRATIVE								
690-59857-2900	OTHER SERVICES	\$ 79,297	\$ 92,000	\$ 103,294	\$ 120,000	\$ 80,000	\$ (12,000)	-13.04%
Total RENTS-ADMINISTRATIVE:		\$ 79,297	\$ 92,000	\$ 103,294	\$ 120,000	\$ 80,000	\$ (12,000)	-13.04%
Total ADMINISTRATIVE/GENERAL EXPENSE		\$ 557,367	\$ 530,421	\$ 402,982	\$ 523,193	\$ 518,905	\$ (11,516)	-2.17%
Total OPERATIONS/MAINTENANCE EXPENSE		\$ 1,515,191	\$ 1,507,426	\$ 1,140,308	\$ 1,569,770	\$ 1,570,243	\$ 62,818	4.17%

Account Number	Account Title (2022 Budget, Taxes Billed in 2021)	12/31/20 Prior year Actual	12/31/21 Cur Year Budget	09/30/21 Year-to-date Actual	Proj YE	2022 Budget	Change from Prev Budget	Percent Change
OTHER OPERATING EXPENSES								
690-59403-9750	DEPRECIATION EXPENSE	\$ 642,818	\$ 400,000	\$ 318,192	\$ 605,000	\$ 605,000	\$ 205,000	51.25%
690-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 7,106	\$ 7,340	\$ 5,220	\$ 7,000	\$ 7,700	\$ 360	4.90%
690-59408-9700	PROPERTY TAX EQUIVALENT	\$ 295,000	\$ 295,000	\$ 221,247	\$ 295,000	\$ 295,000	\$ -	0.00%
690-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 33,504	\$ 36,903	\$ 26,689	\$ 36,903	\$ 36,977	\$ 74	0.20%
690-59999-1311	GASB 68 PENSION EXPENSE	\$ 5,731	\$ 13,500	\$ -	\$ -	\$ -		#VALUE!
690-59999-1321	GASB 68 OPEB EXPENSE	\$ (114,184)	\$ -	\$ -	\$ -			
Total OTHER OPERATING EXPENSES		\$ 869,975	\$ 752,743	\$ 571,348	\$ 943,903	\$ 944,677	\$ 191,934	25.50%
Total OPERATING EXPENSES		\$ 2,385,166	\$ 2,260,169	\$ 1,711,656	\$ 2,513,673	\$ 2,514,920	\$ 254,752	11.27%
Total OPERATING INCOME(LOSS):		\$ 414,483	\$ 569,632	\$ 362,187	\$ 260,927	\$ 281,280	\$ (288,352)	-50.62%
INTEREST CHARGES								
690-49428	DEBT ISSUANCE COSTS AND DISCOUNTS	\$ -	\$ -	\$ -	\$ -	\$ -		
690-49435	MISC DEBITS TO SURPLUS	\$ 451,206	\$ -	\$ -	\$ -	\$ -		
690-59419-6210	INTEREST PAYMENTS	\$ 237,871	\$ 226,250	\$ 168,609	\$ 223,000	\$ 220,000	\$ (6,250)	-2.76%
690-59427-6220	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59427.6230	DEBT PREMIUM	\$ (4,961)	\$ -	\$ -	\$ -	\$ -		
690-59427-6240	DEBT UNDERWRITER DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
Total INTEREST CHARGES:		\$ 684,116	\$ 226,250	\$ 168,609	\$ 223,000	\$ 220,000	\$ (6,250)	-2.76%
NET INCOME(LOSS) AFTER INTEREST CHARGES		\$ (269,633)	\$ 343,382	\$ 193,578	\$ 37,927	\$ 61,280	\$ (282,102)	-82.15%
OTHER INCOME								
690-48600	CONTRIBUTION IN AID	\$ 524,020	\$ 660,300	\$ 153,200	\$ 660,300	\$ 400,000	\$ (260,300)	-39.42%
690-49210	TRANSFERS IN	\$ 26,500	\$ 25,000	\$ 23,301	\$ 26,556	\$ 26,500	\$ 1,500	6.00%
690-49190	INTEREST INCOME	\$ 21	\$ -	\$ -	\$ -	\$ -		
NET INCOME(LOSS) AFTER OTHER INCOME		\$ 280,909	\$ 1,028,682	\$ 370,079	\$ 724,783	\$ 487,780	\$ (540,902)	-52.58%

