



**TWO  
RIVERS**  
WISCONSIN

# 2023 Preliminary Budget

Please note that this is a working document that is currently being reviewed by Staff and City Council.

This is meant for reference as of 11/17/2022 and could be changed without notice.

Contact the Finance Department at 793-5525 with questions.

**CITY OF TWO RIVERS**

**2023 BUDGET**

**TABLE OF CONTENTS**

Budget Section	Page #
<b>TABLE OF CONTENTS</b>	
<b>GENERAL FUND</b>	
BUDGET SUMMARY	1
GRAPHS (General Fund Budgets)	3
REVENUES	5
GENERAL GOVERNMENT	
Council	9
Judicial	10
Legal	12
City Manager	13
City Clerk	15
Elections	17
Information Systems	18
Finance	20
Assessing	22
City Hall	24
General Government	26
Insurance	27
PUBLIC SAFETY	
Police Administration	28
Patrol	31
Crossings Guards	34
Police & Fire Commission	35
Fire Administration	36
Firefighters	38
Ambulance	39
Inspections	40
PUBLIC WORKS	
DPW Administration	42
Public Works Shop	44
Street Maintenance	46
Traffic Control	47
Snow & Ice Removal	48
Bridge Repair/Maintenance	49
Transit	49
Work for Other Departments	50
HEALTH/HUMAN SERVICES	
Senior Center	51
Cemeteries	53

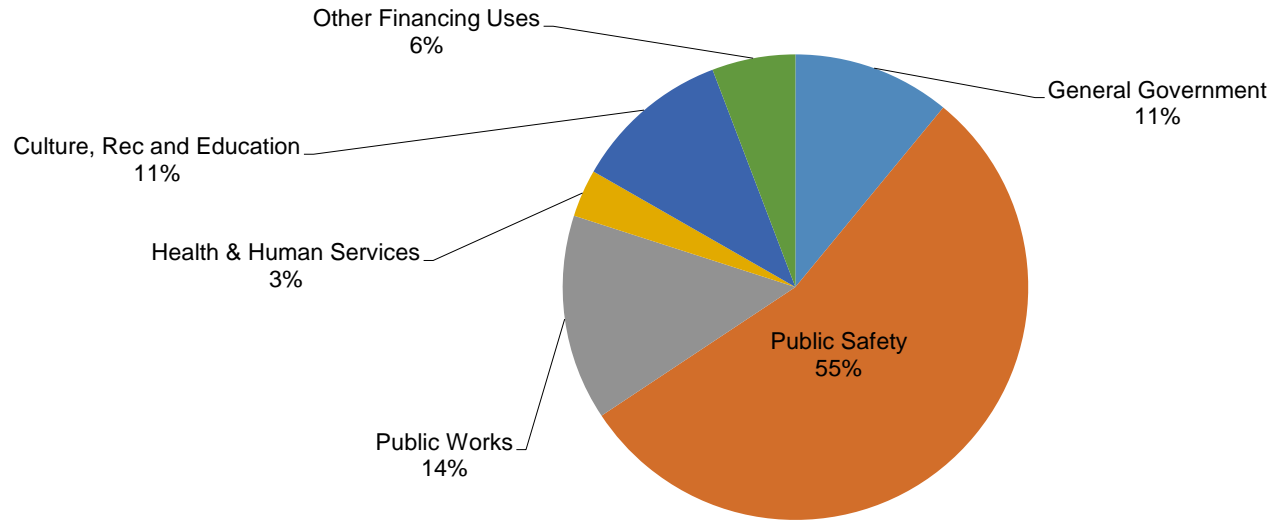
Budget Section	Page #
<b>CULTURE, REC &amp; EDUCATION</b>	
Community Center	55
Parks	57
Recreation	59
Special Events	61
Recreation Fields	62
Trails/Median Maintenance	64
OTHER FINANCING USES	65
<b>LIBRARY FUND</b>	66
<b>LIBRARY GIFT FUND</b>	71
<b>DEBT SERVICE</b>	73
<b>TIF FUNDS</b>	
TIF #4 – Lakeshore Park Apts	74
TIF #6 – St Lukes Redevelopment	77
TIF #7 – Northland Lodge/Old Hospital	79
TIF #8 – Washington Highlands	81
TIF #9 – Eggers Industrial	83
TIF #10 – Paragon/Hamilton Warehouses	85
TIF #11 – St Peter/Lincoln Avenue	87
TIF #12 – Suettinger/Hotel Development	89
TIF #13 – Culvers/Washington & 22	91
TIF #14 - Woodland Industrial Park	93
TIF #15 - Forest Avenue Redevelopment	94
TIF #16 - Eggers East Redevelopment	95
TIF #17 - Eggers West Redevelopment	96
<b>SPECIAL REVENUE FUNDS</b>	
Fund 202 - Sandy Bay Highlands	97
Fund 205 – CDBG Housing	99
Fund 207 – Affordable Housing (TID)	100
Fund 216 – American Rescue Fund	101
Fund 218 – Dock & Harbors	102
Fund 250 – Senior Center	103
Fund 258 – Community Tourism	105
Fund 259 – Tourism	106
Fund 260 – Urban Forestry	108
Fund 262 – Concession and Beer Sales	109
Fund 262 – Special Events Donation	110
Fund 263 – Tree Planting	111
Fund 270 – EMS Act 102 Grant	112
Fund 290 – Business & Ind Reuse Loan	113
Fund 291 – Community Development	115

Budget Section	Page #
<b>CAPITAL PROJECTS</b>	
Fund 403 – Harbor Masterplan	117
Fund 410 – Bike Trail Construction	119
Fund 415 – Central Park Renovation	121
Fund 417 – Industrial Park Development	122
Fund 419 – City Landfill	124
Fund 451 – Street Construction	126
Fund 452 – Bridge Construction	128
Fund 454 – Park and Cemetery	129
Fund 455 – Fire Equipment	132
Fund 457 – Public Works Equipment	134
Fund 459 – City Hall Equipment	136
Fund 460 – Mgmt Information	138
Fund 461 – Police Equipment Fund	139
<b>SOLID WASTE UTILITY</b>	142
<b>WATER UTILITY</b>	145
<b>ELECTRIC UTILITY</b>	158
<b>TELECOM UTILITY</b>	169
<b>STORMWATER UTILITY</b>	171
<b>SEWER UTILITY</b>	175

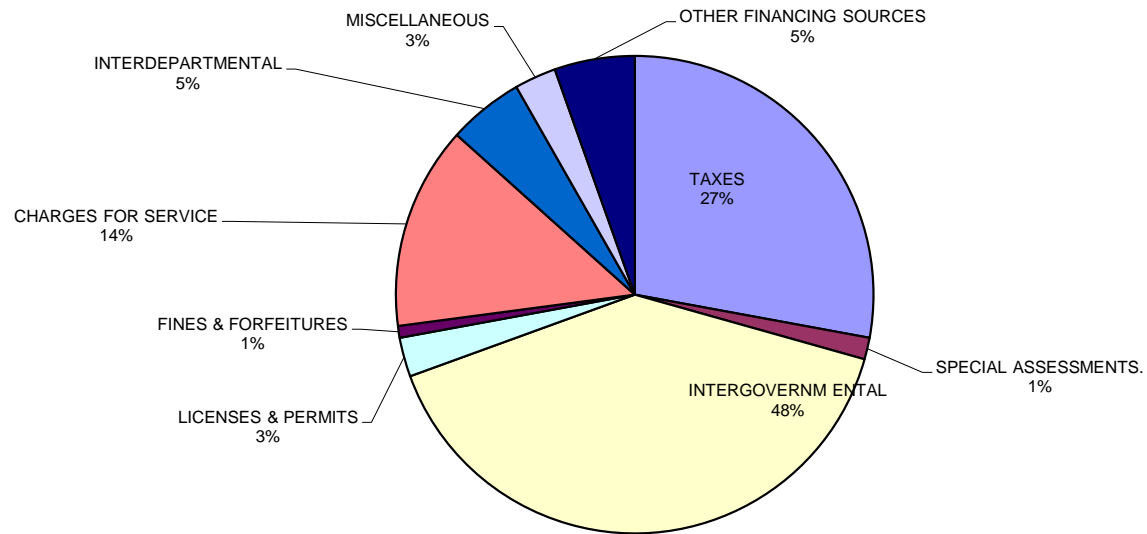
Account Number <i>(2023 Budget, Taxes Billed in 2022)</i>	12/31/21 Actual	1/1/22 Budget	9/30/22 Year To Date	Proj YE	2023 Budget	Change from prior budget	% change from prior budget
<b>REVENUES</b>							
Total TAXES:	\$ 2,952,256	\$ 3,099,520	\$ 2,845,546	\$ 3,099,517	\$ 3,192,020	\$ 92,500	2.98%
Total SPECIAL ASSESSMENTS:	\$ 207,585	\$ 169,000	\$ 75,710	\$ 166,000	\$ 169,000	\$ -	0.00%
Total INTERGOVERNMENTAL REVENUE:	\$ 4,648,238	\$ 4,587,696	\$ 1,229,339	\$ 4,592,783	\$ 4,586,924	\$ (772)	-0.02%
Total LICENSES & PERMITS:	\$ 276,993	\$ 289,800	\$ 194,374	\$ 287,850	\$ 303,500	\$ 13,700	4.73%
Total FINES & FORFEITURES:	\$ 122,772	\$ 98,900	\$ 62,756	\$ 85,600	\$ 90,500	\$ (8,400)	-8.49%
Total CHARGES FOR SERVICE:	\$ 1,432,381	\$ 1,575,500	\$ 900,968	\$ 1,457,056	\$ 1,573,500	\$ (2,000)	-0.13%
Total INTERDEPARTMENTAL REVENUE:	\$ 444,629	\$ 575,500	\$ 288,123	\$ 490,500	\$ 585,500	\$ 10,000	1.74%
Total MISCELLANEOUS REVENUE:	\$ 187,023	\$ 250,000	\$ 182,913	\$ 275,100	\$ 322,000	\$ 72,000	28.80%
Total OTHER FINANCING SOURCES:	\$ 274,074	\$ 180,000	\$ 160,690	\$ 180,000	\$ 620,005	\$ 440,005	244.45%
<b>Total REVENUES</b>	<b>\$ 10,545,951</b>	<b>\$ 10,825,916</b>	<b>\$ 5,940,419</b>	<b>\$ 10,634,406</b>	<b>\$ 11,442,949</b>	<b>\$ 617,033</b>	<b>5.70%</b>
<b>EXPENDITURES</b>							
<b><u>GENERAL GOVERNMENT</u></b>							
Total COUNCIL:	\$ 15,350	\$ 15,820	\$ 10,134	\$ 15,283	\$ 15,937	\$ 117	0.74%
Total JUDICIAL:	\$ 67,028	\$ 59,548	\$ 48,083	\$ 65,440	\$ 62,635	\$ 3,087	5.18%
Total LEGAL COUNSEL:	\$ 53,880	\$ 54,433	\$ 34,842	\$ 44,400	\$ 54,868	\$ 435	0.80%
Total CITY MANAGER:	\$ 181,393	\$ 165,531	\$ 113,705	\$ 160,324	\$ 161,843	\$ (3,688)	-2.23%
Total CLERK:	\$ 80,860	\$ 79,844	\$ 55,454	\$ 76,354	\$ 93,568	\$ 13,724	17.19%
Total ELECTION:	\$ 10,660	\$ 25,100	\$ 13,057	\$ 16,550	\$ 17,300	\$ (7,800)	-31.08%
Total INFORMATION SYSTEMS:	\$ 99,463	\$ 106,838	\$ 74,080	\$ 99,257	\$ 115,872	\$ 9,034	8.46%
Total FINANCE DEPARTMENT:	\$ 168,315	\$ 141,800	\$ 105,420	\$ 142,532	\$ 151,773	\$ 9,973	7.03%
Total ASSESSING:	\$ 106,508	\$ 111,631	\$ 83,134	\$ 107,663	\$ 122,150	\$ 10,519	9.42%
Total CITY HALL:	\$ 83,689	\$ 80,165	\$ 67,984	\$ 87,677	\$ 87,764	\$ 7,599	9.48%
Total MISC GENERAL GOVERNMENT:	\$ 2,391	\$ 15,150	\$ 5,965	\$ 11,950	\$ 17,800	\$ 2,650	17.49%
Total INSURANCE:	\$ 315,646	\$ 340,920	\$ 243,525	\$ 345,130	\$ 353,145	\$ 12,225	3.59%
<b>Total GENERAL GOVERNMENT:</b>	<b>\$ 1,185,184</b>	<b>\$ 1,196,780</b>	<b>\$ 855,385</b>	<b>\$ 1,172,562</b>	<b>\$ 1,254,655</b>	<b>\$ 57,875</b>	<b>4.84%</b>
<b><u>PUBLIC SAFETY</u></b>							
Total POLICE ADMINISTRATION:	\$ 1,352,788	\$ 1,395,964	\$ 1,030,956	\$ 1,410,797	\$ 1,416,495	\$ 20,531	1.47%
Total POLICE PATROL:	\$ 1,697,188	\$ 1,864,739	\$ 1,404,697	\$ 1,874,739	\$ 1,936,220	\$ 71,481	3.83%
Total POLICE CROSSING GUARDS:	\$ 14,964	\$ 20,349	\$ 14,916	\$ 22,410	\$ 23,655	\$ 3,306	16.25%
<b>Total POLICE DEPARTMENT:</b>	<b>\$ 3,064,940</b>	<b>\$ 3,281,052</b>	<b>\$ 2,450,569</b>	<b>\$ 3,307,946</b>	<b>\$ 3,376,370</b>	<b>\$ 95,318</b>	<b>2.91%</b>
<b>Total POLICE &amp; FIRE COMMISSION:</b>	<b>\$ 2,907</b>	<b>\$ 5,150</b>	<b>\$ 5,377</b>	<b>\$ 5,987</b>	<b>\$ 5,250</b>	<b>\$ 100</b>	<b>1.94%</b>
Total FIRE ADMINISTRATION:	\$ 549,772	\$ 559,808	\$ 440,226	\$ 573,604	\$ 594,320	\$ 34,512	6.16%
Total FIREFIGHTERS:	\$ 1,584,494	\$ 1,548,105	\$ 1,203,172	\$ 1,582,836	\$ 1,647,550	\$ 99,445	6.42%
Total AMBULANCE:	\$ 507,365	\$ 502,550	\$ 349,146	\$ 481,300	\$ 495,600	\$ (6,950)	-1.38%
<b>Total FIRE DEPARTMENT:</b>	<b>\$ 2,641,631</b>	<b>\$ 2,610,463</b>	<b>\$ 1,992,544</b>	<b>\$ 2,637,740</b>	<b>\$ 2,737,470</b>	<b>\$ 127,007</b>	<b>4.87%</b>

Account Number <i>(2023 Budget, Taxes Billed in 2022)</i>	12/31/21 Actual	1/1/22 Budget	9/30/22 Year To Date	Proj YE	2023 Budget	Change from prior budget	% change from prior budget
Total INSPECTION:	\$ 124,733	\$ 137,095	\$ 101,517	\$ 134,118	\$ 141,815	\$ 4,720	3.44%
<b>Total PUBLIC SAFETY:</b>	<b>\$ 5,834,210</b>	<b>\$ 6,033,760</b>	<b>\$ 4,550,007</b>	<b>\$ 6,085,791</b>	<b>\$ 6,260,905</b>	<b>\$ 227,145</b>	<b>3.76%</b>
<b><u>PUBLIC WORKS</u></b>							
Total HIGHWAY ADMINISTRATION:	\$ 179,343	\$ 193,587	\$ 131,258	\$ 183,203	\$ 179,935	\$ (13,652)	-7.05%
Total PUBLIC WORKS SHOP:	\$ 592,468	\$ 635,220	\$ 399,645	\$ 573,658	\$ 591,992	\$ (43,228)	-6.81%
Total STREET MAINTENANCE:	\$ 257,366	\$ 259,142	\$ 185,132	\$ 248,546	\$ 251,510	\$ (7,632)	-2.95%
Total TRAFFIC CONTROL:	\$ 49,655	\$ 64,460	\$ 36,679	\$ 48,824	\$ 66,671	\$ 2,211	3.43%
Total SNOW & ICE:	\$ 123,242	\$ 213,419	\$ 93,162	\$ 136,631	\$ 220,834	\$ 7,415	3.47%
Total BRIDGE REPAIR/MAINTENANCE:	\$ 52,348	\$ 57,157	\$ 35,520	\$ 54,326	\$ 44,443	\$ (12,714)	-22.24%
Total TRANSIT:	\$ 107,877	\$ 115,000	\$ -	\$ 115,000	\$ 120,000	\$ 5,000	4.35%
Total WORK DONE FOR OTHER DEPTS:	\$ 188,569	\$ 150,107	\$ 177,472	\$ 236,181	\$ 159,649	\$ 9,542	6.36%
<b>Total DEPARTMENT OF PUBLIC WORKS:</b>	<b>\$ 1,550,868</b>	<b>\$ 1,688,092</b>	<b>\$ 1,058,868</b>	<b>\$ 1,596,369</b>	<b>\$ 1,635,034</b>	<b>\$ (53,058)</b>	<b>-3.14%</b>
<b><u>HEALTH &amp; HUMAN SERVICES</u></b>							
Total SENIOR CENTER:	\$ 171,426	\$ 181,414	\$ 112,976	\$ 138,822	\$ 192,408	\$ 10,994	6.06%
Total CEMETERIES:	\$ 140,912	\$ 176,821	\$ 128,325	\$ 163,056	\$ 186,964	\$ 10,143	5.74%
<b>Total HEALTH &amp; HUMAN SERVICES:</b>	<b>\$ 312,338</b>	<b>\$ 358,235</b>	<b>\$ 241,302</b>	<b>\$ 301,878</b>	<b>\$ 379,372</b>	<b>\$ 21,137</b>	<b>5.90%</b>
<b><u>CULTURE, REC. &amp; EDUCATION</u></b>							
Total COMMUNITY CENTER:	\$ 366,472	\$ 410,854	\$ 285,302	\$ 390,738	\$ 446,583	\$ 35,729	8.70%
Total PARKS:	\$ 276,098	\$ 318,467	\$ 257,938	\$ 314,318	\$ 323,586	\$ 5,119	1.61%
Total RECREATION:	\$ 266,028	\$ 298,857	\$ 201,565	\$ 270,104	\$ 313,376	\$ 14,519	4.86%
Total SPECIAL EVENTS:	\$ 37,328	\$ 34,326	\$ 35,585	\$ 40,326	\$ 35,263	\$ 937	2.73%
Total RECREATION FIELDS:	\$ 95,030	\$ 99,386	\$ 86,903	\$ 112,504	\$ 106,254	\$ 6,868	6.91%
Total TRAILS/MEDIAN MAINTENANCE:	\$ 23,084	\$ 25,046	\$ 6,559	\$ 20,525	\$ 24,705	\$ (341)	-1.36%
<b>Total CULTURE, REC &amp; EDUCATION:</b>	<b>\$ 1,064,040</b>	<b>\$ 1,186,936</b>	<b>\$ 873,852</b>	<b>\$ 1,148,515</b>	<b>\$ 1,249,767</b>	<b>\$ 62,831</b>	<b>5.29%</b>
<b><u>OTHER FINANCING USES</u></b>							
Total OTHER FINANCING USES:	\$ 349,735	\$ 362,113	\$ 277,418	\$ 372,820	\$ 663,217	\$ 301,104	83.15%
<b>GENERAL FUND Expenditure Total:</b>	<b>\$ 10,296,375</b>	<b>\$ 10,825,916</b>	<b>\$ 7,856,832</b>	<b>\$ 10,677,935</b>	<b>\$ 11,442,950</b>	<b>\$ 617,034</b>	<b>5.70%</b>
Revenues less Expenditures	\$ 249,576	\$ -	\$ (1,916,413)	\$ (43,529)	\$ (0)	\$ (0)	

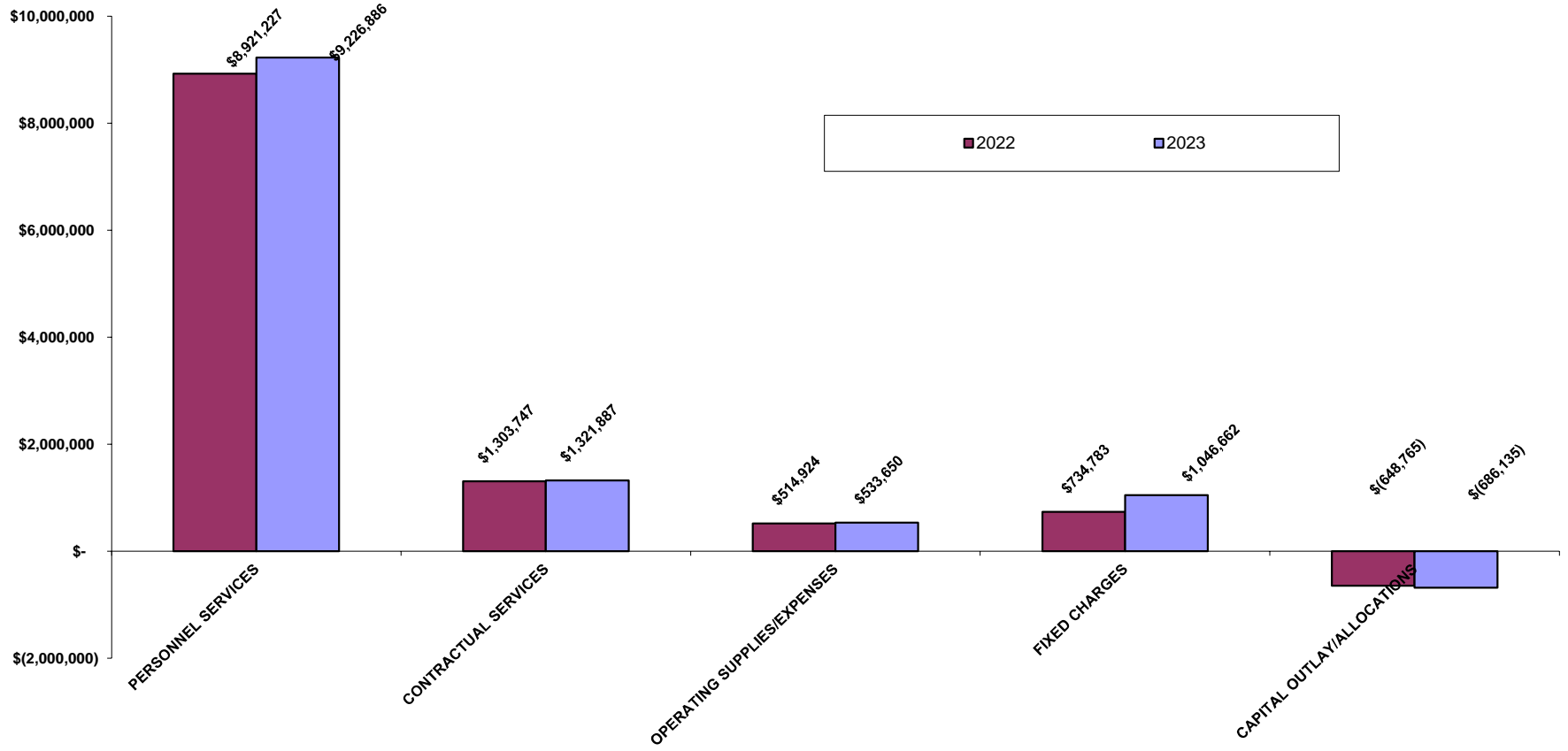
### Budget by Cost Center



### City of Two Rivers - Budgeted Revenues



**Budget by Expense Type**



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>REVENUES</b>								
<b>TAXES</b>								
100-41110	GENERAL PROPERTY TAX	\$ 2,230,501	\$ 2,230,500	\$ 2,230,500	\$ 2,230,500	\$ 2,250,000	\$ 19,500	0.87%
100-41310	LOCAL UTILITY TAX EQUIV	\$ 709,785	\$ 849,000	\$ 607,203	\$ 849,000	\$ 932,000	\$ 83,000	9.78%
100-41320	OTHER TAX EXEMPT ENTITIES	\$ 17	\$ 20	\$ 17	\$ 17	\$ 20	\$ -	0.00%
100-41800	INTEREST DELINQ. TAXES	\$ 11,954	\$ 10,000	\$ 7,826	\$ 10,000	\$ 10,000	\$ -	0.00%
100-41900	TIF/TID CLOSE REFUND	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -		#VALUE!
<b>Total TAXES:</b>		<b>\$ 2,952,256</b>	<b>\$ 3,099,520</b>	<b>\$ 2,845,546</b>	<b>\$ 3,099,517</b>	<b>\$ 3,192,020</b>	\$ 92,500	2.98%
<b>SPECIAL ASSESSMENTS</b>								
100-42300	STREET PAVING & CONSTRUCT	\$ 204,159	\$ 160,000	\$ 71,509	\$ 160,000	\$ 160,000	\$ -	0.00%
100-42401	OTHER SPECIAL ASSESSMENTS	\$ 3,426	\$ 9,000	\$ 4,201	\$ 6,000	\$ 9,000	\$ -	0.00%
<b>Total SPECIAL ASSESSMENTS:</b>		<b>\$ 207,585</b>	<b>\$ 169,000</b>	<b>\$ 75,710</b>	<b>\$ 166,000</b>	<b>\$ 169,000</b>	\$ -	0.00%
<b>INTERGOVERNMENTAL REVENUE</b>								
100-43200	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -		
100-43310	SHARED ELECTION EXPENSE	\$ 490	\$ -	\$ 561	\$ 561	\$ -		
100-43410	STATE SHARED TAXES	\$ 3,766,448	\$ 3,764,239	\$ 568,536	\$ 3,764,023	\$ 3,763,501	\$ (738)	-0.02%
100-43411	EXPENDITURE RESTRAINT	\$ 179,103	\$ 172,696	\$ 172,696	\$ 172,696	\$ 180,082	\$ 7,386	4.28%
100-43412	EXEMPT COMPUTER STATE AID	\$ 20,433	\$ 20,850	\$ 20,433	\$ 20,433	\$ 20,433	\$ (417)	-2.00%
100-43413	PERSONAL PROPERTY AID	\$ 14,296	\$ 16,900	\$ 20,852	\$ 20,852	\$ 19,863	\$ 2,963	17.53%
100-43420	STATE FIRE INS TAX	\$ 24,911	\$ 25,000	\$ 26,086	\$ 26,086	\$ 27,000	\$ 2,000	8.00%
100-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-43520	STATE AID/POLICE TRAINING	\$ 17,091	\$ 10,000	\$ 4,770	\$ 10,000	\$ 10,000	\$ -	0.00%
100-43529	STATE AID-OTH PUB SAFETY	\$ 24,257	\$ 26,000	\$ -	\$ 26,000	\$ 26,000	\$ -	0.00%
100-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
100-43610	PAYMENT MUN. SERVICES	\$ 3,669	\$ 5,100	\$ 5,221	\$ 5,221	\$ 5,200	\$ 100	1.96%
100-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
100-43710	HIGHWAY AIDS-LOCAL	\$ 507,776	\$ 456,998	\$ 342,749	\$ 456,998	\$ 443,689	\$ (13,309)	-2.91%
100-43711	CONNECTING STREETS	\$ 89,765	\$ 89,913	\$ 67,435	\$ 89,913	\$ 91,156	\$ 1,243	1.38%
<b>Total INTERGOVERNMENTAL REVENUE:</b>		<b>\$ 4,648,238</b>	<b>\$ 4,587,696</b>	<b>\$ 1,229,339</b>	<b>\$ 4,592,783</b>	<b>\$ 4,586,924</b>	\$ (772)	-0.02%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>LICENSES &amp; PERMITS</b>								
100-44110	LIQUOR LICENSE	\$ 14,550	\$ 16,000	\$ 16,023	\$ 16,100	\$ 16,000	\$ -	0.00%
100-44120	BAR OPERATOR LICENSE	\$ 4,059	\$ 6,000	\$ 5,385	\$ 6,000	\$ 6,000	\$ -	0.00%
100-44125	CIGARETTE LICENSE	\$ 1,009	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
100-44130	BUSINESS OR OCCUPATION	\$ 2,756	\$ 2,500	\$ 1,450	\$ 1,600	\$ 2,500	\$ -	0.00%
100-44140	CABLE TV FRANCHISE	\$ 131,973	\$ 140,000	\$ 80,393	\$ 131,250	\$ 140,000	\$ -	0.00%
100-44200	BICYCLE LICENSE/GOLF CART PERMIT	\$ 825	\$ 600	\$ 875	\$ 900	\$ 1,000	\$ 400	66.67%
100-44210	DOG LICENSE	\$ 6,890	\$ 8,000	\$ 2,936	\$ 7,000	\$ 7,000	\$ (1,000)	-12.50%
100-44300	BUILDING PERMITS	\$ 62,760	\$ 70,000	\$ 52,486	\$ 70,000	\$ 75,000	\$ 5,000	7.14%
100-44310	ELECTRICAL PERMITS	\$ 15,630	\$ 15,000	\$ 12,690	\$ 17,000	\$ 18,000	\$ 3,000	20.00%
100-44320	PLUMBING PERMITS	\$ 25,160	\$ 20,000	\$ 14,320	\$ 25,000	\$ 25,000	\$ 5,000	25.00%
100-44330	SIGN PERMIT	\$ 1,680	\$ 2,200	\$ 1,270	\$ 1,500	\$ 1,500	\$ (700)	-31.82%
100-44340	CONDITIONAL USE PERMIT	\$ 4,400	\$ 3,500	\$ 1,050	\$ 3,500	\$ 3,500	\$ -	0.00%
100-44900	OTHER PERMITS	\$ 5,302	\$ 5,000	\$ 4,496	\$ 7,000	\$ 7,000	\$ 2,000	40.00%
<b>Total LICENSES &amp; PERMITS:</b>		<b>\$ 276,993</b>	<b>\$ 289,800</b>	<b>\$ 194,374</b>	<b>\$ 287,850</b>	<b>\$ 303,500</b>	<b>\$ 13,700</b>	<b>4.73%</b>
<b>FINES &amp; FORFEITURES</b>								
100-45110	MUN. COURT FINES/COSTS	\$ 40,206	\$ 60,000	\$ 18,701	\$ 40,000	\$ 40,000	\$ (20,000)	-33.33%
100-45115	POLICE DEPT TRIP PAYMENTS	\$ 66,530	\$ 20,000	\$ 40,461	\$ 40,500	\$ 40,000	\$ 20,000	100.00%
100-45130	PARKING VIOLATIONS	\$ 15,618	\$ 18,000	\$ 3,500	\$ 5,000	\$ 10,000	\$ (8,000)	-44.44%
100-45131	UNPAID TRAFFIC JUDGEMENTS	\$ (33)	\$ 400	\$ (6)	\$ -	\$ -		#VALUE!
100-45220	ANIMAL TRANSPORTS	\$ 450	\$ 500	\$ 100	\$ 100	\$ 500	\$ -	0.00%
<b>Total FINES &amp; FORFEITURES:</b>		<b>\$ 122,772</b>	<b>\$ 98,900</b>	<b>\$ 62,756</b>	<b>\$ 85,600</b>	<b>\$ 90,500</b>	<b>\$ (8,400)</b>	<b>-8.49%</b>



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b><u>CHARGES FOR SERVICE</u></b>								
100-46110	GENERAL GOVERNMENT FEES	\$ 27,455	\$ 24,000	\$ 19,190	\$ 24,000	\$ 24,000	\$ -	0.00%
100-46111	PUBLICATIONS FEES	\$ -	\$ -	\$ 556	\$ 556	\$ -		
100-46210	LAW ENFORCEMENT FEES	\$ 2,176	\$ 2,500	\$ 1,780	\$ 2,500	\$ 2,500	\$ -	0.00%
100-46220	FIRE DEPARTMENT FEES	\$ 808	\$ 2,000	\$ 1,790	\$ 2,000	\$ 2,000	\$ -	0.00%
100-46225	FIRE DEPT TRIP PAYMENTS	\$ 52,342	\$ 55,000	\$ 50,441	\$ 55,000	\$ 60,000	\$ 5,000	9.09%
100-46230	AMBULANCE FEES	\$ 778,784	\$ 820,000	\$ 577,472	\$ 750,000	\$ 820,000	\$ -	0.00%
100-46240	POLICE LIAISON FEES	\$ 144,606	\$ 142,000	\$ 77,280	\$ 145,000	\$ 152,000	\$ 10,000	7.04%
100-46310	PUBLIC WORKS FEES	\$ 204,442	\$ 260,000	\$ 12,486	\$ 260,000	\$ 260,000	\$ -	0.00%
100-46540	CEMETERY PLOTS	\$ 121,870	\$ 120,000	\$ 84,640	\$ 115,000	\$ 120,000	\$ -	0.00%
100-46720	RECREATION FEES	\$ 60,785	\$ 85,000	\$ 56,234	\$ 63,000	\$ 85,000	\$ -	0.00%
100-46743	COMMUNITY CENTER	\$ 21,817	\$ 30,000	\$ 19,099	\$ 25,000	\$ 30,000	\$ -	0.00%
100-46745	SENIOR CENTER	\$ 17,295	\$ 35,000	\$ -	\$ 15,000	\$ 18,000	\$ (17,000)	-48.57%
<b>Total CHARGES FOR SERVICE:</b>		<b>\$ 1,432,381</b>	<b>\$ 1,575,500</b>	<b>\$ 900,968</b>	<b>\$ 1,457,056</b>	<b>\$ 1,573,500</b>	<b>\$ (2,000)</b>	<b>-0.13%</b>
<b><u>INTERDEPARTMENTAL REVENUE</u></b>								
100-47323	SHARED FIRE EXPENSE	\$ 178	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-47430	PUBLIC WORKS CHARGES	\$ 419,689	\$ 525,000	\$ 284,673	\$ 450,000	\$ 525,000	\$ -	0.00%
100-47440	RECREATION CHARGES	\$ 24,761	\$ 30,000	\$ 3,450	\$ 30,000	\$ 30,000	\$ -	0.00%
100-47450	ECONOMIC DEVELOPMENT CHR	\$ -	\$ 20,000	\$ -	\$ 10,000	\$ 30,000	\$ 10,000	50.00%
<b>Total INTERDEPARTMENTAL REVENUE:</b>		<b>\$ 444,629</b>	<b>\$ 575,500</b>	<b>\$ 288,123</b>	<b>\$ 490,500</b>	<b>\$ 585,500</b>	<b>\$ 10,000</b>	<b>1.74%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>								
100-48100	INTEREST ON INVESTMENTS	\$ 2,385	\$ 18,000	\$ 28,538	\$ 42,000	\$ 80,000	\$ 62,000	344.44%
100-48120	INTEREST INCOME ON TIF ADVANCE	\$ 7,170	\$ 5,500	\$ -	\$ 5,500	\$ 5,500	\$ -	0.00%
100-48121	INT INC ON UTILITY ADVANCES	\$ 26,055	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	0.00%
100-48130	INTERST-SPECIAL ASSMTS	\$ 18,027	\$ 20,000	\$ 21,862	\$ 23,000	\$ 25,000	\$ 5,000	25.00%
100-48200	RENT-CITY PROPERTY	\$ 62,816	\$ 65,000	\$ 75,100	\$ 75,100	\$ 70,000	\$ 5,000	7.69%
100-48300	SALE OF PROP & EQUIP	\$ 31,334	\$ 60,000	\$ 23,770	\$ 25,000	\$ 60,000	\$ -	0.00%
100-48400	REFUND FOR PRIOR YEARS	\$ 30,677	\$ 36,500	\$ 7,275	\$ 36,500	\$ 36,500	\$ -	0.00%
100-48440	INSURANCE CLAIMS	\$ 2,500	\$ -	\$ -	\$ -	\$ -		
100-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
100-48900	OTHER REVENUES	\$ 6,060	\$ 5,000	\$ 26,368	\$ 28,000	\$ 5,000	\$ -	0.00%
<b>Total MISCELLANEOUS REVENUE:</b>		<b>\$ 187,023</b>	<b>\$ 250,000</b>	<b>\$ 182,913</b>	<b>\$ 275,100</b>	<b>\$ 322,000</b>	<b>\$ 72,000</b>	<b>28.80%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b><u>OTHER FINANCING SOURCES</u></b>								
100-49220	TRANSFER FROM PARKING	\$ -	\$ -	\$ -	\$ -	\$ -		
100-49223	TRANS FROM OTHER FUNDS	\$ 274,074	\$ 180,000	\$ 160,690	\$ 180,000	\$ 320,005	\$ 140,005	77.78%
100-49310	REAPPROPRIATED SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ 300,000		
<b>Total OTHER FINANCING SOURCES:</b>		<b>\$ 274,074</b>	<b>\$ 180,000</b>	<b>\$ 160,690</b>	<b>\$ 180,000</b>	<b>\$ 620,005</b>	<b>\$ 440,005</b>	<b>244.45%</b>
<b>TOTAL REVENUES</b>		<b>\$ 10,545,951</b>	<b>\$ 10,825,916</b>	<b>\$ 5,940,419</b>	<b>\$ 10,634,406</b>	<b>\$ 11,442,949</b>	<b>\$ 617,033</b>	<b>5.70%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>COUNCIL</b>								
<b>PERSONNEL SERVICES</b>								
100-51100-1120	WAGES PERMANENT REGULAR	\$ 12,250	\$ 12,705	\$ 9,800	\$ 12,950	\$ 12,705	\$ -	0.00%
100-51100-1320	FICA	\$ 937	\$ 971	\$ 749	\$ 990	\$ 972	\$ 1	0.10%
	<b>TOTAL</b>	<b>\$ 13,187</b>	<b>\$ 13,676</b>	<b>\$ 10,550</b>	<b>\$ 13,940</b>	<b>\$ 13,677</b>	<b>\$ 1</b>	<b>0.01%</b>
<b>CONTRACTUAL SERVICES</b>								
100-51100-2910	PRINTING/ADVERTISING	\$ 6,499	\$ 8,500	\$ 6,104	\$ 8,500	\$ 8,700	\$ 200	2.35%
100-51100-2920	TRAINING	\$ -	\$ 300	\$ 110	\$ 110	\$ 300	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 6,499</b>	<b>\$ 8,800</b>	<b>\$ 6,214</b>	<b>\$ 8,610</b>	<b>\$ 9,000</b>	<b>\$ 200</b>	<b>2.27%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-51100-3210	MEMBERSHIP & DUES	\$ 5,449	\$ 3,200	\$ 543	\$ 3,200	\$ 3,200	\$ -	0.00%
100-51100-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-51100-3300	TRAVEL	\$ 30	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
100-51100-3900	OTHER SUPPLIES	\$ 418	\$ 1,000	\$ 166	\$ 600	\$ 1,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 5,896</b>	<b>\$ 4,800</b>	<b>\$ 709</b>	<b>\$ 3,800</b>	<b>\$ 4,800</b>	<b>\$ -</b>	<b>0.00%</b>
<b>CAPITAL OUTLAY</b>								
100-51100-9999	ADMINISTRATIVE COST ALLOCATION	\$ (10,233)	\$ (11,456)	\$ (7,339)	\$ (11,067)	\$ (11,540)	\$ (84)	0.74%
	<b>TOTAL</b>	<b>\$ (10,233)</b>	<b>\$ (11,456)</b>	<b>\$ (7,339)</b>	<b>\$ (11,067)</b>	<b>\$ (11,540)</b>	<b>\$ (84)</b>	<b>0.74%</b>
<b>Total COUNCIL:</b>		<b>\$ 15,350</b>	<b>\$ 15,820</b>	<b>\$ 10,134</b>	<b>\$ 15,283</b>	<b>\$ 15,937</b>	<b>\$ 117</b>	<b>0.74%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>JUDICIAL</b>								
<b>PERSONNEL SERVICES</b>								
100-51200-1120	WAGES PERMANENT REGULAR	\$ 16,062	\$ 18,450	\$ 12,047	\$ 18,450	\$ 19,005	\$ 555	3.01%
100-51200-1230	WAGES - PART TIME	\$ 29,696	\$ 21,577	\$ 21,117	\$ 26,895	\$ 23,070	\$ 1,493	6.92%
100-51200-1280	LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1310	WI RETIREMENT	\$ 2,003	\$ 1,403	\$ 1,252	\$ 1,630	\$ 1,570	\$ 167	11.90%
100-51200-1320	FICA	\$ 2,813	\$ 3,063	\$ 2,385	\$ 3,115	\$ 3,220	\$ 157	5.13%
100-51200-1330	HEALTH INSUARANCE	\$ 12,617	\$ 9,180	\$ 7,565	\$ 9,860	\$ 9,825	\$ 645	7.03%
100-51200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1340	LIFE INSURANCE	\$ 136	\$ 60	\$ 56	\$ 80	\$ 75	\$ 15	25.00%
100-51200-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 63,326</b>	<b>\$ 53,733</b>	<b>\$ 44,421</b>	<b>\$ 60,030</b>	<b>\$ 56,765</b>	<b>\$ 3,032</b>	<b>5.64%</b>
<b>CONTRACTUAL SERVICES</b>								
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	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
100-51200-2910	PRINTING/ADVERTISING	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-51200-2920	TRAINING	\$ 80	\$ 150	\$ 40	\$ 150	\$ 150	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 80</b>	<b>\$ 1,420</b>	<b>\$ 40</b>	<b>\$ 1,170</b>	<b>\$ 1,420</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OPERATION SUPPLIESEXPENSES</b>								
100-51200-3110	POSTAGE	\$ 602	\$ 700	\$ 402	\$ 700	\$ 700	\$ -	0.00%
100-51200-3210	MEMBERSHIP & DUES	\$ 820	\$ 845	\$ 890	\$ 890	\$ 900	\$ 55	6.51%
100-51200-3300	TRAVEL	\$ -	\$ 250	\$ 104	\$ 250	\$ 250	\$ -	0.00%
100-51200-3900	OTHER SUPPLIES	\$ -	\$ 400	\$ 26	\$ 200	\$ 400	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 1,422</b>	<b>\$ 2,195</b>	<b>\$ 1,422</b>	<b>\$ 2,040</b>	<b>\$ 2,250</b>	<b>\$ 55</b>	<b>2.51%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>FIXED CHARGES</b>								
100-51200-5310	RENT/LEASE	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>CAPITAL OUTLAY</b>								
100-51200-8190	CO-OFFICE EQUIPMENT	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total JUDICIAL:</b>		<b>\$ 67,028</b>	<b>\$ 59,548</b>	<b>\$ 48,083</b>	<b>\$ 65,440</b>	<b>\$ 62,635</b>	<b>\$ 3,087</b>	<b>5.18%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>LEGAL</b>								
<b>CONTRACTUAL SERVICES</b>								
100-51340-2120	PROF SERV - LEGAL COUNSEL	\$ 71,572	\$ 75,000	\$ 47,557	\$ 65,000	\$ 75,000	\$ -	0.00%
100-51340-2121	LEGAL COUNSEL (CITY ATTORNEY)	\$ 18,180	\$ 18,750	\$ 12,480	\$ 18,750	\$ 19,500	\$ 750	4.00%
100-51340-2200	TELEPHONE EXPENSE	\$ 48	\$ 100	\$ 36	\$ 50	\$ 100	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 89,800</b>	<b>\$ 93,850</b>	<b>\$ 60,073</b>	<b>\$ 83,800</b>	<b>\$ 94,600</b>	<b>\$ 750</b>	<b>0.80%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-51340-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>CAPITAL OUTLAY</b>								
100-51340-9999	ADMINISTRATIVE COST ALLOCATION	\$ (35,920)	\$ (39,417)	\$ (25,231)	\$ (39,400)	\$ (39,732)	\$ (315)	0.80%
	<b>TOTAL</b>	<b>\$ (35,920)</b>	<b>\$ (39,417)</b>	<b>\$ (25,231)</b>	<b>\$ (39,400)</b>	<b>\$ (39,732)</b>	<b>\$ (315)</b>	<b>0.80%</b>
	<b>Total LEGAL COUNSEL:</b>	<b>\$ 53,880</b>	<b>\$ 54,433</b>	<b>\$ 34,842</b>	<b>\$ 44,400</b>	<b>\$ 54,868</b>	<b>\$ 435</b>	<b>0.80%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CITY MANAGER</b>								
<b>PERSONNEL SERVICES</b>								
100-51410-1100	FULLTIME SALARIES	\$ 113,796	\$ 115,750	\$ 86,773	\$ 115,500	\$ 119,210	\$ 3,460	2.99%
100-51410-1200	WAGES - FULLTIME	\$ 50,759	\$ 51,150	\$ 39,411	\$ 52,200	\$ 54,270	\$ 3,120	6.10%
100-51410-1210	WAGES-PERM SCHOOL INCNTV	\$ -	\$ -	\$ -	\$ -			
100-51410-1280	WAGES-LONGEVITY PAY	\$ 5,673	\$ 5,790	\$ -	\$ 5,790	\$ 5,960	\$ 170	2.94%
100-51410-1290	WAGES-OVERTIME	\$ 1,018	\$ 3,690	\$ 2,335	\$ 3,000	\$ 3,000	\$ (690)	-18.70%
100-51410-1310	WI RETIREMENT	\$ 11,826	\$ 11,950	\$ 8,612	\$ 11,500	\$ 12,925	\$ 975	8.16%
100-51410-1320	FICA	\$ 13,010	\$ 14,060	\$ 10,005	\$ 13,400	\$ 14,550	\$ 490	3.49%
100-51410-1330	HEALTH INSURANCE	\$ 25,188	\$ 25,750	\$ 19,218	\$ 25,625	\$ 27,500	\$ 1,750	6.80%
100-51410-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51410-1334	HEALTH INSURANCE OPT-OUT	\$ 3,000	\$ 3,000	\$ 2,192	\$ 3,000	\$ 3,000	\$ -	0.00%
100-51410-1340	LIFE INSURANCE	\$ 1,169	\$ 1,205	\$ 904	\$ 1,205	\$ 1,205	\$ -	0.00%
100-51410-1361	SICK LEAVE PAYOUT	\$ 2,268	\$ 2,620	\$ 2,618	\$ 2,618	\$ 2,790	\$ 170	6.49%
100-51410-1390	WAGES-CAR ALLOW	\$ 1,805	\$ 1,800	\$ 1,350	\$ 1,800	\$ 1,800	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 229,513</b>	<b>\$ 236,765</b>	<b>\$ 173,419</b>	<b>\$ 235,638</b>	<b>\$ 246,210</b>	<b>\$ 9,445</b>	<b>3.99%</b>
<b>CONTRACTUAL SERVICES</b>								
100-51410-2130	PROFESSIONAL SERVICES	\$ 61,149	\$ 40,000	\$ 13,712	\$ 30,000	\$ 25,000	\$ (15,000)	-37.50%
100-51410-2200	TELEPHONE EXPENSE	\$ 257	\$ 300	\$ 190	\$ 260	\$ 300	\$ -	0.00%
100-51410-2201	CELLULAR PHONE	\$ 511	\$ 600	\$ 565	\$ 550	\$ 600	\$ -	0.00%
100-51410-2900	OTHER SERVICES	\$ 2,108	\$ 1,500	\$ 1,630	\$ 2,000	\$ 1,500	\$ -	0.00%
100-51410-2910	PRINTING/ADVERTISING	\$ 70	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-51410-2920	TRAINING	\$ 63	\$ 1,400	\$ -	\$ -	\$ 1,400	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 64,158</b>	<b>\$ 43,900</b>	<b>\$ 16,098</b>	<b>\$ 32,910</b>	<b>\$ 28,900</b>	<b>\$ (15,000)</b>	<b>-34.17%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-51410-3100	OFFICE SUPPLIES	\$ 21,987	\$ 15,000	\$ 15,426	\$ 20,000	\$ 15,000	\$ -	0.00%
100-51410-3110	POSTAGE	\$ 293	\$ 750	\$ 117	\$ 200	\$ 500	\$ (250)	-33.33%
100-51410-3210	MEMBERSHIP & DUES	\$ 1,305	\$ 1,300	\$ 1,151	\$ 1,151	\$ 1,200	\$ (100)	-7.69%
100-51410-3220	PUBLICATIONS	\$ 502	\$ 750	\$ -	\$ 600	\$ 750	\$ -	0.00%
100-51410-3300	TRAVEL	\$ 423	\$ 2,000	\$ 103	\$ 500	\$ 1,200	\$ (800)	-40.00%
100-51410-3900	OTHER SUPPLIES	\$ 53	\$ 500	\$ 423	\$ 500	\$ 500	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 24,563</b>	<b>\$ 20,300</b>	<b>\$ 17,220</b>	<b>\$ 22,951</b>	<b>\$ 19,150</b>	<b>\$ (1,150)</b>	<b>-5.67%</b>
<b>CAPITAL OUTLAY</b>								
100-51410-9999	ADMINISTRATIVE COST ALLOCATION	\$ (136,841)	\$ (135,434)	\$ (93,031)	\$ (131,175)	\$ (132,417)	\$ 3,017	-2.23%
	<b>TOTAL</b>	<b>\$ (136,841)</b>	<b>\$ (135,434)</b>	<b>\$ (93,031)</b>	<b>\$ (131,175)</b>	<b>\$ (132,417)</b>	<b>\$ 3,017</b>	<b>-2.23%</b>
<b>Total CITY MANAGER:</b>		<b>\$ 181,393</b>	<b>\$ 165,531</b>	<b>\$ 113,705</b>	<b>\$ 160,324</b>	<b>\$ 161,843</b>	<b>\$ (3,688)</b>	<b>-2.23%</b>