**CITY OF TWO RIVERS
PROPERTY TAX LEVIES**

Budget year 22
Taxes Billed 21

PURPOSE	LEVY AMOUNT	TAX RATES PER 1,000	LEVY CHANGE	RATE CHANGE	PERCENT TOTAL
General City	\$ 2,230,500.00	4.3982502	0.00%	-0.34%	16.25%
Debt	\$ 2,380,752.00	4.6945272	3.27%	2.92%	17.34%
Capital	\$ -	0.0000000	0.00%	0.00%	0.00%
Library	\$ 631,287.00	1.2448142	4.00%	3.64%	4.60%
Total City	\$ 5,242,539.00	10.3375916	1.94%	1.59%	38.19%
Two Rivers Public Schools	\$ 4,544,896.44	9.2546930	7.74%	7.35%	33.10%
Manitowoc Public Schools	\$ 138,188.00	8.6138694	1.44%	1.82%	1.01%
Lakeshore Technical College	\$ 405,793.15	0.8001703	0.99%	0.64%	2.96%
Manitowoc County	\$ 2,669,776.82	5.2644458	1.04%	0.69%	19.45%
State Forestry	\$ -	0.0000000	#DIV/0!	#DIV/0!	0.00%
Tax Incr Dist	\$ 727,670.41	1.4348695	7.77%	7.40%	5.30%
TOTAL	\$ 13,728,863.82				100.00%
<u>Total by School District</u>					
Two Rivers School District	\$ 13,590,675.82	27.0917702	3.90%	3.58%	
Manitowoc School District	\$ 9,183,967.38	26.4509466	2.06%	1.76%	
School Credit	\$ 821,308.83	<u>1.6195121</u>	-3.95%	<u>-4.28%</u>	
<u>Tax Rate After School Credit</u>					
Two Rivers School District		25.4722581		4.12%	
Manitowoc School District		24.8314345		2.18%	
ASSESSED VALUATION	<u>20</u>	<u>21</u>		AMOUNT OF CHANGE	PERCENT INCR
City of Two Rivers	505,395,000	507,133,500		1,738,500	0.344%
Two Rivers Public Schools	489,292,200	491,091,000		1,798,800	0.368%
Manitowoc Public Schools	16,102,800	16,042,500		(60,300)	-0.374%

**CITY OF TWO RIVERS
PROPERTY TAX LEVIES WITH TID**

Budget year 22
Taxes Billed 21

PURPOSE	TAX LEVY	TID LEVY	TOTAL LEVY	TAX RATE W/O TID	TAX RATE WITH TID	
General City	2,230,500.00	124,658.97	2,355,158.97	4.3982502	4.6440611	
Debt	2,380,752.00	133,056.30	2,513,808.30	4.6945272	4.9568966	
Capital	0.00	0.00	0.00	0.0000000	0.0000000	
Library	631,287.00	35,281.59	666,568.59	1.2448142	1.3143849	
Total City	5,242,539.00	292,996.86	5,535,535.86	10.3375916	10.9153425	
Two Rivers Public Schools	4,544,896.44	262,784.76	4,807,681.20	9.2546930	9.7897970	
Manitowoc Public Schools	138,188.00	0.00	138,188.00	8.6138694	8.6138694	
Lakeshore Technical College	405,793.15	22,679.12	428,472.27	0.8001703	0.8448905	
Manitowoc County	2,669,776.82	149,209.67	2,818,986.49	5.2644458	5.5586675	
State Forestry	0.00	0.00	0.00	0.0000000	0.0000000	
TID	727,670.41	0.00	0.00	1.4348695	0.0000000	
TOTAL	13,728,863.82	727,670.41	13,728,863.82			
				TOTAL IN TWO RIVERS SCHOOL DIST	27.0917702	27.1086975
				TOTAL IN MANITOWOC SCHOOL DIST	26.4509466	25.9327699