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CITY CLERK</b>								
<b>PERSONNEL SERVICES</b>								
100-51420-1200	WAGES - FULLTIME	\$ 81,784	\$ 80,000	\$ 58,841	\$ 78,500	\$ 84,500	\$ 4,500	5.63%
100-51420-1220	WAGES - FULLTIME	\$ 2,729	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-1280	WAGES-LONGEVITY PAY	\$ 714	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-1310	WI RETIREMENT	\$ 5,152	\$ 5,200	\$ 3,784	\$ 5,050	\$ 5,700	\$ 500	9.62%
100-51420-1320	FICA	\$ 6,871	\$ 6,500	\$ 4,597	\$ 6,350	\$ 6,500	\$ -	0.00%
100-51420-1330	HEALTH INSURANCE	\$ -	\$ -	\$ 1,528	\$ -	\$ 19,700	\$ 19,700	
100-51420-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-1334	HEALTH INSURANCE OPT-OUT	\$ 5,000	\$ 5,000	\$ 3,269	\$ 5,000	\$ -		#VALUE!
100-51420-1340	LIFE INSURANCE	\$ 105	\$ 75	\$ 50	\$ 70	\$ 75	\$ -	0.00%
100-51420-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 102,357</b>	<b>\$ 96,775</b>	<b>\$ 72,070</b>	<b>\$ 94,970</b>	<b>\$ 116,475</b>	<b>\$ 19,700</b>	<b>20.36%</b>
<b>CONTRACTUAL SERVICES</b>								
100-51420-2130	PROFESSIONAL SERVICES	\$ -	\$ 4,000	\$ 645	\$ 2,500	\$ 4,000	\$ -	0.00%
100-51420-2200	TELEPHONE EXPENSE	\$ 73	\$ 100	\$ 53	\$ 75	\$ 100	\$ -	0.00%
100-51420-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-51420-2900	OTHER SERVICES	\$ 35	\$ 300	\$ 31	\$ 150	\$ 300	\$ -	0.00%
100-51420-2910	PRINTING/ADVERTISING	\$ -	\$ 500	\$ -	\$ 300	\$ 500	\$ -	0.00%
100-51420-2920	TRAINING	\$ 1,079	\$ 1,000	\$ 180	\$ 500	\$ 1,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 1,187</b>	<b>\$ 6,200</b>	<b>\$ 909</b>	<b>\$ 3,825</b>	<b>\$ 6,200</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-51420-3100	OFFICE SUPPLIES	\$ 2,309	\$ 3,000	\$ 1,718	\$ 3,000	\$ 2,500	\$ (500)	-16.67%
100-51420-3110	POSTAGE	\$ 332	\$ 750	\$ 427	\$ 750	\$ 750	\$ -	0.00%
100-51420-3210	MEMBERSHIP & DUES	\$ 340	\$ 400	\$ 65	\$ 350	\$ 400	\$ -	0.00%
100-51420-3220	PUBLICATIONS	\$ 925	\$ 1,200	\$ 547	\$ 1,100	\$ 800	\$ (400)	-33.33%
100-51420-3300	TRAVEL	\$ 351	\$ 750	\$ 230	\$ 500	\$ 750	\$ -	0.00%
100-51420-3900	OTHER SUPPLIES	\$ 13	\$ 300	\$ -	\$ 100	\$ 300	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 4,270</b>	<b>\$ 6,400</b>	<b>\$ 2,986</b>	<b>\$ 5,800</b>	<b>\$ 5,500</b>	<b>\$ (900)</b>	<b>-14.06%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CAPITAL OUTLAY</b>								
100-51420-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -				
100-51420-9999	ADMINISTRATIVE COST ALLOCATION	\$ (26,953)	\$ (29,531)	\$ (20,511)	\$ (28,241)	\$ (34,607)	\$ (5,076)	17.19%
	<b>TOTAL</b>	<b>\$ (26,953)</b>	<b>\$ (29,531)</b>	<b>\$ (20,511)</b>	<b>\$ (28,241)</b>	<b>\$ (34,607)</b>	<b>\$ (5,076)</b>	17.19%
<b>Total CLERK:</b>		<b>\$ 80,860</b>	<b>\$ 79,844</b>	<b>\$ 55,454</b>	<b>\$ 76,354</b>	<b>\$ 93,568</b>	<b>\$ 13,724</b>	17.19%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>ELECTIONS</b>								
<b>PERSONNEL SERVICES</b>								
100-51440-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51440-1270	WAGES-TEMPORARY PT	\$ 3,937	\$ 13,000	\$ 6,984	\$ 7,500	\$ 7,500	\$ (5,500)	-42.31%
100-51440-1310	WI RETIREMENT	\$ 12	\$ -	\$ -	\$ -	\$ -		
100-51440-1320	FICA	\$ 30	\$ 1,000	\$ 11	\$ 50	\$ 200	\$ (800)	-80.00%
100-51440-1330	HEALTH INSURANCE	\$ 75	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 4,054</b>	<b>\$ 14,000</b>	<b>\$ 6,995</b>	<b>\$ 7,550</b>	<b>\$ 7,700</b>	<b>\$ (6,300)</b>	<b>-45.00%</b>
<b>CONTRACTUAL SERVICES</b>								
100-51440-2410	MAINTENANCE EQUIPMENT/VEH	\$ 2,215	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	0.00%
100-51440-2910	PRINTING/ADVERTISING	\$ 296	\$ 1,500	\$ 2,169	\$ 2,150	\$ 1,500	\$ -	0.00%
100-51440-2920	TRAINING	\$ 145	\$ 500	\$ 207	\$ 250	\$ 500	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 2,656</b>	<b>\$ 4,500</b>	<b>\$ 2,376</b>	<b>\$ 4,900</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-51440-3100	OFFICE SUPPLIES	\$ 616	\$ 800	\$ 188	\$ 500	\$ 800	\$ -	0.00%
100-51440-3110	POSTAGE	\$ 1,704	\$ 4,000	\$ 2,193	\$ 2,000	\$ 2,500	\$ (1,500)	-37.50%
100-51440-3300	TRAVEL	\$ 334	\$ 300	\$ 361	\$ 100	\$ 300	\$ -	0.00%
100-51440-3900	OTHER SUPPLIES	\$ 1,297	\$ 1,500	\$ 945	\$ 1,500	\$ 1,500	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 3,951</b>	<b>\$ 6,600</b>	<b>\$ 3,686</b>	<b>\$ 4,100</b>	<b>\$ 5,100</b>	<b>\$ (1,500)</b>	<b>-22.73%</b>
<b>CAPITAL OUTLAY</b>								
100-51440-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Total ELECTION:</b>		<b>\$ 10,660</b>	<b>\$ 25,100</b>	<b>\$ 13,057</b>	<b>\$ 16,550</b>	<b>\$ 17,300</b>	<b>\$ (7,800)</b>	<b>-31.08%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>INFORMATION SYSTEMS</b>								
<b>PERSONNEL SERVICES</b>								
100-51450-1100	FULLTIME SALARIES	\$ 85,637	\$ 87,110	\$ 65,314	\$ 87,000	\$ 89,735	\$ 2,625	3.01%
100-51450-1200	WAGES - FULLTIME	\$ 57,898	\$ 58,906	\$ 44,238	\$ 58,500	\$ 62,630	\$ 3,724	6.32%
100-51450-1220	WAGES FULLTIME UNION	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51450-1280	WAGES-LONGEVITY PAY	\$ 4,270	\$ 4,360	\$ -	\$ 4,360	\$ 4,490	\$ 130	2.98%
100-51450-1310	WI RETIREMENT	\$ 10,096	\$ 9,905	\$ 7,173	\$ 9,500	\$ 10,790	\$ 885	8.93%
100-51450-1320	FICA	\$ 10,806	\$ 11,650	\$ 7,942	\$ 10,500	\$ 12,140	\$ 490	4.21%
100-51450-1330	HEALTH INSURANCE	\$ 25,188	\$ 25,650	\$ 19,218	\$ 25,600	\$ 27,500	\$ 1,850	7.21%
100-51450-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51450-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51450-1340	LIFE INSURANCE	\$ 557	\$ 580	\$ 436	\$ 580	\$ 580	\$ -	0.00%
100-51450-1361	SICK LEAVE PAYOUT	\$ 1,852	\$ 1,970	\$ 801	\$ 801	\$ 1,800	\$ (170)	-8.63%
	<b>TOTAL</b>	<b>\$ 196,303</b>	<b>\$ 200,131</b>	<b>\$ 145,121</b>	<b>\$ 196,841</b>	<b>\$ 209,665</b>	<b>\$ 9,534</b>	<b>4.76%</b>
<b>CONTRACTUAL SERVICES</b>								
100-51450-2130	PROF SERVICES - IT	\$ 30	\$ 10,000	\$ 3,928	\$ 5,000	\$ 5,000	\$ (5,000)	-50.00%
100-51450-2200	TELEPHONE EXPENSE	\$ 162	\$ 300	\$ 123	\$ 200	\$ 500	\$ 200	66.67%
100-51450-2202	T1 DATA CIRCUIT/INTERNET	\$ 5,098	\$ 6,000	\$ 3,399	\$ 5,100	\$ 5,500	\$ (500)	-8.33%
100-51450-2400	SOFTWARE MAINTENANCE	\$ 26,540	\$ 31,750	\$ 26,723	\$ 30,100	\$ 32,700	\$ 950	2.99%
100-51450-2410	MAINTENANCE EQUIPMENT/VEH	\$ 1,814	\$ 8,000	\$ -	\$ 3,000	\$ 10,500	\$ 2,500	31.25%
100-51450-2900	OTHER SERVICES	\$ 416	\$ 1,300	\$ -	\$ -	\$ 16,600	\$ 15,300	1176.92%
100-51450-2920	TRAINING	\$ -	\$ 200	\$ 160	\$ 200	\$ 400	\$ 200	100.00%
	<b>TOTAL</b>	<b>\$ 34,060</b>	<b>\$ 57,550</b>	<b>\$ 34,332</b>	<b>\$ 43,600</b>	<b>\$ 71,200</b>	<b>\$ 13,650</b>	<b>23.72%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-51450-3100	OFFICE SUPPLIES	\$ 329	\$ 300	\$ 404	\$ 500	\$ 300	\$ -	0.00%
100-51450-3110	POSTAGE	\$ 21	\$ 100	\$ -	\$ 50	\$ 100	\$ -	0.00%
100-51450-3210	MEMBERSHIP & DUES	\$ -	\$ 100	\$ 50	\$ 100	\$ 100	\$ -	0.00%
100-51450-3300	TRAVEL	\$ -	\$ 1,000	\$ 262	\$ 500	\$ 500	\$ (500)	-50.00%
100-51450-3900	OTHER SUPPLIES	\$ 597	\$ 1,400	\$ 513	\$ 500	\$ 750	\$ (650)	-46.43%
	<b>TOTAL</b>	<b>\$ 947</b>	<b>\$ 2,900</b>	<b>\$ 1,229</b>	<b>\$ 1,650</b>	<b>\$ 1,750</b>	<b>\$ (1,150)</b>	<b>-39.66%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CAPITAL OUTLAY</b>								
100-51450-9999	ADMINISTRATIVE COST ALLOCATION	\$ (131,846)	\$ (153,743)	\$ (106,602)	\$ (142,834)	\$ (166,743)	\$ (13,000)	8.46%
	<b>TOTAL</b>	<b>\$ (131,846)</b>	<b>\$ (153,743)</b>	<b>\$ (106,602)</b>	<b>\$ (142,834)</b>	<b>\$ (166,743)</b>	<b>\$ (13,000)</b>	<b>8.46%</b>
<b>Total INFORMATION SYSTEMS:</b>		<b>\$ 99,463</b>	<b>\$ 106,838</b>	<b>\$ 74,080</b>	<b>\$ 99,257</b>	<b>\$ 115,872</b>	<b>\$ 9,034</b>	<b>8.46%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>FINANCE DEPARTMENT</b>								
<b>PERSONNEL SERVICES</b>								
100-51510-1100	FULLTIME SALARIES	\$ 93,416	\$ 95,035	\$ 71,256	\$ 94,050	\$ 97,890	\$ 2,855	3.00%
100-51510-1220	WAGES - FULLTIME	\$ 121,053	\$ 116,875	\$ 88,976	\$ 117,450	\$ 122,690	\$ 5,815	4.98%
100-51510-1280	WAGES-LONGEVITY PAY	\$ 6,540	\$ 7,250	\$ -	\$ 7,250	\$ 7,460	\$ 210	2.90%
100-51510-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51510-1310	WI RETIREMENT	\$ 14,500	\$ 14,709	\$ 10,555	\$ 14,700	\$ 15,600	\$ 891	6.06%
100-51510-1320	FICA	\$ 15,935	\$ 17,315	\$ 11,336	\$ 15,500	\$ 17,620	\$ 305	1.76%
100-51510-1330	HEALTH INSURANCE	\$ 38,023	\$ 38,200	\$ 30,973	\$ 45,000	\$ 56,100	\$ 17,900	46.86%
100-51510-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51510-1334	HEALTH INSURANCE OPT-OUT	\$ 3,865	\$ 3,865	\$ 2,230	\$ 2,250	\$ -		#VALUE!
100-51510-1340	LIFE INSURANCE	\$ 820	\$ 884	\$ 672	\$ 900	\$ 915	\$ 31	3.51%
100-51510-1361	SICK LEAVE PAYOUT	\$ 2,108	\$ 2,150	\$ 2,150	\$ 2,150	\$ 2,290	\$ 140	6.51%
	<b>TOTAL</b>	<b>\$ 296,260</b>	<b>\$ 296,283</b>	<b>\$ 218,148</b>	<b>\$ 299,250</b>	<b>\$ 320,565</b>	<b>\$ 24,282</b>	<b>8.20%</b>
<b>CONTRACTUAL SERVICES</b>								
100-51510-2110	PROFESSIONAL SERV-AUDITOR	\$ 33,393	\$ 31,500	\$ 27,510	\$ 33,000	\$ 34,000	\$ 2,500	7.94%
100-51510-2200	TELEPHONE EXPENSE	\$ 721	\$ 800	\$ 518	\$ 750	\$ 800	\$ -	0.00%
100-51510-2201	CELLULAR PHONE	\$ 733	\$ 1,600	\$ 615	\$ 920	\$ 1,000	\$ (600)	-37.50%
100-51510-2403	ACCOUNTING SOFTWARE MAINT	\$ 18,398	\$ 19,000	\$ 18,596	\$ 18,600	\$ 19,500	\$ 500	2.63%
100-51510-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-51510-2900	OTHER SERVICES	\$ 17,054	\$ 15,000	\$ 7,184	\$ 15,000	\$ 15,000	\$ -	0.00%
100-51510-2910	PRINTING/ADVERTISING	\$ -	\$ 350	\$ -	\$ -	\$ 350	\$ -	0.00%
100-51510-2920	TRAINING	\$ 1,385	\$ 1,500	\$ 655	\$ 1,500	\$ 1,500	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 71,685</b>	<b>\$ 69,950</b>	<b>\$ 55,078</b>	<b>\$ 69,970</b>	<b>\$ 72,350</b>	<b>\$ 2,400</b>	<b>3.43%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-51510-3100	OFFICE SUPPLIES	\$ 3,759	\$ 2,500	\$ 3,155	\$ 3,500	\$ 3,500	\$ 1,000	40.00%
100-51510-3110	POSTAGE	\$ 2,040	\$ 2,500	\$ 1,737	\$ 2,500	\$ 2,600	\$ 100	4.00%
100-51510-3210	MEMBERSHIP & DUES	\$ 215	\$ 300	\$ 333	\$ 350	\$ 450	\$ 150	50.00%
100-51510-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-51510-3300	TRAVEL	\$ -	\$ 2,000	\$ 357	\$ 1,000	\$ 1,200	\$ (800)	-40.00%
100-51510-3900	OTHER SUPPLIES	\$ 74	\$ 1,500	\$ 81	\$ 500	\$ 750	\$ (750)	-50.00%
	<b>TOTAL</b>	<b>\$ 6,089</b>	<b>\$ 8,900</b>	<b>\$ 5,663</b>	<b>\$ 7,850</b>	<b>\$ 8,600</b>	<b>\$ (300)</b>	<b>-3.37%</b>
<b>CAPITAL OUTLAY</b>								
100-51510-9999	ADMINISTRATIVE COST ALLOCATION	\$ (205,718)	\$ (233,333)	\$ (173,469)	\$ (234,538)	\$ (249,742)	\$ (16,409)	7.03%
	<b>TOTAL</b>	<b>\$ (205,718)</b>	<b>\$ (233,333)</b>	<b>\$ (173,469)</b>	<b>\$ (234,538)</b>	<b>\$ (249,742)</b>	<b>\$ (16,409)</b>	<b>7.03%</b>
<b>Total FINANCE DEPARTMENT:</b>		<b>\$ 168,315</b>	<b>\$ 141,800</b>	<b>\$ 105,420</b>	<b>\$ 142,532</b>	<b>\$ 151,773</b>	<b>\$ 9,973</b>	<b>7.03%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>ASSESSING</b>								
<b>PERSONNEL SERVICES</b>								
100-51530-1200	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51530-1220	WAGES - FULLTIME	\$ 35,549	\$ 36,650	\$ 26,129	\$ 34,500	\$ 36,870	\$ 220	0.60%
100-51530-1280	WAGES-LONGEVITY PAY	\$ 553	\$ -	\$ -	\$ -	\$ -		
100-51530-1310	WI RETIREMENT	\$ 2,354	\$ 2,380	\$ 1,698	\$ 2,250	\$ 2,510	\$ 130	5.46%
100-51530-1320	FICA	\$ 2,647	\$ 2,800	\$ 1,846	\$ 2,500	\$ 2,820	\$ 20	0.71%
100-51530-1330	HEALTH INSURANCE	\$ 5,785	\$ 5,825	\$ 5,056	\$ 7,600	\$ 10,700	\$ 4,875	83.69%
100-51530-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51530-1334	HEALTH INSURANCE OPT-OUT	\$ 1,135	\$ 1,135	\$ 655	\$ 655	\$ -		#VALUE!
100-51530-1340	LIFE INSURANCE	\$ 77	\$ 91	\$ 71	\$ 100	\$ 100	\$ 9	9.89%
100-51530-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 48,100</b>	<b>\$ 48,881</b>	<b>\$ 35,455</b>	<b>\$ 47,605</b>	<b>\$ 53,000</b>	<b>\$ 4,119</b>	<b>8.43%</b>
<b>CONTRACTUAL SERVICES</b>								
100-51530-2130	PROFESSIONAL SERVICES	\$ 44,800	\$ 46,350	\$ 34,275	\$ 46,350	\$ 64,200	\$ 17,850	38.51%
100-51530-2200	TELEPHONE EXPENSE	\$ 109	\$ 150	\$ 82	\$ 125	\$ 150	\$ -	0.00%
100-51530-2410	MAINTENANCE EQUIPMENT/VEH	\$ 9,814	\$ 10,000	\$ 9,685	\$ 9,685	\$ -		#VALUE!
100-51530-2900	OTHER SERVICES	\$ 1,941	\$ 2,100	\$ 2,048	\$ 2,048	\$ 2,200	\$ 100	4.76%
100-51530-2910	PRINTING/ADVERTISING	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
100-51530-2920	TRAINING	\$ -	\$ 750	\$ -	\$ -	\$ -		#VALUE!
	<b>TOTAL</b>	<b>\$ 56,664</b>	<b>\$ 59,600</b>	<b>\$ 46,089</b>	<b>\$ 58,208</b>	<b>\$ 66,800</b>	<b>\$ 7,200</b>	<b>12.08%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-51530-3100	OFFICE SUPPLIES	\$ 906	\$ 800	\$ 812	\$ 850	\$ 900	\$ 100	12.50%
100-51530-3110	POSTAGE	\$ 816	\$ 900	\$ 779	\$ 900	\$ 1,000	\$ 100	11.11%
100-51530-3220	PUBLICATIONS	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
100-51530-3300	TRAVEL	\$ -	\$ 1,000	\$ -	\$ -	\$ -		#VALUE!
100-51530-3900	OTHER SUPPLIES	\$ 22	\$ 300	\$ -	\$ 100	\$ 300	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 1,744</b>	<b>\$ 3,150</b>	<b>\$ 1,590</b>	<b>\$ 1,850</b>	<b>\$ 2,350</b>	<b>\$ (800)</b>	<b>-25.40%</b>



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
	<b>CAPITAL OUTLAY</b>							
100-51530-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>Total ASSESSING:</b>	\$ 106,508	\$ 111,631	\$ 83,134	\$ 107,663	\$ 122,150	\$ 10,519	9.42%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CITY HALL</b>								
<b>PERSONNEL SERVICES</b>								
100-51600-1220	WAGES - FULLTIME	\$ 42,596	\$ 48,726	\$ 36,290	\$ 47,700	\$ 51,400	\$ 2,674	5.49%
100-51600-1230	WAGES - PART TIME	\$ 18,638	\$ 21,250	\$ 15,334	\$ 20,200	\$ 22,000	\$ 750	3.53%
100-51600-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51600-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51600-1310	WI RETIREMENT	\$ 4,083	\$ 4,548	\$ 3,353	\$ 4,600	\$ 5,000	\$ 452	9.94%
100-51600-1320	FICA	\$ 4,630	\$ 5,353	\$ 3,946	\$ 5,200	\$ 5,600	\$ 247	4.61%
100-51600-1330	HEALTH INSURANCE	\$ 3,617	\$ -	\$ 17	\$ -	\$ -		
100-51600-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51600-1340	LIFE INSURANCE	\$ 217	\$ 285	\$ 123	\$ 164	\$ 164	\$ (121)	-42.46%
100-51600-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 73,782</b>	<b>\$ 80,162</b>	<b>\$ 59,063</b>	<b>\$ 77,864</b>	<b>\$ 84,164</b>	<b>\$ 4,002</b>	<b>4.99%</b>
<b>CONTRACTUAL SERVICES</b>								
100-51600-2100	PROFESSIONAL SERVICES	\$ 127	\$ -	\$ -	\$ -	\$ -		
100-51600-2200	TELEPHONE EXPENSE	\$ 147	\$ 150	\$ 110	\$ 150	\$ 150	\$ -	0.00%
100-51600-2201	CELLULAR PHONE	\$ 448	\$ 400	\$ 322	\$ 450	\$ 500	\$ 100	25.00%
100-51600-2210	ELECTRICITY	\$ 30,404	\$ 28,000	\$ 25,617	\$ 35,000	\$ 31,500	\$ 3,500	12.50%
100-51600-2220	NATURAL GAS/HEAT	\$ 9,137	\$ 10,000	\$ 8,463	\$ 12,000	\$ 12,500	\$ 2,500	25.00%
100-51600-2230	WATER EXPENSE	\$ 2,079	\$ 2,300	\$ 1,545	\$ 2,100	\$ 2,300	\$ -	0.00%
100-51600-2240	SEWER EXPENSE	\$ 1,042	\$ 1,200	\$ 762	\$ 1,100	\$ 1,200	\$ -	0.00%
100-51600-2250	STORMWATER EXPENSE	\$ 904	\$ 904	\$ 678	\$ 904	\$ 904	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 44,288</b>	<b>\$ 42,954</b>	<b>\$ 37,497</b>	<b>\$ 51,704</b>	<b>\$ 49,054</b>	<b>\$ 6,100</b>	<b>14.20%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-51600-3500	BLDGS./GRNDS MAINT	\$ 21,412	\$ 15,000	\$ 20,571	\$ 21,500	\$ 18,000	\$ 3,000	20.00%
100-51600-3850	CLOTHING	\$ -	\$ 100	\$ 84	\$ 100	\$ 100	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 21,412</b>	<b>\$ 15,100</b>	<b>\$ 20,655</b>	<b>\$ 21,600</b>	<b>\$ 18,100</b>	<b>\$ 3,000</b>	<b>19.87%</b>
<b>CAPITAL OUTLAY</b>								
100-51600-9999	ADMINISTRATIVE COST ALLOCATION	\$ (55,793)	\$ (58,051)	\$ (49,230)	\$ (63,491)	\$ (63,554)	\$ (5,503)	9.48%
	<b>TOTAL</b>	<b>\$ (55,793)</b>	<b>\$ (58,051)</b>	<b>\$ (49,230)</b>	<b>\$ (63,491)</b>	<b>\$ (63,554)</b>	<b>\$ (5,503)</b>	<b>9.48%</b>
	<b>Total CITY HALL:</b>	<b>\$ 83,689</b>	<b>\$ 80,165</b>	<b>\$ 67,984</b>	<b>\$ 87,677</b>	<b>\$ 87,764</b>	<b>\$ 7,599</b>	<b>9.48%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>GENERAL GOVERNMENT</b>								
<b>CONTRACTUAL SERVICES</b>								
100-51900-2160	SAFETY COORDINATOR	\$ 2,289	\$ 2,500	\$ 1,591	\$ 2,200	\$ 2,600	\$ 100	4.00%
100-51900-2404	PROPERTY TAX SOFTWARE MAINT	\$ 795	\$ 850	\$ -	\$ 1,000	\$ 4,500	\$ 3,650	429.41%
100-51900-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 500	\$ 650	\$ 650	\$ 700	\$ 200	40.00%
	<b>TOTAL</b>	<b>\$ 3,084</b>	<b>\$ 3,850</b>	<b>\$ 2,241</b>	<b>\$ 3,850</b>	<b>\$ 7,800</b>	<b>\$ 3,950</b>	<b>102.60%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-51900-3110	POSTAGE	\$ 3,528	\$ 3,800	\$ 869	\$ 4,100	\$ 4,300	\$ 500	13.16%
100-51900-3900	OTHER SUPPLIES	\$ 2,155	\$ 2,500	\$ 1,819	\$ 2,500	\$ 2,700	\$ 200	8.00%
	<b>TOTAL</b>	<b>\$ 5,683</b>	<b>\$ 6,300</b>	<b>\$ 2,689</b>	<b>\$ 6,600</b>	<b>\$ 7,000</b>	<b>\$ 700</b>	<b>11.11%</b>
<b>FIXED CHARGES</b>								
100-51900-5310	RENT/LEASE	\$ (6,377)	\$ 5,000	\$ 1,035	\$ 1,500	\$ 3,000	\$ (2,000)	-40.00%
	<b>TOTAL</b>	<b>\$ (6,377)</b>	<b>\$ 5,000</b>	<b>\$ 1,035</b>	<b>\$ 1,500</b>	<b>\$ 3,000</b>	<b>\$ (2,000)</b>	<b>-40.00%</b>
<b>Total MISC GENERAL GOVERNMENT:</b>		<b>\$ 2,391</b>	<b>\$ 15,150</b>	<b>\$ 5,965</b>	<b>\$ 11,950</b>	<b>\$ 17,800</b>	<b>\$ 2,650</b>	<b>17.49%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>INSURANCE</b>								
<b>PERSONNEL SERVICES</b>								
100-51930-1350	OTHER BENEFITS	\$ (7,269)	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ (7,269)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>FIXED CHARGES</b>								
100-51930-5100	PUBLIC LIABILITY INSURANCE	\$ 57,630	\$ 60,000	\$ 48,851	\$ 65,000	\$ 66,000	\$ 6,000	10.00%
100-51930-5110	PROPERTY INSURANCE	\$ 23,399	\$ 25,500	\$ 18,653	\$ 25,500	\$ 27,500	\$ 2,000	7.84%
100-51930-5111	CONTRACTOR EQUIPMENT INS	\$ 7,298	\$ 8,500	\$ 5,730	\$ 8,500	\$ 9,000	\$ 500	5.88%
100-51930-5120	FLEET INSURANCE	\$ 47,894	\$ 50,000	\$ 42,144	\$ 55,000	\$ 55,000	\$ 5,000	10.00%
100-51930-5130	WORKMEN'S COMPENSATION	\$ 163,226	\$ 170,000	\$ 111,761	\$ 168,000	\$ 170,000	\$ -	0.00%
100-51930-5140	UMBRELLA INSURANCE	\$ 15,397	\$ 16,000	\$ 12,548	\$ 17,000	\$ 17,000	\$ 1,000	6.25%
100-51930-5160	UNEMPLOYMENT COMP BENEFIT	\$ 7,373	\$ 10,000	\$ 3,185	\$ 5,000	\$ 7,500	\$ (2,500)	-25.00%
100-51930-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51930-5190	CRIME INSURANCE	\$ 467	\$ 520	\$ 350	\$ 520	\$ 520	\$ -	0.00%
100-51930-5200	INSURANCES	\$ 231	\$ 400	\$ 304	\$ 610	\$ 625	\$ 225	56.25%
	<b>TOTAL</b>	<b>\$ 322,915</b>	<b>\$ 340,920</b>	<b>\$ 243,525</b>	<b>\$ 345,130</b>	<b>\$ 353,145</b>	<b>\$ 12,225</b>	<b>3.59%</b>
<b>Total INSURANCE:</b>		<b>\$ 315,646</b>	<b>\$ 340,920</b>	<b>\$ 243,525</b>	<b>\$ 345,130</b>	<b>\$ 353,145</b>	<b>\$ 12,225</b>	<b>3.59%</b>
<b>Total GENERAL GOVERNMENT:</b>		<b>\$ 1,185,184</b>	<b>\$ 1,196,780</b>	<b>\$ 855,385</b>	<b>\$ 1,172,562</b>	<b>\$ 1,254,655</b>	<b>\$ 57,875</b>	<b>4.84%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>POLICE DEPARTMENT ADMINISTRATION</b>								
<b>PERSONNEL SERVICES</b>								
100-52100-1100	FULLTIME SALARIES	\$ 111,523	\$ 103,916	\$ 84,676	\$ 117,915	\$ 109,095	\$ 5,179	4.98%
100-52100-1110	SALARIES-OTHER(FD&PD)	\$ 604,902	\$ 597,088	\$ 441,355	\$ 600,420	\$ 601,910	\$ 4,822	0.81%
100-52100-1200	WAGES - FULLTIME	\$ 132,837	\$ 156,341	\$ 123,547	\$ 166,055	\$ 168,110	\$ 11,769	7.53%
100-52100-1220	WAGES - FULLTIME	\$ 9,124	\$ -	\$ -	\$ -	\$ -		
100-52100-1230	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 892	\$ 1,500	\$ 712	\$ 860	\$ 1,500	\$ -	0.00%
100-52100-1280	WAGES-LONGEVITY PAY	\$ 12,195	\$ 14,050	\$ 305	\$ 14,210	\$ 9,020	\$ (5,030)	-35.80%
100-52100-1290	WAGES-OVERTIME	\$ 49,022	\$ 60,000	\$ 50,677	\$ 59,925	\$ 60,000	\$ -	0.00%
100-52100-1310	WI RETIREMENT	\$ 111,430	\$ 108,842	\$ 80,487	\$ 109,860	\$ 116,990	\$ 8,148	7.49%
100-52100-1311	RETIREMENT PAYBACK	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-1320	FICA	\$ 67,782	\$ 72,852	\$ 51,676	\$ 72,215	\$ 73,835	\$ 983	1.35%
100-52100-1330	HEALTH INSURANCE	\$ 150,399	\$ 145,000	\$ 97,667	\$ 131,115	\$ 140,055	\$ (4,945)	-3.41%
100-52100-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-1334	HEALTH INSURANCE OPT-OUT	\$ 10,000	\$ 15,000	\$ 7,692	\$ 12,120	\$ 15,005	\$ 5	0.03%
100-52100-1340	LIFE INSURANCE	\$ 1,795	\$ 1,414	\$ 1,341	\$ 1,840	\$ 1,630	\$ 216	15.28%
100-52100-1361	SICK LEAVE PAYOUT	\$ 5,111	\$ 5,911	\$ 1,462	\$ 3,865	\$ 2,025	\$ (3,886)	-65.74%
100-52100-1370	WAGES-VACATION PAY	\$ -	\$ -	\$ -	\$ -			
	<b>TOTAL</b>	<b>\$ 1,267,013</b>	<b>\$ 1,281,914</b>	<b>\$ 941,597</b>	<b>\$ 1,290,400</b>	<b>\$ 1,299,175</b>	<b>\$ 17,261</b>	<b>1.35%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CONTRACTUAL SERVICES</b>								
100-52100-2100	PROFESSIONAL SERVICES	\$ 5,899	\$ 4,500	\$ 4,273	\$ 4,500	\$ 5,000	\$ 500	11.11%
100-52100-2101	WELLNESS-EPA	\$ 150	\$ -	\$ 180	\$ 180	\$ -	\$ -	
100-52100-2150	EMPLOYMENT RECRUITMENT/TESTING	\$ -	\$ -	\$ 100	\$ -	\$ -		
100-52100-2160	SAFETY COORDINATOR	\$ 7,230	\$ 6,250	\$ 5,616	\$ 6,250	\$ 7,000	\$ 750	12.00%
100-52100-2200	TELEPHONE EXPENSE	\$ 2,523	\$ 3,000	\$ 1,895	\$ 3,000	\$ 3,000	\$ -	0.00%
100-52100-2202	T1 DATA CIRCUIT/INTERNET	\$ 1,581	\$ 1,700	\$ -	\$ 1,700	\$ 1,700	\$ -	0.00%
100-52100-2203	TIME SYSTEM TELETYPE	\$ 3,855	\$ 4,000	\$ 3,390	\$ 3,890	\$ 4,100	\$ 100	2.50%
100-52100-2204	TIME RECORD CHECK-LICENSE	\$ 1,309	\$ 2,000	\$ 1,309	\$ 2,000	\$ 2,000	\$ -	0.00%
100-52100-2402	COMP SWARE MAINT-RMS/MCT	\$ 10,287	\$ 27,400	\$ 24,406	\$ 28,434	\$ 31,320	\$ 3,920	14.31%
100-52100-2420	VOICE LOGGER MAINTENANCE	\$ 3,131	\$ 3,200	\$ -	\$ 3,131	\$ -		#VALUE!
100-52100-2430	RECORDING EQUIPMENT REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-2441	RADIO MAINTENNCE CONTRACT	\$ 5,454	\$ 5,900	\$ 5,552	\$ 5,552	\$ 6,100	\$ 200	3.39%
100-52100-2450	EQUIPMENT REPAIRS	\$ 477	\$ 1,000	\$ 384	\$ 500	\$ 1,000	\$ -	0.00%
100-52100-2900	OTHER SERVICES	\$ 1,116	\$ 1,500	\$ 2,087	\$ 2,100	\$ 1,500	\$ -	0.00%
100-52100-2912	PRINT-FORMS & STATIONARY	\$ 573	\$ 1,000	\$ 317	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52100-2913	PRINTING - MISCELLANEOUS	\$ 381	\$ 500	\$ 257	\$ 500	\$ 500	\$ -	0.00%
100-52100-2914	PRINTING - UTC & UMCC	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-2915	PRINTING-PROP & EVIDENCE	\$ 1,165	\$ 500	\$ 739	\$ 750	\$ 1,000	\$ 500	100.00%
100-52100-2920	TRAINING	\$ 1,313	\$ 1,500	\$ 3,937	\$ 4,500	\$ 2,000	\$ 500	33.33%
100-52100-2921	Tuition/Books Reimb	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 46,444</b>	<b>\$ 63,950</b>	<b>\$ 54,442</b>	<b>\$ 67,987</b>	<b>\$ 67,220</b>	<b>\$ 3,270</b>	<b>5.11%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-52100-3100	OFFICE SUPPLIES	\$ 2,087	\$ 2,500	\$ 957	\$ 2,000	\$ 2,500	\$ -	0.00%
100-52100-3101	OFFICE SUPPLIES-PRINTER	\$ 506	\$ 1,000	\$ 395	\$ 500	\$ 1,000	\$ -	0.00%
100-52100-3102	OFFICE SUPPLIES-PAPER	\$ 2,837	\$ 2,000	\$ 2,298	\$ 2,100	\$ 2,000	\$ -	0.00%
100-52100-3110	POSTAGE	\$ 1,266	\$ 1,400	\$ 765	\$ 1,100	\$ 1,400	\$ -	0.00%
100-52100-3141	LESS LETHAL SUPPLIES	\$ 4,096	\$ 3,000	\$ 4,311	\$ 1,500	\$ 3,000	\$ -	0.00%
100-52100-3142	FIREARM TRAINING SUPPLIES	\$ 800	\$ 1,500	\$ -	\$ 500	\$ 1,500	\$ -	0.00%
100-52100-3143	ARMOR SUPPLIES	\$ 350	\$ 500	\$ -	\$ 250	\$ 500	\$ -	0.00%
100-52100-3144	FIREARMS AMMUNITION	\$ 2,138	\$ 3,500	\$ 1,000	\$ 2,000	\$ 3,500	\$ -	0.00%
100-52100-3145	DAAT TRAINING SUPPLIES	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-52100-3210	MEMBERSHIP & DUES	\$ 905	\$ 600	\$ 457	\$ 600	\$ 600	\$ -	0.00%
100-52100-3220	PUBLICATIONS	\$ 433	\$ 500	\$ 601	\$ 700	\$ 500	\$ -	0.00%
100-52100-3300	TRAVEL	\$ 1,555	\$ 2,500	\$ 741	\$ 1,000	\$ 2,500	\$ -	0.00%
100-52100-3500	BLDGS./GRNDS MAINT	\$ 855	\$ 1,500	\$ 1,778	\$ 10,200	\$ 1,600	\$ 100	6.67%
100-52100-3850	CLOTHING	\$ 1,791	\$ 4,300	\$ 3,268	\$ 4,300	\$ 4,200	\$ (100)	-2.33%
100-52100-3900	OTHER SUPPLIES	\$ 251	\$ -	\$ 359	\$ 360	\$ -		
	<b>TOTAL</b>	<b>\$ 19,869</b>	<b>\$ 25,100</b>	<b>\$ 16,929</b>	<b>\$ 27,410</b>	<b>\$ 25,100</b>	<b>\$ -</b>	<b>0.00%</b>
<b>FIXED CHARGES</b>								
100-52100-5100	PUBLIC LIABILITY INSURANCE	\$ 16,202	\$ 19,500	\$ 15,064	\$ 19,500	\$ 19,500	\$ -	0.00%
100-52100-5310	RENT/LEASE	\$ 3,260	\$ 5,500	\$ 2,925	\$ 5,500	\$ 5,500	\$ -	0.00%
100-52100-5312	LEASE/PURCHASE VEHICLE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 19,462</b>	<b>\$ 25,000</b>	<b>\$ 17,989</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total POLICE ADMINISTRATION:</b>		<b>\$ 1,352,788</b>	<b>\$ 1,395,964</b>	<b>\$ 1,030,956</b>	<b>\$ 1,410,797</b>	<b>\$ 1,416,495</b>	<b>\$ 20,531</b>	<b>1.47%</b>