**CITY OF TWO RIVERS
DEBT AND LEGAL DEBT MARGIN SUMMARY**

GENERAL OBLIGATION DEBT	Final Payment	Balance 01/01/22	New Debt	Principal Payments Budgeted	Balance 12/31/22
2012 GO Promissory Notes Original Issue 1,530,000	04/01/22	\$ 235,000		\$ 235,000	\$ -
2013 State Trust Fund Loan Original Issue 1,162,358	03/15/23	\$ 256,181		\$ 126,353	\$ 129,828
2016 WPPI Loan for City Street Lighting Original Issue 30,350	08/01/26	\$ 14,163		\$ 3,035	\$ 11,128
2019 GO Promissory Notes Original Issue 1,785,000	04/01/29	\$ 1,610,000		\$ 175,000	\$ 1,435,000
2019 State Trust Fund Loan Original Issue 500,000	03/15/29	\$ 408,859		\$ 44,775	\$ 364,084
2019 GO Refunding Bonds Original Issue 3,210,000	04/01/34	\$ 2,880,000		\$ 175,000	\$ 2,705,000
2020 State Trust Fund Loan Original Issue 550,000	03/15/30	\$ 499,294		\$ 49,153	\$ 450,141
2020 Taxable GO Refunding Bonds Original Issue 1,745,000	10/01/30	\$ 1,590,000		\$ 175,000	\$ 1,415,000
2020 State Trust Fund Loan (Refinance) Original Issue 988,632	03/15/24	\$ 243,122		\$ 89,516	\$ 153,606
2020 GO Promissory Notes Original Issue 125,000	04/01/26	\$ 105,000		\$ 20,000	\$ 85,000
2019 State Trust Fund Loan Original Issue 5,915,000	04/01/30	\$ 5,005,000		\$ 855,000	\$ 4,150,000
2021 GO Promissory Notes Original Issue 1,915,000	04/01/31	\$ 1,915,000		\$ 100,000	\$ 1,815,000
2021 Taxable GO Refunding Bonds Original Issue 775,000	04/01/39	\$ 775,000		\$ -	\$ 775,000
Budgeted New Debt			\$ 2,800,000		\$ 2,800,000
SUBTOTAL-PAID BY DEBT SERVICE FUND		\$ 15,536,619	\$ 2,800,000	\$ 2,047,832	\$ 16,288,787
Other Debt Subject to Legal Debt Margin					
2010 GO Refunding Bonds-Paid by Water	04/01/30	\$ 770,000		\$ 70,000	\$ 700,000
2010 GO Refunding Bonds-Paid by Sewer	04/01/30	\$ 595,000		\$ 60,000	\$ 535,000
2020 Sewer PSL Funding	03/15/23	\$ 262,001		\$ 129,383	\$ 132,618
2020 Sewer UFPL Funding	05/21/20	\$ 75,000		\$ 10,000	\$ 65,000
2013 Lead Water Service Replacement Loan	05/01/29	\$ 176,556		\$ 20,090	\$ 156,466
2013 Library HVAC Retrofit Loan - Paid by Library	06/02/23	\$ 18,071		\$ 12,908	\$ 5,163
2013 Water Reservoir Pump Replacement	04/28/23	\$ 1,877		\$ 1,408	\$ 469
2013 Water Pump and Compressor	12/28/23	\$ 9,365		\$ 4,683	\$ 4,682
2020 Water PSL Funding	03/15/23	\$ 107,487		\$ 53,080	\$ 54,407
2020 Water UFPL Funding	05/21/20	\$ 235,000		\$ 25,000	\$ 210,000
2016 State Trust Fund Loan - Paid by Water	03/15/26	\$ 75,000		\$ 15,000	\$ 60,000
2010 Clean Water Loan (Carron Pond)	05/01/29	\$ 254,604		\$ 28,477	\$ 226,127
2010 Clean Water Loan (Wentker Pond)	05/01/29	\$ 423,833		\$ 47,405	\$ 376,428
SUBTOTAL-PAID BY OTHER FUNDS		\$ 3,003,794	\$ -	\$ 477,433	\$ 2,526,361
AMOUNT SUBJECT TO LEGAL DEBT MARGIN		\$ 18,540,413	\$ 2,800,000	\$ 2,525,265	\$ 18,815,148
Bond Anticipation/Note Anticipation Notes					
		\$ -		\$ -	\$ -
Total G.O. Debt		\$ 18,540,413	\$ 2,800,000	\$ 2,525,265	\$ 18,815,148
LEGAL DEBT MARGIN (per annual audit report)					
		12/31/2019	12/31/2020	PROJECTED 12/31/2021	Budgeted 12/31/2022
State Equalized Valuation		\$ 525,096,800	\$ 545,633,400	\$ 588,817,200	\$ 588,817,200
Legal Debt Percentage		5%	5%	5%	5%
Legal Debt Limit		\$ 26,254,840	\$ 27,281,670	\$ 29,440,860	\$ 29,440,860
Total General Obligation Debt		\$ 17,500,288	\$ 19,274,411	\$ 18,540,413	\$ 18,815,148
Available Fund Balance in Debt Service Fund		\$ -	\$ -	\$ -	\$ -
Legal Debt Margin		\$ 8,754,552	\$ 8,007,259	\$ 10,900,447	\$ 10,625,712
Percent of Legal Debt Capacity		66.66%	70.65%	62.98%	63.91%
Debt Goal Max (60% of Legal Debt Limit)		15,752,904	16,369,002	17,664,516	17,664,516
Debt Goal Margin		(1,747,384)	(2,905,409)	(875,897)	(1,150,632)
Percent of Debt Goal Capacity		111.09%	117.75%	104.96%	106.51%