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>PATROL</b>								
<b>PERSONNEL SERVICES</b>								
100-52115-1220	WAGES - POLICE OFFICERS	\$ 1,024,939	\$ 1,184,721	\$ 808,947	\$ 1,124,770	\$ 1,210,650	\$ 25,929	2.19%
100-52115-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 3,539	\$ 3,500	\$ 2,601	\$ 3,500	\$ 3,500	\$ -	0.00%
100-52115-1270	WAGE-COMMUNITY SERVICE OFFICER	\$ 10,689	\$ 28,560	\$ 27,685	\$ 44,130	\$ 57,595	\$ 29,035	101.66%
100-52115-1280	WAGES-LONGEVITY PAY	\$ 3,103	\$ 3,294	\$ -	\$ 3,245	\$ 3,375	\$ 81	2.46%
100-52115-1290	WAGES-OVERTIME	\$ 128,048	\$ 77,000	\$ 137,326	\$ 140,280	\$ 80,000	\$ 3,000	3.90%
100-52115-1310	WI RETIREMENT	\$ 151,904	\$ 164,026	\$ 119,856	\$ 161,990	\$ 178,715	\$ 14,689	8.96%
100-52115-1320	FICA	\$ 88,596	\$ 100,718	\$ 73,384	\$ 100,145	\$ 106,010	\$ 5,292	5.25%
100-52115-1330	HEALTH INSURANCE	\$ 130,889	\$ 159,000	\$ 108,835	\$ 140,215	\$ 140,400	\$ (18,600)	-11.70%
100-52115-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52115-1334	HEALTH INSURANCE OPT-OUT	\$ 17,692	\$ 23,000	\$ 10,885	\$ 20,500	\$ 32,000	\$ 9,000	39.13%
100-52115-1340	LIFE INSURANCE	\$ 837	\$ 846	\$ 694	\$ 1,015	\$ 1,195	\$ 349	41.25%
100-52115-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52115-1371	VACATION PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52115-1400	FTO,CPO,PSLO,METRO DRUG	\$ 714	\$ 2,080	\$ -	\$ 700	\$ 2,080	\$ -	0.00%
100-52115-1410	EDUCATIONAL PAY INCENTIVE	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 1,560,949</b>	<b>\$ 1,746,745</b>	<b>\$ 1,290,213</b>	<b>\$ 1,740,490</b>	<b>\$ 1,815,520</b>	<b>\$ 68,775</b>	<b>3.94%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CONTRACTUAL SERVICES</b>								
100-52115-2133	PROF SERVICES-PHLEBOTOMY	\$ 1,685	\$ 1,500	\$ 328	\$ 1,000	\$ 1,500	\$ -	0.00%
100-52115-2134	SEXUAL ASSAULT EXAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-2150	TRANSLATOR SERVICES	\$ -	\$ 250	\$ 42	\$ 250	\$ 250	\$ -	0.00%
100-52115-2170	POLICE VEHICLE SETUP	\$ 12,329	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-2201	CELLULAR PHONE	\$ 12,468	\$ 11,000	\$ 12,542	\$ 11,085	\$ 16,720	\$ 5,720	52.00%
100-52115-2402	COMP SWARE MAINT-RMS/MCT	\$ 27,234	\$ 24,000	\$ 23,034	\$ 23,034	\$ 25,600	\$ 1,600	6.67%
100-52115-2411	MOTOR VEHICLE MAINTENANCE	\$ 12,852	\$ 15,000	\$ 12,863	\$ 15,000	\$ 15,000	\$ -	0.00%
100-52115-2413	VEHICLE CLEANING EXP	\$ -	\$ 300	\$ 44	\$ 200	\$ 300	\$ -	0.00%
100-52115-2450	RADAR REPAIRS	\$ 48	\$ -	\$ 8	\$ 8	\$ -	\$ -	
100-52115-2470	MOBILE VIDEO REPAIRS	\$ -	\$ -	\$ 417	\$ 417	\$ -	\$ -	
100-52115-2902	MISC SERVICES	\$ 1,519	\$ 2,500	\$ 48	\$ 2,000	\$ 2,500	\$ -	0.00%
100-52115-2903	ANIMAL CARE/HOUSING	\$ 9,020	\$ 9,535	\$ 770	\$ 10,305	\$ 10,055	\$ 520	5.45%
100-52115-2920	TRAINING	\$ 4,749	\$ 5,000	\$ 6,950	\$ 7,000	\$ 6,000	\$ 1,000	20.00%
100-52115-2921	Tuition/Books Reimb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 81,904</b>	<b>\$ 69,085</b>	<b>\$ 57,044</b>	<b>\$ 70,299</b>	<b>\$ 77,925</b>	<b>\$ 8,840</b>	<b>12.80%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-52115-3110	BLOODBORNE-PATHOGEN SUPP	\$ 770	\$ 500	\$ 834	\$ 1,000	\$ 1,000	\$ 500	100.00%
100-52115-3120	INVESTIGATIVE SUPPLIES	\$ 1,768	\$ 1,750	\$ 727	\$ 1,750	\$ 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	\$ 58	\$ 100	\$ 250	\$ -	0.00%
100-52115-3170	VEHICLE SUPPLIES	\$ 90	\$ 200	\$ 232	\$ 250	\$ 200	\$ -	0.00%
100-52115-3190	PBT TUBES	\$ -	\$ 200	\$ 79	\$ 200	\$ 200	\$ -	0.00%
100-52115-3210	MEMBERSHIP & DUES	\$ -	\$ 150	\$ -	\$ 150	\$ 150	\$ -	0.00%
100-52115-3220	PUBLICATIONS	\$ 1,368	\$ 1,000	\$ 868	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52115-3230	RADIO COLLAR REPLACE MICS	\$ 242	\$ -	\$ -	\$ -	\$ 500	\$ 500	
100-52115-3240	DRY CELL BATTERIES	\$ 108	\$ 600	\$ 119	\$ 500	\$ 750	\$ 150	25.00%
100-52115-3300	TRAVEL	\$ 1,764	\$ 2,500	\$ 4,562	\$ 5,000	\$ 3,000	\$ 500	20.00%
100-52115-3410	GAS & OIL	\$ 32,191	\$ 28,000	\$ 31,895	\$ 33,000	\$ 30,000	\$ 2,000	7.14%
100-52115-3850	CLOTHING	\$ 13,260	\$ 10,259	\$ 15,383	\$ 16,000	\$ 1,775	\$ (8,484)	-82.70%
100-52115-3851	CLOTHING-CARRYOVER	\$ -	\$ 1,300	\$ -	\$ 1,300	\$ -		#VALUE!
100-52115-3852	CLOTHING-NEW OFFICER	\$ 2,529	\$ 1,500	\$ 2,625	\$ 3,000	\$ 1,500	\$ -	0.00%
100-52115-3853	CLOTHING-BICYCLE UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-3855	CLOTHING-HONOR GUARD	\$ 246	\$ 500	\$ 59	\$ 500	\$ 500	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 54,334</b>	<b>\$ 48,909</b>	<b>\$ 57,440</b>	<b>\$ 63,950</b>	<b>\$ 42,775</b>	<b>\$ (6,134)</b>	<b>-12.54%</b>
<b>Total POLICE PATROL:</b>		<b>\$ 1,697,188</b>	<b>\$ 1,864,739</b>	<b>\$ 1,404,697</b>	<b>\$ 1,874,739</b>	<b>\$ 1,936,220</b>	<b>\$ 71,481</b>	<b>3.83%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CROSSING GUARDS</b>								
<b>PERSONNEL SERVICES</b>								
100-52118-1270	WAGES-TEMPORARY PT	\$ 13,502	\$ 18,624	\$ 13,856	\$ 20,560	\$ 21,695	\$ 3,071	16.49%
100-52118-1310	WI RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52118-1320	FICA	\$ 1,033	\$ 1,425	\$ 1,060	\$ 1,550	\$ 1,660	\$ 235	16.49%
	<b>TOTAL</b>	<b>\$ 14,535</b>	<b>\$ 20,049</b>	<b>\$ 14,916</b>	<b>\$ 22,110</b>	<b>\$ 23,355</b>	<b>\$ 3,306</b>	<b>16.49%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-52118-3850	CLOTHING	\$ 429	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 429</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total POLICE CROSSING GUARDS:</b>		<b>\$ 14,964</b>	<b>\$ 20,349</b>	<b>\$ 14,916</b>	<b>\$ 22,410</b>	<b>\$ 23,655</b>	<b>\$ 3,306</b>	<b>16.25%</b>
<b>Total POLICE DEPARTMENT:</b>		<b>\$ 3,064,940</b>	<b>\$ 3,281,052</b>	<b>\$ 2,450,569</b>	<b>\$ 3,307,946</b>	<b>\$ 3,376,370</b>	<b>\$ 95,318</b>	<b>2.91%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>POLICE &amp; FIRE COMMISSION</b>								
<b>CONTRACTUAL SERVICES</b>								
100-52120-2140	EMPLOYMENT SERVICES	\$ -	\$ 400	\$ 237	\$ 237	\$ 500	\$ 100	25.00%
100-52120-2141	PHYSICALS-POLICE	\$ 227	\$ 750	\$ 1,355	\$ 1,500	\$ 750	\$ -	0.00%
100-52120-2142	PSYCHOLOGICALS-POLICE	\$ 2,320	\$ 1,500	\$ 2,797	\$ 3,000	\$ 1,500	\$ -	0.00%
100-52120-2151	EMPLOYMENT RECRUIT/TESTNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52120-2152	PHYSICALS-FIRE	\$ -	\$ 1,000	\$ 618	\$ 750	\$ 1,000	\$ -	0.00%
100-52120-2153	PSYCHOLOGICALS-FIRE	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-52120-2154	BACKGROUND INVESTIGATIONS	\$ 360	\$ 600	\$ 370	\$ 500	\$ 600	\$ -	0.00%
100-52120-2155	ASSESSMENT CENTER (FIRE)	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-52120-2910	PRINTING/ADVERTISING	\$ -	\$ 400	\$ -	\$ -	\$ 400	\$ -	0.00%
100-52120-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 2,907</b>	<b>\$ 5,150</b>	<b>\$ 5,377</b>	<b>\$ 5,987</b>	<b>\$ 5,250</b>	<b>\$ 100</b>	<b>1.94%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-52120-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total POLICE &amp; FIRE COMMISSION:</b>		<b>\$ 2,907</b>	<b>\$ 5,150</b>	<b>\$ 5,377</b>	<b>\$ 5,987</b>	<b>\$ 5,250</b>	<b>\$ 100</b>	<b>1.94%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>FIRE DEPARTMENT ADMINISTRATION</b>								
<b>PERSONNEL SERVICES</b>								
100-52200-1100	FULLTIME SALARIES	\$ 103,728	\$ 106,516	\$ 79,092	\$ 105,000	\$ 109,720	\$ 3,204	3.01%
100-52200-1110	SALARIES-OTHER(FD&PD)	\$ 168,296	\$ 176,216	\$ 132,071	\$ 175,000	\$ 181,500	\$ 5,284	3.00%
100-52200-1200	WAGES - FULLTIME	\$ 51,169	\$ 51,646	\$ 38,469	\$ 51,000	\$ 54,000	\$ 2,354	4.56%
100-52200-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52200-1290	WAGES-OVERTIME	\$ 13,187	\$ 1,700	\$ 14,753	\$ 16,584	\$ 16,000	\$ 14,300	841.18%
100-52200-1310	WI RETIREMENT	\$ 54,554	\$ 56,250	\$ 41,876	\$ 54,000	\$ 61,000	\$ 4,750	8.44%
100-52200-1320	FICA	\$ 7,295	\$ 7,300	\$ 5,723	\$ 7,500	\$ 8,700	\$ 1,400	19.18%
100-52200-1330	HEALTH INSURANCE	\$ 67,825	\$ 73,500	\$ 51,166	\$ 69,000	\$ 79,000	\$ 5,500	7.48%
100-52200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52200-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52200-1340	LIFE INSURANCE	\$ 637	\$ 780	\$ 544	\$ 730	\$ 800	\$ 20	2.56%
100-52200-1361	SICK LEAVE PAYOUT	\$ 3,518	\$ 4,800	\$ 4,242	\$ 5,450	\$ 5,000	\$ 200	4.17%
100-52200-1381	HOLIDAY BUYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 470,208</b>	<b>\$ 478,708</b>	<b>\$ 367,937</b>	<b>\$ 484,264</b>	<b>\$ 515,720</b>	<b>\$ 37,012</b>	<b>7.73%</b>
<b>CONTRACTUAL SERVICES</b>								
100-52200-2160	SAFETY COORDINATOR	\$ 4,820	\$ 5,700	\$ 3,744	\$ 5,100	\$ 5,700	\$ -	0.00%
100-52200-2200	TELEPHONE EXPENSE	\$ 2,105	\$ 2,600	\$ 1,645	\$ 2,200	\$ 2,200	\$ (400)	-15.38%
100-52200-2201	CELLULAR PHONE	\$ 4,364	\$ 4,500	\$ 3,360	\$ 4,000	\$ 4,200	\$ (300)	-6.67%
100-52200-2210	ELECTRICITY	\$ 8,033	\$ 7,500	\$ 6,244	\$ 8,000	\$ 7,500	\$ -	0.00%
100-52200-2220	NATURAL GAS/HEAT	\$ 5,728	\$ 6,000	\$ 6,794	\$ 9,000	\$ 9,000	\$ 3,000	50.00%
100-52200-2230	WATER EXPENSE	\$ 2,191	\$ 2,300	\$ 1,587	\$ 2,000	\$ 2,300	\$ -	0.00%
100-52200-2240	SEWER EXPENSE	\$ 1,390	\$ 1,200	\$ 964	\$ 1,200	\$ 1,200	\$ -	0.00%
100-52200-2250	STORMWATER EXPENSE	\$ 800	\$ 800	\$ 600	\$ 800	\$ 800	\$ -	0.00%
100-52200-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ 49	\$ 100	\$ -		
100-52200-2900	OTHER SERVICES	\$ 16,018	\$ 12,000	\$ 13,218	\$ 15,000	\$ 12,000	\$ -	0.00%
100-52200-2910	PRINTING/ADVERTISING	\$ 337	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-52200-2920	TRAINING	\$ 6,032	\$ 10,000	\$ 10,783	\$ 11,000	\$ 8,000	\$ (2,000)	-20.00%
	<b>TOTAL</b>	<b>\$ 51,818</b>	<b>\$ 52,700</b>	<b>\$ 48,987</b>	<b>\$ 58,500</b>	<b>\$ 53,000</b>	<b>\$ 300</b>	<b>0.57%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-52200-3100	OFFICE SUPPLIES	\$ 2,010	\$ 1,400	\$ 1,453	\$ 2,000	\$ 1,400	\$ -	0.00%
100-52200-3110	POSTAGE	\$ 292	\$ 500	\$ 254	\$ 340	\$ 500	\$ -	0.00%
100-52200-3210	MEMBERSHIP & DUES	\$ 1,275	\$ 1,000	\$ 533	\$ 800	\$ 1,000	\$ -	0.00%
100-52200-3220	PUBLICATIONS	\$ -	\$ 1,500	\$ -	\$ -	\$ 500	\$ (1,000)	-66.67%
100-52200-3250	FIRE PREVENTION EXPENSE	\$ 105	\$ 1,000	\$ 997	\$ 1,300	\$ 500	\$ (500)	-50.00%
100-52200-3300	TRAVEL	\$ 99	\$ 2,500	\$ 290	\$ 600	\$ 1,000	\$ (1,500)	-60.00%
100-52200-3500	BLDGS./GRNDS MAINT	\$ 8,190	\$ 6,500	\$ 5,308	\$ 7,700	\$ 6,500	\$ -	0.00%
100-52200-3850	CLOTHING	\$ 14,641	\$ 13,000	\$ 13,654	\$ 17,000	\$ 13,000	\$ -	0.00%
100-52200-3900	OTHER SUPPLIES	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52200-3901	CPR EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 26,713</b>	<b>\$ 27,400</b>	<b>\$ 22,489</b>	<b>\$ 29,740</b>	<b>\$ 24,400</b>	<b>\$ (3,000)</b>	<b>-10.95%</b>
<b>FIXED CHARGES</b>								
100-52200-5100	PUBLIC LIABILITY INSURNCE	\$ 1,034	\$ 1,000	\$ 813	\$ 1,100	\$ 1,200	\$ 200	20.00%
	<b>TOTAL</b>	<b>\$ 1,034</b>	<b>\$ 1,000</b>	<b>\$ 813</b>	<b>\$ 1,100</b>	<b>\$ 1,200</b>	<b>\$ 200</b>	<b>20.00%</b>
<b>CAPITAL OUTLAY</b>								
100-52200-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total FIRE ADMINISTRATION:</b>		<b>\$ 549,772</b>	<b>\$ 559,808</b>	<b>\$ 440,226</b>	<b>\$ 573,604</b>	<b>\$ 594,320</b>	<b>\$ 34,512</b>	<b>6.16%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>FIREFIGHTERS</b>								
<b>PERSONNEL SERVICES</b>								
100-52210-1220	WAGES - FULLTIME	\$ 1,009,076	\$ 1,026,605	\$ 777,359	\$ 1,027,400	\$ 1,070,000	\$ 43,395	4.23%
100-52210-1222	STEP UP PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52210-1240	WAGES - PART TIME	\$ 42,873	\$ 27,000	\$ 36,502	\$ 50,000	\$ 45,500	\$ 18,500	68.52%
100-52210-1290	WAGES-OVERTIME	\$ 81,818	\$ 50,000	\$ 49,960	\$ 58,000	\$ 51,500	\$ 1,500	3.00%
100-52210-1300	WAGES-SCHOOL INCENTIVE	\$ 29,396	\$ 30,000	\$ 22,633	\$ 30,000	\$ 31,200	\$ 1,200	4.00%
100-52210-1310	WI RETIREMENT	\$ 201,359	\$ 196,100	\$ 146,758	\$ 193,000	\$ 215,000	\$ 18,900	9.64%
100-52210-1320	FICA	\$ 19,012	\$ 16,700	\$ 14,663	\$ 20,000	\$ 21,000	\$ 4,300	25.75%
100-52210-1330	HEALTH INSURANCE	\$ 147,935	\$ 148,500	\$ 114,005	\$ 150,000	\$ 161,500	\$ 13,000	8.75%
100-52210-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52210-1334	HEALTH INSURANCE OPT-OUT	\$ 17,539	\$ 13,000	\$ 13,154	\$ 18,000	\$ 18,000	\$ 5,000	38.46%
100-52210-1340	LIFE INSURANCE	\$ 1,386	\$ 1,900	\$ 1,176	\$ 1,500	\$ 2,050	\$ 150	7.89%
100-52210-1361	SICK LEAVE PAYOUT	\$ 6,904	\$ 6,800	\$ 4,435	\$ 4,436	\$ 7,000	\$ 200	2.94%
100-52210-1381	HOLIDAY BUYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52210-1391	WAGES-FLSA	\$ 6,678	\$ 7,600	\$ 4,233	\$ 5,200	\$ 5,400	\$ (2,200)	-28.95%
	<b>TOTAL</b>	<b>\$ 1,563,976</b>	<b>\$ 1,524,205</b>	<b>\$ 1,184,878</b>	<b>\$ 1,557,536</b>	<b>\$ 1,628,150</b>	<b>\$ 103,945</b>	<b>6.82%</b>
<b>CONTRACTUAL SERVICES</b>								
100-52210-2410	MAINTENANCE EQUIPMENT/VEH	\$ 15,546	\$ 10,000	\$ 11,407	\$ 16,000	\$ 10,000	\$ -	0.00%
100-52210-2900	OTHER SERVICES	\$ 793	\$ 9,500	\$ 2,194	\$ 2,200	\$ 4,000	\$ (5,500)	-57.89%
	<b>TOTAL</b>	<b>\$ 16,339</b>	<b>\$ 19,500</b>	<b>\$ 13,601</b>	<b>\$ 18,200</b>	<b>\$ 14,000</b>	<b>\$ (5,500)</b>	<b>-28.21%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-52210-3410	GAS & OIL	\$ 4,179	\$ 4,000	\$ 4,692	\$ 6,700	\$ 5,000	\$ 1,000	25.00%
100-52210-3900	OTHER SUPPLIES	\$ -	\$ 400	\$ -	\$ 400	\$ 400	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 4,179</b>	<b>\$ 4,400</b>	<b>\$ 4,692</b>	<b>\$ 7,100</b>	<b>\$ 5,400</b>	<b>\$ 1,000</b>	<b>22.73%</b>
<b>Total FIREFIGHTERS:</b>		<b>\$ 1,584,494</b>	<b>\$ 1,548,105</b>	<b>\$ 1,203,172</b>	<b>\$ 1,582,836</b>	<b>\$ 1,647,550</b>	<b>\$ 99,445</b>	<b>6.42%</b>



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>AMBULANCE</b>								
<b>PERSONNEL SERVICES</b>								
100-52300-1281	WAGES-EMS PREMIUM PAY	\$ 100,443	\$ 104,000	\$ 76,726	\$ 103,000	\$ 110,000	\$ 6,000	5.77%
100-52300-1282	AMBULANCE TRANSPORT PAY	\$ 48,300	\$ 60,000	\$ 27,130	\$ 40,000	\$ 55,100	\$ (4,900)	-8.17%
100-52300-1290	WAGES-OVERTIME	\$ 188,777	\$ 191,000	\$ 127,324	\$ 174,000	\$ 167,000	\$ (24,000)	-12.57%
100-52300-1310	WI RETIREMENT	\$ 59,306	\$ 61,000	\$ 39,102	\$ 54,000	\$ 61,500	\$ 500	0.82%
100-52300-1320	FICA	\$ 4,610	\$ 5,150	\$ 3,167	\$ 4,300	\$ 4,900	\$ (250)	-4.85%
100-52300-1330	HEALTH INSURANCE	\$ 42,310	\$ 27,500	\$ 30,061	\$ 43,000	\$ 30,500	\$ 3,000	10.91%
100-52300-1340	LIFE INSURANCE	\$ 410	\$ 500	\$ 331	\$ 450	\$ 500	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 444,156</b>	<b>\$ 449,150</b>	<b>\$ 303,841</b>	<b>\$ 418,750</b>	<b>\$ 429,500</b>	<b>\$ (19,650)</b>	<b>-4.37%</b>
<b>CONTRACTUAL SERVICES</b>								
100-52300-2410	MAINTENANCE EQUIPMENT/VEH	\$ 24,598	\$ 7,500	\$ 8,095	\$ 12,000	\$ 8,500	\$ 1,000	13.33%
100-52300-2900	OTHER SERVICES	\$ 4,799	\$ 6,900	\$ -	\$ 500	\$ 6,900	\$ -	0.00%
100-52300-2920	TRAINING	\$ 411	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 29,808</b>	<b>\$ 14,400</b>	<b>\$ 8,095</b>	<b>\$ 12,500</b>	<b>\$ 15,400</b>	<b>\$ 1,000</b>	<b>6.94%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-52300-3210	MEMBERSHIP & DUES	\$ 600	\$ 1,000	\$ 128	\$ 250	\$ 600	\$ (400)	-40.00%
100-52300-3300	TRAVEL	\$ 1,402	\$ 2,000	\$ 622	\$ 800	\$ 1,600	\$ (400)	-20.00%
100-52300-3410	GAS & OIL	\$ 16,360	\$ 18,000	\$ 16,284	\$ 21,000	\$ 23,500	\$ 5,500	30.56%
100-52300-3900	OTHER SUPPLIES	\$ 15,039	\$ 18,000	\$ 20,177	\$ 28,000	\$ 25,000	\$ 7,000	38.89%
	<b>TOTAL</b>	<b>\$ 33,401</b>	<b>\$ 39,000</b>	<b>\$ 37,210</b>	<b>\$ 50,050</b>	<b>\$ 50,700</b>	<b>\$ 11,700</b>	<b>30.00%</b>
	<b>Total AMBULANCE:</b>	<b>\$ 507,365</b>	<b>\$ 502,550</b>	<b>\$ 349,146</b>	<b>\$ 481,300</b>	<b>\$ 495,600</b>	<b>\$ (6,950)</b>	<b>-1.38%</b>
	<b>Total FIRE DEPARTMENT:</b>	<b>\$ 2,641,631</b>	<b>\$ 2,610,463</b>	<b>\$ 1,992,544</b>	<b>\$ 2,637,740</b>	<b>\$ 2,737,470</b>	<b>\$ 127,007</b>	<b>4.87%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>INSPECTIONS</b>								
<b>PERSONNEL SERVICES</b>								
100-52400-1220	WAGES - FULLTIME	\$ 63,154	\$ 64,250	\$ 48,318	\$ 64,000	\$ 66,450	\$ 2,200	3.42%
100-52400-1230	WAGES - PART TIME	\$ 30,561	\$ 39,100	\$ 30,273	\$ 36,900	\$ 30,000	\$ (9,100)	-23.27%
100-52400-1280	WAGES-LONGEVITY PAY	\$ 3,149	\$ 3,215	\$ -	\$ 3,215	\$ -		#VALUE!
100-52400-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1310	WI RETIREMENT	\$ 4,562	\$ 4,805	\$ 3,235	\$ 4,300	\$ 4,625	\$ (180)	-3.75%
100-52400-1320	FICA	\$ 7,906	\$ 8,650	\$ 6,425	\$ 8,625	\$ 7,500	\$ (1,150)	-13.29%
100-52400-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 19,700	\$ 19,700	
100-52400-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1334	HEALTH INSURANCE OPT OUT	\$ 5,000	\$ 5,000	\$ 3,654	\$ 5,000	\$ -		#VALUE!
100-52400-1340	LIFE INSURANCE	\$ 449	\$ 450	\$ 375	\$ 475	\$ 565	\$ 115	25.56%
100-52400-1361	SICK LEAVE PAYOUT	\$ 1,321	\$ 1,455	\$ 1,453	\$ 1,453	\$ 1,550	\$ 95	6.53%
	<b>TOTAL</b>	<b>\$ 116,102</b>	<b>\$ 126,925</b>	<b>\$ 93,734</b>	<b>\$ 123,968</b>	<b>\$ 130,390</b>	<b>\$ 3,465</b>	<b>2.73%</b>
<b>CONTRACTUAL SERVICES</b>								
100-52400-2130	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-2131	PROF SERV-PLUMBING INSPECTOR	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-2160	SAFETY COORDINATOR	\$ 241	\$ 300	\$ 187	\$ 300	\$ 300	\$ -	0.00%
100-52400-2200	TELEPHONE EXPENSE	\$ 196	\$ 225	\$ 150	\$ 200	\$ 225	\$ -	0.00%
100-52400-2201	CELLULAR PHONE	\$ 400	\$ 400	\$ 318	\$ 450	\$ 450	\$ 50	12.50%
100-52400-2410	MAINTENANCE EQUIPMENT/VEH	\$ 879	\$ 1,470	\$ 1,125	\$ 1,470	\$ 1,500	\$ 30	2.04%
100-52400-2411	MOTOR VEHICLE MAINTENANCE	\$ 457	\$ 300	\$ 184	\$ 300	\$ 300	\$ -	0.00%
100-52400-2900	OTHER SERVICES	\$ 3,230	\$ 3,200	\$ 3,230	\$ 3,230	\$ 3,400	\$ 200	6.25%
100-52400-2920	TRAINING	\$ 250	\$ 400	\$ 600	\$ 600	\$ 1,000	\$ 600	150.00%
	<b>TOTAL</b>	<b>\$ 5,653</b>	<b>\$ 6,295</b>	<b>\$ 5,795</b>	<b>\$ 6,550</b>	<b>\$ 7,175</b>	<b>\$ 880</b>	<b>13.98%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-52400-3100	OFFICE SUPPLIES	\$ 1,865	\$ 1,800	\$ 1,104	\$ 1,600	\$ 1,800	\$ -	0.00%
100-52400-3110	POSTAGE	\$ 882	\$ 1,500	\$ 547	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52400-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-3300	TRAVEL	\$ -	\$ 400	\$ -	\$ -	\$ 700	\$ 300	75.00%
100-52400-3410	GAS & OIL	\$ 230	\$ 175	\$ 338	\$ 500	\$ 250	\$ 75	42.86%
100-52400-3850	CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 2,977</b>	<b>\$ 3,875</b>	<b>\$ 1,988</b>	<b>\$ 3,600</b>	<b>\$ 4,250</b>	<b>\$ 375</b>	<b>9.68%</b>
<b>Total INSPECTION:</b>		<b>\$ 124,733</b>	<b>\$ 137,095</b>	<b>\$ 101,517</b>	<b>\$ 134,118</b>	<b>\$ 141,815</b>	<b>\$ 4,720</b>	<b>3.44%</b>
<b>Total PUBLIC SAFETY:</b>		<b>\$ 5,834,210</b>	<b>\$ 6,033,760</b>	<b>\$ 4,550,007</b>	<b>\$ 6,085,791</b>	<b>\$ 6,260,905</b>	<b>\$ 227,145</b>	<b>3.76%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>PUBLIC WORKS</b>								
<b>DPW ADMINISTRATION</b>								
<b>PERSONNEL SERVICES</b>								
100-53100-1100	FULLTIME SALARIES	\$ 26,794	\$ 30,283	\$ 19,632	\$ 26,865	\$ 23,404	\$ (6,879)	-22.72%
100-53100-1200	WAGES - FULLTIME	\$ 68,509	\$ 69,688	\$ 51,715	\$ 70,768	\$ 57,770	\$ (11,918)	-17.10%
100-53100-1220	WAGES - FULLTIME	\$ -	\$ -	\$ 1,328	\$ 1,817	\$ -		
100-53100-1230	WAGES - PART TIME	\$ 12,260	\$ 16,604	\$ 9,646	\$ 13,200	\$ 24,055	\$ 7,451	44.87%
100-53100-1240	WAGES - PART TIME	\$ 9,295	\$ 8,610	\$ 4,853	\$ 6,640	\$ 9,123	\$ 513	5.96%
100-53100-1280	WAGES-LONGEVITY PAY	\$ 3,416	\$ 3,484	\$ -	\$ 3,484	\$ 2,881	\$ (603)	-17.31%
100-53100-1290	WAGES-OVERTIME	\$ 6,199	\$ 7,538	\$ 5,298	\$ 7,250	\$ 6,420	\$ (1,118)	-14.83%
100-53100-1310	WI RETIREMENT	\$ 8,479	\$ 7,879	\$ 6,042	\$ 8,268	\$ 6,864	\$ (1,015)	-12.88%
100-53100-1320	FICA	\$ 9,278	\$ 10,543	\$ 6,889	\$ 9,426	\$ 9,562	\$ (981)	-9.30%
100-53100-1330	HEALTH INSURANCE	\$ 19,286	\$ 20,250	\$ 14,718	\$ 20,140	\$ 20,223	\$ (27)	-0.13%
100-53100-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-53100-1340	LIFE INSURANCE	\$ 648	\$ 800	\$ 303	\$ 415	\$ 500	\$ (300)	-37.50%
100-53100-1361	SICK LEAVE PAYOUT	\$ 1,546	\$ 1,608	\$ 1,577	\$ 2,158	\$ 1,333	\$ (275)	-17.10%
	<b>TOTAL</b>	<b>\$ 165,709</b>	<b>\$ 177,287</b>	<b>\$ 122,000</b>	<b>\$ 170,431</b>	<b>\$ 162,135</b>	<b>\$ (15,152)</b>	<b>-8.55%</b>
<b>CONTRACTUAL SERVICES</b>								
100-53100-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-53100-2200	TELEPHONE EXPENSE	\$ 273	\$ 400	\$ 210	\$ 213	\$ 400	\$ -	0.00%
100-53100-2201	CELLULAR PHONE	\$ 1,475	\$ 1,600	\$ 827	\$ 858	\$ 1,600	\$ -	0.00%
100-53100-2410	MAINTENANCE EQUIPMENT/VEH	\$ 5,803	\$ 5,000	\$ 2,798	\$ 4,500	\$ 5,000	\$ -	0.00%
100-53100-2900	OTHER SERVICES	\$ 398	\$ 600	\$ 118	\$ 157	\$ 600	\$ -	0.00%
100-53100-2920	TRAINING	\$ 50	\$ 2,000	\$ 712	\$ 949	\$ 2,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 7,999</b>	<b>\$ 9,600</b>	<b>\$ 4,664</b>	<b>\$ 6,677</b>	<b>\$ 9,600</b>	<b>\$ -</b>	<b>0.00%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-53100-3100	OFFICE SUPPLIES	\$ 3,193	\$ 2,500	\$ 2,995	\$ 3,993	\$ 4,000	\$ 1,500	60.00%
100-53100-3110	POSTAGE	\$ 405	\$ 400	\$ 185	\$ 215	\$ 400	\$ -	0.00%
100-53100-3210	MEMBERSHIP & DUES	\$ 460	\$ 900	\$ 612	\$ 816	\$ 900	\$ -	0.00%
100-53100-3220	PUBLICATIONS	\$ 5	\$ 200	\$ 3	\$ 5	\$ 200	\$ -	0.00%
100-53100-3300	TRAVEL	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
100-53100-3410	GAS & OIL	\$ 716	\$ 700	\$ 490	\$ 653	\$ 700	\$ -	0.00%
100-53100-3850	CLOTHING	\$ -	\$ 200	\$ 88	\$ 118	\$ 200	\$ -	0.00%
100-53100-3900	OTHER SUPPLIES	\$ 856	\$ 1,300	\$ 221	\$ 295	\$ 1,300	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 5,635</b>	<b>\$ 6,700</b>	<b>\$ 4,594</b>	<b>\$ 6,095</b>	<b>\$ 8,200</b>	<b>\$ 1,500</b>	<b>22.39%</b>
<b>Total HIGHWAY ADMINISTRATION:</b>		<b>\$ 179,343</b>	<b>\$ 193,587</b>	<b>\$ 131,258</b>	<b>\$ 183,203</b>	<b>\$ 179,935</b>	<b>\$ (13,652)</b>	<b>-7.05%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>PUBLIC WORKS SHOP</b>								
<b>PERSONNEL SERVICES</b>								
100-53200-1100	FULLTIME SALARIES	\$ 26,794	\$ 29,273	\$ 19,632	\$ 26,865	\$ 23,404	\$ (5,869)	-20.05%
100-53200-1220	WAGES - FULLTIME	\$ 223,545	\$ 209,259	\$ 160,697	\$ 222,791	\$ 205,106	\$ (4,153)	-1.98%
100-53200-1230	WAGES - PART TIME	\$ 291	\$ 42,920	\$ 80	\$ 110	\$ 45,061	\$ 2,141	4.99%
100-53200-1240	WAGES - PART TIME	\$ 20,850	\$ 22,912	\$ 13,706	\$ 18,756	\$ 9,123	\$ (13,789)	-60.18%
100-53200-1250	WAGES-STANDBY PAY	\$ 21,280	\$ 26,776	\$ 14,760	\$ 20,197	\$ 26,776	\$ -	0.00%
100-53200-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 76	\$ 1,300	\$ 20	\$ 27	\$ 1,300	\$ -	0.00%
100-53200-1270	WAGES-TEMPORARY PART TIME	\$ -	\$ -	\$ 3,468	\$ 4,745	\$ -	\$ -	
100-53200-1280	WAGES-LONGEVITY PAY	\$ 9,032	\$ 7,604	\$ -	\$ 7,604	\$ 7,680	\$ 76	1.00%
100-53200-1290	WAGES-OVERTIME	\$ 563	\$ 1,074	\$ 250	\$ 342	\$ 1,105	\$ 31	2.89%
100-53200-1310	WI RETIREMENT	\$ 22,148	\$ 18,486	\$ 15,152	\$ 20,735	\$ 18,152	\$ (334)	-1.81%
100-53200-1320	FICA	\$ 30,466	\$ 26,666	\$ 21,785	\$ 29,811	\$ 24,881	\$ (1,785)	-6.69%
100-53200-1330	HEALTH INSURANCE	\$ 74,706	\$ 60,000	\$ 57,228	\$ 78,313	\$ 59,778	\$ (222)	-0.37%
100-53200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53200-1334	HEALTH INSURANCE OPT-OUT	\$ 10,000	\$ 10,000	\$ 5,192	\$ 7,105	\$ 5,691	\$ (4,309)	-43.09%
100-53200-1340	LIFE INSURANCE	\$ 1,155	\$ 1,200	\$ 789	\$ 1,080	\$ 1,200	\$ -	0.00%
100-53200-1361	SICK LEAVE PAYOUT	\$ 2,219	\$ 2,300	\$ 1,882	\$ 2,575	\$ 2,435	\$ 135	5.87%
	<b>TOTAL</b>	<b>\$ 443,126</b>	<b>\$ 459,770</b>	<b>\$ 314,641</b>	<b>\$ 441,056</b>	<b>\$ 431,692</b>	<b>\$ (28,078)</b>	<b>-6.11%</b>
<b>CONTRACTUAL SERVICES</b>								
100-53200-2200	TELEPHONE EXPENSE	\$ 377	\$ 400	\$ 262	\$ 269	\$ 400	\$ -	0.00%
100-53200-2201	CELLULAR PHONE	\$ 1,025	\$ 900	\$ 651	\$ 644	\$ 900	\$ -	0.00%
100-53200-2210	ELECTRICITY	\$ 5,670	\$ 7,000	\$ 4,369	\$ 5,826	\$ 7,000	\$ -	0.00%
100-53200-2230	WATER EXPENSE	\$ 3,204	\$ 4,000	\$ 2,348	\$ 3,130	\$ 3,500	\$ (500)	-12.50%
100-53200-2250	STORMWATER EXPENSE	\$ 2,437	\$ 2,500	\$ 1,828	\$ 2,437	\$ 2,500	\$ -	0.00%
100-53200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 65,557	\$ 68,000	\$ 19,463	\$ 40,000	\$ 55,000	\$ (13,000)	-19.12%
100-53200-2900	OTHER SERVICES	\$ 10,036	\$ 10,000	\$ 5,617	\$ 7,489	\$ 10,000	\$ -	0.00%
100-53200-2920	TRAINING	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 88,306</b>	<b>\$ 94,800</b>	<b>\$ 34,538</b>	<b>\$ 59,795</b>	<b>\$ 81,300</b>	<b>\$ (13,500)</b>	<b>-14.24%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-53200-3100	OFFICE SUPPLIES	\$ 1,221	\$ 1,700	\$ 1,312	\$ 1,750	\$ 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	\$ 33,644	\$ 50,000	\$ 30,702	\$ 44,000	\$ 50,000	\$ -	0.00%
100-53200-3500	BLDGS./GRNDS MAINT	\$ 5,405	\$ 8,000	\$ 1,909	\$ 5,000	\$ 6,000	\$ (2,000)	-25.00%
100-53200-3850	CLOTHING	\$ 1,080	\$ 1,500	\$ 400	\$ 533	\$ 1,500	\$ -	0.00%
100-53200-3900	OTHER SUPPLIES	\$ 19,019	\$ 18,000	\$ 15,333	\$ 20,444	\$ 18,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 60,368</b>	<b>\$ 79,900</b>	<b>\$ 49,656</b>	<b>\$ 71,727</b>	<b>\$ 77,900</b>	<b>\$ (2,000)</b>	<b>-2.50%</b>
<b>FIXED CHARGES</b>								
100-53200-5310	RENT/LEASE	\$ 667	\$ 750	\$ 810	\$ 1,080	\$ 1,100	\$ 350	46.67%
	<b>TOTAL</b>	<b>\$ 667</b>	<b>\$ 750</b>	<b>\$ 810</b>	<b>\$ 1,080</b>	<b>\$ 1,100</b>	<b>\$ 350</b>	<b>46.67%</b>
<b>Total PUBLIC WORKS SHOP:</b>		<b>\$ 592,468</b>	<b>\$ 635,220</b>	<b>\$ 399,645</b>	<b>\$ 573,658</b>	<b>\$ 591,992</b>	<b>\$ (43,228)</b>	<b>-6.81%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>STREET MAINTENANCE</b>								
<b>PERSONNEL SERVICES</b>								
100-53300-1220	WAGES - FULLTIME	\$ 58,945	\$ 44,373	\$ 41,090	\$ 56,229	\$ 45,633	\$ 1,260	2.84%
100-53300-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 581	\$ 2,200	\$ 458	\$ 626	\$ 2,200	\$ -	0.00%
100-53300-1290	WAGES-OVERTIME	\$ 572	\$ 1,611	\$ 388	\$ 531	\$ 1,657	\$ 46	2.86%
100-53300-1310	WI RETIREMENT	\$ 3,352	\$ 3,132	\$ 2,399	\$ 3,283	\$ 3,365	\$ 233	7.44%
100-53300-1320	FICA	\$ 3,622	\$ 3,686	\$ 2,487	\$ 3,403	\$ 3,786	\$ 100	2.71%
100-53300-1330	HEALTH INSURANCE	\$ 12,097	\$ 12,000	\$ 8,035	\$ 10,995	\$ 12,729	\$ 729	6.08%
100-53300-1340	LIFE INSURANCE	\$ 159	\$ 140	\$ 166	\$ 227	\$ 140	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 79,328</b>	<b>\$ 67,142</b>	<b>\$ 55,022</b>	<b>\$ 75,294</b>	<b>\$ 69,510</b>	<b>\$ 2,368</b>	<b>3.53%</b>
<b>CONTRACTUAL SERVICES</b>								
100-53300-2210	STREET LIGHTING	\$ 157,426	\$ 165,000	\$ 117,990	\$ 157,320	\$ 160,000	\$ (5,000)	-3.03%
100-53300-2900	OTHER SERVICES	\$ 5,755	\$ 7,000	\$ 2,221	\$ 2,961	\$ 7,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 163,181</b>	<b>\$ 172,000</b>	<b>\$ 120,211</b>	<b>\$ 160,281</b>	<b>\$ 167,000</b>	<b>\$ (5,000)</b>	<b>-2.91%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-53300-3900	OTHER SUPPLIES	\$ 14,857	\$ 20,000	\$ 9,899	\$ 12,971	\$ 15,000	\$ (5,000)	-25.00%
	<b>TOTAL</b>	<b>\$ 14,857</b>	<b>\$ 20,000</b>	<b>\$ 9,899</b>	<b>\$ 12,971</b>	<b>\$ 15,000</b>	<b>\$ (5,000)</b>	<b>-25.00%</b>
<b>CAPITAL OUTLAY</b>								
100-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total STREET MAINTENANCE:</b>		<b>\$ 257,366</b>	<b>\$ 259,142</b>	<b>\$ 185,132</b>	<b>\$ 248,546</b>	<b>\$ 251,510</b>	<b>\$ (7,632)</b>	<b>-2.95%</b>