CITY OF TWO RIVERS

**Resolution Adopting Tax Levy for the City of Two Rivers, Wisconsin
Fiscal Year Ending, December 31, 2022**

WHEREAS, The City Council of the City of Two Rivers, Wisconsin, has, pursuant to law, determined the amount of tax which is levied against all the real and personal property included in the 2021 tax rolls (2022 Budget) for general city operations; and

WHEREAS, various governmental bodies for whom the City of Two Rivers either levies or collects taxes upon the taxable real and personal property in the City of Two Rivers for the purposes of such governmental bodies have duly determined the amount to be levied or collected by taxation of such real and personal property in the City of Two Rivers;


NOW, THEREFORE, BE IT FURTHER RESOLVED, by the City Council of the City of Two Rivers that the following amounts and rates of tax are hereby levied upon all of the taxable real and personal property in the City of Two Rivers on the 2021 tax rolls, and the Finance Director is hereby directed to spread the amount thereof upon the tax rolls for collection, as follows, to-wit:

PURPOSE	TAX LEVY (Including TID)	(Two Rivers School District) TAX RATE	(Manitowoc School District) TAX RATE
General City	\$ 2,355,159	\$ 4.644	\$ 4.644
Debt	\$ 2,513,808	\$ 4.957	\$ 4.957
Library	\$ 666,569	\$ 1.314	\$ 1.314
Two Rivers Public Schools	\$ 4,807,681	\$ 9.790	\$ -
Manitowoc Public Schools	\$ 138,188	\$ -	\$ 8.614
Lakeshore Technical College	\$ 428,472	\$ 0.845	\$ 0.845
Manitowoc County	\$ 2,818,986	\$ 5.559	\$ 5.559
TOTAL:	\$ 13,728,864	\$ 27.109	\$ 25.933