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>TRAFFIC CONTROL</b>								
<b>PERSONNEL SERVICES</b>								
100-53320-1220	WAGES - FULLTIME	\$ 23,114	\$ 27,987	\$ 17,285	\$ 23,765	\$ 28,732	\$ 745	2.66%
100-53320-1290	WAGES-OVERTIME	\$ 241	\$ 537	\$ 164	\$ 112	\$ 552	\$ 15	2.79%
100-53320-1310	WI RETIREMENT	\$ 1,359	\$ 1,854	\$ 1,067	\$ 1,460	\$ 1,991	\$ 137	7.39%
100-53320-1320	FICA	\$ 1,601	\$ 2,182	\$ 1,203	\$ 1,646	\$ 2,240	\$ 58	2.66%
100-53320-1330	HEALTH INSURANCE	\$ 6,000	\$ 6,350	\$ 4,827	\$ 6,606	\$ 7,106	\$ 756	11.91%
100-53320-1340	LIFE INSURANCE	\$ 25	\$ 50	\$ 17	\$ 24	\$ 50	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 32,340</b>	<b>\$ 38,960</b>	<b>\$ 24,563</b>	<b>\$ 33,613</b>	<b>\$ 40,671</b>	<b>\$ 1,711</b>	<b>4.39%</b>
<b>CONTRACTUAL SERVICES</b>								
100-53320-2210	ELECTRICITY	\$ 5,266	\$ 5,500	\$ 4,144	\$ 5,526	\$ 6,000	\$ 500	9.09%
100-53320-2900	OTHER SERVICES	\$ 4,919	\$ 5,000	\$ 2,654	\$ 3,539	\$ 5,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 10,185</b>	<b>\$ 10,500</b>	<b>\$ 6,799</b>	<b>\$ 9,065</b>	<b>\$ 11,000</b>	<b>\$ 500</b>	<b>4.76%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-53320-3900	OTHER SUPPLIES	\$ 811	\$ 5,000	\$ 1,609	\$ 2,146	\$ 5,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 811</b>	<b>\$ 5,000</b>	<b>\$ 1,609</b>	<b>\$ 2,146</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>CAPITAL OUTLAY</b>								
100-53320-8170	CO - OTHER IMPROVEMENTS	\$ 6,319	\$ 10,000	\$ 3,708	\$ 4,000	\$ 10,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 6,319</b>	<b>\$ 10,000</b>	<b>\$ 3,708</b>	<b>\$ 4,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total TRAFFIC CONTROL:</b>		<b>\$ 49,655</b>	<b>\$ 64,460</b>	<b>\$ 36,679</b>	<b>\$ 48,824</b>	<b>\$ 66,671</b>	<b>\$ 2,211</b>	<b>3.43%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>SNOW &amp; ICE REMOVAL</b>								
<b>PERSONNEL SERVICES</b>								
100-53330-1200	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-53330-1220	WAGES - FULLTIME	\$ 57,330	\$ 83,793	\$ 44,619	\$ 60,786	\$ 86,198	\$ 2,405	2.87%
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	\$ 4,797	\$ 13,599	\$ 1,854	\$ 2,536	\$ 12,000	\$ (1,599)	-11.76%
100-53330-1290	WAGES-OVERTIME	\$ 5,487	\$ 20,000	\$ 2,530	\$ 8,000	\$ 20,000	\$ -	0.00%
100-53330-1310	WI RETIREMENT	\$ 3,845	\$ 9,925	\$ 2,593	\$ 3,549	\$ 9,925	\$ -	0.00%
100-53330-1320	FICA	\$ 3,664	\$ 8,778	\$ 2,512	\$ 3,438	\$ 8,778	\$ -	0.00%
100-53330-1330	HEALTH INSURANCE	\$ 11,014	\$ 22,500	\$ 9,186	\$ 12,571	\$ 24,109	\$ 1,609	7.15%
100-53330-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-53330-1340	LIFE INSURANCE	\$ 115	\$ 200	\$ 110	\$ 151	\$ 200	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 86,251</b>	<b>\$ 159,919</b>	<b>\$ 63,404</b>	<b>\$ 91,031</b>	<b>\$ 162,334</b>	<b>\$ 2,415</b>	<b>1.51%</b>
<b>CONTRACTUAL SERVICES</b>								
100-53330-2900	OTHER SERVICES	\$ 1,700	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	0.00%
100-53330-2910	PRINTING/ADVERTISING	\$ 677	\$ 1,500	\$ 42	\$ 600	\$ 1,500	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 2,377</b>	<b>\$ 3,500</b>	<b>\$ 42</b>	<b>\$ 600</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-53330-3900	OTHER SUPPLIES	\$ 34,615	\$ 50,000	\$ 29,716	\$ 45,000	\$ 55,000	\$ 5,000	10.00%
	<b>TOTAL</b>	<b>\$ 34,615</b>	<b>\$ 50,000</b>	<b>\$ 29,716</b>	<b>\$ 45,000</b>	<b>\$ 55,000</b>	<b>\$ 5,000</b>	<b>10.00%</b>
	<b>Total SNOW &amp; ICE:</b>	<b>\$ 123,242</b>	<b>\$ 213,419</b>	<b>\$ 93,162</b>	<b>\$ 136,631</b>	<b>\$ 220,834</b>	<b>\$ 7,415</b>	<b>3.47%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>BRIDGE REPAIR/MAINTENANCE</b>								
<b>PERSONNEL SERVICES</b>								
100-53341-1220	WAGES - FULLTIME	\$ 15,233	\$ 11,070	\$ 17,896	\$ 21,982	\$ 11,386	\$ 316	2.85%
100-53341-1290	WAGES-OVERTIME	\$ 16,053	\$ 22,000	\$ 10,585	\$ 14,485	\$ 16,573	\$ (5,427)	-24.67%
100-53341-1310	WI RETIREMENT	\$ 1,083	\$ 1,767	\$ 911	\$ 1,247	\$ 1,901	\$ 134	7.58%
100-53341-1320	FICA	\$ 852	\$ 2,080	\$ 615	\$ 842	\$ 2,139	\$ 59	2.84%
100-53341-1330	HEALTH INSURANCE	\$ 2,132	\$ 3,000	\$ 1,673	\$ 2,290	\$ 3,204	\$ 204	6.80%
100-53341-1340	LIFE INSURANCE	\$ 30	\$ 40	\$ 27	\$ 36	\$ 40	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 35,383</b>	<b>\$ 39,957</b>	<b>\$ 31,707</b>	<b>\$ 40,882</b>	<b>\$ 35,243</b>	<b>\$ (4,714)</b>	<b>-11.80%</b>
<b>CONTRACTUAL SERVICES</b>								
100-53341-2210	ELECTRICITY	\$ 1,920	\$ 2,500	\$ 1,637	\$ 2,183	\$ 2,500	\$ -	0.00%
100-53341-2220	NATURAL GAS/HEAT	\$ 693	\$ 700	\$ 571	\$ 761	\$ 700	\$ -	0.00%
100-53341-2900	OTHER SERVICES/BRIDGE INSPECT	\$ 14,216	\$ 13,000	\$ 1,602	\$ 10,000	\$ 5,000	\$ (8,000)	-61.54%
	<b>TOTAL</b>	<b>\$ 16,829</b>	<b>\$ 16,200</b>	<b>\$ 3,810</b>	<b>\$ 12,944</b>	<b>\$ 8,200</b>	<b>\$ (8,000)</b>	<b>-49.38%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-53341-3900	OTHER SUPPLIES	\$ 137	\$ 1,000	\$ 3	\$ 500	\$ 1,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 137</b>	<b>\$ 1,000</b>	<b>\$ 3</b>	<b>\$ 500</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Total BRIDGE REPAIR/MAINTENANCE:</b>	<b>\$ 52,348</b>	<b>\$ 57,157</b>	<b>\$ 35,520</b>	<b>\$ 54,326</b>	<b>\$ 44,443</b>	<b>\$ (12,714)</b>	<b>-22.24%</b>
<b>TRANSIT</b>								
<b>CONTRACTUAL SERVICES</b>								
100-53520-2900	OTHER SERVICES	\$ 107,877	\$ 115,000	\$ -	\$ 115,000	\$ 120,000	\$ 5,000	4.35%
	<b>TOTAL</b>	<b>\$ 107,877</b>	<b>\$ 115,000</b>	<b>\$ -</b>	<b>\$ 115,000</b>	<b>\$ 120,000</b>	<b>\$ 5,000</b>	<b>4.35%</b>
	<b>Total TRANSIT:</b>	<b>\$ 107,877</b>	<b>\$ 115,000</b>	<b>\$ -</b>	<b>\$ 115,000</b>	<b>\$ 120,000</b>	<b>\$ 5,000</b>	<b>4.35%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>WORK FOR OTHER DEPARTMENTS</b>								
<b>PERSONNEL SERVICES</b>								
100-53650-1220	WAGES - FULLTIME	\$ 138,655	\$ 96,588	\$ 117,936	\$ 161,387	\$ 99,217	\$ 2,629	2.72%
100-53650-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-53650-1290	WAGES-OVERTIME	\$ 592	\$ 2,148	\$ 1,113	\$ 1,523	\$ 2,210	\$ 62	2.89%
100-53650-1310	WI RETIREMENT	\$ 8,470	\$ 6,418	\$ 7,451	\$ 10,195	\$ 6,897	\$ 479	7.46%
100-53650-1320	FICA	\$ 7,527	\$ 7,553	\$ 6,057	\$ 8,289	\$ 7,759	\$ 206	2.73%
100-53650-1330	HEALTH INSURANCE	\$ 23,050	\$ 27,200	\$ 20,914	\$ 28,620	\$ 28,366	\$ 1,166	4.29%
100-53650-1340	LIFE INSURANCE	\$ 137	\$ 200	\$ 122	\$ 167	\$ 200	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 178,431</b>	<b>\$ 140,107</b>	<b>\$ 153,594</b>	<b>\$ 210,181</b>	<b>\$ 144,649</b>	<b>\$ 4,542</b>	<b>3.24%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-536503900	OTHER SUPPLIES	\$ 10,139	\$ 10,000	\$ 23,878	\$ 26,000	\$ 15,000	\$ 5,000	50.00%
	<b>TOTAL</b>	<b>\$ 10,139</b>	<b>\$ 10,000</b>	<b>\$ 23,878</b>	<b>\$ 26,000</b>	<b>\$ 15,000</b>	<b>\$ 5,000</b>	<b>50.00%</b>
<b>Total WORK DONE FOR OTHER DEPTS:</b>		<b>\$ 188,569</b>	<b>\$ 150,107</b>	<b>\$ 177,472</b>	<b>\$ 236,181</b>	<b>\$ 159,649</b>	<b>\$ 9,542</b>	<b>6.36%</b>
<b>Total DEPARTMENT OF PUBLIC WORKS:</b>		<b>\$ 1,550,868</b>	<b>\$ 1,688,092</b>	<b>\$ 1,058,868</b>	<b>\$ 1,596,369</b>	<b>\$ 1,635,034</b>	<b>\$ (53,058)</b>	<b>-3.14%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>HEALTH/HUMAN SERVICES</b>								
<b>SENIOR CENTER</b>								
<b>PERSONNEL SERVICES</b>								
100-54150-1200	WAGES - FULLTIME	\$ 72,724	\$ 73,895	\$ 57,246	\$ 73,547	\$ 116,869	\$ 42,974	58.16%
100-54150-1220	WAGES - FULLTIME	\$ 3,804	\$ 3,909	\$ 2,900	\$ 3,805	\$ 3,989	\$ 80	2.05%
100-54150-1240	WAGES - PART TIME	\$ 33,166	\$ 31,713	\$ 11,009	\$ 11,009	\$ -	\$ (31,713)	-100.00%
100-54150-1270	WAGES-TEMPORARY PT	\$ -	\$ -	\$ 1,378	\$ 1,989	\$ 2,002	\$ 2,002	
100-54150-1280	WAGES-LONGEVITY PAY	\$ 181	\$ 194	\$ -	\$ 194	\$ 194	\$ -	0.00%
100-54150-1290	WAGES-OVERTIME	\$ 927	\$ 2,820	\$ 1,435	\$ 1,803	\$ 2,820	\$ -	0.00%
100-54150-1310	WI RETIREMENT	\$ 7,094	\$ 7,319	\$ 4,074	\$ 5,181	\$ 9,060	\$ 1,741	23.79%
100-54150-1320	FICA	\$ 7,936	\$ 8,614	\$ 5,555	\$ 7,388	\$ 10,346	\$ 1,732	20.11%
100-54150-1330	HEALTH INSURANCE	\$ 27,609	\$ 28,200	\$ 11,131	\$ 11,403	\$ 13,127	\$ (15,073)	-53.45%
100-54150-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-54150-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ 1,788	\$ 2,166	\$ 9,300	\$ 9,300	
100-54150-1340	LIFE INSURANCE	\$ 294	\$ 292	\$ 141	\$ 188	\$ 249	\$ (43)	-14.73%
100-54150-1361	SICK LEAVE PAYOUT	\$ 79	\$ 73	\$ 58	\$ 58	\$ 67	\$ (6)	-8.22%
	<b>TOTAL</b>	<b>\$ 153,812</b>	<b>\$ 157,029</b>	<b>\$ 96,716</b>	<b>\$ 118,731</b>	<b>\$ 168,023</b>	<b>\$ 10,994</b>	<b>7.00%</b>
<b>CONTRACTUAL SERVICES</b>								
100-54150-2160	SAFETY COORDINATOR	\$ 843	\$ 990	\$ 655	\$ 873	\$ 990	\$ -	0.00%
100-54150-2200	TELEPHONE EXPENSE	\$ 421	\$ 550	\$ 348	\$ 540	\$ 550	\$ -	0.00%
100-54150-2201	CELLULAR PHONE	\$ 649	\$ 600	\$ 1,445	\$ 1,706	\$ 600	\$ -	0.00%
100-54150-2220	NATURAL GAS/HEAT	\$ 4,826	\$ 6,000	\$ 4,010	\$ 5,347	\$ 6,000	\$ -	0.00%
100-54150-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
100-54150-2900	OTHER SERVICES	\$ 1,953	\$ 4,000	\$ 2,650	\$ 3,376	\$ 4,000	\$ -	0.00%
100-54150-2910	PRINTING/ADVERTISING	\$ -	\$ 150	\$ 75	\$ 75	\$ 150	\$ -	0.00%
100-54150-2920	TRAINING	\$ 589	\$ 625	\$ -	\$ -	\$ 625	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 9,281</b>	<b>\$ 13,415</b>	<b>\$ 9,183</b>	<b>\$ 11,917</b>	<b>\$ 13,415</b>	<b>\$ -</b>	<b>0.00%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-54150-3100	OFFICE SUPPLIES	\$ 1,979	\$ 2,000	\$ 2,137	\$ 2,200	\$ 2,000	\$ -	0.00%
100-54150-3110	POSTAGE	\$ 3,510	\$ 4,000	\$ 2,120	\$ 2,706	\$ 4,000	\$ -	0.00%
100-54150-3210	MEMBERSHIP & DUES	\$ 556	\$ 420	\$ 327	\$ 327	\$ 420	\$ -	0.00%
100-54150-3220	PUBLICATIONS	\$ 197	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
100-54150-3300	TRAVEL	\$ 70	\$ 550	\$ -	\$ -	\$ 550	\$ -	0.00%
100-54150-3500	BLDGS./GRNDS MAINT	\$ 1,299	\$ 1,500	\$ 1,941	\$ 1,941	\$ 1,500	\$ -	0.00%
100-54150-3900	OTHER SUPPLIES	\$ 722	\$ 2,000	\$ 553	\$ 1,000	\$ 2,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 8,333</b>	<b>\$ 10,970</b>	<b>\$ 7,078</b>	<b>\$ 8,174</b>	<b>\$ 10,970</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total SENIOR CENTER:</b>		<b>\$ 171,426</b>	<b>\$ 181,414</b>	<b>\$ 112,976</b>	<b>\$ 138,822</b>	<b>\$ 192,408</b>	<b>\$ 10,994</b>	<b>6.06%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CEMETERIES</b>								
<b>PERSONNEL SERVICES</b>								
100-54910-1200	WAGES - FULLTIME	\$ -	\$ 17,680	\$ 12,778	\$ 18,413	\$ 19,600	\$ 1,920	10.86%
100-54910-1220	WAGES - FULLTIME	\$ 33,025	\$ 33,868	\$ 26,174	\$ 34,110	\$ 35,115	\$ 1,247	3.68%
100-54910-1230	WAGES - PART TIME	\$ 10,812	\$ -	\$ 52	\$ 52	\$ -		
100-54910-1270	WAGES-TEMPORARY PT	\$ 27,870	\$ 44,726	\$ 32,174	\$ 33,000	\$ 44,726	\$ -	0.00%
100-54910-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-54910-1290	WAGES-OVERTIME	\$ 299	\$ 1,500	\$ 665	\$ 700	\$ 1,000	\$ (500)	-33.33%
100-54910-1310	WI RETIREMENT	\$ 3,068	\$ 3,448	\$ 2,563	\$ 3,325	\$ 3,789	\$ 341	9.89%
100-54910-1320	FICA	\$ 5,349	\$ 7,480	\$ 5,500	\$ 7,000	\$ 7,684	\$ 204	2.73%
100-54910-1330	HEALTH INSURANCE	\$ 9,542	\$ 20,000	\$ 7,646	\$ 10,394	\$ 21,642	\$ 1,642	8.21%
100-54910-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-54910-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ 1,635	\$ 1,635	\$ -		
100-54910-1340	LIFE INSURANCE	\$ 151	\$ 204	\$ 148	\$ 199	\$ 173	\$ (31)	-15.20%
100-54910-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 90,116</b>	<b>\$ 128,906</b>	<b>\$ 89,335</b>	<b>\$ 108,828</b>	<b>\$ 133,729</b>	<b>\$ 4,823</b>	<b>3.74%</b>
<b>CONTRACTUAL SERVICES</b>								
100-54910-2160	SAFETY COORDINATOR	\$ 482	\$ 565	\$ 374	\$ 565	\$ 565	\$ -	0.00%
100-54910-2200	TELEPHONE EXPENSE	\$ 542	\$ 500	\$ 406	\$ 544	\$ 500	\$ -	0.00%
100-54910-2201	CELLULAR PHONE	\$ 268	\$ 175	\$ 292	\$ 268	\$ 175	\$ -	0.00%
100-54910-2210	ELECTRICITY	\$ 2,475	\$ 2,600	\$ 1,890	\$ 2,541	\$ 2,600	\$ -	0.00%
100-54910-2220	NATURAL GAS/HEAT	\$ 2,400	\$ 2,500	\$ 2,177	\$ 2,500	\$ 2,500	\$ -	0.00%
100-54910-2230	WATER EXPENSE	\$ 10,877	\$ 9,300	\$ 5,769	\$ 10,611	\$ 9,300	\$ -	0.00%
100-54910-2240	SEWER EXPENSE	\$ 511	\$ 600	\$ 411	\$ 550	\$ 600	\$ -	0.00%
100-54910-2250	STORMWATER EXPENSE	\$ 4,299	\$ 4,300	\$ 3,224	\$ 4,299	\$ 4,300	\$ -	0.00%
100-54910-2410	MAINTENANCE EQUIPMENT/VEH	\$ 4,645	\$ 3,000	\$ 3,795	\$ 4,500	\$ 3,500	\$ 500	16.67%
100-54910-2900	OTHER SERVICES	\$ 8,966	\$ 8,500	\$ 8,111	\$ 10,100	\$ 11,000	\$ 2,500	29.41%
100-54910-2920	TRAINING	\$ 120	\$ 500	\$ -	\$ 250	\$ 500	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 35,586</b>	<b>\$ 32,540</b>	<b>\$ 26,450</b>	<b>\$ 36,728</b>	<b>\$ 35,540</b>	<b>\$ 3,000</b>	<b>9.22%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-54910-3100	OFFICE SUPPLIES	\$ 122	\$ 650	\$ 224	\$ 400	\$ 650	\$ -	0.00%
100-54910-3220	PUBLICATIONS	\$ 98	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
100-54910-3300	TRAVEL	\$ 180	\$ 75	\$ -	\$ -	\$ 75	\$ -	0.00%
100-54910-3410	GAS & OIL	\$ 4,408	\$ 3,200	\$ 3,233	\$ 4,400	\$ 3,520	\$ 320	10.00%
100-54910-3500	BLDGS./GRNDS MAINT	\$ 1,023	\$ 1,000	\$ 634	\$ 1,000	\$ 1,000	\$ -	0.00%
100-54910-3850	CLOTHING	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
100-54910-3900	OTHER SUPPLIES	\$ 9,378	\$ 10,000	\$ 8,248	\$ 11,500	\$ 12,000	\$ 2,000	20.00%
	<b>TOTAL</b>	<b>\$ 15,209</b>	<b>\$ 15,375</b>	<b>\$ 12,540</b>	<b>\$ 17,500</b>	<b>\$ 17,695</b>	<b>\$ 2,320</b>	<b>15.09%</b>
<b>Total CEMETERIES:</b>		<b>\$ 140,912</b>	<b>\$ 176,821</b>	<b>\$ 128,325</b>	<b>\$ 163,056</b>	<b>\$ 186,964</b>	<b>\$ 10,143</b>	<b>5.74%</b>
<b>Total HEALTH &amp; HUMAN SERVICES:</b>		<b>\$ 312,338</b>	<b>\$ 358,235</b>	<b>\$ 241,302</b>	<b>\$ 301,878</b>	<b>\$ 379,372</b>	<b>\$ 21,137</b>	<b>5.90%</b>



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CULTURE, REC &amp; EDUCATION</b>								
<b>COMMUNITY CENTER</b>								
<b>PERSONNEL SERVICES</b>								
100-55140-1100	FULLTIME SALARIES	\$ 31,068	\$ 33,837	\$ 17,102	\$ 25,245	\$ 38,081	\$ 4,244	12.54%
100-55140-1160	WAGES-TEMPORARY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-1200	WAGES - FULLTIME	\$ 62,141	\$ 66,229	\$ 50,941	\$ 66,595	\$ 70,452	\$ 4,223	6.38%
100-55140-1220	WAGES - FULLTIME	\$ 95,037	\$ 102,315	\$ 78,173	\$ 103,760	\$ 105,680	\$ 3,365	3.29%
100-55140-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-1270	WAGES-TEMPORARY PT	\$ 30,704	\$ 46,212	\$ 22,530	\$ 28,603	\$ 46,189	\$ (23)	-0.05%
100-55140-1280	WAGES-LONGEVITY PAY	\$ 3,341	\$ 3,461	\$ -	\$ 3,461	\$ 3,508	\$ 47	1.36%
100-55140-1290	WAGES-OVERTIME	\$ 1,650	\$ 2,300	\$ 2,389	\$ 2,815	\$ 2,300	\$ -	0.00%
100-55140-1310	WI RETIREMENT	\$ 13,055	\$ 13,932	\$ 8,979	\$ 11,755	\$ 15,243	\$ 1,311	9.41%
100-55140-1320	FICA	\$ 16,646	\$ 19,933	\$ 12,517	\$ 28,016	\$ 20,682	\$ 749	3.76%
100-55140-1330	HEALTH INSURANCE	\$ 26,671	\$ 28,225	\$ 22,358	\$ 30,157	\$ 47,589	\$ 19,364	68.61%
100-55140-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-1334	HEALTH INSURANCE OPT-OUT	\$ 5,500	\$ 5,410	\$ 2,953	\$ 4,076	\$ 3,410	\$ (2,000)	-36.97%
100-55140-1340	LIFE INSURANCE	\$ 503	\$ 556	\$ 410	\$ 575	\$ 570	\$ 14	2.52%
100-55140-1361	SICK LEAVE PAYOUT	\$ 856	\$ 794	\$ 635	\$ 635	\$ 729	\$ (65)	-8.19%
	<b>TOTAL</b>	<b>\$ 287,171</b>	<b>\$ 323,204</b>	<b>\$ 218,987</b>	<b>\$ 305,693</b>	<b>\$ 354,433</b>	<b>\$ 31,229</b>	<b>9.66%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CONTRACTUAL SERVICES</b>								
100-55140-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-2160	SAFETY COORDINATOR	\$ 723	\$ 850	\$ 562	\$ 810	\$ 850	\$ -	0.00%
100-55140-2200	TELEPHONE EXPENSE	\$ 225	\$ 300	\$ 175	\$ 200	\$ 300	\$ -	0.00%
100-55140-2201	CELLULAR PHONE	\$ 559	\$ 500	\$ 661	\$ 653	\$ 500	\$ -	0.00%
100-55140-2210	ELECTRICITY	\$ 26,637	\$ 28,000	\$ 21,909	\$ 24,000	\$ 28,000	\$ -	0.00%
100-55140-2220	NATURAL GAS/HEAT	\$ 9,759	\$ 11,700	\$ 8,020	\$ 11,700	\$ 11,700	\$ -	0.00%
100-55140-2230	WATER EXPENSE	\$ 2,167	\$ 2,800	\$ 1,660	\$ 2,100	\$ 2,800	\$ -	0.00%
100-55140-2240	SEWER EXPENSE	\$ 1,356	\$ 2,400	\$ 1,065	\$ 1,100	\$ 2,400	\$ -	0.00%
100-55140-2250	STORMWATER EXPENSE	\$ 1,049	\$ 1,100	\$ 787	\$ 1,049	\$ 1,100	\$ -	0.00%
100-55140-2410	MAINTENANCE EQUIPMENT/VEH	\$ 222	\$ 1,500	\$ 477	\$ 1,500	\$ 1,500	\$ -	0.00%
100-55140-2900	OTHER SERVICES	\$ 18,989	\$ 14,000	\$ 18,759	\$ 21,483	\$ 18,500	\$ 4,500	32.14%
100-55140-2910	PRINTING/ADVERTISING	\$ -	\$ 400	\$ -	\$ -	\$ 400	\$ -	0.00%
100-55140-2920	TRAINING	\$ 595	\$ 1,300	\$ 35	\$ 1,000	\$ 1,300	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 62,281</b>	<b>\$ 64,850</b>	<b>\$ 54,109</b>	<b>\$ 65,595</b>	<b>\$ 69,350</b>	<b>\$ 4,500</b>	<b>6.94%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-55140-3100	OFFICE SUPPLIES	\$ 2,406	\$ 5,500	\$ 2,076	\$ 3,000	\$ 5,500	\$ -	0.00%
100-55140-3110	POSTAGE	\$ 599	\$ 1,500	\$ 534	\$ 750	\$ 1,500	\$ -	0.00%
100-55140-3300	TRAVEL	\$ 271	\$ 700	\$ 234	\$ 700	\$ 700	\$ -	0.00%
100-55140-3500	BLDGS./GRNDS MAINT	\$ 13,644	\$ 15,000	\$ 9,361	\$ 15,000	\$ 15,000	\$ -	0.00%
100-55140-3850	CLOTHING	\$ 100	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 17,020</b>	<b>\$ 22,800</b>	<b>\$ 12,206</b>	<b>\$ 19,450</b>	<b>\$ 22,800</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total COMMUNITY CENTER:</b>		<b>\$ 366,472</b>	<b>\$ 410,854</b>	<b>\$ 285,302</b>	<b>\$ 390,738</b>	<b>\$ 446,583</b>	<b>\$ 35,729</b>	<b>8.70%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>PARKS</b>								
<b>PERSONNEL SERVICES</b>								
100-55200-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55200-1200	WAGES - FULLTIME	\$ 19,582	\$ 17,680	\$ 30,082	\$ 39,990	\$ 21,778	\$ 4,098	23.18%
100-55200-1220	WAGES - FULLTIME	\$ 48,780	\$ 72,275	\$ 39,259	\$ 50,850	\$ 74,327	\$ 2,052	2.84%
100-55200-1230	WAGES - PART TIME	\$ 10,812	\$ -	\$ 52	\$ 55	\$ -		
100-55200-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55200-1270	WAGES-TEMPORARY PT	\$ 59,401	\$ 80,075	\$ 49,488	\$ 69,053	\$ 72,001	\$ (8,074)	-10.08%
100-55200-1280	WAGES-LONGEVITY PAY	\$ 48	\$ -	\$ -	\$ -	\$ -		
100-55200-1290	WAGES-OVERTIME	\$ 2,502	\$ 2,500	\$ 3,168	\$ 3,200	\$ 2,500	\$ -	0.00%
100-55200-1310	WI RETIREMENT	\$ 5,503	\$ 6,103	\$ 4,654	\$ 6,037	\$ 6,803	\$ 700	11.47%
100-55200-1320	FICA	\$ 10,714	\$ 13,309	\$ 9,368	\$ 12,105	\$ 13,162	\$ (147)	-1.10%
100-55200-1330	HEALTH INSURANCE	\$ 12,618	\$ 23,350	\$ 10,296	\$ 14,020	\$ 23,043	\$ (307)	-1.31%
100-55200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55200-1334	HEALTH INSURANCE OPT-OUT	\$ 1,532	\$ 1,440	\$ 2,687	\$ 3,662	\$ 1,440	\$ -	0.00%
100-55200-1340	LIFE INSURANCE	\$ 141	\$ 193	\$ 149	\$ 215	\$ 190	\$ (3)	-1.55%
100-55200-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 171,632</b>	<b>\$ 216,925</b>	<b>\$ 149,203</b>	<b>\$ 199,187</b>	<b>\$ 215,244</b>	<b>\$ (1,681)</b>	<b>-0.77%</b>
<b>CONTRACTUAL SERVICES</b>								
100-55200-2160	SAFETY COORDINATOR	\$ 482	\$ 565	\$ 374	\$ 500	\$ 565	\$ -	0.00%
100-55200-2200	TELEPHONE EXPENSE	\$ 246	\$ 300	\$ 241	\$ 270	\$ 300	\$ -	0.00%
100-55200-2201	CELLULAR PHONE	\$ 1,025	\$ 1,200	\$ 650	\$ 875	\$ 1,200	\$ -	0.00%
100-55200-2210	ELECTRICITY	\$ 14,538	\$ 12,600	\$ 11,160	\$ 12,000	\$ 12,600	\$ -	0.00%
100-55200-2220	NATURAL GAS/HEAT	\$ 1,002	\$ 863	\$ 1,144	\$ 1,685	\$ 863	\$ -	0.00%
100-55200-2230	WATER EXPENSE	\$ 6,300	\$ 6,927	\$ 4,693	\$ 6,000	\$ 6,927	\$ -	0.00%
100-55200-2240	SEWER EXPENSE	\$ 2,878	\$ 3,387	\$ 1,819	\$ 2,800	\$ 3,387	\$ -	0.00%
100-55200-2250	STORMWATER EXPENSE	\$ 9,951	\$ 10,200	\$ 7,291	\$ 9,951	\$ 10,200	\$ -	0.00%
100-55200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 7,288	\$ 6,000	\$ 7,076	\$ 7,100	\$ 6,000	\$ -	0.00%
100-55200-2900	OTHER SERVICES	\$ 32,210	\$ 31,500	\$ 44,838	\$ 37,000	\$ 34,000	\$ 2,500	7.94%
100-55200-2920	TRAINING	\$ 300	\$ 700	\$ -	\$ 500	\$ 700	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 76,220</b>	<b>\$ 74,242</b>	<b>\$ 79,287</b>	<b>\$ 78,681</b>	<b>\$ 76,742</b>	<b>\$ 2,500</b>	<b>3.37%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-55200-3300	TRAVEL	\$ 117	\$ 300	\$ 363	\$ 450	\$ 300	\$ -	0.00%
100-55200-3410	GAS & OIL	\$ 6,920	\$ 6,000	\$ 9,681	\$ 10,200	\$ 7,600	\$ 1,600	26.67%
100-55200-3500	BLDGS./GRNDS MAINT	\$ 7,123	\$ 7,500	\$ 4,389	\$ 7,500	\$ 7,500	\$ -	0.00%
100-55200-3850	CLOTHING	\$ -	\$ 200	\$ 300	\$ 300	\$ 200	\$ -	0.00%
100-55200-3900	OTHER SUPPLIES	\$ 14,087	\$ 13,300	\$ 14,714	\$ 18,000	\$ 16,000	\$ 2,700	20.30%
	<b>TOTAL</b>	<b>\$ 28,246</b>	<b>\$ 27,300</b>	<b>\$ 29,447</b>	<b>\$ 36,450</b>	<b>\$ 31,600</b>	<b>\$ 4,300</b>	<b>15.75%</b>
<b>Total PARKS:</b>								
		<b>\$ 276,098</b>	<b>\$ 318,467</b>	<b>\$ 257,938</b>	<b>\$ 314,318</b>	<b>\$ 323,586</b>	<b>\$ 5,119</b>	<b>1.61%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>RECREATION</b>								
<b>PERSONNEL SERVICES</b>								
100-55300-1100	FULLTIME SALARIES	\$ 46,602	\$ 50,756	\$ 25,654	\$ 37,861	\$ 57,121	\$ 6,365	12.54%
100-55300-1200	WAGES - FULLTIME	\$ 87,569	\$ 93,494	\$ 70,718	\$ 92,383	\$ 97,889	\$ 4,395	4.70%
100-55300-1220	WAGES - FULLTIME	\$ 4,950	\$ 3,975	\$ 3,461	\$ 4,390	\$ 4,216	\$ 241	6.06%
100-55300-1230	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55300-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55300-1270	WAGES-TEMPORARY PT	\$ 21,098	\$ 34,173	\$ 26,256	\$ 33,975	\$ 31,000	\$ (3,173)	-9.29%
100-55300-1280	WAGES-LONGEVITY PAY	\$ 1,329	\$ 1,356	\$ -	\$ 1,356	\$ 1,403	\$ 47	3.47%
100-55300-1290	WAGES-OVERTIME	\$ 1,408	\$ 4,317	\$ 2,835	\$ 3,781	\$ 4,317	\$ -	0.00%
100-55300-1310	WI RETIREMENT	\$ 9,542	\$ 10,328	\$ 5,575	\$ 7,342	\$ 11,516	\$ 1,188	11.50%
100-55300-1320	FICA	\$ 12,174	\$ 14,770	\$ 9,687	\$ 12,765	\$ 15,326	\$ 556	3.76%
100-55300-1330	HEALTH INSURANCE	\$ 24,516	\$ 27,500	\$ 15,813	\$ 21,057	\$ 32,985	\$ 5,485	19.95%
100-55300-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55300-1334	HEALTH INSURANCE OPT-OUT	\$ 5,000	\$ 5,000	\$ 3,908	\$ 5,400	\$ 4,400	\$ (600)	-12.00%
100-55300-1340	LIFE INSURANCE	\$ 253	\$ 273	\$ 191	\$ 273	\$ 288	\$ 15	5.49%
100-55300-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 214,442</b>	<b>\$ 245,942</b>	<b>\$ 164,099</b>	<b>\$ 220,583</b>	<b>\$ 260,461</b>	<b>\$ 14,519</b>	<b>5.90%</b>
<b>CONTRACTUAL SERVICES</b>								
100-55300-2160	SAFETY COORDINATOR	\$ 482	\$ 565	\$ 374	\$ 500	\$ 565	\$ -	0.00%
100-55300-2200	TELEPHONE EXPENSE	\$ 945	\$ 950	\$ 693	\$ 900	\$ 950	\$ -	0.00%
100-55300-2201	CELLULAR PHONE	\$ 1,328	\$ 1,200	\$ 963	\$ 916	\$ 1,200	\$ -	0.00%
100-55300-2210	ELECTRICITY	\$ 1,077	\$ 800	\$ 1,809	\$ 2,100	\$ 800	\$ -	0.00%
100-55300-2230	WATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55300-2240	SEWER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55300-2250	STORMWATER EXPENSE	\$ 1,270	\$ 1,300	\$ 952	\$ 1,270	\$ 1,300	\$ -	0.00%
100-55300-2900	OTHER SERVICES	\$ 16,122	\$ 21,000	\$ 17,770	\$ 20,000	\$ 21,000	\$ -	0.00%
100-55300-2910	PRINTING/ADVERTISING	\$ 4,450	\$ 4,000	\$ 751	\$ 3,000	\$ 4,000	\$ -	0.00%
100-55300-2920	TRAINING	\$ 2,105	\$ 2,350	\$ 750	\$ 2,000	\$ 2,350	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 27,780</b>	<b>\$ 32,165</b>	<b>\$ 24,063</b>	<b>\$ 30,686</b>	<b>\$ 32,165</b>	<b>\$ -</b>	<b>0.00%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-55300-3100	OFFICE SUPPLIES	\$ 3,010	\$ 4,000	\$ 3,200	\$ 3,685	\$ 4,000	\$ -	0.00%
100-55300-3110	POSTAGE	\$ 658	\$ 1,300	\$ 527	\$ 750	\$ 1,300	\$ -	0.00%
100-55300-3210	MEMBERSHIP & DUES	\$ 2,225	\$ 1,500	\$ 675	\$ 1,500	\$ 1,500	\$ -	0.00%
100-55300-3220	PUBLICATIONS	\$ 365	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
100-55300-3300	TRAVEL	\$ 1,584	\$ 700	\$ 834	\$ 900	\$ 700	\$ -	0.00%
100-55300-3900	OTHER SUPPLIES	\$ 15,965	\$ 13,000	\$ 8,167	\$ 12,000	\$ 13,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 23,807</b>	<b>\$ 20,750</b>	<b>\$ 13,403</b>	<b>\$ 18,835</b>	<b>\$ 20,750</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total RECREATION:</b>		<b>\$ 266,028</b>	<b>\$ 298,857</b>	<b>\$ 201,565</b>	<b>\$ 270,104</b>	<b>\$ 313,376</b>	<b>\$ 14,519</b>	<b>4.86%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>SPECIAL EVENTS</b>								
<b>PERSONNEL SERVICES</b>								
100-55310-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55310-1200	WAGES - FULLTIME	\$ 10,214	\$ 10,761	\$ 8,754	\$ 11,336	\$ 11,389	\$ 628	5.84%
100-55310-1220	WAGES - FULLTIME	\$ 11,057	\$ 5,423	\$ 9,992	\$ 11,142	\$ 5,533	\$ 110	2.03%
100-55310-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55310-1270	WAGES-TEMPORARY PT	\$ 7,424	\$ 8,840	\$ 9,350	\$ 9,350	\$ 8,630	\$ (210)	-2.38%
100-55310-1280	WAGES-LONGEVITY PAY	\$ 118	\$ 121	\$ -	\$ 121	\$ 121	\$ -	0.00%
100-55310-1290	WAGES-OVERTIME	\$ 996	\$ 3,000	\$ 755	\$ 1,023	\$ 3,000	\$ -	0.00%
100-55310-1310	WI RETIREMENT	\$ 1,409	\$ 1,333	\$ 1,220	\$ 1,474	\$ 1,444	\$ 111	8.33%
100-55310-1320	FICA	\$ 2,127	\$ 2,245	\$ 2,748	\$ 2,750	\$ 2,285	\$ 40	1.78%
100-55310-1330	HEALTH INSURANCE	\$ 2,168	\$ 1,100	\$ 1,721	\$ 1,841	\$ 1,172	\$ 72	6.55%
100-55310-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55310-1334	HEALTH INSURANCE OPT-OUT	\$ 1,160	\$ 1,150	\$ 840	\$ 1,062	\$ 1,150	\$ -	0.00%
100-55310-1340	LIFE INSURANCE	\$ 36	\$ 57	\$ 30	\$ 40	\$ 37	\$ (20)	-35.09%
100-55310-1361	SICK LEAVE PAYOUT	\$ 49	\$ 46	\$ 37	\$ 37	\$ 42	\$ (4)	-8.70%
	<b>TOTAL</b>	<b>\$ 36,758</b>	<b>\$ 34,076</b>	<b>\$ 35,446</b>	<b>\$ 40,176</b>	<b>\$ 34,803</b>	<b>\$ 727</b>	<b>2.13%</b>
<b>CONTRACTUAL SERVICES</b>								
100-55310-2201	CELLULAR PHONE	\$ 180	\$ 200	\$ 140	\$ 150	\$ 200		
100-55310-2900	OTHER SERVICES	\$ 390	\$ 50	\$ -	\$ -	\$ 50	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 570</b>	<b>\$ 250</b>	<b>\$ 140</b>	<b>\$ 150</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-55310-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 210	\$ 210	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 210</b>	<b>\$ 210</b>	
<b>Total SPECIAL EVENTS:</b>		<b>\$ 37,328</b>	<b>\$ 34,326</b>	<b>\$ 35,585</b>	<b>\$ 40,326</b>	<b>\$ 35,263</b>	<b>\$ 937</b>	<b>2.73%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>RECREATION FIELDS</b>								
<b>PERSONNEL SERVICES</b>								
100-55400-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-1200	WAGES - FULLTIME	\$ 30,080	\$ 31,808	\$ 23,536	\$ 33,014	\$ 33,014	\$ 1,206	3.79%
100-55400-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-1270	WAGES-TEMPORARY PT	\$ 1,683	\$ 4,000	\$ 3,237	\$ 4,000	\$ 4,000	\$ -	0.00%
100-55400-1290	WAGES-OVERTIME	\$ 457	\$ 2,332	\$ 1,699	\$ 2,332	\$ 2,332	\$ -	0.00%
100-55400-1310	WI RETIREMENT	\$ 2,060	\$ 2,219	\$ 1,640	\$ 2,444	\$ 2,444	\$ 225	10.14%
100-55400-1320	FICA	\$ 2,310	\$ 2,918	\$ 2,105	\$ 3,056	\$ 3,056	\$ 138	4.73%
100-55400-1330	HEALTH INSURANCE	\$ 7,294	\$ 8,050	\$ 4,370	\$ 6,701	\$ 6,251	\$ (1,799)	-22.35%
100-55400-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ 439	\$ 600	\$ 600	\$ 600	
100-55400-1340	LIFE INSURANCE	\$ 20	\$ 28	\$ 17	\$ 26	\$ 26	\$ (2)	-7.14%
	<b>TOTAL</b>	<b>\$ 43,905</b>	<b>\$ 51,355</b>	<b>\$ 37,043</b>	<b>\$ 52,173</b>	<b>\$ 51,723</b>	<b>\$ 368</b>	<b>0.72%</b>
<b>CONTRACTUAL SERVICES</b>								
100-55400-2210	ELECTRICITY	\$ 5,272	\$ 5,400	\$ 3,706	\$ 5,400	\$ 5,400	\$ -	0.00%
100-55400-2220	NATURAL GAS/HEAT	\$ 1,032	\$ 1,200	\$ 1,134	\$ 1,200	\$ 1,200	\$ -	0.00%
100-55400-2230	WATER EXPENSE	\$ 5,525	\$ 5,500	\$ 5,539	\$ 6,700	\$ 5,500	\$ -	0.00%
100-55400-2240	SEWER EXPENSE	\$ 1,978	\$ 2,300	\$ 3,234	\$ 3,400	\$ 2,300	\$ -	0.00%
100-55400-2250	STORMWATER EXPENSE	\$ 6,631	\$ 6,631	\$ 4,973	\$ 6,631	\$ 6,631	\$ -	0.00%
100-55400-2410	MAINTENANCE EQUIPMENT/VEH	\$ 2,262	\$ 2,500	\$ 2,606	\$ 3,000	\$ 2,500	\$ -	0.00%
100-55400-2900	OTHER SERVICES	\$ 5,675	\$ 5,000	\$ 4,675	\$ 6,000	\$ 6,000	\$ 1,000	20.00%
100-55400-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 28,376</b>	<b>\$ 28,531</b>	<b>\$ 25,868</b>	<b>\$ 32,331</b>	<b>\$ 29,531</b>	<b>\$ 1,000</b>	<b>3.50%</b>



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-55400-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-3410	GAS & OIL	\$ 14,268	\$ 10,000	\$ 15,421	\$ 17,000	\$ 15,000	\$ 5,000	50.00%
100-55400-3500	BLDGS./GRNDS MAINT	\$ 2,587	\$ 2,500	\$ 1,503	\$ 2,500	\$ 2,500	\$ -	0.00%
100-55400-3900	OTHER SUPPLIES	\$ 5,895	\$ 7,000	\$ 7,068	\$ 8,500	\$ 7,500	\$ 500	7.14%
	<b>TOTAL</b>	<b>\$ 22,750</b>	<b>\$ 19,500</b>	<b>\$ 23,993</b>	<b>\$ 28,000</b>	<b>\$ 25,000</b>	<b>\$ 5,500</b>	<b>28.21%</b>
<b>Total RECREATION FIELDS:</b>		<b>\$ 95,030</b>	<b>\$ 99,386</b>	<b>\$ 86,903</b>	<b>\$ 112,504</b>	<b>\$ 106,254</b>	<b>\$ 6,868</b>	<b>6.91%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>TRAILS/MEDIAN MAINTENANCE</b>								
<b>PERSONNEL SERVICES</b>								
100-55410-1230	WAGES - PART TIME	\$ 5,370	\$ 5,243	\$ 400	\$ 400	\$ -		#VALUE!
100-55410-1270	WAGES - PART TIME	\$ 5,867	\$ 6,095	\$ 5,228	\$ 6,614	\$ 11,338		
100-55410-1310	WI RETIREMENT	\$ 363	\$ 341	\$ -	\$ -	\$ -		#VALUE!
100-55410-1320	FICA	\$ 860	\$ 867	\$ 431	\$ 511	\$ 867	\$ -	0.00%
100-55410-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 12,459</b>	<b>\$ 12,546</b>	<b>\$ 6,058</b>	<b>\$ 7,525</b>	<b>\$ 12,205</b>	<b>\$ (341)</b>	<b>-2.72%</b>
<b>CONTRACTUAL SERVICES</b>								
100-55410-2230	WATER	\$ 1,012	\$ 2,500	\$ 501	\$ 1,000	\$ 2,500	\$ -	0.00%
100-55410-2250	STORMWATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55410-2900	OTHER SERVICES	\$ 9,613	\$ 10,000	\$ -	\$ 12,000	\$ 10,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 10,625</b>	<b>\$ 12,500</b>	<b>\$ 501</b>	<b>\$ 13,000</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>Total TRAILS/MEDIAN MAINTENANCE:</b>	<b>\$ 23,084</b>	<b>\$ 25,046</b>	<b>\$ 6,559</b>	<b>\$ 20,525</b>	<b>\$ 24,705</b>	<b>\$ (341)</b>	<b>-1.36%</b>
	<b>Total CULTURE, REC &amp; EDUCATION:</b>	<b>\$ 1,064,040</b>	<b>\$ 1,186,936</b>	<b>\$ 873,852</b>	<b>\$ 1,148,515</b>	<b>\$ 1,249,767</b>	<b>\$ 62,831</b>	<b>5.29%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OTHER FINANCING USES</b>								
100-59200-5900	TAX REFUND	\$ 11,436	\$ 10,000	\$ 0	\$ 10,000	\$ 10,000	\$ -	0.00%
100-59200-5950	TRANSFER TO CAP PROJ FNDS	\$ 7,740	\$ 7,740	\$ 10,320	\$ 10,320	\$ 10,320	\$ 2,580	33.33%
100-59200-5960	TRANSFER TO UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-59200-5970	TRANSFER TO OTHER FUNDS	\$ 17,360	\$ -	\$ 15,500	\$ 15,500	\$ 20,000	\$ 20,000	
100-59200-5971	TRANSFER TO TAX APPEAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
100-59200-5980	TRANSFER TO HEALTH FUND	\$ 313,199	\$ 325,000	\$ 251,598	\$ 337,000	\$ 315,000	\$ (10,000)	-3.08%
100-59200-5989	HRA REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-59200-5990	CONTINGENCIES	\$ -	\$ 19,373	\$ -	\$ -	\$ 307,897	\$ 288,524	1489.31%
<b>Total OTHER FINANCING USES:</b>		<b>\$ 349,735</b>	<b>\$ 362,113</b>	<b>\$ 277,418</b>	<b>\$ 372,820</b>	<b>\$ 663,217</b>	<b>\$ 301,104</b>	<b>83.15%</b>
<b>GENERAL FUND Revenue Total:</b>		<b>\$ 10,545,951</b>	<b>\$ 10,825,916</b>	<b>\$ 5,940,419</b>	<b>\$ 10,634,406</b>	<b>\$ 11,442,949</b>	<b>\$ 617,033</b>	<b>5.70%</b>
<b>GENERAL FUND Expenditure Total:</b>		<b>\$ 10,296,375</b>	<b>\$ 10,825,916</b>	<b>\$ 7,856,832</b>	<b>\$ 10,677,935</b>	<b>\$ 11,442,950</b>	<b>\$ 617,034</b>	<b>5.70%</b>
<b>Net Total GENERAL FUND:</b>		<b>\$ 249,576</b>	<b>\$ -</b>	<b>\$ (1,916,413)</b>	<b>\$ (43,529)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>LIBRARY FUND</b>								
<b>REVENUES</b>								
280-41110	GENERAL PROPERTY TAX	\$ 607,007	\$ 631,287	\$ 631,287	\$ 631,287	\$ 631,287	\$ -	0.00%
<b>Total TAXES:</b>		<b>\$ 607,007</b>	<b>\$ 631,287</b>	<b>\$ 631,287</b>	<b>\$ 631,287</b>	<b>\$ 631,287</b>	<b>\$ -</b>	<b>0.00%</b>
280-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -				
280-43571	STATE W/LSCA GRANT	\$ -	\$ -	\$ -				
280-43720	COUNTY FUNDS	\$ 172,339	\$ 171,579	\$ 171,601	\$ 171,601	\$ 175,877	\$ 4,298	2.50%
<b>Total INTERGOVERNMENTAL REVENUE:</b>		<b>\$ 172,339</b>	<b>\$ 171,579</b>	<b>\$ 171,601</b>	<b>\$ 171,601</b>	<b>\$ 175,877</b>	<b>\$ 4,298</b>	<b>2.50%</b>
280-45300	LIBRARY BOOK FINES	\$ 1,905	\$ 2,000	\$ 1,767	\$ 2,826	\$ 4,000	\$ 2,000	100.00%
<b>Total FINES &amp; FORFEITURES:</b>		<b>\$ 1,905</b>	<b>\$ 2,000</b>	<b>\$ 1,767</b>	<b>\$ 2,826</b>	<b>\$ 4,000</b>	<b>\$ 2,000</b>	<b>100.00%</b>
280-46712	COPIER SERVICE FEES	\$ 2,793	\$ 6,500	\$ 3,854	\$ 5,052	\$ 8,500	\$ 2,000	30.77%
<b>Total CHARGES FOR SERVICE:</b>		<b>\$ 2,793</b>	<b>\$ 6,500</b>	<b>\$ 3,854</b>	<b>\$ 5,052</b>	<b>\$ 8,500</b>	<b>\$ 2,000</b>	<b>30.77%</b>
280-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ 34	\$ -		
280-48300	SALE OF PROP & EQUIP	\$ 2,118	\$ 2,500	\$ 1,716	\$ 2,200	\$ 5,000	\$ 2,500	100.00%
280-48400	REFUND FOR PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48500	DONATIONS	\$ 47,882	\$ 48,845	\$ 15,000	\$ 62,286	\$ 65,653	\$ 16,808	34.41%
280-48900	OTHER REVENUES	\$ 1,545	\$ 2,000	\$ 1,739	\$ 2,000	\$ 2,500	\$ 500	25.00%
<b>Total MISCELLANEOUS REVENUE:</b>		<b>\$ 51,546</b>	<b>\$ 53,345</b>	<b>\$ 18,455</b>	<b>\$ 66,520</b>	<b>\$ 73,153</b>	<b>\$ 19,808</b>	<b>37.13%</b>
280-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49223	TRANS FROM OTHER FUNDS	\$ 28,050	\$ -	\$ -	\$ -	\$ -		
280-49300	ENCUMBRANCES-PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49310	REAPPROPRIATED SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total OTHER FINANCING SOURCES:</b>		<b>\$ 28,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Total REVENUE:</b>		<b>\$ 863,640</b>	<b>\$ 864,711</b>	<b>\$ 826,964</b>	<b>\$ 877,286</b>	<b>\$ 892,817</b>	<b>\$ 28,106</b>	<b>3.25%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>EXPENDITURES</b>								
<b>LIBRARY ADMINISTRATION</b>								
<b>PERSONNEL SERVICES</b>								
280-55110-1100	FULLTIME ADMINISTRATION	\$ 250,666	\$ 263,910	\$ 197,779	\$ 263,910	\$ 271,829	\$ 7,919	3.00%
280-55110-1220	WAGES - FULLTIME	\$ 33,436	\$ 34,341	\$ 25,745	\$ 34,341	\$ 35,370	\$ 1,029	3.00%
280-55110-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-1270	WAGES - PART TIME	\$ 117,787	\$ 129,272	\$ 95,549	\$ 127,359	\$ 129,375	\$ 103	0.08%
280-55110-1280	WAGES-LONGEVITY PAY	\$ 5,882	\$ 6,427	\$ -	\$ 6,427	\$ 6,620	\$ 193	3.00%
280-55110-1290	WAGES-OVERTIME	\$ 282	\$ 495	\$ -	\$ 250	\$ 510	\$ 15	3.03%
280-55110-1310	WI RETIREMENT	\$ 22,415	\$ 22,962	\$ 16,734	\$ 22,962	\$ 24,739	\$ 1,777	7.74%
280-55110-1320	FICA	\$ 30,186	\$ 33,618	\$ 23,806	\$ 33,618	\$ 34,326	\$ 708	2.11%
280-55110-1330	HEALTH INSURANCE	\$ 61,235	\$ 55,020	\$ 42,793	\$ 55,020	\$ 84,364	\$ 29,344	53.33%
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-1334	HEALTH INSURANCE OPT-OUT	\$ 8,000	\$ 10,000	\$ 6,923	\$ 10,000	\$ 5,000	\$ (5,000)	-50.00%
280-55110-1340	LIFE INSURANCE	\$ 1,222	\$ 1,337	\$ 1,013	\$ 1,337	\$ 1,500	\$ 163	12.19%
280-55110-1350	OTHER BENEFITS	\$ 1,531	\$ -	\$ -	\$ -	\$ -		
280-55110-1361	SICK LEAVE PAYOUT	\$ 311	\$ -	\$ 1,650	\$ 1,650	\$ 1,200	\$ 1,200	
	<b>TOTAL</b>	<b>\$ 532,954</b>	<b>\$ 557,382</b>	<b>\$ 411,992</b>	<b>\$ 556,874</b>	<b>\$ 594,833</b>	<b>\$ 37,451</b>	<b>6.72%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CONTRACTUAL SERVICES</b>								
280-55110-2100	PROF SERV - CITY SERVICES	\$ 45,973	\$ 47,484	\$ 34,277	\$ 47,484	\$ 48,909	\$ 1,425	3.00%
280-55110-2130	PROFESSIONAL SERVICES	\$ 7,522	\$ 6,000	\$ 4,330	\$ 6,000	\$ 6,000	\$ -	0.00%
280-55110-2200	TELEPHONE EXPENSE	\$ 1,175	\$ 1,200	\$ 863	\$ 1,200	\$ 1,200	\$ -	0.00%
280-55110-2210	ELECTRICITY	\$ 23,149	\$ 22,000	\$ 18,108	\$ 23,000	\$ 23,000	\$ 1,000	4.55%
280-55110-2220	NATURAL GAS/HEAT	\$ 7,626	\$ 8,500	\$ 9,790	\$ 13,000	\$ 11,000	\$ 2,500	29.41%
280-55110-2230	WATER EXPENSE	\$ 1,843	\$ 2,000	\$ 1,481	\$ 2,000	\$ 2,000	\$ -	0.00%
280-55110-2240	SEWER EXPENSE	\$ 522	\$ 750	\$ 521	\$ 750	\$ 750	\$ -	0.00%
280-55110-2250	STORMWATER EXPENSE	\$ 959	\$ 960	\$ 719	\$ 960	\$ 960	\$ -	0.00%
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	\$ 55,257	\$ 24,993	\$ 12,670	\$ 26,000	\$ 25,000	\$ 7	0.03%
280-55110-2430	EQUIPMENT REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-55110-2450	EQUIPMENT NEW	\$ 18,086	\$ 10,800	\$ 7,575	\$ 10,800	\$ 7,500	\$ (3,300)	-30.56%
280-55110-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-55110-2910	PRINTING/ADVERTISING	\$ 2,330	\$ 1,500	\$ 751	\$ 1,300	\$ 1,000	\$ (500)	-33.33%
280-55110-2930	TECHNOLOGY	\$ 19,031	\$ 21,000	\$ 9,744	\$ 18,000	\$ 16,000	\$ (5,000)	-23.81%
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	\$ 13,984	\$ 12,908	\$ 8,605	\$ 12,908	\$ 6,455	\$ (6,453)	-49.99%
280-55110-2970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 197,456</b>	<b>\$ 160,095</b>	<b>\$ 109,434</b>	<b>\$ 163,402</b>	<b>\$ 149,774</b>	<b>\$ (10,321)</b>	<b>-6.45%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
280-55110-3100	OFFICE SUPPLIES	\$ 1,698	\$ 5,000	\$ 3,359	\$ 5,000	\$ 6,000	\$ 1,000	20.00%
280-55110-3110	POSTAGE	\$ 291	\$ 450	\$ 312	\$ 450	\$ 450	\$ -	0.00%
280-55110-3300	TRAVEL	\$ 782	\$ 2,284	\$ 584	\$ 2,000	\$ 1,000	\$ (1,284)	-56.22%
280-55110-3560	LANDSCAPING	\$ 16,664	\$ 14,500	\$ 11,755	\$ 14,500	\$ 15,000	\$ 500	3.45%
280-55110-3960	TECH PROC SUPPLIES	\$ 4,955	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 24,390</b>	<b>\$ 22,234</b>	<b>\$ 16,010</b>	<b>\$ 21,950</b>	<b>\$ 22,450</b>	<b>\$ 216</b>	<b>0.97%</b>
<b>FIXED CHARGES</b>								
280-55110-5200	INSURANCES	\$ 12,955	\$ 13,400	\$ 10,581	\$ 13,400	\$ 13,800	\$ 400	2.99%
280-55110-5950	TRANSFER TO CAP PROJ FNDS	\$ 1,080	\$ 1,080	\$ 1,440	\$ 1,440	\$ 1,440	\$ 360	33.33%
280-55110-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 14,035</b>	<b>\$ 14,480</b>	<b>\$ 12,021</b>	<b>\$ 14,840</b>	<b>\$ 15,240</b>	<b>\$ 760</b>	<b>5.25%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CAPITAL OUTLAY</b>								
280-55110-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-8190	ACCOUNTING SOFTWARE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Total LIBRARY ADMINISTRATION:</b>		<b>\$ 768,834</b>	<b>\$ 754,191</b>	<b>\$ 549,457</b>	<b>\$ 757,066</b>	<b>\$ 782,297</b>	\$ 28,106	3.73%
<b>ADULT SERVICES</b>								
280-55111-3230	PERIODICALS	\$ 5,023	\$ 4,600	\$ 4,004	\$ 4,600	\$ 4,600	\$ -	0.00%
280-55111-3400	NON-FICTION BOOKS	\$ 12,801	\$ 17,000	\$ 9,230	\$ 17,000	\$ 17,000	\$ -	0.00%
280-55111-3420	FICTION BOOKS	\$ 16,486	\$ 17,000	\$ 12,243	\$ 17,000	\$ 17,000	\$ -	0.00%
280-55111-3430	LARGE PRINT BOOKS	\$ 12,864	\$ 12,000	\$ 9,179	\$ 12,000	\$ 12,000	\$ -	0.00%
280-55111-3450	MOVIES	\$ 4,045	\$ 4,500	\$ 2,935	\$ 4,500	\$ 4,500	\$ -	0.00%
280-55111-3470	AUDIOBOOKS	\$ 2,759	\$ 4,400	\$ 2,668	\$ 4,400	\$ 4,400	\$ -	0.00%
280-55111-3480	MUSIC CD'S	\$ 85	\$ 500	\$ 11	\$ 500	\$ 500	\$ -	0.00%
280-55111-3510	PROGRAMS	\$ 1,795	\$ 3,000	\$ 1,354	\$ 3,000	\$ 3,000	\$ -	0.00%
<b>Total ADULT SERVICES:</b>		<b>\$ 55,858</b>	<b>\$ 63,000</b>	<b>\$ 41,625</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	\$ -	0.00%
<b>CHILDREN'S SERVICES</b>								
280-55112-3230	PERIODICALS	\$ 317	\$ 540	\$ 376	\$ 540	\$ 540	\$ -	0.00%
280-55112-3400	NON-FICTION BOOKS	\$ 5,617	\$ 7,000	\$ 6,386	\$ 7,000	\$ 7,000	\$ -	0.00%
280-55112-3420	FICTION BOOKS	\$ 6,027	\$ 3,800	\$ 3,945	\$ 3,800	\$ 3,800	\$ -	0.00%
280-55112-3440	PAPERBACKS	\$ 960	\$ 1,600	\$ 433	\$ 1,600	\$ 1,600	\$ -	0.00%
280-55112-3450	MOVIES	\$ 497	\$ 2,500	\$ 447	\$ 2,500	\$ 2,500	\$ -	0.00%
280-55112-3470	AUDIOBOOKS	\$ 1,003	\$ 1,700	\$ 10	\$ 1,700	\$ 1,700	\$ -	0.00%
280-55112-3510	PROGRAMS	\$ 12,388	\$ 11,980	\$ 10,976	\$ 11,980	\$ 11,980	\$ -	0.00%
280-55112-3530	JE BOOKS	\$ 6,526	\$ 6,000	\$ 4,883	\$ 6,000	\$ 6,000	\$ -	0.00%
<b>Total CHILDREN'S SERVICES:</b>		<b>\$ 33,336</b>	<b>\$ 35,120</b>	<b>\$ 27,455</b>	<b>\$ 35,120</b>	<b>\$ 35,120</b>	\$ -	0.00%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>REFERENCE</b>								
280-55114-3400	NON-FICTION BOOKS	\$ 3,104	\$ 1,800	\$ 1,292	\$ 1,800	\$ 1,278	\$ (522)	-29.00%
280-55114-3490	MICROFILM	\$ 4,406	\$ 4,100	\$ 75	\$ 4,100	\$ 4,622	\$ 522	12.73%
<b>Total REFERENCE:</b>		<b>\$ 7,510</b>	<b>\$ 5,900</b>	<b>\$ 1,367</b>	<b>\$ 5,900</b>	<b>\$ 5,900</b>	<b>\$ -</b>	<b>0.00%</b>
<b>YOUNG ADULT SERVICES</b>								
280-55115-3230	PERIODICALS	\$ 73	\$ 200	\$ 49	\$ 200	\$ 200	\$ -	0.00%
280-55115-3400	NON-FICTION BOOKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
280-55115-3420	FICTION BOOKS	\$ 5,938	\$ 5,300	\$ 2,626	\$ 5,300	\$ 5,300	\$ -	0.00%
280-55115-3470	AUDIOBOOKS	\$ -	\$ 1,000	\$ 42	\$ 1,000	\$ 1,000	\$ -	0.00%
280-55115-3510	PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total YOUNG ADULT SERVICES:</b>		<b>\$ 6,011</b>	<b>\$ 6,500</b>	<b>\$ 2,717</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total LIBRARY EXPENSES</b>		<b>\$ 871,549</b>	<b>\$ 864,711</b>	<b>\$ 622,621</b>	<b>\$ 867,586</b>	<b>\$ 892,817</b>	<b>\$ 28,106</b>	<b>3.25%</b>
<b>Net Total LIBRARY FUND:</b>		<b>\$ (7,909)</b>	<b>\$ -</b>	<b>\$ 204,343</b>	<b>\$ 9,700</b>	<b>\$ -</b>		
280-34100	BEGINNING FUND BALANCE	\$ 15,590	\$ 7,681	\$ 7,681	\$ 7,681	\$ 17,381	\$ 9,700	126.28%
	ENDING FUND BALANCE	\$ 7,681	\$ 7,681	\$ 212,025	\$ 17,381	\$ 17,381	\$ 9,700	126.28%



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>LIBRARY GIFT FUND</b>								
<b>REVENUES</b>								
282-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total INTERGOVERNMENTAL REVENUE:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
282-48100	INTEREST INCOME	\$ (4)	\$ -	\$ (29)	\$ -	\$ -		
282-48110	INTEREST ON INVESTMENTS	\$ 25,187	\$ 25,000	\$ (23,503)	\$ 10,000	\$ 10,000	\$ (15,000)	-60.00%
282-48500	DONATIONS	\$ 5,507	\$ 5,000	\$ 5,189	\$ 5,000	\$ 5,000	\$ -	0.00%
282-48510	FOUNDATION DONATION	\$ 8	\$ 37,845	\$ -	\$ -	\$ -		#VALUE!
282-48610	REFUND	\$ -	\$ -	\$ -	\$ -	\$ -		
282-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total MISCELLANEOUS REVENUE:</b>		<b>\$ 30,698</b>	<b>\$ 67,845</b>	<b>\$ (18,343)</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ (52,845)</b>	<b>-77.89%</b>
<b>Total REVENUES:</b>		<b>\$ 30,698</b>	<b>\$ 67,845</b>	<b>\$ (18,343)</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ (52,845)</b>	<b>-77.89%</b>
<b>EXPENDITURES</b>								
<b>CONTRACTUAL SERVICES</b>								
282-55110-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>OPERATING SUPPLIES/EXPENSES</b>								
282-55110-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>FIXED CHARGES</b>								
282-55110-5900	CONTRIBUTION TO LIBRARY FOUNDATION	\$ 200,000	\$ -	\$ -	\$ -	\$ -		
282-55110-5970	TRANSFER TO OTHER FUNDS	\$ 78,050	\$ -	\$ 20,000	\$ 20,000	\$ -		
282-55110-7001	ADMIN FOUNDATION	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7002	BLDG & GROUNDS FOUNDATION	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7003	ADULT FOUNDATION	\$ 72	\$ -	\$ -	\$ -	\$ -		
282-55110-7004	ADULT GIFT	\$ 594	\$ 2,000	\$ 316	\$ 1,500	\$ 1,500	\$ (500)	-25.00%
282-55110-7005	MEYER FOUNDATION	\$ 554	\$ 700	\$ 1,020	\$ 596	\$ 700	\$ -	0.00%
282-55110-7006	ADULT GRANT	\$ -	\$ -	\$ 119	\$ -	\$ -		
282-55110-7007	YOUTH FOUNDATION	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7008	YOUTH GIFT	\$ 2,544	\$ 2,000	\$ 1,722	\$ 2,000	\$ 2,000	\$ -	0.00%
282-55110-7009	YOUTH GRANT	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total FIXED CHARGES:</b>		<b>\$ 281,814</b>	<b>\$ 4,700</b>	<b>\$ 23,178</b>	<b>\$ 24,096</b>	<b>\$ 4,200</b>	<b>\$ (500)</b>	<b>-10.64%</b>
<b>CHILDREN SERVICES</b>								
282-55111-3230	PERIODICALS	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55112-3260	CHILD PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Total LIBRARY GIFT FUND EXPENDITURES:</b>		<b>\$ 281,814</b>	<b>\$ 4,700</b>	<b>\$ 23,178</b>	<b>\$ 24,096</b>	<b>\$ 4,200</b>	<b>\$ (500)</b>	<b>-10.64%</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES:</b>		<b>\$ (251,116)</b>	<b>\$ 63,145</b>	<b>\$ (41,521)</b>	<b>\$ (9,096)</b>	<b>\$ 10,800</b>	<b>\$ (52,345)</b>	<b>-82.90%</b>
282-34100	BEGINNING FUND BALANCE	\$ 367,459	\$ 116,342	\$ 116,342	\$ 116,342	\$ 107,246		
	ENDING FUND BALANCE	\$ 116,342	\$ 179,487	\$ 74,822	\$ 107,246	\$ 118,046		

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>DEBT SERVICE</b>								
<b>REVENUES</b>								
300-41110	GENERAL PROPERTY TAX	\$ 2,305,271	\$ 2,380,752	\$ 2,380,752	\$ 2,380,752	\$ 2,518,625	\$ 137,873	5.79%
300-48100	INTEREST ON INVESTMENTS	\$ 1,150	\$ 1,000	\$ 23,647	\$ 33,000	\$ 35,000	\$ 34,000	3400.00%
300-49110	PROCEEDS FROM DEBT	\$ 16,870	\$ -	\$ 610	\$ 610	\$ -		
300-49240	CAPITALIZED INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -		
300-49417	TRANSFER FROM OTHER FUNDS	\$ 1,181,469	\$ 258,463	\$ 165,963	\$ 165,963	\$ 275,527	\$ 17,064	6.60%
	<b>TOTAL</b>	<b>\$ 3,504,759</b>	<b>\$ 2,640,215</b>	<b>\$ 2,570,972</b>	<b>\$ 2,580,325</b>	<b>\$ 2,829,152</b>	<b>\$ 188,937</b>	<b>7.16%</b>
<b>EXPENDITURES</b>								
300-58100-2940	PAYMENT BOND ESCROW AGENT	\$ 650	\$ -	\$ 325	\$ 325	\$ -		
300-58100-2950	DEBT ISSUANCE COSTS	\$ 63,668	\$ -	\$ 38,358	\$ 38,358	\$ -		
300-58100-2960	DEBT PREMIUM	\$ (177,290)	\$ -	\$ (88,474)	\$ (88,474)	\$ -		
300-58100-2970	DEBT UNDERWRITER DISCOUNT	\$ 38,413	\$ -	\$ 34,575	\$ 34,575	\$ -		
300-58100-5970	TRANSFER TO OTHER FUNDS	\$ 56,237	\$ 47,916	\$ 47,916	\$ 47,916	\$ 63,745	\$ 15,829	33.03%
300-58100-6200	PRINCIPAL PAYMENTS	\$ 2,966,357	\$ 2,047,832	\$ 2,047,073	\$ 2,047,832	\$ 2,137,593	\$ 89,761	4.38%
300-58100-6210	INTEREST PAYMENTS	\$ 575,545	\$ 483,500	\$ 483,500	\$ 483,500	\$ 515,717	\$ 32,217	6.66%
300-58100-6220	PENSION LIABILITY PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
300-58100-6230	CAPITAL LEASE PAYMENTS	\$ 16,675	\$ 83,359	\$ 50,153	\$ 57,859	\$ 69,000	\$ (14,359)	-17.23%
300-58100-6240	INTEREST EXP ON CAPITAL LEASES	\$ 6,993	\$ 3,874	\$ 9,386	\$ 10,874	\$ 13,265	\$ 9,391	242.41%
300-58100-6900	OTHER SERVICES	\$ 2,850	\$ 3,000	\$ 3,206	\$ 3,206	\$ 3,500	\$ 500	16.67%
	<b>TOTAL</b>	<b>\$ 3,550,098</b>	<b>\$ 2,669,481</b>	<b>\$ 2,626,018</b>	<b>\$ 2,635,971</b>	<b>\$ 2,802,820</b>	<b>\$ 133,339</b>	<b>4.99%</b>
	<b>Net Total DEBT SERVICE FUND:</b>	<b>\$ (45,339)</b>	<b>\$ (29,266)</b>	<b>\$ (55,046)</b>	<b>\$ (55,646)</b>	<b>\$ 26,332</b>	<b>\$ 55,598</b>	<b>-189.97%</b>
300-34100	BEGINNING FUND BALANCE	\$ 74,653	\$ 29,314	\$ 29,314	\$ 29,314	\$ (26,332)		
	ENDING FUND BALANCE	\$ 29,314	\$ 48	\$ (25,732)	\$ (26,332)	\$ (0)		

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>DECATHLON/LAKESHORE PARK APARTMENTS TIF #4 FUND</b>								
<b>REVENUES</b>								
233-41110	GENERAL PROPERTY TAX	\$ 43,905	\$ 46,000	\$ 49,647	\$ 49,647	\$ -		#VALUE!
233-43412	EXEMPT COMPUTER STATE AID	\$ 799	\$ 799	\$ 799	\$ -	\$ -		#VALUE!
233-43413	PERSONAL PROPERTY AID	\$ 1,063	\$ 645	\$ 645	\$ -	\$ -		
233-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
233-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 45,767</b>	<b>\$ 47,444</b>	<b>\$ 51,091</b>	<b>\$ 49,647</b>	<b>\$ -</b>		#VALUE!
<b>EXPENDITURES</b>								
233-56700-2900	OTHER SERVICES	\$ 150	\$ 27,807	\$ -	\$ 26,363	\$ -		#VALUE!
233-56700-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ 46,000	\$ 49,647	\$ 49,647	\$ -		#VALUE!
233-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
233-58100-6210	INTEREST EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 150</b>	<b>\$ 73,807</b>	<b>\$ 49,647</b>	<b>\$ 76,010</b>	<b>\$ -</b>		#VALUE!
	<b>NET INCOME (LOSS)</b>	<b>\$ 45,617</b>	<b>\$ (26,363)</b>	<b>\$ 1,444</b>	<b>\$ (26,363)</b>	<b>\$ -</b>		#VALUE!
233-34100	<b>Fund Balance, January 1</b>	<b>\$ (19,254)</b>	<b>\$ 26,363</b>	<b>\$ 26,363</b>	<b>\$ 26,363</b>	<b>\$ (0)</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 26,363</b>	<b>\$ (0)</b>	<b>\$ 27,807</b>	<b>\$ (0)</b>	<b>\$ (0)</b>		

**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** 2021  
**To Pay for TIF Obligations:**

**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 12<sup>th</sup> 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 (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>ST LUKES TIF #6 FUND</b>								
<b>REVENUES</b>								
235-41110	GENERAL PROPERTY TAX	\$ 22,206	\$ 24,000	\$ 22,900	\$ 22,900	\$ 23,000	\$ (1,000)	-4.17%
235-43412	EXEMPT COMPUTER STATE AID	\$ 5	\$ 5	\$ 5	\$ -	\$ 5	\$ -	0.00%
235-43413	PERSONAL PROPERTY AID	\$ (65)	\$ -	\$ -	\$ -	\$ -		
235-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
235-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 22,147</b>	<b>\$ 24,005</b>	<b>\$ 22,905</b>	<b>\$ 22,900</b>	<b>\$ 23,005</b>	<b>\$ (1,000)</b>	<b>-4.17%</b>
<b>EXPENDITURES</b>								
235-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
235-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 6,491	\$ 6,000	\$ 5,592	\$ 5,592	\$ 4,862	\$ (1,138)	-18.97%
235-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 6,641</b>	<b>\$ 6,150</b>	<b>\$ 5,742</b>	<b>\$ 5,742</b>	<b>\$ 5,012</b>	<b>\$ (1,138)</b>	<b>-18.50%</b>
	<b>NET INCOME (LOSS)</b>	<b>15,506</b>	<b>17,855</b>	<b>17,164</b>	<b>17,158</b>	<b>17,993</b>	<b>138</b>	<b>0.77%</b>
235-34100	<b>Fund Balance, January 1</b>	<b>\$ (208,434)</b>	<b>\$ (192,928)</b>	<b>\$ (192,928)</b>	<b>\$ (192,928)</b>	<b>\$ (175,770)</b>		
	<b>Fund Balance, December 31</b>	<b>\$ (192,928)</b>	<b>\$ (175,073)</b>	<b>\$ (175,764)</b>	<b>\$ (175,770)</b>	<b>\$ (157,777)</b>		

**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:**

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



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OLD HOSPITAL TIF #7 FUND</b>								
<b>REVENUES</b>								
236-41110	GENERAL PROPERTY TAX	\$ 149,258	\$ 86,000	\$ 103,096	\$ 103,096	\$ 75,864	\$ (10,136)	-11.79%
236-43412	EXEMPT COMPUTER STATE AID	\$ 766	\$ 766	\$ 766	\$ 766	\$ -		#VALUE!
236-43413	PERSONAL PROPERTY AID	\$ (664)	\$ 56	\$ 56	\$ 56	\$ 56		
236-48100	INTEREST INCOME	\$ 25,764	\$ 25,056	\$ 22,845	\$ 22,845	\$ -		#VALUE!
236-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 175,124</b>	<b>\$ 111,878</b>	<b>\$ 126,763</b>	<b>\$ 126,763</b>	<b>\$ 75,920</b>	<b>\$ (35,958)</b>	<b>-32.14%</b>
<b>EXPENDITURES</b>								
236-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 1,594	\$ 150	\$ 1,600	\$ 1,450	966.67%
236-56700-5950	TRANSFER TO UTILITIES DEBT SERVICE	\$ 72,158	\$ 72,200	\$ 63,502	\$ 72,149	\$ 72,200	\$ -	0.00%
236-56700-5970	TRANSFER TO DEBT SERVICE FOR STREETS	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	
236-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
236-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
236-56700-8130	CO - CONSTRUCTION	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	0.00%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 72,308</b>	<b>\$ 102,350</b>	<b>\$ 65,095</b>	<b>\$ 72,299</b>	<b>\$ 133,800</b>	<b>\$ 31,450</b>	<b>30.73%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 102,816</b>	<b>\$ 9,528</b>	<b>\$ 61,668</b>	<b>\$ 54,464</b>	<b>\$ (57,880)</b>	<b>\$ (67,408)</b>	<b>-707.47%</b>
236-34100	<b>Fund Balance, January 1</b>	<b>\$ 891,951</b>	<b>\$ 994,767</b>	<b>\$ 994,767</b>	<b>\$ 994,767</b>	<b>\$ 1,049,231</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 994,767</b>	<b>\$ 1,004,295</b>	<b>\$ 1,056,435</b>	<b>\$ 1,049,231</b>	<b>\$ 991,351</b>		

**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 25<sup>th</sup> 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 25<sup>th</sup> 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 (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>WASHINGTON HIGHLANDS TIF #8 FUND</b>								
<b>REVENUES</b>								
237-41110	GENERAL PROPERTY TAX	\$ 180,463	\$ 188,000	\$ 189,866	\$ 189,866	\$ 226,711	\$ 38,711	20.59%
237-43413	PERSONAL PROPERTY AID	\$ (774)	\$ -	\$ -	\$ -	\$ -		
237-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
237-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
237-48100	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -		
237-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
237-48510	DEVELOPER CONTRIBUTION	\$ 12,000	\$ -	\$ -	\$ -	\$ -		
237-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
237-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 191,688</b>	<b>\$ 188,000</b>	<b>\$ 189,866</b>	<b>\$ 189,866</b>	<b>\$ 226,711</b>	<b>\$ 38,711</b>	<b>20.59%</b>
<b>EXPENDITURES</b>								
237-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
237-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
237-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
237-56700-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ -	\$ 63,618	\$ 70,027	\$ -		
237-56700-5970	TRANSFER TO OTHER FUNDS	\$ 94,561	\$ 176,752	\$ 96,809	\$ 96,809	\$ 97,260	\$ (79,492)	-44.97%
237-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
237-56700-7530	NEW GRANTS - Façade Grants	\$ -	\$ 20,000	\$ -	\$ -	\$ 30,000	\$ 10,000	50.00%
237-56700-8130	CO - CONSTRUCTION	\$ 88,190	\$ 230,000	\$ 84,500	\$ 144,500	\$ 170,000	\$ (60,000)	-26.09%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 182,902</b>	<b>\$ 426,902</b>	<b>\$ 245,077</b>	<b>\$ 311,486</b>	<b>\$ 297,410</b>	<b>\$ (129,492)</b>	<b>-30.33%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 8,786</b>	<b>\$ (238,902)</b>	<b>\$ (55,211)</b>	<b>\$ (121,620)</b>	<b>\$ (70,699)</b>	<b>\$ 168,203</b>	<b>-70.41%</b>
237-34100	<b>Fund Balance, January 1</b>	<b>\$ 147,236</b>	<b>\$ 156,022</b>	<b>\$ 156,022</b>	<b>\$ 156,022</b>	<b>\$ 34,402</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 156,022</b>	<b>\$ (82,880)</b>	<b>\$ 100,811</b>	<b>\$ 34,402</b>	<b>\$ (36,297)</b>		

**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 payment is reflected in the 2022 transfer to Debt Service.**

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>EGGERS INDUSTRIAL TIF #9 FUND</b>								
<b>REVENUES</b>								
238-41110	GENERAL PROPERTY TAX	\$ 227,301	\$ 235,000	\$ 220,508	\$ 220,508	\$ 185,880	\$ (49,120)	-20.90%
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)	\$ -	\$ -	\$ -			
238-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -			
238-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -			
238-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -			
238-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -			
	<b>TOTAL REVENUES</b>	<b>\$ 229,828</b>	<b>\$ 238,681</b>	<b>\$ 224,190</b>	<b>\$ 224,189</b>	<b>\$ 189,561</b>	<b>\$ (49,120)</b>	<b>-20.58%</b>
<b>EXPENDITURES</b>								
238-56700-2900	OTHER SERVICES	\$ 213,006	\$ 225,000	\$ 207,773	\$ 207,773	\$ 185,000	\$ (40,000)	-17.78%
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	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 213,006</b>	<b>\$ 225,000</b>	<b>\$ 207,773</b>	<b>\$ 207,773</b>	<b>\$ 185,000</b>	<b>\$ (40,000)</b>	<b>-17.78%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 16,822</b>	<b>\$ 13,681</b>	<b>\$ 16,417</b>	<b>\$ 16,416</b>	<b>\$ 4,561</b>	<b>\$ (9,120)</b>	<b>-66.66%</b>
238-34100	<b>Fund Balance, January 1</b>	<b>\$ 120,416</b>	<b>\$ 137,238</b>	<b>\$ 137,238</b>	<b>\$ 137,238</b>	<b>\$ 153,654</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 137,238</b>	<b>\$ 150,919</b>	<b>\$ 153,655</b>	<b>\$ 153,654</b>	<b>\$ 158,215</b>		

**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 (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>PARAGON/HAMILTON WAREHOUSES TIF #10 FUND</b>								
<b>REVENUES</b>								
239-41110	GENERAL PROPERTY TAX	\$ 2,771	\$ 3,000	\$ 5,302	\$ 5,302	\$ 10,831	\$ 7,831	261.03%
239-43412	EXEMPT COMPUTER STATE AID	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	0.00%
239-43413	PERSONAL PROPERTY AID	\$ (122)	\$ 75	\$ 75	\$ 75	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>		<b>\$ 30,173</b>	<b>\$ 30,600</b>	<b>\$ 32,902</b>	<b>\$ 32,902</b>	<b>\$ 38,431</b>	<b>\$ 7,831</b>	<b>25.59%</b>
<b>EXPENDITURES</b>								
239-56700-2900	OTHER SERVICES	\$ 7,050	\$ 150	\$ 4,327	\$ 150	\$ 150	\$ -	0.00%
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				\$ 25,000	\$ 25,000		
239-56700-5970	TRANSFER TO DEBT SERVICE	\$ 24,804	\$ 25,000	\$ 22,850	\$ 4,000	\$ 4,000	\$ (21,000)	-84.00%
239-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 4,151	\$ 4,500	\$ -	\$ -	\$ -	\$ -	#VALUE!
239-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 56,005</b>	<b>\$ 49,650</b>	<b>\$ 47,177</b>	<b>\$ 49,150</b>	<b>\$ 49,150</b>	<b>\$ (500)</b>	<b>-1.01%</b>
<b>NET INCOME (LOSS)</b>		<b>\$ (25,832)</b>	<b>\$ (19,050)</b>	<b>\$ (14,275)</b>	<b>\$ (16,248)</b>	<b>\$ (10,719)</b>	<b>\$ 8,331</b>	<b>-43.73%</b>
239-34100	<b>Fund Balance, January 1</b>	<b>\$ (118,107)</b>	<b>\$ (143,939)</b>	<b>\$ (143,939)</b>	<b>\$ (143,939)</b>	<b>\$ (160,187)</b>		
	<b>Fund Balance, December 31</b>	<b>\$ (143,939)</b>	<b>\$ (162,989)</b>	<b>\$ (158,213)</b>	<b>\$ (160,187)</b>	<b>\$ (170,906)</b>		