Adopted: December 6, 2021



Council Member



Gregory E. Buckley, City Manager

CITY OF TWO RIVERS

**Resolution Adopting the General Fund Budgets
for the City of Two Rivers, Wisconsin
Fiscal Year Ending, December 31, 2022**

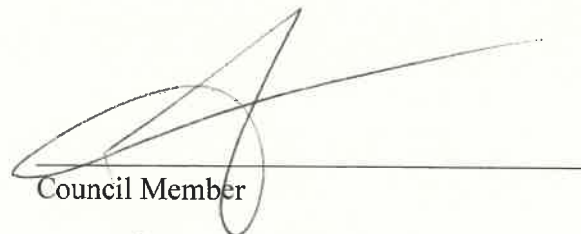
WHEREAS, a public hearing was held on November 29, 2021 by the City Council of the City of Two Rivers on the proposed budget for the City of Two Rivers Debt Service Fund and General Fund for the fiscal year ending December 31, 2022.

NOW, THEREFORE, BE IT FURTHER RESOLVED, by the City Council of the City of Two Rivers; that there is hereby appropriated for the fiscal year ending December 31, 2022 to the General Fund the sum of \$10,825,916.

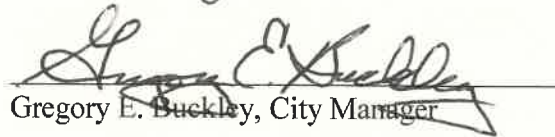
GENERAL GOVERNMENT	\$	1,196,780
PUBLIC SAFETY	\$	6,033,760
PUBLIC WORKS	\$	1,688,092
HEALTH & HUMAN SERVICES	\$	358,235
CULTURE, REC. & EDUCATION	\$	1,186,936
OTHER FINANCING USES	\$	362,113
TOTAL GENERAL FUND	\$	<u>10,825,916</u>

BE IT FURTHER RESOLVED, that the proposed budget for the City General Fund, a copy of which is on file in the office of the Finance Director and open to inspection during regular business hours, is hereby approved.

Adopted: December 6, 2021



Council Member



Gregory E. Buckley, City Manager

CITY OF TWO RIVERS
Resolution Adopting Budgets for Other Funds
for the City of Two Rivers, Wisconsin
Fiscal Year Ending December 31, 2022
Page 1 of 2

BE IT RESOLVED, by the City Council of the City of Two Rivers that the City Council hereby approves the following administrative budgets for 2022, the same being on file in the Finance Department and open to inspection during regular business hours:

CAPITAL PROJECT FUNDS

403 – Harbor Masterplan Implementation	\$	1,512,000
410 – Bike Trail Construction Fund	\$	85,637
415 – Central Park Renovation Fund	\$	850,000
417 – Industrial Park Development Fund	\$	193,700
419 – Landfill Fund	\$	120,500
451 – Street Construction Fund	\$	1,048,000
452 – Bridge Construction Fund	\$	90,000
454 – Parks and Cemetery Construction Fund	\$	541,215
455 – Fire Equipment Fund	\$	775,000
457 – Public Works Equipment Fund	\$	290,000
459 – City Hall Equipment Fund	\$	97,790
460 – Management Information Fund	\$	95,000
461 – Police Equipment Fund	\$	96,600
Subtotal:	\$	<u>5,795,442</u>

SPECIAL REVENUE FUNDS

202 – Sandy Bay Highlands Development Fund	\$	75,000
205 – Housing Revolving Loan Fund	\$	57,500
207 – Affordable Housing Fund	\$	92,000
216 – American Rescue Funds (ARPA)	\$	729,000
218 – Docks and Harbors Fund	\$	12,000
233 – TIF #4	\$	73,807
235 – TIF #6	\$	6,150
236 – TIF #7	\$	102,350
237 – TIF #8	\$	426,902
238 – TIF #9	\$	225,000
239 - TIF #10	\$	49,650
240 – TIF #11	\$	44,275
241 – TIF #12	\$	32,453
242 – TIF #13	\$	1,150