**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 (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>ST. PETER SCHOOL/LINCOLN AVE TIF #11 FUND</b>								
<b>REVENUES</b>								
240-41110	GENERAL PROPERTY TAX	\$ 27,614	\$ 28,000	\$ 26,843	\$ 26,843	\$ 29,514	\$ 1,514	5.41%
240-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -				
240-43413	PERSONAL PROPERTY AID	\$ 32,173	\$ 16,125	\$ 16,125	\$ 16,125	\$ 16,125		
240-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -				
240-48900	OTHER REVENUES	\$ -	\$ -	\$ -				
240-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -				
240-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -				
	<b>TOTAL REVENUES</b>	<b>\$ 59,788</b>	<b>\$ 44,125</b>	<b>\$ 42,968</b>	<b>\$ 42,968</b>	<b>\$ 45,639</b>	\$ 1,514	3.43%
<b>EXPENDITURES</b>								
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	\$ 60,705	\$ 44,125	\$ 42,968	\$ 42,986	\$ 45,639	\$ 1,514	3.43%
240-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -				
240-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -				
240-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -				
	<b>TOTAL EXPENDITURES</b>	<b>\$ 60,855</b>	<b>\$ 44,275</b>	<b>\$ 43,118</b>	<b>\$ 43,136</b>	<b>\$ 45,789</b>	\$ 1,514	3.42%
	<b>NET INCOME (LOSS)</b>	<b>(1,067)</b>	<b>(150)</b>	<b>(150)</b>	<b>(168)</b>	<b>(150)</b>	0	0.00%
240-34100	<b>Fund Balance, January 1</b>	<b>\$ 5,595</b>	<b>\$ 4,527</b>	<b>\$ 4,527</b>	<b>\$ 4,527</b>	<b>\$ 4,359</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 4,527</b>	<b>\$ 4,377</b>	<b>\$ 4,378</b>	<b>\$ 4,359</b>	<b>\$ 4,209</b>		

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

<b>Type:</b>	Redevelopment
<b>Creation Date:</b>	September 6, 2016
<b>New Expenditures Allowed Through:</b>	September 6, 2038
<b>Mandatory Termination Date:</b>	September 6, 2043 (may be extended one year to fund affordable housing activities)
<b>Last Year Revenues are Available</b>	
<b>To Pay for TIF Obligations:</b>	2044
<b>TID Base Valuation, January 1, 2016:</b>	\$ 860,400
<b>TID Valuation, January 1, 2020/2021:</b>	\$ 1,999,500/\$2,010,100 (+1%)
<b>Valuation Increment, January 1, 2020:</b>	\$ 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**
- Developer grants to assist development activity on Lincoln Avenue properties located in this TID**

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>SUETTINGER/HOTEL DEVELOPMENT TIF #12 FUND</b>								
<b>REVENUES</b>								
241-41110	GENERAL PROPERTY TAX	\$ 21,704	\$ 97,000	\$ 100,752	\$ 100,752	\$ 103,342	\$ 6,342	6.54%
241-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
241-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
241-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
241-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
241-49110	PROCEEDS FROM DEBT	\$ 759,130	\$ -	\$ -	\$ -	\$ -		
241-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 780,834</b>	<b>\$ 97,000</b>	<b>\$ 100,752</b>	<b>\$ 100,752</b>	<b>\$ 103,342</b>	\$ 6,342	6.54%
<b>EXPENDITURES</b>								
241-56700-2900	OTHER SERVICES	\$ 5,214	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
241-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-5970	TRANSFER TO DEBT SERVICE	\$ 788,055	\$ 30,803	\$ 30,803	\$ 30,803	\$ 48,020		
241-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 2,002	\$ 1,500	\$ -	\$ 1,500	\$ -		#VALUE!
241-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 795,271</b>	<b>\$ 32,453</b>	<b>\$ 30,953</b>	<b>\$ 32,453</b>	<b>\$ 48,170</b>	\$ 15,717	48.43%
	<b>NET INCOME (LOSS)</b>	<b>(14,436)</b>	<b>64,547</b>	<b>69,798</b>	<b>68,299</b>	<b>55,172</b>	<b>(9,375)</b>	<b>-14.52%</b>
241-34100	Fund Balance, January 1	\$ (54,299)	\$ (68,735)	\$ (68,735)	\$ (68,735)	\$ (436)		
	Fund Balance, December 31	\$ (68,735)	\$ (4,188)	\$ 1,063	\$ (436)	\$ 54,736		

**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 (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>TID #13 FUND - CULVERS/WASHINGTON &amp; 22ND ST DEVELOPMENT</b>								
<b>REVENUES</b>								
242-41110	GENERAL PROPERTY TAX	\$ -	\$ 7,500	\$ 8,756	\$ 8,756	\$ 25,091	\$ 17,591	234.55%
242-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
242-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
242-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
242-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
242-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
242-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ 8,756</b>	<b>\$ 8,756</b>	<b>\$ 25,091</b>	<b>\$ 17,591</b>	<b>234.55%</b>
<b>EXPENDITURES</b>								
242-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
242-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-5970	TRANSFER TO DEBT SERVICE	\$ 256,688	\$ -	\$ -	\$ -	\$ -		
242-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 700	\$ 1,000	\$ -	\$ -	\$ -		#VALUE!
242-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 257,539</b>	<b>\$ 1,150</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>\$ (1,000)</b>	<b>-86.96%</b>
	<b>NET INCOME (LOSS)</b>	<b>(257,539)</b>	<b>6,350</b>	<b>8,606</b>	<b>8,606</b>	<b>24,941</b>	<b>18,591</b>	<b>292.77%</b>
242-34100	Fund Balance, January 1	\$ 233,494	\$ (24,045)	\$ (24,045)	\$ (24,045)	\$ (15,439)		
	Fund Balance, December 31	\$ (24,045)	\$ (17,695)	\$ (15,440)	\$ (15,439)	\$ 9,502		

**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:

<b>TID Base Valuation, January 1, 2020:</b>	\$ 1,450,000
<b>TID Valuation, January 1, 2020:</b>	\$ N/A
<b>Valuation Increment, January 1, 2020:</b>	\$ 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 22<sup>nd</sup> 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 (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>TID #14 FUND - WOODLAND INDUSTRIAL PARK</b>								
<b>REVENUES</b>								
243-41110	GENERAL PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ 9,779	\$ 9,779	
243-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
243-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
243-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
243-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
243-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,779</b>	<b>\$ 9,779</b>	
<b>EXPENDITURES</b>								
243-56700-2900	OTHER SERVICES	\$ 1,000	\$ 5,150	\$ 1,573	\$ 5,150	\$ 150	\$ (5,000)	-97.09%
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	\$ 30	\$ 1,000	\$ -	\$ 1,000	\$ -		#VALUE!
243-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
243-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,030</b>	<b>\$ 6,150</b>	<b>\$ 1,573</b>	<b>\$ 6,150</b>	<b>\$ 150</b>	<b>\$ (6,000)</b>	<b>-97.56%</b>
	<b>NET INCOME (LOSS)</b>	<b>(1,030)</b>	<b>(6,150)</b>	<b>(1,573)</b>	<b>(6,150)</b>	<b>9,629</b>	<b>15,779</b>	<b>-256.57%</b>
243-34100	<b>Fund Balance, January 1</b>	<b>\$ -</b>	<b>\$ (1,030)</b>	<b>\$ (1,030)</b>	<b>\$ (1,030)</b>	<b>\$ (7,180)</b>		
	<b>Fund Balance, December 31</b>	<b>\$ (1,030)</b>	<b>\$ (7,180)</b>	<b>\$ (2,603)</b>	<b>\$ (7,180)</b>	<b>\$ 2,449</b>		

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 (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>TID #15 FUND - FOREST AVENUE REDEVELOPMENT</b>								
<b>REVENUES</b>								
244-41110	GENERAL PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ 290	\$ 290	
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	\$ -	0.00%
244-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 650,290</b>	<b>\$ 290</b>	<b>0.04%</b>
<b>EXPENDITURES</b>								
244-56700-2900	OTHER SERVICES	\$ 2,190	\$ 5,000	\$ 2,460	\$ 2,460	\$ 2,150	\$ (2,850)	-57.00%
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	\$ 66	\$ 1,000	\$ -	\$ -	\$ -		#VALUE!
244-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
244-56700-8130	CO - CONSTRUCTION	\$ -	\$ 650,000	\$ -	\$ -	\$ 650,000	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,256</b>	<b>\$ 656,000</b>	<b>\$ 2,460</b>	<b>\$ 2,460</b>	<b>\$ 652,150</b>	<b>\$ (3,850)</b>	<b>-0.59%</b>
<b>NET INCOME (LOSS)</b>		<b>(2,256)</b>	<b>(6,000)</b>	<b>(2,460)</b>	<b>(2,460)</b>	<b>(1,860)</b>	<b>4,140</b>	<b>-69.00%</b>
244-34100	<b>Fund Balance, January 1</b>	<b>\$ -</b>	<b>\$ (2,256)</b>	<b>\$ (2,256)</b>	<b>\$ (2,256)</b>	<b>\$ (4,716)</b>		
	<b>Fund Balance, December 31</b>	<b>\$ (2,256)</b>	<b>\$ (8,256)</b>	<b>\$ (4,716)</b>	<b>\$ (4,716)</b>	<b>\$ (6,576)</b>		

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 (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>TID #16 FUND - EGGERS EAST REDEVELOPMENT</b>								
<b>REVENUES</b>								
245-41110	GENERAL PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ 840	\$ 840	
245-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
245-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
245-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
245-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
245-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000	
245-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,840</b>	<b>\$ 900,840</b>	
<b>EXPENDITURES</b>								
245-56700-2900	OTHER SERVICES	\$ 1,000	\$ 150	\$ 1,664	\$ 1,664	\$ 2,150	\$ 2,000	1333.33%
245-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 30	\$ 1,000	\$ -	\$ -	\$ -		#VALUE!
245-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000	
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,030</b>	<b>\$ 1,150</b>	<b>\$ 1,664</b>	<b>\$ 1,664</b>	<b>\$ 902,150</b>	<b>\$ 901,000</b>	<b>78347.83%</b>
<b>NET INCOME (LOSS)</b>		<b>(1,030)</b>	<b>(1,150)</b>	<b>(1,664)</b>	<b>(1,664)</b>	<b>(1,310)</b>	<b>(160)</b>	<b>13.91%</b>
245-34100	<b>Fund Balance, January 1</b>	\$ -	\$ (1,030)	\$ (1,030)	\$ (1,030)	\$ (2,694)		
	<b>Fund Balance, December 31</b>	\$ (1,030)	\$ (2,180)	\$ (2,694)	\$ (2,694)	\$ (4,004)		

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 (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>TID #17 FUND - EGGERS WEST REDEVELOPMENT</b>								
<b>REVENUES</b>								
246-41110	GENERAL PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ -		
246-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
246-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
246-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
246-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
246-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
246-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>EXPENDITURES</b>								
246-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 150	\$ 150	
246-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
246-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
246-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
246-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
246-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
246-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
246-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 150</b>	\$ 150	
<b>NET INCOME (LOSS)</b>		<b>0</b>	<b>0</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(150)</b>	<b>(150)</b>	
246-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ (1,000)		
	Fund Balance, December 31	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,150)		

**Tax Incremental District No.17, Eggers West Redevelopment**  
Type: Redevelopment  
Creation Date:  
New Expenditures Allowed Through:  
Mandatory Termination Date:  
  
Last Year Revenues are Available  
To Pay for TIF Obligations:  
  
TID Base Valuation, January 1, 2020:  
TID Valuation, January 1, 2022:

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>SANDY BAY HIGHLANDS-CDA FUND</b>								
<b>REVENUES</b>								
202-48410	PROCEEDS FROM SALES	\$ 217,205	\$ 75,000	\$ 74,391	\$ 74,391	\$ 120,000	\$ 45,000	60.00%
202-48900	OTHER REVENUES	\$ -	\$ -	\$ 3,838	\$ 3,838	\$ -		
202-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 217,205</b>	<b>\$ 75,000</b>	<b>\$ 78,229</b>	<b>\$ 78,229</b>	<b>\$ 120,000</b>	\$ 45,000	60.00%
<b>EXPENDITURES</b>								
202-56700-2100	PROFESSIONAL SERVICES	\$ 30	\$ 3,000	\$ 9,031	\$ 9,031	\$ 5,000	\$ 2,000	66.67%
202-56700-2890	TITLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
202-56700-2900	OTHER SERVICES	\$ 90	\$ 3,000	\$ 150	\$ 150	\$ 3,000	\$ -	0.00%
202-56700-5970	TRANSFER TO OTHER FUNDS	\$ 217,085	\$ 69,000	\$ 69,048	\$ 69,048	\$ 110,000	\$ 41,000	59.42%
202-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
202-56700-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 217,205</b>	<b>\$ 75,000</b>	<b>\$ 78,229</b>	<b>\$ 78,229</b>	<b>\$ 118,000</b>	\$ 43,000	57.33%
	<b>NET INCOME (LOSS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 2,000</b>	\$ 2,000	
202-34100	<b>Fund Balance, January 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
	<b>Fund Balance, December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 2,000</b>	\$ 2,000	

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
----------------	--	----------------------------------	--------------------------------	------------------------------------	---------	----------------	-------------------------------	-------------------

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.

Phase 2 consists of 22 additional lots. Graveled streets and all utilities were installed in this phase of the subdivision in 2018. 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, 7 in 2021 and 3 so far in 2022. 2022 has seen the construction of 7 new homes in the subdivision.

During 2023, the City will need to consider the most cost-effective means of making more lots available at Sandy Bay Highlands.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>HOUSING REVOLVING LOAN FUND</b>								
<b>REVENUES</b>								
205-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
205-48100	INTEREST ON INVESTMENTS	\$ 25	\$ -	\$ 581	\$ 1,200	\$ 600	\$ 600	
205-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
205-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
205-48800	LOAN PRINCIPAL COLLECTED	\$ 105,214	\$ 60,000	\$ 87,467	\$ 100,000	\$ 60,000	\$ -	0.00%
205-48810	LOAN INTEREST COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
205-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 105,239</b>	<b>\$ 60,000</b>	<b>\$ 88,048</b>	<b>\$ 101,200</b>	<b>\$ 60,600</b>	<b>\$ 600</b>	<b>1.00%</b>
<b>EXPENDITURES</b>								
205-56700-2100	PROFESSIONAL SERVICES	\$ 11,104	\$ 7,500	\$ 180	\$ 3,750	\$ 18,000	\$ 10,500	140.00%
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)	\$ (150)	\$ 50,000	\$ 10,147	\$ 25,000	\$ 120,000	\$ 70,000	140.00%
205-56700-7911	WATER & SEWER LATERAL LOANS	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-7920	GRANT #2	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-7940	GRANT #4	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 10,954</b>	<b>\$ 57,500</b>	<b>\$ 10,327</b>	<b>\$ 28,750</b>	<b>\$ 138,000</b>	<b>\$ 80,500</b>	<b>140.00%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 94,284</b>	<b>\$ 2,500</b>	<b>\$ 77,721</b>	<b>\$ 72,450</b>	<b>\$ (77,400)</b>	<b>\$ (79,900)</b>	<b>-3196.00%</b>
205-34100	<b>Fund Balance, January 1</b>	<b>\$ 5,632</b>	<b>\$ 99,916</b>	<b>\$ 99,916</b>	<b>\$ 99,916</b>	<b>\$ 172,366</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 99,916</b>	<b>\$ 102,416</b>	<b>\$ 177,637</b>	<b>\$ 172,366</b>	<b>\$ 94,966</b>		

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 (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>AFFORDABLE HOUSING FUND</b>								
<b>REVENUES</b>								
207-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
207-48800	LOAN PRINCIPAL COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
207-48810	LOAN INTEREST COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
207-49223	TRANS FROM OTHER FUNDS	\$ -	\$ 46,000	\$ 49,647	\$ 49,647	\$ -		#VALUE!
	<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 46,000</b>	<b>\$ 49,647</b>	<b>\$ 49,647</b>	<b>\$ -</b>		#VALUE!
<b>EXPENDITURES</b>								
207-56700-2100	PROFESSIONAL SERVICES	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000	\$ -	0.00%
207-56700-2900	OTHER SERVICES	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ -	0.00%
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 92,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,000</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ -</b>	<b>\$ (46,000)</b>	<b>\$ 49,647</b>	<b>\$ 49,647</b>	<b>\$ (92,000)</b>	<b>\$ (46,000)</b>	<b>100.00%</b>
207-34100	<b>Fund Balance, January 1</b>	<b>\$ 91,830</b>	<b>\$ 91,830</b>	<b>\$ 91,830</b>	<b>\$ 91,830</b>	<b>\$ 141,477</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 91,830</b>	<b>\$ 45,830</b>	<b>\$ 141,477</b>	<b>\$ 141,477</b>	<b>\$ 49,477</b>		

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 \$141,000 available for affordable housing activities at the end of 2022. Staff and the CDA will be evaluating more options for putting these funds to good use in 2023. The budget numbers proposed for 2023 are simply to allow for such activity.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	12/31/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>AMERICAN RESCUE PLAN ACT</b>								
<b>REVENUES</b>								
216-43519	AMERICAN RESCUE REVENUE	\$ -	\$ 577,823	\$ 577,823	\$ 1,155,646	\$ -	\$ 577,823	
216-43580	GRANTS - MTWC COUNTY MATCHING FUNDS	\$ -	\$ 364,500	\$ -	\$ 150,000	\$ 375,000	\$ 364,500	
	<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 942,323</b>	<b>\$ 577,823</b>	<b>\$ 1,305,646</b>	<b>\$ 375,000</b>	<b>\$ 942,323</b>	
<b>EXPENDITURES</b>								
216-59200-2900	WATER LEAD SERVICE LATERAL REPLACEMENT	\$ -	\$ -	\$ 132,991	\$ 300,000	\$ 750,000		
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	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 729,000</b>	<b>\$ 132,991</b>	<b>\$ 300,000</b>	<b>\$ 750,000</b>	<b>\$ 729,000</b>	
	<b>NET INCOME (LOSS)</b>	<b>\$ -</b>	<b>\$ 213,323</b>	<b>\$ 444,832</b>	<b>\$ 1,005,646</b>	<b>\$ (375,000)</b>	<b>\$ 213,323</b>	
216-34100	<b>Fund Balance, January 1</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,005,646		
	<b>Fund Balance, December 31</b>	\$ -	\$ 213,323	\$ 444,832	\$ 1,005,646	\$ 630,646		

Fund 216 was 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 received 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 \$9,000 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 \$375,000 in City ARPA funding and a like amount in County ARPA matching funds for "public side lsl" replacement in 2023. That would include 31 LSL's along the planned Lincoln Street reconstruction 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 assistance to property owners, to reduce their costs for "private side" LSL replacement. While WDNR has funded "principal forgiveness" grants of up to \$2,500 per homeowner in recent years, there are reportedly changes pending in the State's lead laterals funding program for 2023 that may reduce the

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>DOCKS &amp; HARBORS FUND</b>								
<b>REVENUES</b>								
218-46370	DOCKS & HARBOR FEES	\$ 8,401	\$ 8,500	\$ 6,784	\$ 6,950	\$ 8,000	\$ (500)	-5.88%
	<b>TOTAL REVENUES</b>	<b>\$ 8,401</b>	<b>\$ 8,500</b>	<b>\$ 6,784</b>	<b>\$ 6,950</b>	<b>\$ 8,000</b>	<b>\$ (500)</b>	<b>-5.88%</b>
<b>EXPENDITURES</b>								
218-53540-2900	OTHER SERVICES	\$ 3,270	\$ 3,000	\$ 3,060	\$ 4,500	\$ 4,500	\$ 1,500	50.00%
218-53540-3900	OTHER SUPPLIES	\$ -	\$ 1,000	\$ 390	\$ 500	\$ 1,000	\$ -	0.00%
218-53540-5950	TRANSFER TO CAP PROJ FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
218-53540-8150	CO-MACHINERY/EQUIPMENT	\$ 7,985	\$ 8,000	\$ 8,317	\$ 8,317	\$ -		#VALUE!
	<b>TOTAL EXPENDITURES</b>	<b>\$ 11,255</b>	<b>\$ 12,000</b>	<b>\$ 11,767</b>	<b>\$ 13,317</b>	<b>\$ 15,500</b>	<b>\$ 3,500</b>	<b>29.17%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ (2,854)</b>	<b>\$ (3,500)</b>	<b>\$ (4,984)</b>	<b>\$ (6,367)</b>	<b>\$ (7,500)</b>	<b>\$ (4,000)</b>	<b>114.29%</b>
218-34100	<b>Fund Balance, January 1</b>	<b>\$ 17,234</b>	<b>\$ 14,380</b>	<b>\$ 14,380</b>	<b>\$ 14,380</b>	<b>\$ 8,013</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 14,380</b>	<b>\$ 10,880</b>	<b>\$ 9,396</b>	<b>\$ 8,013</b>	<b>\$ 513</b>		

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 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 installed in the Spring of 2022. A second kayak launch was installed, at Paddlers Park, in the summer of 2022.

The 2023 Budget proposes to transfer \$10,000 from this fund to Parks and Rec Capital Projects, to help fund a kayaking initiative that includes a fully-accessible kayak launch to be added at Vets Park.





Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>SENIOR CENTER FUND</b>								
<b>REVENUES</b>								
250-43720	COUNTY FUNDS	\$ 27,115	\$ 10,800	\$ 6,300	\$ 10,800	\$ 10,800	\$ -	0.00%
250-46810	SPECIAL MEALS	\$ 3,934	\$ 4,500	\$ 10,135	\$ 10,185	\$ 8,500	\$ 4,000	88.89%
250-46835	FEES	\$ 13,667	\$ 10,000	\$ 10,398	\$ 13,000	\$ 2,000	\$ (8,000)	-80.00%
250-46840	MISC FOOD SALES	\$ 6,124	\$ 7,000	\$ 2,028	\$ 2,500	\$ 3,000	\$ (4,000)	-57.14%
250-46845	CRAFT SALES	\$ 2,570	\$ 1,000	\$ 45	\$ 65	\$ 1,000	\$ -	0.00%
250-46856	TRIPS	\$ 19,523	\$ 55,000	\$ 124,590	\$ 130,000	\$ 90,000	\$ 35,000	63.64%
250-46857	NEWSLETTER ADS	\$ 4,550	\$ 4,000	\$ 3,595	\$ 4,000	\$ 4,000	\$ -	0.00%
250-46858	HEALTH PROGRAM REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-48500	DONATIONS	\$ 14,924	\$ 8,000	\$ 2,065	\$ 2,250	\$ 3,000	\$ (5,000)	-62.50%
250-48501	DONATIONS FROM THE FRIENDS OF SC	\$ 3,273	\$ 3,600	\$ 1,058	\$ 1,200	\$ 1,600	\$ (2,000)	-55.56%
250-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL REVENUES</b>	<b>\$ 95,681</b>	<b>\$ 103,900</b>	<b>\$ 160,214</b>	<b>\$ 174,000</b>	<b>\$ 123,900</b>	<b>\$ 20,000</b>	<b>19.25%</b>
<b>EXPENDITURES</b>								
250-55150-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-1200	WAGES - FULLTIME - NONUNION	\$ 21,901	\$ 22,244	\$ 17,821	\$ 23,642	\$ 23,386	\$ 1,142	5.13%
250-55150-1240	WAGES-UNION PART TIME	\$ 13,197	\$ 13,591	\$ 4,305	\$ 4,305	\$ 0	\$ (13,591)	-100.00%
250-55150-1290	OVERTIME	\$ 403	\$ 3,360	\$ 556	\$ 700	\$ 3,360	\$ -	0.00%
250-55150-1310	WI RETIREMENT	\$ 2,251	\$ 2,548	\$ 1,230	\$ 1,765	\$ 1,934	\$ (614)	-24.10%
250-55150-1320	FICA	\$ 2,554	\$ 2,998	\$ 1,657	\$ 2,177	\$ 2,176	\$ (822)	-27.42%
250-55150-1330	HEALTH INSURANCE	\$ 9,010	\$ 9,462	\$ 5,196	\$ 6,000	\$ 3,121	\$ (6,341)	-67.02%
250-55150-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ 173	\$ 631	\$ 1,700	\$ 1,700	
250-55150-1340	LIFE INSURANCE	\$ 85	\$ 157	\$ 42	\$ 47	\$ 45	\$ (112)	-71.34%
250-55150-2900	OTHER SERVICES	\$ 1,747	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ -	0.00%
250-55150-3300	TRAVEL	\$ 9,162	\$ 40,000	\$ 97,179	\$ 100,000	\$ 70,000	\$ 30,000	75.00%
250-55150-3800	FOOD	\$ 17,733	\$ -	\$ 164	\$ 164	\$ 250	\$ 250	
250-55150-3870	HEALTH PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3880	DANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3890	MUSIC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3900	OTHER SUPPLIES	\$ 4,134	\$ 3,500	\$ 2,348	\$ 2,500	\$ 4,000	\$ 500	14.29%
250-55150-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 82,178</b>	<b>\$ 101,360</b>	<b>\$ 130,671</b>	<b>\$ 141,930</b>	<b>\$ 113,472</b>	<b>\$ 12,112</b>	<b>11.95%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 13,503</b>	<b>\$ 2,540</b>	<b>\$ 29,542</b>	<b>\$ 32,070</b>	<b>\$ 10,428</b>	<b>\$ 7,888</b>	<b>310.55%</b>

250-34100	<b>Fund Balance, January 1</b>	\$	(53,720)	\$	(40,217)	\$	(40,217)	\$	(40,217)	\$	(8,147)
	<b>Fund Balance, December 31</b>	\$	(40,217)	\$	(37,677)	\$	(10,675)	\$	(8,147)	\$	2,280

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. Senior Center personnel costs attributed to Fund 250 total nearly \$26,000 annually.

While intended to be self-supporting, this fund has run in a deficit status for the past few years. Parks and Rec Department management has worked to both increase revenues and trim expenses to eliminate this deficit over time. The 2023 Budget anticipates total elimination of this deficit by year-end.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>COMMUNITY TOURISM FUND</b>								
<b>REVENUES</b>								
258-48410	PROCEEDS FROM SALES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-48900	OTHER REVENUES	\$ 2,570	\$ 2,000	\$ -	\$ -	\$ -		#VALUE!
258-48901	TR LOGO SALES	\$ 21,717	\$ 20,000	\$ 18,840	\$ 20,000	\$ 20,000	\$ -	0.00%
258-49223	TRANS FROM OTHER FUNDS	\$ 77,574	\$ 161,049	\$ 148,230	\$ 205,635	\$ 184,000	\$ 22,951	14.25%
	<b>TOTAL REVENUES</b>	<b>\$ 101,861</b>	<b>\$ 183,049</b>	<b>\$ 167,070</b>	<b>\$ 225,635</b>	<b>\$ 204,000</b>	<b>\$ 20,951</b>	<b>11.45%</b>
<b>EXPENDITURES</b>								
258-56700-2100	PROFESSIONAL SERVICES--Tourism	\$ -	\$ 135,000	\$ 45,026	\$ 55,000	\$ 200,346	\$ 65,346	48.40%
258-56700-2130	PROFESSIONAL SERVICES	\$ 1,620	\$ -	\$ -	\$ -	\$ -		
258-56700-2900	OTHER SERVICES--wayside maint. services billed by Parks and Recreation Department	\$ 16,589	\$ 20,000	\$ 9,381	\$ 30,000	\$ 25,000	\$ 5,000	25.00%
258-56700-2910	PRINTING/ADVERTISING	\$ 38,857	\$ 20,000	\$ 27,523	\$ 32,000	\$ -		#VALUE!
258-56700-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-3220	PUBLICATIONS	\$ -	\$ -	\$ 14	\$ -	\$ -		
258-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ 14	\$ -		
258-56700-3901	TR LOGO EXPENSES	\$ 23,316	\$ 20,000	\$ 14,244	\$ 16,000	\$ 16,000	\$ (4,000)	-20.00%
258-56700-5310	RENT/LEASE	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-5970	TRANSFER TO FUND 291 - Comm Coord	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 80,381</b>	<b>\$ 195,000</b>	<b>\$ 96,188</b>	<b>\$ 133,014</b>	<b>\$ 241,346</b>	<b>\$ 46,346</b>	<b>23.77%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 21,480</b>	<b>\$ (11,951)</b>	<b>\$ 70,882</b>	<b>\$ 92,621</b>	<b>\$ (37,346)</b>	<b>\$ (25,395)</b>	<b>212.49%</b>
258-34100	<b>Fund Balance, January 1</b>	<b>\$ (87)</b>	<b>\$ 21,393</b>	<b>\$ 21,393</b>	<b>\$ 21,393</b>	<b>\$ 114,014</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 21,393</b>	<b>\$ 9,442</b>	<b>\$ 92,275</b>	<b>\$ 114,014</b>	<b>\$ 76,668</b>		

Per Wisconsin statutes, decisions regarding the spending of local room tax dollars (beyond the 30 percent that may be retained for municipal purposes) 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 (52.4 percent of room tax revenues), transferred other monies to the City's General Fund per budget, and transferred any remaining funds to this Community Tourism Fund for tourism promotion and development activities of the City's Room Tax Commission.

With the City of Two Rivers no longer contractually committed to the MAVCB, significant funding is no available to the Room Tax Commission for carrying out a local tourism program. The proposed 2023 Budget for Fund 258 anticipates spending \$200,346 on a Two Rivers Tourism office, with preliminary budget detail shown on the next page.

**Personnel Costs**

Salary, FT Director	\$	65,000		
Wages, PT Assistant	\$	25,000		
WRS	\$	4,420	6.80 percent	Director Only
FICA and Medicare	\$	6,885	7.65 percent	Director and Asst.
Health Insurance	\$	21,091		Director Only
Life Insurance	\$	200		Director Only
<b>Total Personnel Costs</b>				
	\$		122,596	

**Operating Costs**

Telephone	\$	100		
Cell Phone	\$	650		
Other Services	\$	10,000		
Professional Services	\$	5,000		\$5,000 grants-EV charging stations at hotels/motels; \$5,000 grants-tourism-related events
Printing and Advertising	\$	30,000		
Memberships and Dues	\$	1,000		
Training and Travel	\$	4,000		
Other Supplies	\$	2,000		
<b>Total Operating Costs</b>			\$	52,750

**Other Costs**

Capital Grant in Support of CPW 365 Project (Year 1 of 2?)	\$	25,000		
---	----	--------	--	--

GRAND TOTAL \$ 200,346

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>TOURISM DEVELOPMENT FUND</b>								
<b>REVENUES</b>								
259-41210	ROOM TAX	\$ 240,849	\$ 200,000	\$ 204,193	\$ 265,000	\$ 270,000	\$ 70,000	35.00%
259-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 240,849</b>	<b>\$ 200,000</b>	<b>\$ 204,193</b>	<b>\$ 265,000</b>	<b>\$ 270,000</b>	<b>\$ 70,000</b>	<b>35.00%</b>
<b>EXPENDITURES</b>								
259-56700-2900	OTHER SERVICES	\$ 130,310	\$ -	\$ 13,761	\$ 16,000	\$ 5,000	\$ 5,000	
259-56700-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
259-56700-5950	TRANSFER TO GENERAL FUND	\$ 13,905	\$ 13,905	\$ 16,179	\$ 13,905	\$ 54,000	\$ 40,095	288.35%
259-56700-5960	TRANSFER TO GF-BIKETRAIL MAINT	\$ 23,084	\$ 25,046	\$ 25,463	\$ 25,046	\$ 27,000	\$ 1,954	7.80%
259-56700-5970	TRANSFER TO OTHER FUNDS	\$ 82,574	\$ 161,049	\$ 148,230	\$ 205,635	\$ 184,000	\$ 22,951	14.25%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 249,874</b>	<b>\$ 200,000</b>	<b>\$ 203,633</b>	<b>\$ 260,586</b>	<b>\$ 270,000</b>	<b>\$ 70,000</b>	<b>35.00%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ (9,024)</b>	<b>\$ -</b>	<b>\$ 560</b>	<b>\$ 4,414</b>	<b>\$ -</b>		
259-34100	<b>Fund Balance, January 1</b>	<b>\$ 4,610</b>	<b>\$ (4,414)</b>	<b>\$ (4,414)</b>	<b>\$ (4,414)</b>	<b>\$ (0)</b>		
	<b>Fund Balance, December 31</b>	<b>\$ (4,414)</b>	<b>\$ (4,414)</b>	<b>\$ (3,855)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>		

Fund 259, the Tourism Fund, accounts for the City's collection and spending of local room tax. Decisions on how room tax revenues are spent are made by the City's appointed Room Tax Commission.

After jointly participating in the Manitowoc Area Visitor and Convention Bureau with the City of Manitowoc for 15 years, the two cities did not renew the joint Tourism Services Agreement and allowed it to expire at the end of 2021. Manitowoc has established an in-house Tourism Department, under the jurisdiction of its Room Tax Commission. Two Rivers is doing likewise.

Two Rivers' room tax revenues have increased at an impressive rate in recent years, as shown below:  
2018: \$116,193 2019: \$116,372 2020: \$143,287 2021: \$240,849 2022 (projected) \$265,000

Two Rivers' new downtown Cobblestone Hotel opened in August 2020, and its 55 new guest rooms have contributed significantly to the increase in room tax revenue. The city also has a growing number of single family vacation rental homes (now more than 60), which have also boosted local tourism and room tax receipts.

This budget anticipates that City making use of 30 percent of room tax revenues (\$81,000) for municipal budget (General Fund) purposes, which is the maximum percentage allowed under WI's room tax law. The other 70 percent (\$184,000) will be transferred to Fund 258, to be spent as directed by the Room Tax Commission in support of local tourism.



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>URBAN FORESTRY FUND</b>								
<b>REVENUES</b>								
260-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
260-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
260-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ 25,000		
260-49210	TRANSFER FROM GEN FUND	\$ 19,500	\$ -	\$ -	\$ -	\$ -		
260-49210	TRANSFER FROM TREE PLANTING	\$ -	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500		
	<b>TOTAL REVENUES</b>	<b>\$ 19,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,500</b>	<b>\$ 44,500</b>	\$ 44,500	
<b>EXPENDITURES</b>								
260-55210-1220	WAGES - FULLTIME- UNION	\$ 3,205	\$ 6,491	\$ 2,450	\$ 2,450	\$ 5,549	\$ (942)	-14.51%
260-55210-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
260-55210-1290	WAGES-OVERTIME	\$ -	\$ -	\$ 2	\$ 2	\$ -		
260-55210-1310	WI RETIREMENT	\$ 229	\$ 422	\$ 159	\$ 159	\$ 377	\$ (45)	-10.66%
260-55210-1320	FICA	\$ 234	\$ 497	\$ 178	\$ 178	\$ 424	\$ (73)	-14.69%
260-55210-1330	HEALTH INSURANCE	\$ 964	\$ 1,135	\$ 760	\$ 760	\$ 2,164	\$ 1,029	90.66%
260-55210-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
260-55210-1340	LIFE INSURANCE	\$ 15	\$ 32	\$ 15	\$ 15	\$ 19	\$ (13)	-40.63%
260-55210-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
260-55210-2900	OTHER SERVICES	\$ 9,066	\$ 10,923	\$ 16,314	\$ 16,314			#VALUE!
	- TREE REMOVALS					\$ 20,000		
	- GRANT RELATED ACTIVITIES					\$ 25,000		
260-55210-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
260-55210-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 13,713</b>	<b>\$ 19,500</b>	<b>\$ 19,878</b>	<b>\$ 19,878</b>	<b>\$ 53,533</b>	\$ 34,033	174.53%
	<b>NET INCOME (LOSS)</b>	<b>\$ 5,787</b>	<b>\$ (19,500)</b>	<b>\$ (19,878)</b>	<b>\$ (378)</b>	<b>\$ (9,033)</b>	\$ 10,467	-53.68%
260-34100	<b>Fund Balance, January 1</b>	<b>\$ 5,183</b>	<b>\$ 10,970</b>	<b>\$ 10,970</b>	<b>\$ 10,970</b>	<b>\$ 10,591</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 10,970</b>	<b>\$ (8,530)</b>	<b>\$ (8,908)</b>	<b>\$ 10,591</b>	<b>\$ 1,558</b>		

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.

The 2023 proposed Budget anticipates the award of a \$25,000 Urban Forestry Grant from WDNR, which will fund an inventory of all public trees, staff training in tree trimming, and some tree planting activities. Match for this grant will be City funds already budgeted for tree removal and tree planting.

Funding for contracted tree removals under "Other Services" is increased to \$20,000 in this budget recognizing the impact of Emerald Ash borer on our public trees



Funding for contracted tree removals, under Other Services, is increased to \$20,000 in this budget, recognizing the impact of Emerald Ash Borer on our public trees.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CONCESSIONS AND BEER SALES</b>								
<b>REVENUES</b>								
261-46840	CONCESSIONS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	
261-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
261-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	
<b>EXPENDITURES</b>								
261-55320-1270	WAGES-TEMPORARY PT	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
261-55320-1320	FICA	\$ -	\$ -	\$ -	\$ -	\$ 765		
261-55320-3790	NOVELTIES/CONCESSIONS EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 22,350		
261-55320-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -			
261-55320-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -			
261-55320-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -			
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,115</b>	<b>\$ 33,115</b>	
	<b>NET INCOME (LOSS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,885</b>	<b>\$ 11,885</b>	
261-34100	<b>Fund Balance, January 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
	<b>Fund Balance, December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,885</b>		

City staff resumed operation of the Neshotah Beach concession stand in 2022, after contracting out that operation for several years. The 2023 Budget pulls that activity out of the Special Events fund, with the intent that the concession operation be a stand-alone, self-supporting activity--better yet, one that generates a net return to support expanded special events programming. The addition of beer sales is proposed to increase revenues and augment what is offered to visitors.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>SPECIAL EVENTS DONATIONS FUND</b>								
<b>REVENUES</b>								
262-46840	CONCESSIONS REVENUE	\$ -	\$ -	\$ 36,626	\$ 36,626	\$ -		
262-48500	DONATIONS	\$ 36,208	\$ 30,000	\$ 19,921	\$ 19,921	\$ 20,000	\$ (10,000)	-33.33%
262-48900	OTHER REVENUES	\$ 3,540	\$ 5,000	\$ 254	\$ 254	\$ -		#VALUE!
262-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 39,748</b>	<b>\$ 35,000</b>	<b>\$ 56,801</b>	<b>\$ 56,801</b>	<b>\$ 20,000</b>	<b>\$ (15,000)</b>	<b>-42.86%</b>
<b>EXPENDITURES</b>								
262-55320-2900	OTHER SERVICES	\$ 7,640	\$ 15,000	\$ 14,070	\$ 14,070	\$ 15,000	\$ -	0.00%
262-55320-2910	PRINTING/ADVERTISING	\$ -	\$ 5,000	\$ -	\$ -	\$ -		#VALUE!
262-55320-3790	NOVELTIES	\$ 1,473	\$ -	\$ 18,450	\$ 20,917	\$ -		
262-55320-3900	OTHER SUPPLIES	\$ 12,002	\$ 12,500	\$ 12,719	\$ 13,000	\$ 13,000	\$ 500	4.00%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 21,114</b>	<b>\$ 32,500</b>	<b>\$ 45,239</b>	<b>\$ 47,987</b>	<b>\$ 28,000</b>	<b>\$ (4,500)</b>	<b>-13.85%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 18,634</b>	<b>\$ 2,500</b>	<b>\$ 11,562</b>	<b>\$ 8,814</b>	<b>\$ (8,000)</b>	<b>\$ (10,500)</b>	<b>-420.00%</b>
262-34100	<b>Fund Balance, January 1</b>	<b>\$ (8,216)</b>	<b>\$ 10,418</b>	<b>\$ 10,418</b>	<b>\$ 10,418</b>	<b>\$ 19,232</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 10,418</b>	<b>\$ 12,918</b>	<b>\$ 21,980</b>	<b>\$ 19,232</b>	<b>\$ 11,232</b>		

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 (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>TREE PLANTING FUND</b>								
<b>REVENUES</b>								
263-43580	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -		
263-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
263-48900	OTHER REVENUES	\$ 20,986	\$ 21,000	\$ 15,743	\$ 21,000	\$ 42,000	\$ 21,000	100.00%
	<b>TOTAL REVENUES</b>	<b>\$ 20,986</b>	<b>\$ 21,000</b>	<b>\$ 15,743</b>	<b>\$ 21,000</b>	<b>\$ 42,000</b>	<b>\$ 21,000</b>	<b>100.00%</b>
<b>EXPENDITURES</b>								
263-55210-2900	OTHER SERVICES	\$ 367	\$ 30,000	\$ 25,424	\$ 25,424	\$ 30,000	\$ -	0.00%
263-55210-5970	TRANSFER TO OTHER FUNDS-Urban Forestry	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 19,867</b>	<b>\$ 49,500</b>	<b>\$ 44,924</b>	<b>\$ 44,924</b>	<b>\$ 49,500</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 1,120</b>	<b>\$ (28,500)</b>	<b>\$ (29,181)</b>	<b>\$ (23,924)</b>	<b>\$ (7,500)</b>	<b>\$ 21,000</b>	<b>-73.68%</b>
263-34100	<b>Fund Balance, January 1</b>	<b>\$ 30,868</b>	<b>\$ 31,987</b>	<b>\$ 31,987</b>	<b>\$ 31,987</b>	<b>\$ 8,063</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 31,987</b>	<b>\$ 3,487</b>	<b>\$ 2,806</b>	<b>\$ 8,063</b>	<b>\$ 563</b>		

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 \$21,000 per year.

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 were significant tree planting activity in 2020 or 2021, the budget for 2022 provided \$30,000 for trees to be planted along the portion of 24<sup>th</sup> Street that was reconstructed in 2021 (51 trees), plus other locations around the city. Tree planting activity is again budgeted at \$30,000 for 2023, and is in addition to tree planting planned for the Central Park West 365 project (20 trees) and monies that may be available from a WDNR Urban Forestry grant.