CITY OF TWO RIVERS
Resolution Adopting Budgets for Other Funds
for the City of Two Rivers, Wisconsin
Fiscal Year Ending December 31, 2022
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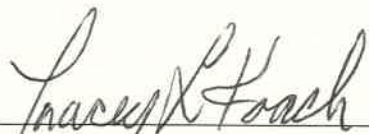
SPECIAL REVENUE FUNDS (continued)

243 – TIF #14	\$	6,150
244 – TIF #15	\$	656,000
245 – TIF #16	\$	1,150
250 – Senior Center Fund	\$	101,360
258 – Community Tourism Fund	\$	195,000
259 – Tourism Development Fund	\$	200,000
260 – Urban Forestry Fund	\$	19,500
262 – Recreation Special Events Fund	\$	32,500
263 – Tree Planting Fund	\$	49,500
270 – Paramedic (Act 102) Fund	\$	6,000
290 – Business and Industrial Loan	\$	197,400
291 – Community Development	\$	158,308
Subtotal:	\$	<u>3,550,105</u>

ENTERPRISE FUNDS

640 – Solid Waste Utility	\$	816,461
650 – Water Utility	\$	2,853,753
660 – Electric Utility	\$	9,108,680
670 – Telecommunications Utility	\$	15,885
680 - Stormwater Utility	\$	544,245
690 – Sewer Utility	\$	2,734,920
Subtotal:	\$	<u>16,073,944</u>
Total:	\$	<u>25,419,491</u>

Adopted: December 6, 2021



 Council Member



 Gregory E. Buckley, City Manager

CITY OF TWO RIVERS

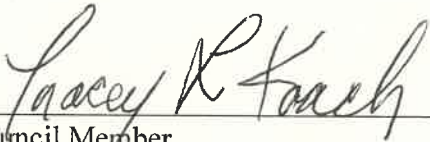
**Resolution Adopting the Debt Service Fund Budget
for the City of Two Rivers, Wisconsin
Fiscal Year Ending, December 31, 2022**

WHEREAS, a public hearing was held on November 29, 2021 by the City Council of Two Rivers on the proposed budget for the City of Two Rivers General Fund and Debt Service Fund for the fiscal year ending December 31, 2022.

NOW, THEREFORE, BE IT FURTHER RESOLVED, by the City Council of the City of Two Rivers; that there is hereby appropriated for the fiscal year ending December 31, 2022 to the Debt Service Fund the sum of \$2,669,481.

BE IT FURTHER RESOLVED, that the proposed budget for the Debt Service Fund, a copy of which is on file in the office of the Finance Director and open to inspection during regular business hours, is hereby approved.

Adopted: December 6, 2021



Council Member



Gregory E. Buckley, City Manager

CITY OF TWO RIVERS

**Resolution Approving Business Improvement
District Levy and Assessment Rate for 2022**


WHEREAS, the City of Two Rivers has established a Business Improvement District (BID) for purposes of funding a portion of the Main Street Program; and

WHEREAS, the Main Street organization has developed a 2022 Budget that anticipates BID levy support in the amount of \$38,490.96 which would result from a BID assessment rate of \$1.425 per thousand dollars of assessed value, levied against assessable properties in the BID, such rate being unchanged from the assessment rate in effect each year since 1996; and

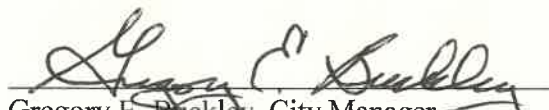
WHEREAS, said levy and assessment rate were affirmed by action of the BID Board at a meeting held on December 1, 2021;

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby authorizes a 2022 BID assessment at the rate of \$1.425 per thousand dollars assessed value, subject to a minimum assessment of \$100 per assessable parcel and a maximum assessment of \$2,500 per assessable property owner located within the BID, as recommended by the concurrence of the BID Board.

Adopted: December 6, 2021



Council Member



Gregory E. Buckley, City Manager