Increased resources for Tree Planting and Urban Forestry are proposed to come from increasing the portion of the \$7.00 monthly Environmental Fee that is dedicated to these functions. Currently, 35 cents from the monthly fee goes to these functions. It is proposed that that amount be increased to 70 cents in 2023, doubling funding from \$21,000 to \$42,000. This increase would be offset by a 35 cent reduction in that portion of the Environmental Fee going to Landfill management. Separate Council action on this change in the allocation of Environmental Fee will be required.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>EMS ACT 102 GRANT FUND</b>								
<b>REVENUES</b>								
270-46230	AMBULANCE FEES	\$ -	\$ -	\$ -	\$ -			
270-48510	EMS FUNDING ASST PROG-EQUIP	\$ -	\$ 4,000	\$ 8,307	\$ 8,307	\$ 4,000	\$ -	0.00%
270-48511	EMS FUNDING ASST PROG-TRAIN	\$ 5,902	\$ 2,000	\$ 5,284	\$ 5,284	\$ 2,000	\$ -	0.00%
270-48512	ARPA EMS FUNDING ASSISTANCE	\$ -	\$ -	\$ 12,195	\$ 12,195	\$ -		
270-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
270-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
270-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 5,902</b>	<b>\$ 6,000</b>	<b>\$ 25,786</b>	<b>\$ 25,786</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXPENDITURES</b>								
270-52300-2100	PROFESSIONAL SERVICES	\$ 595	\$ 4,000	\$ -	\$ 25,000	\$ 10,000	\$ 6,000	150.00%
270-52300-2920	TRAINING	\$ 644	\$ 2,000	\$ -	\$ -	\$ 4,000	\$ 2,000	100.00%
270-52300-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,239</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 14,000</b>	<b>\$ 8,000</b>	<b>133.33%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 4,663</b>	<b>\$ -</b>	<b>\$ 25,786</b>	<b>\$ 786</b>	<b>\$ (8,000)</b>	<b>\$ (8,000)</b>	
270-34100	<b>Fund Balance, January 1</b>	<b>\$ 5,445</b>	<b>\$ 10,108</b>	<b>\$ 10,108</b>	<b>\$ 10,108</b>	<b>\$ 10,894</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 10,108</b>	<b>\$ 10,108</b>	<b>\$ 35,894</b>	<b>\$ 10,894</b>	<b>\$ 2,894</b>		

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.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>BUS &amp; IND REUSE LOAN FUND</b>								
<b>REVENUES</b>								
290-48100	INTEREST ON INVESTMENTS	\$ 348	\$ 200	\$ 8,036	\$ 8,000	\$ 10,000	\$ 9,800	4900.00%
290-48410	SALE OF PROPERTY(2021-PARAGON)	\$ 25,000	\$ -	\$ 1,197,031	\$ 1,197,031	\$ -		
290-48800	LOAN PRINCIPAL COLLECTED	\$ 175,441	\$ 100,000	\$ 86,078	\$ 117,000	\$ 135,000	\$ 35,000	35.00%
290-48810	LOAN INTEREST COLLECTED	\$ 37,657	\$ 5,000	\$ 4,159	\$ 8,000	\$ 6,000	\$ 1,000	20.00%
290-48900	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -		
290-49220	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 238,447</b>	<b>\$ 105,200</b>	<b>\$ 1,301,303</b>	<b>\$ 1,336,031</b>	<b>\$ 151,000</b>	\$ 45,800	43.54%
<b>EXPENDITURES</b>								
290-56700-2100	PROFESSIONAL SERVICES	\$ 14,908	\$ 10,000	\$ 3,276	\$ 3,300	\$ 2,500	\$ (7,500)	-75.00%
290-56700-2900	OTHER SERVICES	\$ 1,463	\$ 1,400	\$ 130	\$ 130	\$ -		#VALUE!
290-56700-2901	PARAGON UTILITY COSTS	\$ 259,700	\$ 75,000	\$ 27,332	\$ 27,983	\$ -		
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	\$ -	\$ -	\$ 28,000	\$ 28,000	\$ -		
290-56700-7520	NEW LOANS	\$ -	\$ -	\$ 175,000	\$ 275,000	\$ 200,000	\$ 200,000	
290-56700-7530	NEW GRANTS - Small Bus. COVID (2020) & Façade Grants (2021-2022)	\$ 5,520	\$ 21,000	\$ 10,000	\$ 10,000	\$ 30,000	\$ 9,000	42.86%
290-56700-8170	CAPITAL OUTLAY - Land purchase from Mtwc County	\$ -	\$ 15,000	\$ -	\$ -	\$ -		#VALUE!
	<b>TOTAL EXPENDITURES</b>	<b>\$ 356,591</b>	<b>\$ 197,400</b>	<b>\$ 318,739</b>	<b>\$ 419,413</b>	<b>\$ 307,500</b>	\$ 110,100	55.78%
	<b>NET INCOME (LOSS)</b>	<b>\$ (118,145)</b>	<b>\$ (92,200)</b>	<b>\$ 982,565</b>	<b>\$ 916,618</b>	<b>\$ (156,500)</b>	\$ (64,300)	69.74%
290-34100	<b>Fund Balance, January 1</b>	<b>\$ 423,998</b>	<b>\$ 305,853</b>	<b>\$ 305,853</b>	<b>\$ 305,853</b>	<b>\$ 1,222,471</b>		
	<b>Fund Balance, December 31</b>	<b>\$ 305,853</b>	<b>\$ 213,653</b>	<b>\$ 1,288,418</b>	<b>\$ 1,222,471</b>	<b>\$ 1,065,971</b>		

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, 2022 and 2023 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

Significant resources of this fund were "tied up" in the Paragon property loan and subsequent foreclosure. In May 2022, the City successfully sold the Paragon property, returning \$1.2 million to this fund.

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. One loan has closed thus far in 2022, to Sleger Holdings, LLC, to assist in construction of a new, 12,000 SF industrial facility at the Woodland Industrial Park. Another loan application, for \$100,000 to a downtown business, is currently under consideration.

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

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>COMMUNITY DEVELOPMENT</b>								
<b>REVENUES</b>								
291-46110	GENERAL GOVERNMENT FEES	\$ -	\$ -	\$ -	\$ -	\$ -		
291-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
291-48900	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -		
291-49210	TRANSFER FROM FUND 417	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 65,000	\$ (35,000)	-35.00%
291-49222	TRANSFER FROM FUND 258	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 130,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 140,000</b>	<b>\$ (35,000)</b>	<b>-20.00%</b>
<b>EXPENDITURES</b>								
291-56700-1100	FULLTIME SALARIES	\$ 93,938	\$ 98,430	\$ 71,859	\$ 97,500	\$ 101,383	\$ 2,953	3.00%
291-56700-1270	FULLTIME SALARIES	\$ 795	\$ -	\$ 1,936	\$ 4,000			
291-56700-1310	WI RETIREMENT	\$ 6,337	\$ 6,398	\$ 4,671	\$ 6,200	\$ 6,897	\$ 499	7.80%
291-56700-1320	FICA	\$ 7,460	\$ 7,530	\$ 5,682	\$ 3,900	\$ 7,756	\$ 226	3.00%
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	\$ 286	\$ 300	\$ 226	\$ 300	\$ 300	\$ -	0.00%
291-56700-2100	PROFESSIONAL SERVICES	\$ 22,301	\$ 25,500	\$ 3,731	\$ 5,000	\$ 25,500	\$ -	0.00%
291-56700-2200	TELEPHONE EXPENSE	\$ 108	\$ 100	\$ 118	\$ 110	\$ 110	\$ 10	10.00%
291-56700-2201	CELL PHONE EXPENSE	\$ 791	\$ 750	\$ 388	\$ 510	\$ 525	\$ (225)	-30.00%
291-56700-2410	EQUIPMENT MAINTENANCE	\$ 370	\$ 400	\$ -	\$ -	\$ 440	\$ 40	10.00%
291-56700-2900	OTHER SERVICES	\$ 1,346	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
291-56700-2910	PRINTING/ADVERTISING	\$ 934	\$ 5,000	\$ 547	\$ 1,000	\$ 5,000	\$ -	0.00%
291-56700-2920	TRAINING	\$ 75	\$ 2,000	\$ 438	\$ 800	\$ 2,000	\$ -	0.00%
291-56700-3100	OFFICE SUPPLIES	\$ 1,366	\$ 750	\$ 988	\$ 1,100	\$ 775	\$ 25	3.33%
291-56700-3110	POSTAGE	\$ 94	\$ 100	\$ 164	\$ 250	\$ 100	\$ -	0.00%
291-56700-3210	MEMBERSHIP & DUES	\$ 650	\$ 750	\$ 360	\$ 650	\$ 775	\$ 25	3.33%
291-56700-3220	PUBLICATIONS	\$ 631	\$ 100	\$ 300	\$ 500	\$ 100	\$ -	0.00%
291-56700-3300	TRAVEL	\$ 59	\$ 1,200	\$ 399	\$ 1,000	\$ 1,250	\$ 50	4.17%
291-56700-3900	OTHER SUPPLIES	\$ -	\$ 1,000	\$ 284	\$ 600	\$ 1,000	\$ -	0.00%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 142,540</b>	<b>\$ 158,308</b>	<b>\$ 98,744</b>	<b>\$ 131,420</b>	<b>\$ 161,911</b>	<b>\$ 3,603</b>	<b>2.28%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ (12,540)</b>	<b>\$ 16,692</b>	<b>\$ 76,256</b>	<b>\$ 43,580</b>	<b>\$ (21,911)</b>	<b>\$ (38,603)</b>	<b>-231.27%</b>
291-34100	<b>Fund Balance, January 1</b>	<b>\$ 11,387</b>	<b>\$ (1,152)</b>	<b>\$ (1,152)</b>	<b>\$ (1,152)</b>	<b>\$ 42,428</b>		
	<b>Fund Balance, December 31</b>	<b>\$ (1,152)</b>	<b>\$ 15,540</b>	<b>\$ 75,104</b>	<b>\$ 42,428</b>	<b>\$ 20,517</b>		



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.

After three years of existence, this office has been 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), Eggers downtown site (TID 16) and Eggers West site (TID 17). 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 is currently funded iwth annual transfers from Funds 417 (Industrial park Development) and 290 (Ec Dev Loan Fund). In 2023 and future years, more efforts will be made to recoup staff costs incurred in the creation and administration of City TIF districts.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>HARBOR MASTERPLAN IMPLEMENTATION</b>								
<b>REVENUES</b>								
403-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
403-48580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
403-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
403-49223	XFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>EXPENDITURES</b>								
403-53540-2900	OTHER SERVICES	\$ 9,672	\$ 12,000	\$ -	\$ -	\$ 12,000	\$ -	0.00%
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	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 9,672</b>	<b>\$ 1,512,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,512,000</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ (9,672)</b>	<b>\$ (1,512,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,512,000)</b>	<b>\$ -</b>	<b>0.00%</b>
403-34100	<b>Fund Balance - January 1</b>	<b>\$ 1,498,126</b>	<b>\$ 1,488,454</b>	<b>\$ 1,488,454</b>	<b>\$ 1,488,454</b>	<b>\$ 1,488,454</b>		
	<b>Fund Balance - December 31</b>	<b>\$ 1,488,454</b>	<b>\$ (23,546)</b>	<b>\$ 1,488,454</b>	<b>\$ 1,488,454</b>	<b>\$ (23,546)</b>		

Fund 403 holds monies borrowed by the City in 2019 and 2020 for "Harbor Master Plan Implementation," to include the purchase of the 12.5 acre former Hamilton Industries site on the downtown waterfront.

The City has negotiated an agreement with property owner Thermo Fisher Scientific for the City's purchase of the property, for \$1.5 million. The closing on such a purchase has been delayed for 2+ years as Thermo Fisher has addressed an identified issue with TCE contamination on the site, and as the WI Department of Natural Resources has required additional sampling and testing for other possible contaminants. Budgeted expenditures of \$1,512,000 recognize that there may be a need for the City to incur additional legal and/or consulting services prior to any closing on the property. Redevelopment of this prime waterfront site has been a high priority on the City's goals list for several years.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>BIKE TRAIL CONSTRUCTION</b>								
<b>REVENUES</b>								
410-43580	GRANT PROCEEDS - DOT Grant, Coastal Grant	\$ 112,122	\$ 20,637	\$ 10,000	\$ 10,000	\$ 20,637	\$ -	
410-48500	DONATIONS	\$ 683	\$ -	\$ -	\$ -	\$ -		
410-49110	PROCEEDS FROM DEBT	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -		#VALUE!
410-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUE</b>	<b>\$ 112,805</b>	<b>\$ 35,637</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 20,637</b>	<b>\$ (15,000)</b>	<b>-42.09%</b>
<b>EXPENDITURES</b>								
410-55410-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-8200	TRAIL CONSTRUCTION EXPENSES	\$ 74,166	\$ 85,637	\$ -	\$ -	\$ -		#VALUE!
	2020- S. Breakwater Tr., Phase 1 Mariners Repave							
	2021--Ph. 2 Mariners Repave, East River Trail							
	2022--Complete East River Trail \$50,000					\$ 52,000		
	North Pier Access Trail \$35,637					\$ 35,636		
410-55410-8210	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 74,166</b>	<b>\$ 85,637</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,636</b>	<b>\$ 1,999</b>	<b>2.33%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 38,639</b>	<b>\$ (50,000)</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ (66,999)</b>	<b>\$ (16,999)</b>	<b>34.00%</b>
410-34100	<b>Fund Balance - January 1</b>	<b>\$ 24,996</b>	<b>\$ 63,636</b>	<b>\$ 63,636</b>	<b>\$ 63,636</b>	<b>\$ 88,636</b>		
	<b>Fund Balance - December 31</b>	<b>\$ 63,636</b>	<b>\$ 13,636</b>	<b>\$ 88,636</b>	<b>\$ 88,636</b>	<b>\$ 21,637</b>		

Proposed 2023 activities for Fund 410 include completion of an off-street bike trail connection along East River Street between Washington Street and Jefferson Street, and a project to improve public access to the North Pier.

Funding for the East River Street project is from borrowed funds, carried over from 2022. This project will provide an improved trail connection between the Washington Street bridge and Jefferson Street, and is being undertaken in anticipation of a WisDOT project in 2024-25 that may include improved bike/ped facilities on the Washington Street bridge. The bridge is being re-surfaced by WisDOT in that year, and locally-funded improvements to create a 10-foot wide bike/ped trail on the bridge, protected from vehicle traffic by a crash barrier, will be considered as design work on that project proceeds.

This budget also reflects a planned \$35,000 project to create an improved, hard-surfaced link between the North Pier parking lot and the breakwater, owned by the U.S. Army Corps of Engineers. The City has access to \$20,637 in DNR funding from a grant first awarded in 2018.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CENTRAL PARK RENOVATION FUND</b>								
<b>REVENUES</b>								
415-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -		\$ 50,000	\$ 50,000	
415-48500	DONATIONS	\$ 6,035	\$ 800,000	\$ 339,735	\$ 350,000	\$ 448,785	\$ (351,215)	-43.90%
415-48501	SCHMITT BROS. STAGE DONATION	\$ -	\$ -	\$ 88,006	\$ 100,000	\$ -		
415-49110	PROCEEDS FROM DEBT	\$ -	\$ 205,000	\$ 205,000	\$ 205,000	\$ 250,000	\$ 45,000	21.95%
415-49223	TRANS FROM OTHER FUNDS	\$ -	\$ 351,215	\$ 351,215	\$ 351,215	\$ -		#VALUE!
	<b>TOTAL REVENUE</b>	<b>\$ 6,035</b>	<b>\$ 1,356,215</b>	<b>\$ 983,956</b>	<b>\$ 1,006,215</b>	<b>\$ 748,785</b>	<b>\$ (607,430)</b>	<b>-44.79%</b>
<b>EXPENDITURES</b>								
415-55410-2900	OTHER SERVICES	\$ -	\$ 150,000	\$ 99,346	\$ 155,000	\$ -		#VALUE!
415-55410-3900	OTHER SUPPLIES	\$ 139	\$ -	\$ 2,047	\$ -	\$ -		
415-55410-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
415-55410-8200	CONSTRUCTION EXPENSES	\$ -	\$ 700,000	\$ -	\$ -	\$ 1,600,000	\$ 900,000	128.57%
415-55410-8210	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 139</b>	<b>\$ 850,000</b>	<b>\$ 101,394</b>	<b>\$ 155,000</b>	<b>\$ 1,600,000</b>	<b>\$ 750,000</b>	<b>88.24%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 5,897</b>	<b>\$ 506,215</b>	<b>\$ 882,562</b>	<b>\$ 851,215</b>	<b>\$ (851,215)</b>	<b>\$ (1,357,430)</b>	<b>-268.15%</b>
415-34100	<b>Fund Balance - January 1</b>	\$ -	\$ 5,897	\$ 5,897	\$ 5,897	\$ 857,112		
	<b>Fund Balance - December 31</b>	<b>\$ 5,897</b>	<b>\$ 512,112</b>	<b>\$ 888,459</b>	<b>\$ 857,112</b>	<b>\$ 5,897</b>		

Fund 415 was established in 2021 to account for revenues and expenditures associated with the Central Park West 365 project.

This ambitious project, to rebuild Central Park West as a year-round hub for outdoor activities in heart of downtown Two Rivers, will be moving forward to construction in 2023.

Funding for the project will consist of:

--\$500,000 in City borrowing. Half of that amount was borrowed in 2022 (\$205,000 came into this fund, \$45,000 was deposited into the Parks and Recreation Capital Fund, to reimburse expenditures for preliminary design services that were made from that fund). The remaining \$250,000 will be borrowed in 2023.

--\$300,000 from a West Foundation grant, awarded in 2021 (proceeds transferred to this fund, from Parks and Rec Capital, in 2022)

--\$800,000 from community fund-raising. As of November 7, 2022, just over \$746,000 had been raised, which is 93 percent of goal. Fund-raising and grant application activity will continue, to raise the remaining \$54,000 and possibly fund a project contingency.

Project construction will be completed in 2023.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>INDUSTRIAL PARK DEV FUND</b>								
<b>REVENUES</b>								
417-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -			
417-48200	RENT-CITY PROPERTY(BLDGS)	\$ 78,960	\$ 85,000	\$ 63,890	\$ 85,000	\$ 85,000	\$ -	0.00%
417-48210	RENT- LAND/FARMLAND (2021 includes option payment on Ind. Pk. Land)	\$ 54,940	\$ 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	\$ 50,270	\$ 22,000	\$ -	\$ -	\$ 22,000	\$ -	0.00%
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	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 184,170</b>	<b>\$ 115,000</b>	<b>\$ 116,063</b>	<b>\$ 140,000</b>	<b>\$ 115,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXPENDITURES</b>								
417-56700-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-2250	STORMWATER EXPENSE	\$ 1,649	\$ 1,700	\$ 1,237	\$ 1,650	\$ 1,650	\$ (50)	-2.94%
417-56700-2900	OTHER SERVICES	\$ 17,817	\$ 2,000	\$ 1,047	\$ 1,600	\$ 3,000	\$ 1,000	50.00%
417-56700-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-5950	TRANSFER TO GENERAL FUND	\$ 20,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	100.00%
417-56700-5960	TRANSFER TO OTHER FUNDS	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 65,000	\$ (35,000)	-35.00%
417-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-8170	CO - OTHER IMPROVEMENTS	\$ 1,500	\$ 40,000	\$ 480	\$ -	\$ -		#VALUE!
	<b>TOTAL EXPENDITURES</b>	<b>\$ 90,966</b>	<b>\$ 193,700</b>	<b>\$ 152,764</b>	<b>\$ 153,250</b>	<b>\$ 169,650</b>	<b>\$ (24,050)</b>	<b>-12.42%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 93,204</b>	<b>\$ (78,700)</b>	<b>\$ (36,700)</b>	<b>\$ (13,250)</b>	<b>\$ (54,650)</b>	<b>\$ 24,050</b>	<b>-30.56%</b>
<b>417-34100</b>	<b>Fund Balance - January 1</b>	<b>\$ 2,948</b>	<b>\$ 96,152</b>	<b>\$ 96,152</b>	<b>\$ 96,152</b>	<b>\$ 82,902</b>		
	<b>Fund Balance - December 31</b>	<b>\$ 96,152</b>	<b>\$ 17,452</b>	<b>\$ 59,451</b>	<b>\$ 82,902</b>	<b>\$ 28,252</b>		

The Industrial Park Capital Fund has revenue sources that include lease payments on the City-owned industrial buildings at 1429 A and B Wentker Court, rental of undeveloped land at the Woodland Industrial Park for farming, and land sales at the Woodland and Columbus industrial parks. Expenditures are for storm water expenses and minor maintenance at the Wentker Court properties, and "transfers" out that help support the City's General Fund and Community Development Fund.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CITY LANDFILL FUND</b>								
<b>REVENUES</b>								
419-48900	OTHER REVENUES	\$ 164,890	\$ 163,000	\$ 123,697	\$ 165,000	\$ 144,000	\$ (19,000)	-11.66%
419-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -				
419-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -				
	<b>TOTAL REVENUES</b>	<b>\$ 164,890</b>	<b>\$ 163,000</b>	<b>\$ 123,697</b>	<b>\$ 165,000</b>	<b>\$ 144,000</b>	<b>\$ (19,000)</b>	<b>-11.66%</b>
<b>EXPENDITURES</b>								
419-53600-2210	ELECTRICITY	\$ 1,740	\$ 2,500	\$ 1,309	\$ 1,700	\$ 2,500	\$ -	0.00%
419-53600-2240	SEWER EXPENSE	\$ 50,913	\$ 65,000	\$ 41,915	\$ 54,000	\$ 65,000	\$ -	0.00%
419-53600-2900	OTHER SERVICES--testing, consultant fees	\$ 39,442	\$ 25,000	\$ 27,537	\$ 32,000	\$ 30,000	\$ 5,000	20.00%
419-53600-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
419-53600-3900	OTHER SUPPLIES	\$ 3,174	\$ 3,000	\$ 1,999	\$ 3,000	\$ 3,000	\$ -	0.00%
419-53600-5950	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
419-53600-8170	CO - OTHER IMPROVEMENTS--repair and maint.	\$ -	\$ 25,000	\$ -	\$ -	\$ 30,000	\$ 5,000	20.00%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 95,269</b>	<b>\$ 120,500</b>	<b>\$ 72,759</b>	<b>\$ 90,700</b>	<b>\$ 130,500</b>	<b>\$ 10,000</b>	<b>8.30%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 69,621</b>	<b>\$ 42,500</b>	<b>\$ 50,938</b>	<b>\$ 74,300</b>	<b>\$ 13,500</b>	<b>\$ (29,000)</b>	<b>-68.24%</b>
<b>419-34100</b>	<b>Fund Balance - January 1</b>	<b>\$ (42,115)</b>	<b>\$ 27,506</b>	<b>\$ 27,506</b>	<b>\$ 27,506</b>	<b>\$ 101,806</b>		
	<b>Fund Balance - December 31</b>	<b>\$ 27,506</b>	<b>\$ 70,006</b>	<b>\$ 78,444</b>	<b>\$ 101,806</b>	<b>\$ 115,306</b>		

Fund 419 accounts for post-closure maintenance and regulatory compliance 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 ran high in years 2018 to 2020, due to very high rain/snowfall in those years, which increased leachate volumes. Those expenses have since returned to more normal levels.

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. Not only has that deficit been erased in subsequent years, a healthy fund balance of over \$100,000 is projected at the end of 2022.

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 system. 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 2023 Budget continues to provide funds for utility services, consulting fees, equipment maintenance and any costs associated with post-closure management of these old landfills. \$30,000 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.

Given the healthy fund balance in this fund and the need for additional funding for tree removal and planting due to the advance of Emerald Ash Borer, this budget recommends reducing Environmental Fee support for the Landfill fund by 35 cents, to \$2.40, and increasing Environmental Fee support for Tree Planting and Urban Forestry by 35 cents, to \$.70. That change will require separate action by the City Council, in a resolution changing the allocation of funds generated from the Environmental Fee.



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>STREET CONSTRUCTION FUND</b>								
<b>REVENUES</b>								
451-43620	OTHER STATE AID	\$ 18,015	\$ -	\$ -				
451-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -				
451-48500	DONATIONS	\$ -	\$ 10,000	\$ -		\$ 10,000	\$ -	0.00%
451-49110	PROCEEDS FROM DEBT	\$ 495,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ 335,000	\$ (615,000)	-64.74%
451-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -				
451-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -				
	<b>TOTAL REVENUES</b>	<b>\$ 513,015</b>	<b>\$ 960,000</b>	<b>\$ 950,000</b>	<b>\$ 950,000</b>	<b>\$ 345,000</b>	<b>\$ (615,000)</b>	<b>-64.06%</b>
<b>EXPENDITURES</b>								
451-53300-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
451-53300-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ -		
451-53300-8700	ASPHALT RESURFACING - CUR 2022: Zlatnik Repaving, 17th to Pierce	\$ 20,067	\$ 188,000	\$ -	\$ -	\$ 188,000	\$ -	0.00%
451-53300-8710	CONCRETE PVMT REPAIRS-CURRENT (FLATWORK AND CRACK SEALING) Washington Street Crosswalks Repl. (one intersection)	\$ 128,156	\$ 185,000	\$ 104,642	\$ 105,000	\$ 135,000	\$ (50,000)	-27.03%
451-53300-8720	CURB & GUTTER - CURRENT	\$ 2,266	\$ 15,000	\$ 11,831	\$ 14,000	\$ 15,000	\$ -	0.00%
451-53300-8730	CONC PVMT - NEW - RECONST 2021: Street portion of 24th Street reconstruct Street portion of Madison reconstruct Street portion of 25th reconstruct 2022 Street portion of 17th reconst	\$ 216,333	\$ 600,000	\$ 1,898	\$ 350,000	\$ 500,000	\$ (100,000)	-16.67%
451-53300-8740	SIDEWALKS - NEW - CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -		
451-53300-8750	SIDEWALKS REPLACE - CUR	\$ 6,048	\$ 20,000	\$ 7,879	\$ 10,000	\$ 20,000	\$ -	0.00%
451-53300-8760	GRADING & GRAVEL - CURR--Sandy Bay Phase 2	\$ -	\$ -	\$ -	\$ -	\$ -		
451-53300-8770	CONCRETE PVMT NEW - CURR	\$ -	\$ -	\$ -	\$ -	\$ -		
451-53300-8780	WISDOT PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -		
451-53300-8790	SAFE CROSSINGS TO MARINERS TRAIL	\$ 224,742	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	0.00%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 597,612</b>	<b>\$ 1,048,000</b>	<b>\$ 140,249</b>	<b>\$ 493,000</b>	<b>\$ 898,000</b>	<b>\$ (150,000)</b>	<b>-14.31%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ (84,597)</b>	<b>\$ (88,000)</b>	<b>\$ 809,751</b>	<b>\$ 457,000</b>	<b>\$ (553,000)</b>	<b>\$ (465,000)</b>	<b>528.41%</b>
451-34100	<b>Fund Balance - January 1</b>	<b>\$ 222,535</b>	<b>\$ 137,937</b>	<b>\$ 137,937</b>	<b>\$ 137,937</b>	<b>\$ 594,937</b>		
	<b>Fund Balance - December 31</b>	<b>\$ 137,937</b>	<b>\$ 49,937</b>	<b>\$ 947,688</b>	<b>\$ 594,937</b>	<b>\$ 41,937</b>		

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.

Years 2020 to 2022 have seen an emphasis on crack-sealing of concrete streets. Such maintenance activity is critically important to maximizing life expectancy on the City's concrete streets. DPW crews have also replaced a significant amount of concrete flatwork and in 2022 replaced the "red concrete" crosswalks at one of the Washington Street intersections. Replacement of the red concrete on a second intersection is planned for 2023. Not reflected in this budget, the DPW staff has also completed a lot of concrete work in follow-up to lead lateral replacements by the Water Utility. Such work is charged to that utility and booked as "Public Works Charges" revenue to the General Fund.

After pausing street reconstruction activity in 2020 due to COVID (concerns about entering into private homes for utility work), projects on 24th Street, 25th Street and Madison Street were reprogrammed for 2021. The major reconstruction project undertaken in 2022 has been on 17th Street, from East Park to Jefferson and from the 17th Street bridge to Zlatnik Drive. 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.

Projects proposed for 2023 include:

1. The street portion of a project that will completely reconstruct Lincoln Street from 17th Street to 22nd Street, inclusive of all underground utilities Street portion of this \$2,559,000 project is \$500,000.
2. Asphalt resurfacing of Zlatnik Drive from 17th Street to Pierce Street (no utility work in this area), budgeted at \$188,000; this project is being carried over from 2022.
3. \$135,000 for concrete paving preventive maintenance and repairs (crack sealing, flatwork and downtown crosswalk replacement)
4. \$15,000 for curb and gutter replacement (scattered locations)
5. \$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 securing a \$10,000 grant or donation to assist with a \$40,000 project, likely at 12th Street, Madison Street or Columbus Street.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>BRIDGE CONSTRUCTION FUND</b>								
<b>REVENUES</b>								
452-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
452-49110	PROCEEDS FROM DEBT	\$ 110,000	\$ -	\$ -	\$ -	\$ -		
452-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
452-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>EXPENDITURES</b>								
452-53300-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-9980	22ND STREET BRIDGE	\$ 704	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	0.00%
452-53300-9981	MADISON STREET BRIDGE	\$ 8,568	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	0.00%
452-53300-9982	17TH STREET BRIDGE	\$ 3,132	\$ 10,000	\$ 996	\$ 996	\$ 10,000	\$ -	0.00%
452-53300-9983	WASHINGTON STREET BRIDGE	\$ 71	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	0.00%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 12,476</b>	<b>\$ 90,000</b>	<b>\$ 996</b>	<b>\$ 996</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 97,524</b>	<b>\$ (90,000)</b>	<b>\$ (996)</b>	<b>\$ (996)</b>	<b>\$ (90,000)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>452-34100</b>	<b>Fund Balance - January 1</b>	<b>\$ 9,847</b>	<b>\$ 107,372</b>	<b>\$ 107,372</b>	<b>\$ 107,372</b>	<b>\$ 106,376</b>		
	<b>Fund Balance - December 31</b>	<b>\$ 107,372</b>	<b>\$ 17,372</b>	<b>\$ 106,375</b>	<b>\$ 106,376</b>	<b>\$ 16,376</b>		

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.

Carryover Funds of \$90,000 are proposed to be spent for:

Crack filling and painting on the 22nd Street Bridge

Crack filling, concrete repairs and painting on the Madison Street Bridge

Painting on the 17th Street Bridge

\$20,000 in funding for the Washington Street Bridge is intended to cover the local share for design work being done by WisDOT's design consultant for a future re-decking project on that bridge. That project, likely to be completed in 2-4 years, should include improved bike/pedestrian facilities on the east side of the bridge.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>PARK &amp; CEMETERY CONS FUND</b>								
<b>REVENUES</b>								
454-43580	GRANT PROCEEDS	\$ -	\$ -	\$ 60,217	\$ 60,217	\$ 30,000	\$ 30,000	
454-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
454-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
454-48500	DONATIONS	\$ 55,715	\$ -	\$ -	\$ -	\$ -		
454-48501	WEST FOUNDATION CONTRIBUTION	\$ 300,000	\$ -	\$ -		\$ -		
454-49110	PROCEEDS FROM DEBT	\$ 149,500	\$ 235,000	\$ 235,000	\$ 235,000	\$ 562,000	\$ 327,000	139.15%
454-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -		\$ -		
454-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ 28,000	\$ 28,000	\$ 10,000	\$ 10,000	
	<b>TOTAL REVENUES</b>	<b>\$ 505,215</b>	<b>\$ 235,000</b>	<b>\$ 323,217</b>	<b>\$ 323,217</b>	<b>\$ 602,000</b>	<b>\$ 367,000</b>	<b>156.17%</b>
<b>EXPENDITURES</b>								
454-55400-2900	OTHER SERVICES 2021 Park & Open Space Plan (Carry Over to 2022): \$5,000 2021 Planning & Design for Central Park West 365: \$65,000	\$ 39,456	\$ 5,000	\$ -	\$ 5,000	\$ -		#VALUE!
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	\$ 355,715	\$ -		#VALUE!
454-55400-8150	CO-MACHINERY/EQUIPMENT 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 Additonal Large Mower (11-foot) \$60,000	\$ 35,410	\$ 130,000	\$ 72,828	\$ 130,000	\$ 40,000	\$ (90,000)	-69.23%
454-55400-8160	CO - VEHICLES 2020: One Ton Dump Replacement	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-8680	MEMORIAL DRIVE BIKE TRAIL	\$ -	\$ -	\$ -	\$ -	\$ -		
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 2023: Kayak Initiative	\$ -	\$ -	\$ -	\$ -	\$ 75,000		
454-55400-8840	FIELD RENOVATION	\$ 13,349	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	0.00%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
454-55400-8850	COMMUNITY HOUSE IMPROVMTS 2020: Resurface parking Lot \$40,000 2020: Replace Fitness Center Equipment \$20,000	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ 28,000	
454-55400-8860	TENNIS CTS/PLAYGROUND EQ 2021 Complete Installation of Equipment at Riverside 2021 One Park Playground Upgrade (park TBD) 2022 Park Security, Doors 2023 Major New Playground, Neshotah \$400,000 2023 Upgrade Park Lighting, Neshotah \$50,000	\$ 75,656	\$ 40,000	\$ -	\$ 40,000	\$ 450,000	\$ 410,000	1025.00%
454-55400-8870	SENIOR CENTER IMPROVEMENTS	\$ 9,616	\$ -	\$ 77,273	\$ 65,000	\$ -		
454-55400-8880	CENTRAL PARK IMPROVEMENTS 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 2021 Replace Fabric on Pavilion \$13,000 (half from donation) 2021 Volleyball nets 2021 Sound System	\$ 6,559	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 180,046</b>	<b>\$ 541,215</b>	<b>\$ 501,316</b>	<b>\$ 610,715</b>	<b>\$ 608,000</b>	\$ 66,785	12.34%
	<b>NET INCOME (LOSS)</b>	<b>\$ 325,168</b>	<b>\$ (306,215)</b>	<b>\$ (178,099)</b>	<b>\$ (287,498)</b>	<b>\$ (6,000)</b>	\$ 300,215	-98.04%
<b>454-34100</b>	<b>Fund Balance - January 1</b>	<b>\$ (31,166)</b>	<b>\$ 294,003</b>	<b>\$ 294,003</b>	<b>\$ 294,003</b>	<b>\$ 6,505</b>		
	<b>Fund Balance - December 31</b>	<b>\$ 294,003</b>	<b>\$ (12,212)</b>	<b>\$ 115,904</b>	<b>\$ 6,505</b>	<b>\$ 505</b>		

Parks and Recreation Capital Projects for 2022 have included:

- Replacement of Large Mowers for Cemetery and Parks, in keeping with replacement rotation
- The addition of a new large mower, with an 11-foot cutting width, to increase efficiency in mowing athletic fields and open spaces
- Field Renovation Work: preparing for installation of a batting cage at Vietnam Veterans Park
- Park Security Improvements and Door Replacements
- \$5,000 budgeted but not used in conjunction with the Comprehensive Outdoor Recreation Plan update (completed by City staff and adopted by Council in 2022), re-deployed for a planning process for Neshotah Park
- Improvements to the Senior Center (addition of drive-up window and related parking lot improvements), funded though a CDBG-COVID grant

Projects proposed for funded in 2023 total \$608,000, as listed above. Note that the proposed \$75,000 kayaking initiative, at a cost of \$75,000 is proposed to be funded \$10,000 with a transfer from the Docks and Harbors Fund, a \$30,000 WI Coastal Management Grant and \$35,000 in City borrowing. If that project is not funded by Coastal Management, it may be cancelled or scaled back to just include a new, fully handicapped accessible kayak and canoe launch at Vets park, at a cost of \$25,000.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>FIRE EQUIPMENT FUND</b>								
<b>REVENUES</b>								
455-43200	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ 66,300	\$ 66,300	
455-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-48300	SALE OF PROPERTY/EQUIPMENT	\$ -	\$ 25,000	\$ -	\$ 35,000	\$ -		#VALUE!
455-48440	INSURANCE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-48500	DONATIONS	\$ 87,823	\$ -	\$ 8,038	\$ 8,000	\$ -		
455-48510	EMS FUNDING ASST PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -		
455-49110	PROCEEDS FROM DEBT	\$ 730,000	\$ 650,000	\$ 550,000	\$ 550,000	\$ 45,000	\$ (605,000)	-93.08%
455-49210	TRANSFER FROM OTHER FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 817,823</b>	<b>\$ 675,000</b>	<b>\$ 558,038</b>	<b>\$ 593,000</b>	<b>\$ 111,300</b>	<b>\$ (563,700)</b>	<b>-83.51%</b>
<b>EXPENDITURES</b>								
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	\$ 14,886	\$ -	\$ 11,498	\$ 11,000	\$ -		
455-52200-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-8140	CO-BUILDING	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	
455-52200-8150	CO-MACHINERY/EQUIPMENT	\$ 183,202	\$ -	\$ 36,628	\$ 37,000	\$ -		
	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	\$ 450,170	\$ 775,000	\$ 14,516	\$ 763,000	\$ -		#VALUE!
	2021: Ladder Truck Replacement (\$400k 2021; \$800k 2022)							
	2021: Ambulance Replacement plus Power Cot							
	2023: Purchase chassis for ambulance re-mount (From grant funding; balance of \$180,000 project from borrowing 2024)				\$ -	\$ 66,300		
455-52200-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
	2021: 5 Sets of Turnout Gear @ \$2,000							
	2021: 1 Set of Ballistic Gear @ \$5,000							
455-52200-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 648,258</b>	<b>\$ 775,000</b>	<b>\$ 62,643</b>	<b>\$ 811,000</b>	<b>\$ 111,300</b>	<b>\$ (663,700)</b>	<b>-85.64%</b>

	<b>NET INCOME (LOSS)</b>	\$	<b>169,565</b>	\$	<b>(100,000)</b>	\$	<b>495,395</b>	\$	<b>(218,000)</b>	\$	<b>-</b>	#VALUE!
<b>455-34100</b>	<b>Fund Balance - January 1</b>	\$	<b>22,305</b>	\$	<b>191,871</b>	\$	<b>191,871</b>	\$	<b>191,871</b>	\$	<b>(26,129)</b>	
	<b>Fund Balance - December 31</b>	\$	<b>191,871</b>	\$	<b>91,871</b>	\$	<b>687,266</b>	\$	<b>(26,129)</b>	\$	<b>(26,129)</b>	

2022 projects funded through the Fire Capital Equipment Fund included:

--Purchase of the TRFD's new 100 foot aerial platform truck, a \$1.2 million piece of equipment that replaced a 33 year-old ladder truck and was financed with borrowing in 2021 and 2022

The 2023 Budget proposes to fund:

--Replacement of HVAC units that serve the 22 year-old fire station, at a cost of \$45,000

--A new cab/chassis on which an existing ambulance box will be re-mounted, following reconditioning and upgrading of that box. Cab/chassis proposed for purchase in 2023, using funds secured through a grant from the State of Wisconsin. Refurbishing and mounting of the box will need to be a 2024 budget item, likely financed through City borrowing. Total project cost, inclusive of new cab/chassis, is approximately \$190,000.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>PUBLIC WORKS EQUIP FUND</b>								
<b>REVENUES</b>								
457-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
457-48210	PW SMALL TOOLS CHARGE	\$ 35,684	\$ 35,000	\$ 27,914	\$ 36,000	\$ 36,000	\$ 1,000	2.86%
457-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49110	PROCEEDS FROM DEBT	\$ 387,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 325,000	\$ 125,000	62.50%
457-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49240	APPLIED FUNDS--SALE OF EQUIPMENT	\$ -	\$ 20,000	\$ -	\$ -	\$ -		#VALUE!
	<b>TOTAL REVENUES</b>	<b>\$ 422,684</b>	<b>\$ 255,000</b>	<b>\$ 227,914</b>	<b>\$ 236,000</b>	<b>\$ 361,000</b>	<b>\$ 106,000</b>	<b>41.57%</b>
<b>EXPENDITURES</b>								
457-53300-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -				
457-53300-2960	DEBT PREMIUM	\$ -	\$ -	\$ -				
457-53300-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -				
457-53300-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 14,000	\$ 14,000			
457-53300-8100	CAPITAL EQUIPMENT	\$ 25,779	\$ 280,000	\$ 215,584	\$ 250,000			#VALUE!
	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							
	2023: Dump Truck with Plow and Sander \$300,000					\$ 300,000		
	(order 2 at \$300,000 each, budget in 2023 and 2024)							
	Skid Steer \$55,000					\$ 55,000		
	Tracked Skid Steer \$55,000							
457-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -				
457-53300-8160	CO - VEHICLES	\$ 668,368	\$ -	\$ 19,063	\$ 25,000			
	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.	\$ 17,690	\$ 10,000	\$ -				#VALUE!
	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	\$ -	\$ -	\$ -					
	<b>TOTAL EXPENDITURES</b>	<b>\$ 711,837</b>	<b>\$ 290,000</b>	<b>\$ 248,648</b>	<b>\$ 289,000</b>	<b>\$ 355,000</b>	\$ 65,000		22.41%
	<b>NET INCOME (LOSS)</b>	<b>\$ (289,154)</b>	<b>\$ (35,000)</b>	<b>\$ (20,733)</b>	<b>\$ (53,000)</b>	<b>\$ 6,000</b>	\$ 41,000		-117.14%
<b>457-34100</b>	<b>Fund Balance - January 1</b>	<b>\$ 352,291</b>	<b>\$ 63,137</b>	<b>\$ 63,137</b>	<b>\$ 63,137</b>	<b>\$ 10,137</b>			
	<b>Fund Balance - December 31</b>	<b>\$ 63,137</b>	<b>\$ 28,137</b>	<b>\$ 42,404</b>	<b>\$ 10,137</b>	<b>\$ 16,137</b>			

The Public Works Equipment Fund provides resources for rolling stock and capital equipment used by the Street Division of Public Works for the repair and maintenance of city infrastructure, as well as capital projects at the DPW service facility on Lake Street.

2022 purchases have included a replacement snowblower, air compressor and miscellaneous small tools.

The 2023 Budget proposes funding the purchase of one replacement 5-yard dump truck with plow and sander, at \$300,000. Staff will be recommending that City Council authorize the ordering of two such units, one to be budgeted in 2023, the other in 2024. Given the lead time on new trucks and related equipment, two such trucks ordered in 2023 will not be delivered until 2024. Ordering both trucks in the same model year will assure identical set-ups for plows and other accessory equipment, as well as identical maintenance and replacement parts.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CITY HALL EQUIP FUND</b>								
<b>REVENUES</b>								
459-43580	GRANT PROCEEDS--Coastal Grant for Comp Plan Update	\$ -	\$ -	\$ -	\$ 21,357			
459-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -				
459-48100	INTEREST INCOME	\$ -	\$ -	\$ -				
459-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -				
459-48500	DONATIONS	\$ -	\$ -	\$ -				
459-49110	PROCEEDS FROM DEBT	\$ 15,000	\$ 97,790	\$ 97,790	\$ 97,790	\$ 145,000	\$ 47,210	48.28%
459-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -				
	<b>TOTAL REVENUES</b>	<b>\$ 15,000</b>	<b>\$ 97,790</b>	<b>\$ 97,790</b>	<b>\$ 119,147</b>	<b>\$ 145,000</b>	<b>\$ 47,210</b>	<b>48.28%</b>
<b>EXPENDITURES</b>								
459-51600-2900	OTHER SERVICES-Comp Plan Update	\$ 32,808	\$ -	\$ -				
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	\$ -	\$ -	\$ -				
459-51600-8170	CO - OTHER IMPROVEMENTS	\$ 16,149	\$ 97,790	\$ 86,347				#VALUE!
	Ringdown Intercom System			\$ 1,725	\$ 1,725			
	Water Fountain Repairs			\$ 2,365	\$ 2,365			
	Air Compressor & Pumps			\$ 7,652	\$ 7,652			
	New Website			\$ 2,466	\$ 2,466			
	City Hall Garage			\$ 9,450	\$ 9,450			
	Voting Equipment and Badger Books--Elections		\$ 36,590	\$ 36,590	\$ 36,590			
	Finance Department Property Tax Software		\$ 46,200	\$ 26,100	\$ 46,200			
	Upgrad Central Park Electronic Signs					\$ 50,000		
	City Hall Repair Projects					\$ 40,000		
	Planning - Mapping and Data					\$ 15,000		
	Permit System Software					\$ 30,000		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 48,957</b>	<b>\$ 180,580</b>	<b>\$ 172,694</b>	<b>\$ 106,447</b>	<b>\$ 135,000</b>	<b>\$ (45,580)</b>	<b>-25.24%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ (33,957)</b>	<b>\$ (82,790)</b>	<b>\$ (74,904)</b>	<b>\$ 12,700</b>	<b>\$ 10,000</b>	<b>\$ 92,790</b>	<b>-112.08%</b>
459-34100	Fund Balance - January 1	\$ 24,357	\$ (9,600)	\$ (9,600)	\$ (9,600)	\$ 3,100		
	Fund Balance - December 31	\$ (9,600)	\$ (92,390)	\$ (84,504)	\$ 3,100	\$ 13,100		

This Capital Budget provides funds for capital projects involving the City Hall building and grounds, for various "general government" departments, and other miscellaneous projects.

2022 projects funded by Fund 459 are as listed above. 2022 revenue was from borrowing and from an anticipated payment of grant funds from the WI Coastal Management Program, reimbursing the City for costs incurred in prior years for the recently-completed Comprehensive Plan update (\$21,357).

For 2023, the following projects are proposed for funding:

--Replacement of the digital signs in Central Park, along with related software. Installed in 2017, the signs have exceeded life expectancy.

Hardware and software issues have become frequent. (\$50,000)

--Various City Hall repair projects, including floor and drain work in the Police Department sally port (\$13,000), restoration/replacement of the pillars at the East Park St. entry, HVAC control and replacement Christmas wreaths (\$40,000)

--Funds to begin implementation of a mapping and GIS project (\$15,000)

--Implementation of a new permit system for Inspectors, including migration of existing data to the new system (\$30,000)

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>INFORMATION SYSTEMS FUND</b>								
<b>REVENUES</b>								
460-48900	OTHER REVENUES	\$ -	\$ -	\$ -				
460-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -				
460-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -				
460-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -				
460-49223	TRANS FROM OTHER FUNDS	\$ 18,000	\$ 24,000	\$ 52,000	\$ 52,000	\$ 24,000	\$ -	0.00%
	<b>TOTAL REVENUES</b>	<b>\$ 18,000</b>	<b>\$ 24,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 24,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXPENDITURES</b>								
460-51900-8100	I/S EQUIPMENT UPGRADE	\$ 3,192	\$ 80,000	\$ 55,953	\$ 85,000	\$ 25,000	\$ (55,000)	-68.75%
460-51900-8110	I/S SERVER REPLACEMENT	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
460-51900-8120	I/S PC REPLACEMENT	\$ 10,107	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
460-51900-8121	I/S LAPTOP PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 13,299</b>	<b>\$ 95,000</b>	<b>\$ 55,953</b>	<b>\$ 100,000</b>	<b>\$ 40,000</b>	<b>\$ (55,000)</b>	<b>-57.89%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 4,701</b>	<b>\$ (71,000)</b>	<b>\$ (3,953)</b>	<b>\$ (48,000)</b>	<b>\$ (16,000)</b>		
<b>460-34100</b>	<b>Fund Balance - January 1</b>	<b>\$ 16,150</b>	<b>\$ 20,851</b>	<b>\$ 20,851</b>	<b>\$ 20,851</b>	<b>\$ (27,149)</b>		
	<b>Fund Balance - December 31</b>	<b>\$ 20,851</b>	<b>\$ (50,149)</b>	<b>\$ 16,897</b>	<b>\$ (27,149)</b>	<b>\$ (43,149)</b>		

The Information Services Capital Fund provides resources needed for routine replacement of IT equipment used City-wide, from major equipment like servers to laptop and PC replacement for individual users throughout the City. Funds are provided from transfers from the various City operating departments and funds.

The revenue line item "Transfer from Other Funds," originally adopted at \$52,000 for 2022, was increased by \$28,000 per a budget amendment and inter-fund loan approved by the City Council in August 2022, to provide funding to restore the City's public access channel on Spectrum/Charter cable.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>POLICE EQUIP FUND</b>								
<b>REVENUES</b>								
461-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -			
461-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -	\$ -			
461-48310	SALE OF ASSETS	\$ -	\$ -	\$ 300	\$ 300			
461-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -			
461-48500	DONATIONS	\$ 133,497	\$ -	\$ 11,864	\$ 15,000	\$ 2,000	\$ 2,000	
461-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -			
461-49110	PROCEEDS FROM DEBT	\$ 27,500	\$ 51,600	\$ 51,600	\$ 51,600	\$ 101,500	\$ 49,900	96.71%
	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	\$ 56,237	\$ 45,000	\$ 47,916	\$ 47,916	\$ 63,744	\$ 18,744	41.65%
	<b>TOTAL REVENUES</b>	<b>\$ 217,234</b>	<b>\$ 96,600</b>	<b>\$ 111,680</b>	<b>\$ 114,816</b>	<b>\$ 167,244</b>	<b>\$ 70,644</b>	<b>73.13%</b>
<b>EXPENDITURES</b>								
461-52100-2900	OTHER SERVICES	\$ 10,021	\$ -	\$ -	\$ -			
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	\$ 1,543	\$ -	\$ 187	\$ 187			
461-52100-5950	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -			
461-52100-8150	CO-MACHINERY/EQUIPMENT	\$ 107,581	\$ 51,600	\$ 104,363				#VALUE!
	Security Camera Project (2020)				\$ 1,162			
	Light Upgrade				\$ 2,082			
	K-9 Unit Expenditures				\$ 24,863			
	Taddy Funds Equipment Purchases				\$ 1,577			
	Carpeting				\$ 20,690			
	Law Enforcement Drone							
	Duty Handgun Replacement				\$ 6,068			
	Office Organizing Equip/Furn. Replacement				\$ 1,176			
	CVSA Unit Replacement				\$ 8,780			

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
	Evidence Scale Replacement				\$ 3,845			
	Evidence Freezer Replacement				\$ 1,595			
	Honor Guard Coats				\$ 1,577			
	Radio Repeater				\$ 23,373			
	Door Breaching Tools					\$ 6,500		
	Body Camera Replacement					\$ 38,800		
	Ballistic Shields for School Resource Officers					\$ 8,000		
	Voice Logger System Replacement					\$ 39,500		
	Software and Hardware Upgrades					\$ 5,000		
	Emergency Alert Siren Project					\$ 11,500		
461-52100-8160	CO - VEHICLES	\$ 37,867	\$ 45,000	\$ 43,797	\$ 43,797	\$ 50,000	\$ 5,000	11.11%
461-52100-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -				
461-52100-8200	TECHNOLOGY GRANT EXPENSE	\$ -	\$ -	\$ -				
	<b>TOTAL EXPENDITURES</b>	<b>\$ 157,012</b>	<b>\$ 96,600</b>	<b>\$ 148,348</b>	<b>\$ 140,771</b>	<b>\$ 159,300</b>	<b>\$ 62,700</b>	<b>64.91%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 60,223</b>	<b>\$ -</b>	<b>\$ (36,668)</b>	<b>\$ (25,955)</b>	<b>\$ 7,944</b>	<b>\$ 7,944</b>	
<b>461-34100</b>	<b>Fund Balance - January 1</b>	<b>\$ (88,468)</b>	<b>\$ (28,245)</b>	<b>\$ (28,245)</b>	<b>\$ (28,245)</b>	<b>\$ (54,200)</b>		
	<b>Fund Balance - December 31</b>	<b>\$ (28,245)</b>	<b>\$ (28,245)</b>	<b>\$ (64,913)</b>	<b>\$ (54,200)</b>	<b>\$ (46,256)</b>		

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

The Police Department Capital fund is typically funded by a combination of City borrowing, grants, community donations and inter-fund borrowing.

A total of \$159,300 in capital purchases is proposed for 2023. Most of funds will come from 10-year external borrowing, with the exception of funding for one replacement squad car, to be financed through internal borrowing. A donation of \$2,000 from Next Era/Point Beach is anticipated, to help pay for a new emergency alert siren to be placed on Picnic Hill.

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>SOLID WASTE UTILITY</b>								
<b>REVENUES</b>								
640-43545	STATE RECYCLING AID	\$ 82,169	\$ 83,620	\$ 61,232	\$ 81,985	\$ 83,620	\$ -	0.00%
640-46310	SALES OF STICKERS AND BINS	\$ 484,607	\$ 490,000	\$ 372,731	\$ 496,975	\$ 500,000	\$ 10,000	2.04%
640-48900	ENVIRONMENTAL FEE	\$ 235,285	\$ 235,000	\$ 175,590	\$ 234,120	\$ 235,000	\$ -	0.00%
640-49500	LATE PAYMENT CHARGES	\$ 1,117	\$ 800	\$ 1,376	\$ 1,835	\$ 1,500	\$ 700	87.50%
<b>Total REVENUES:</b>		<b>\$ 803,177</b>	<b>\$ 809,420</b>	<b>\$ 610,930</b>	<b>\$ 814,915</b>	<b>\$ 820,120</b>	<b>\$ 10,700</b>	<b>1.32%</b>
<b>EXPENDITURES</b>								
<b>STREET CLEANING</b>								
640-53310-1220	WAGES - FULLTIME- UNION	\$ 33,444	\$ 23,990	\$ 23,395	\$ 31,193	\$ 34,943	\$ 10,953	45.66%
640-53310-1280	WAGES-LONGEVITY PAY	\$ -	\$ 389	\$ -	\$ -	\$ 579	\$ 190	48.84%
640-53310-1290	WAGES-OVERTIME	\$ -	\$ 273	\$ -	\$ -	\$ 282	\$ 9	3.30%
640-53310-1310	WI RETIREMENT	\$ 2,255	\$ 1,603	\$ 1,503	\$ 2,004	\$ 2,435	\$ 832	51.90%
640-53310-1320	FICA	\$ 1,519	\$ 1,886	\$ 1,120	\$ 1,493	\$ 2,739	\$ 853	45.23%
640-53310-1330	HEALTH INSURANCE	\$ 4,274	\$ 6,352	\$ 2,748	\$ 3,664	\$ 9,314	\$ 2,962	46.64%
640-53310-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53310-1340	LIFE INSURANCE	\$ 27	\$ 25	\$ 20	\$ 26	\$ 28	\$ 3	12.00%
640-53310-2230	WATER EXPENSE	\$ 849	\$ 900	\$ 603	\$ 804	\$ 900	\$ -	0.00%
640-53310-2900	OTHER SERVICES	\$ 38,741	\$ 50,000	\$ 14,466	\$ 42,000	\$ 45,000	\$ (5,000)	-10.00%
640-53310-3900	OTHER SUPPLIES	\$ 21,235	\$ 19,000	\$ 25,586	\$ 28,000	\$ 23,000	\$ 4,000	21.05%
<b>Total STREET CLEANING:</b>		<b>\$ 102,344</b>	<b>\$ 104,418</b>	<b>\$ 69,441</b>	<b>\$ 109,186</b>	<b>\$ 119,220</b>	<b>\$ 14,802</b>	<b>14.18%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>REFUSE</b>								
640-53620-1100	FULLTIME SALARIES	\$ 9,924	\$ 10,095	\$ 7,271	\$ 9,695	\$ 9,362	\$ (733)	-7.26%
640-53620-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ -	\$ -	\$ -	\$ 4,814	\$ 4,814	
640-53620-1220	WAGES - FULLTIME- UNION	\$ 120	\$ -	\$ 329	\$ 438	\$ -		
640-53620-1240	WAGES-UNION PART TIME	\$ 1,798	\$ 2,153	\$ 1,252	\$ 1,670	\$ 4,561	\$ 2,408	111.84%
640-53620-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ 764	\$ 764	
640-53620-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
640-53620-1310	WI RETIREMENT	\$ 793	\$ 800	\$ 548	\$ 730	\$ 1,290	\$ 490	61.25%
640-53620-1320	FICA	\$ 869	\$ 937	\$ 673	\$ 897	\$ 1,452	\$ 515	54.96%
640-53620-1330	HEALTH INSURANCE	\$ 1,815	\$ 1,893	\$ 1,387	\$ 1,849	\$ 1,574	\$ (319)	-16.87%
640-53620-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
640-53620-1340	LIFE INSURANCE	\$ 77	\$ 150	\$ 7	\$ 10	\$ 150	\$ -	0.00%
640-53620-2100	PROFESSIONAL SERVICES	\$ 44,466	\$ 46,100	\$ 33,011	\$ 46,100	\$ 46,100	\$ -	0.00%
640-53620-2900	OTHER SERVICES	\$ 254,999	\$ 250,000	\$ 185,152	\$ 246,870	\$ 255,000	\$ 5,000	2.00%
640-53620-3900	OTHER SUPPLIES	\$ 11,880	\$ 12,000	\$ 8,640	\$ 11,520	\$ 12,000	\$ -	0.00%
640-53620-5950	TRANSFER TO CAP PROJ FNDS	\$ 1,080	\$ 1,080	\$ 1,440	\$ 1,440	\$ 1,440	\$ 360	33.33%
<b>Total PW SOLID WASTE REFUSE:</b>		<b>\$ 327,822</b>	<b>\$ 325,208</b>	<b>\$ 239,710</b>	<b>\$ 321,219</b>	<b>\$ 338,507</b>	<b>\$ 13,299</b>	<b>4.09%</b>



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>RECYCLING</b>								
640-53625-1100	FULLTIME SALARIES	\$ 9,924	\$ 10,095	\$ 7,271	\$ 9,695	\$ 8,191	\$ (1,904)	-18.86%
640-53625-1200	FULLTIME NONUNION	\$ -	\$ -	\$ -	\$ -	\$ 4,814		
640-53625-1220	WAGES - FULLTIME- UNION	\$ 25,916	\$ 31,510	\$ 10,357	\$ 31,000	\$ 32,410	\$ 900	2.86%
640-53625-1240	WAGES-UNION PART TIME	\$ 1,798	\$ 2,153	\$ 1,252	\$ 1,670	\$ 4,561	\$ 2,408	111.84%
640-53625-1280	LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ 764		
640-53625-1290	WAGES-OVERTIME	\$ -	\$ 1,486	\$ -	\$ -	\$ 1,521	\$ 35	2.36%
640-53625-1310	WI RETIREMENT	\$ 2,208	\$ 2,958	\$ 1,195	\$ 2,958	\$ 3,545	\$ 587	19.84%
640-53625-1320	FICA	\$ 2,264	\$ 3,500	\$ 1,254	\$ 3,500	\$ 4,006	\$ 506	14.46%
640-53625-1330	HEALTH INSURANCE	\$ 6,468	\$ 10,633	\$ 3,325	\$ 10,633	\$ 10,795	\$ 162	1.52%
640-53625-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
640-53625-1340	LIFE INSURANCE	\$ 95	\$ 150	\$ 14	\$ 19	\$ 150	\$ -	0.00%
640-53625-2900	OTHER SERVICES	\$ 317,620	\$ 320,000	\$ 177,237	\$ 320,000	\$ 320,000	\$ -	0.00%
640-53625-2910	PRINTING/ADVERTISING	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
640-53625-3900	OTHER SUPPLIES	\$ 4,565	\$ 3,500	\$ 240	\$ 320	\$ 4,800	\$ 1,300	37.14%
640-53625-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
640-53625-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
640-53625-9750	DEPRECIATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total PW SOLID WASTE RECYCLING:</b>		<b>\$ 370,857</b>	<b>\$ 386,085</b>	<b>\$ 202,145</b>	<b>\$ 379,794</b>	<b>\$ 395,657</b>	<b>\$ 9,572</b>	<b>2.48%</b>
<b>OTHER EXPENSES</b>								
640-59427-6210	INTEREST EXPENSE	\$ 455	\$ 450	\$ 265	\$ 353	\$ 375	\$ (75)	-16.67%
640-59904-2900	OTHER SERVICES	\$ 752	\$ 300	\$ (38)	\$ (52)	\$ 300	\$ -	0.00%
640-59999-1311	GASB 68 PENSION EXPENSE	\$ (7,255)	\$ -	\$ -	\$ -	\$ -		
640-59999-1321	GASB 75 OPEB EXPENSE	\$ (2,912)	\$ -	\$ -	\$ -	\$ -		
<b>Total UNCOLLECTIBLE ACCOUNTS:</b>		<b>\$ (8,961)</b>	<b>\$ 750</b>	<b>\$ 227</b>	<b>\$ 301</b>	<b>\$ 675</b>	<b>\$ (75)</b>	<b>-10.00%</b>
<b>SOLID WASTE FUND EXPENDITURE TOTAL:</b>		<b>\$ 792,061</b>	<b>\$ 816,461</b>	<b>\$ 511,522</b>	<b>\$ 810,500</b>	<b>\$ 854,059</b>	<b>\$ 37,598</b>	<b>4.60%</b>
<b>NET INCOME (LOSS)</b>		<b>\$ 11,116</b>	<b>\$ (7,041)</b>	<b>\$ 99,408</b>	<b>\$ 4,415</b>	<b>\$ (33,939)</b>	<b>\$ (26,898)</b>	<b>382.02%</b>
640-34100	<b>Fund Balance, January 1</b>	\$ 111,048	\$ 122,164	\$ 122,164	\$ 122,164	\$ 126,579	\$ 4,415	3.61%
	<b>Fund Balance, December 31</b>	\$ 122,164	\$ 115,123	\$ 221,572	\$ 126,579	\$ 92,640	\$ (22,483)	-19.53%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>WATER UTILITY</b>								
<b>SALES OF WATER</b>								
650-49611	RESIDENTIAL SERVICE	\$ 1,610,356	\$ 1,624,500	\$ 1,210,938	\$ 1,593,339	\$ 1,633,200	\$ 8,700	0.54%
650-49612	COMMERCIAL SERVICE	\$ 299,118	\$ 290,200	\$ 230,922	\$ 307,302	\$ 292,100	\$ 1,900	0.65%
650-49613	INDUSTRIAL SERVICE	\$ 63,005	\$ 53,200	\$ 60,617	\$ 55,828	\$ 51,600	\$ (1,600)	-3.01%
650-49615	MULTIFAMILY RESIDENTAL SERV	\$ 91,455	\$ 86,700	\$ 73,380	\$ 90,547	\$ 86,100	\$ (600)	-0.69%
650-49616	IRRIGATION SERVICE	\$ -	\$ -	\$ 1,914	\$ 2,553	\$ -		
650-49462	PRIVATE FIRE PROTECTION	\$ 25,339	\$ 23,700	\$ 20,166	\$ 26,888	\$ 26,700	\$ 3,000	12.66%
650-49463	PUBLIC FIRE PROTECTION	\$ 694,196	\$ 698,200	\$ 520,513	\$ 694,017	\$ 701,000	\$ 2,800	0.40%
650-49464	MUNICIPAL	\$ 33,379	\$ 38,200	\$ 27,349	\$ 25,376	\$ 35,300	\$ (2,900)	-7.59%
650-49467	INTERDEPARTMENTAL	\$ 17,580	\$ 22,000	\$ 16,913	\$ 18,628	\$ 21,400	\$ (600)	-2.73%
<b>TOTAL SALES OF WATER</b>		<b>\$ 2,834,428</b>	<b>\$ 2,836,700</b>	<b>\$ 2,162,711</b>	<b>2,814,478</b>	<b>2,847,400</b>	\$ 10,700	0.38%
<b>OTHER OPERATING REVENUES</b>								
650-49460	B/T/H SALES	\$ -	\$ -	\$ 80	\$ 107	\$ -		
650-49470	FORFEITED DISCOUNTS	\$ 6,693	\$ 9,500	\$ 6,588	\$ 8,784	\$ 9,500	\$ -	0.00%
650-49471	MISC REVENUE	\$ 1,320	\$ 1,200	\$ 2,182	\$ 2,909	\$ 1,200	\$ -	0.00%
650-49474	OTHER WATER REVENUE	\$ 19,680	\$ 16,500	\$ 24,126	\$ 32,168	\$ 16,500	\$ -	0.00%
650-49720	RENTS FROM WATER PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 27,693</b>	<b>\$ 27,200</b>	<b>\$ 32,976</b>	<b>\$ 43,968</b>	<b>\$ 27,200</b>	\$ -	0.00%
<b>Total REVENUES:</b>		<b>\$ 2,862,121</b>	<b>\$ 2,863,900</b>	<b>\$ 2,195,687</b>	<b>\$ 2,858,446</b>	<b>\$ 2,874,600</b>	\$ 10,700	0.37%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>OPERATING EXPENSES</b>								
<b>PERSONNEL SERVICES</b>								
650-56500-1500	OTHER EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total MISC PERSONNEL SERVICES:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>PURCHASED WATER</b>								
650-59602-2900	OTHER SERVICES	\$ 7,644	\$ 8,000	\$ 5,096	\$ 7,650	\$ 8,000	\$ -	0.00%
<b>Total PURCHASED WATER:</b>		<b>\$ 7,644</b>	<b>\$ 8,000</b>	<b>\$ 5,096</b>	<b>\$ 7,650</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>MISC OPERATING</b>								
650-59603-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59603-2900	OTHER SERVICES	\$ 898	\$ 1,000	\$ 1,009	\$ 1,009	\$ 1,200	\$ 200	20.00%
<b>Total MISC OPERATING:</b>		<b>\$ 898</b>	<b>\$ 1,000</b>	<b>\$ 1,009</b>	<b>\$ 1,009</b>	<b>\$ 1,200</b>	<b>\$ 200</b>	<b>20.00%</b>
<b>MAINT OF LAKE INTAKE</b>								
650-59613-1220	WAGES - FULLTIME- UNION	\$ 1,072	\$ 900	\$ 2,164	\$ 2,886	\$ 1,000	\$ 100	11.11%
650-59613-2900	OTHER SERVICES	\$ -	\$ 40,000	\$ -	\$ 30,000	\$ -		#VALUE!
650-59613-2990	TRANSPORTATION EXPENSE	\$ 30	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
<b>Total MAINT OF LAKE INTAKE:</b>		<b>\$ 1,102</b>	<b>\$ 41,000</b>	<b>\$ 2,164</b>	<b>\$ 32,886</b>	<b>\$ 1,100</b>	<b>\$ (39,900)</b>	<b>-97.32%</b>
<b>Total OPERATING EXPENSE</b>		<b>\$ 9,643</b>	<b>\$ 50,000</b>	<b>\$ 8,268</b>	<b>\$ 41,545</b>	<b>\$ 10,300</b>	<b>\$ (39,700)</b>	<b>-79.40%</b>
<b>PUMPING EXPENSE</b>								
<b>OPS, SUPERVISION, ENG</b>								
650-59620-1200	WAGES - FULLTIME - NONUNION	\$ 51,109	\$ 60,000	\$ 55,825	\$ 68,500	\$ 52,200	\$ (7,800)	-13.00%
<b>Total OPS, SUPERVISION, ENGN:</b>		<b>\$ 51,109</b>	<b>\$ 60,000</b>	<b>\$ 55,825</b>	<b>\$ 68,500</b>	<b>\$ 52,200</b>	<b>\$ (7,800)</b>	<b>-13.00%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>POWER/GAS FOR PUMPING</b>								
650-59623-2210	ELECTRICITY	\$ 38,434	\$ 38,000	\$ 33,377	\$ 44,502	\$ 45,000	\$ 7,000	18.42%
650-59623-2230	WATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59623-2240	SEWER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total POWER/GAS FOR PUMPING:</b>		<b>\$ 38,434</b>	<b>\$ 38,000</b>	<b>\$ 33,377</b>	<b>\$ 44,502</b>	<b>\$ 45,000</b>	<b>\$ 7,000</b>	<b>18.42%</b>
<b>OPERATING PUMPING LABOR</b>								
650-59624-1220	WAGES - FULLTIME- UNION	\$ 19,799	\$ 20,800	\$ 17,566	\$ 23,421	\$ 21,200	\$ 400	1.92%
650-59624-2990	TRANSPORTATION EXPENSE	\$ 8	\$ -	\$ 32	\$ 42	\$ 100	\$ 100	
<b>Total OPERATING PUMPING LABOR:</b>		<b>\$ 19,807</b>	<b>\$ 20,800</b>	<b>\$ 17,597</b>	<b>\$ 23,463</b>	<b>\$ 21,300</b>	<b>\$ 500</b>	<b>2.40%</b>
<b>OPERATING MISC EXPENSES</b>								
650-59626-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59626-2201	CELLULAR PHONE	\$ 426	\$ 500	\$ 263	\$ 500	\$ 500	\$ -	0.00%
650-59626-2220	NATURAL GAS/HEAT	\$ 2,493	\$ 2,000	\$ 2,283	\$ 2,800	\$ 2,800	\$ 800	40.00%
650-59626-2900	OTHER SERVICES	\$ 170	\$ 750	\$ 140	\$ 500	\$ 500	\$ (250)	-33.33%
650-59626-3900	OTHER SUPPLIES	\$ 2,004	\$ 2,000	\$ -	\$ 2,000	\$ 1,000	\$ (1,000)	-50.00%
<b>Total OPERATING MISC EXPENSES:</b>		<b>\$ 5,092</b>	<b>\$ 5,250</b>	<b>\$ 2,687</b>	<b>\$ 5,800</b>	<b>\$ 4,800</b>	<b>\$ (450)</b>	<b>-8.57%</b>
<b>MAINT OF STRUCTURES</b>								
650-59631-2900	OTHER SERVICES	\$ -	\$ 1,500	\$ -	\$ 500	\$ 1,000	\$ (500)	-33.33%
650-59631-2990	TRANSPORTATION EXPENSE	\$ 5	\$ -	\$ -	\$ 4	\$ -		
<b>Total MAINT OF STRUCTURE:</b>		<b>\$ 5</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 504</b>	<b>\$ 1,000</b>	<b>\$ (500)</b>	<b>-33.33%</b>
<b>Total PUMPING EXPENSE</b>		<b>\$ 114,446</b>	<b>\$ 125,550</b>	<b>\$ 109,486</b>	<b>\$ 142,769</b>	<b>\$ 124,300</b>	<b>\$ (1,250)</b>	<b>-1.00%</b>
<b>WATER TREATMENT EXPENSE OPS, SUPERVISION, ENG</b>								
650-59640-1200	WAGES - FULLTIME - NONUNION	\$ 51,109	\$ 60,000	\$ 55,825	\$ 74,433	\$ 52,200	\$ (7,800)	-13.00%
<b>Total OPS, SUPERVISION, ENG:</b>		<b>\$ 51,109</b>	<b>\$ 60,000</b>	<b>\$ 55,825</b>	<b>\$ 74,433</b>	<b>\$ 52,200</b>	<b>\$ (7,800)</b>	<b>-13.00%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>OPERATION CHEMICALS</b>								
650-59641-3900	OTHER SUPPLIES	\$ 4,135	\$ 10,000	\$ 5,126	\$ 9,000	\$ 9,000	\$ (1,000)	-10.00%
650-59641-3910	CHEMICALS	\$ 38,211	\$ 53,000	\$ 26,513	\$ 30,000	\$ 53,000	\$ -	0.00%
<b>Total OPERATION CHEMICALS:</b>		<b>\$ 42,345</b>	<b>\$ 63,000</b>	<b>\$ 31,639</b>	<b>\$ 39,000</b>	<b>\$ 62,000</b>	<b>\$ (1,000)</b>	<b>-1.59%</b>
<b>OPERATION LABOR/EXPENSE</b>								
650-59642-1220	WAGES - FULLTIME- UNION	\$ 89,636	\$ 88,500	\$ 72,697	\$ 96,930	\$ 90,200	\$ 1,700	1.92%
650-59642-2210	ELECTRICITY	\$ 11,480	\$ 12,000	\$ 9,970	\$ 11,000	\$ 15,000	\$ 3,000	25.00%
650-59642-2200	NATURAL GAS/HEAT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59642-2230	WATER EXPENSE	\$ 19,709	\$ 20,000	\$ 17,428	\$ 21,000	\$ 25,000	\$ 5,000	25.00%
650-59642-2250	STORMWATER EXPENSE	\$ 1,743	\$ 1,750	\$ 1,307	\$ 1,743	\$ 1,750	\$ -	0.00%
650-59642-2900	OTHER SERVICES	\$ 17,580	\$ 25,000	\$ 29,516	\$ 35,000	\$ 30,000	\$ 5,000	20.00%
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	\$ 180	\$ 100	\$ 38	\$ 100	\$ 100	\$ -	0.00%
650-59642-3900	OTHER SUPPLIES	\$ 15,350	\$ 18,000	\$ 6,790	\$ 20,000	\$ 15,000	\$ (3,000)	-16.67%
<b>Total OPERATION LABOR/EXPENSE:</b>		<b>\$ 194,377</b>	<b>\$ 204,050</b>	<b>\$ 166,770</b>	<b>\$ 224,473</b>	<b>\$ 215,750</b>	<b>\$ 11,700</b>	<b>5.73%</b>
<b>OPERATION MISC EXPENSE</b>								
650-59643-1220	WAGES - FULLTIME- UNION	\$ 73,901	\$ 81,900	\$ 52,294	\$ 69,726	\$ 83,400	\$ 1,500	1.83%
650-59643-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59643-2220	NATURAL GAS/HEAT	\$ 23,967	\$ 25,000	\$ 22,615	\$ 25,000	\$ 35,000	\$ 10,000	40.00%
650-59643-2900	OTHER SERVICES	\$ 13,191	\$ 30,000	\$ 21,833	\$ 27,500	\$ 30,000	\$ -	0.00%
650-59643-2990	TRANSPORTATION EXPENSE	\$ 47	\$ 150	\$ 267	\$ 350	\$ 400	\$ 250	166.67%
650-59643-3110	POSTAGE	\$ 125	\$ 500	\$ 97	\$ 129	\$ 300	\$ (200)	-40.00%
650-59643-3900	OTHER SUPPLIES	\$ 57,638	\$ 50,000	\$ 25,725	\$ 55,000	\$ 50,000	\$ -	0.00%
<b>Total OPERATION MISC EXPENSE:</b>		<b>\$ 168,869</b>	<b>\$ 187,550</b>	<b>\$ 122,832</b>	<b>\$ 177,705</b>	<b>\$ 199,100</b>	<b>\$ 11,550</b>	<b>6.16%</b>
<b>OPERATING RENTS</b>								
650-59644-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total OPERATING RENTS:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>MAINT OF STRUCTURES</b>								
650-59651-1220	WAGES - FULLTIME- UNION	\$ -	\$ 900	\$ -	\$ -	\$ 1,000	\$ 100	11.11%
650-59651-2900	OTHER SERVICES	\$ 975	\$ 3,000	\$ 831	\$ 1,300	\$ 2,000	\$ (1,000)	-33.33%
650-59651-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59651-3900	OTHER SUPPLIES	\$ 439	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
<b>Total MAINT OF STRUCTURES:</b>		<b>\$ 1,414</b>	<b>\$ 4,400</b>	<b>\$ 831</b>	<b>\$ 1,800</b>	<b>\$ 3,500</b>	<b>\$ (900)</b>	<b>-20.45%</b>
<b>MAINT OF TREATMENT EQUIP</b>								
650-59652-1220	WAGES - FULLTIME- UNION	\$ 36,228	\$ 31,000	\$ 20,476	\$ 27,301	\$ 31,600	\$ 600	1.94%
650-59652-2990	TRANSPORTATION EXPENSE	\$ 5	\$ 300	\$ 23	\$ 100	\$ 200	\$ (100)	-33.33%
650-59652-3900	OTHER SUPPLIES	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ 2,000	\$ -	0.00%
<b>Total MAINT OF TREATMENT EQUIPMENT</b>		<b>\$ 36,233</b>	<b>\$ 33,300</b>	<b>\$ 20,498</b>	<b>\$ 28,401</b>	<b>\$ 33,800</b>	<b>\$ 500</b>	<b>1.50%</b>
<b>Total WATER TREATMENT EXPENSE</b>		<b>\$ 494,347</b>	<b>\$ 552,300</b>	<b>\$ 398,395</b>	<b>\$ 545,812</b>	<b>\$ 566,350</b>	<b>\$ 14,050</b>	<b>2.54%</b>
<b>TRANSMISSION/DISTRIBUTION OPERATION STORAGE FACILITY</b>								
650-59661-1220	WAGES - FULLTIME- UNION	\$ 8,395	\$ 11,100	\$ 9,198	\$ 12,264	\$ 11,300	\$ 200	1.80%
650-59661-2200	UTILITIES/TELEPHONE	\$ 3,224	\$ 3,500	\$ 1,974	\$ 2,632	\$ 3,000	\$ (500)	-14.29%
650-59661-2210	ELECTRICITY	\$ 12,881	\$ 13,000	\$ 11,738	\$ 13,000	\$ 16,000	\$ 3,000	23.08%
650-59661-2220	NATURAL GAS	\$ 1,390	\$ 1,500	\$ 1,241	\$ 2,000	\$ 2,000	\$ 500	33.33%
650-59661-2230	WATER EXPENSE	\$ 496	\$ 600	\$ 368	\$ 500	\$ 500	\$ (100)	-16.67%
650-59661-2240	SEWER EXPENSE	\$ 202	\$ 250	\$ 146	\$ 210	\$ 250	\$ -	0.00%
650-59661-2250	STORMWATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59661-2900	OTHER SERVICES	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
650-59661-2990	TRANSPORTATION EXPENSE	\$ 507	\$ 1,500	\$ 1,553	\$ 3,000	\$ 2,000	\$ 500	33.33%
<b>Total OPERATION STORAGE FACILITY:</b>		<b>\$ 27,096</b>	<b>\$ 31,650</b>	<b>\$ 26,218</b>	<b>\$ 33,606</b>	<b>\$ 35,250</b>	<b>\$ 3,600</b>	<b>11.37%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>OPERATION MAINS</b>								
650-59662-1220	WAGES - FULLTIME- UNION	\$ 29,513	\$ 44,300	\$ 36,003	\$ 48,004	\$ 45,100	\$ 800	1.81%
650-59662-2990	TRANSPORTATION EXPENSE	\$ 2,033	\$ 10,000	\$ 6,372	\$ 7,500	\$ 10,000	\$ -	0.00%
650-59662-3900	OTHER SUPPLIES	\$ 298	\$ 7,000	\$ 2,210	\$ 5,000	\$ 5,000	\$ (2,000)	-28.57%
<b>Total OPERATION MAINS:</b>		<b>\$ 31,844</b>	<b>\$ 61,300</b>	<b>\$ 44,585</b>	<b>\$ 60,504</b>	<b>\$ 60,100</b>	<b>\$ (1,200)</b>	<b>-1.96%</b>
<b>OPERATION METER EXPENSE</b>								
650-59663-1220	WAGES - FULLTIME- UNION	\$ 23,577	\$ 35,400	\$ 25,283	\$ 33,711	\$ 36,100	\$ 700	1.98%
650-59663-2900	OTHER SERVICES	\$ (91,236)	\$ 1,000	\$ (8,823)	\$ -	\$ 1,000	\$ -	0.00%
650-59663-2910	SHARED METER OFFSET	\$ (25,000)	\$ (35,000)	\$ (30,832)	\$ (45,000)	\$ (35,000)	\$ -	0.00%
650-59663-2990	TRANSPORTATION EXPENSE	\$ 1,879	\$ 9,000	\$ 12,643	\$ 14,000	\$ 9,000	\$ -	0.00%
650-59663-3900	OTHER SUPPLIES	\$ 94,632	\$ 60,000	\$ 17,934	\$ 100,000	\$ 60,000	\$ -	0.00%
<b>Total OPERATION METER EXPENSE:</b>		<b>\$ 3,852</b>	<b>\$ 70,400</b>	<b>\$ 16,204</b>	<b>\$ 102,711</b>	<b>\$ 71,100</b>	<b>\$ 700</b>	<b>0.99%</b>
<b>OPERATION CUSTOMER INSTLL</b>								
650-59664-1220	WAGES - FULLTIME- UNION	\$ 84	\$ 1,800	\$ 1,385	\$ 1,847	\$ 1,900	\$ 100	5.56%
650-59664-2900	OTHER SERVICES	\$ 37,656	\$ 35,000	\$ 25,814	\$ 35,000	\$ 35,000	\$ -	0.00%
650-59664-2990	TRANSPORTATION EXPENSE	\$ 9	\$ 500	\$ 165	\$ 300	\$ 500	\$ -	0.00%
650-59664-3900	OTHER SUPPLIES	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
<b>Total OPERATION CUSTOMER INSTLL:</b>		<b>\$ 37,749</b>	<b>\$ 37,400</b>	<b>\$ 27,364</b>	<b>\$ 37,147</b>	<b>\$ 37,500</b>	<b>\$ 100</b>	<b>0.27%</b>
<b>OPERATION MISC EXPENSE</b>								
650-59665-1220	WAGES - FULLTIME- UNION	\$ 48,003	\$ 45,400	\$ 24,674	\$ 32,899	\$ 46,500	\$ 1,100	2.42%
650-59665-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59665-2201	CELLULAR PHONE	\$ 4,673	\$ 5,000	\$ 3,561	\$ 4,500	\$ 5,000	\$ -	0.00%
650-59665-2220	NATURAL GAS/HEAT	\$ 1,189	\$ 1,500	\$ 1,144	\$ 1,500	\$ 2,000	\$ 500	33.33%
650-59665-2900	OTHER SERVICES	\$ 5,097	\$ 5,000	\$ 2,064	\$ 5,000	\$ 5,000	\$ -	0.00%
650-59665-2990	TRANSPORTATION EXPENSE	\$ 1,051	\$ 500	\$ 374	\$ 400	\$ 500	\$ -	0.00%
650-59665-3100	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59665-3900	OTHER SUPPLIES	\$ -	\$ 400	\$ 510	\$ 680	\$ 400	\$ -	0.00%
<b>Total OPERATION MISC EXPENSES:</b>		<b>\$ 60,014</b>	<b>\$ 57,800</b>	<b>\$ 32,327</b>	<b>\$ 44,979</b>	<b>\$ 59,400</b>	<b>\$ 1,600</b>	<b>2.77%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>MAINT RESERVOIRS/STNDPP</b>								
650-59672-1220	WAGES - FULLTIME- UNION	\$ 65	\$ 2,300	\$ -	\$ -	\$ 2,300	\$ -	0.00%
650-59672-2900	OTHER SERVICES	\$ 80,415	\$ 65,000	\$ 48,123	\$ 62,500	\$ 65,000	\$ -	0.00%
650-59672-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59672-3900	OTHER SUPPLIES	\$ 809	\$ 1,000	\$ 3,153	\$ 4,204	\$ 1,000	\$ -	0.00%
<b>Total MAINT RESERVOIS &amp; STNDPP:</b>		<b>\$ 81,289</b>	<b>\$ 68,300</b>	<b>\$ 51,277</b>	<b>\$ 66,704</b>	<b>\$ 68,300</b>	<b>\$ -</b>	<b>0.00%</b>
<b>MAINT OF MAINS</b>								
650-59673-1220	WAGES - FULLTIME- UNION	\$ 3,802	\$ 8,900	\$ 9,288	\$ 12,384	\$ 9,100	\$ 200	2.25%
650-59673-2900	OTHER SERVICES	\$ 30,964	\$ 40,000	\$ 52,954	\$ 55,000	\$ 50,000	\$ 10,000	25.00%
650-59673-2990	TRANSPORTATION EXPENSE	\$ 244	\$ 1,000	\$ 1,893	\$ 2,000	\$ 2,000	\$ 1,000	100.00%
650-59673-3900	OTHER SUPPLIES	\$ 2,275	\$ 8,000	\$ 5,218	\$ 8,000	\$ 7,000	\$ (1,000)	-12.50%
<b>Total MAINTENANCE OF MAINS:</b>		<b>\$ 37,285</b>	<b>\$ 57,900</b>	<b>\$ 69,354</b>	<b>\$ 77,384</b>	<b>\$ 68,100</b>	<b>\$ 10,200</b>	<b>17.62%</b>
<b>MAINT OF SERVICES</b>								
650-59675-1220	WAGES - FULLTIME- UNION	\$ 25,249	\$ 31,000	\$ 16,769	\$ 22,359	\$ 31,600	\$ 600	1.94%
650-59675-2900	OTHER SERVICES	\$ 73,466	\$ 45,000	\$ 25,611	\$ 31,500	\$ 35,000	\$ (10,000)	-22.22%
650-59675-2990	TRANSPORTATION EXPENSE	\$ 2,052	\$ 7,000	\$ 3,364	\$ 5,000	\$ 4,500	\$ (2,500)	-35.71%
650-59675-3900	OTHER SUPPLIES	\$ 2,528	\$ 7,000	\$ 2,052	\$ 5,000	\$ 5,000	\$ (2,000)	-28.57%
<b>Total MAINTENANCE OF SERVICES:</b>		<b>\$ 103,295</b>	<b>\$ 90,000</b>	<b>\$ 47,797</b>	<b>\$ 63,859</b>	<b>\$ 76,100</b>	<b>\$ (13,900)</b>	<b>-15.44%</b>
<b>MAINT OF METERS</b>								
650-59676-1220	WAGES - FULLTIME- UNION	\$ 6,384	\$ 8,900	\$ 2,920	\$ 3,894	\$ 9,100	\$ 200	2.25%
650-59676-2900	OTHER SERVICES	\$ 1,058	\$ 5,000	\$ 1,315	\$ 5,000	\$ 4,500	\$ (500)	-10.00%
650-59676-2910	SHARED METER COST OFFSET	\$ (4,096)	\$ (7,000)	\$ (2,418)	\$ (7,000)	\$ (5,000)	\$ 2,000	-28.57%
650-59676-2990	TRANSPORTATION EXPENSE	\$ 33	\$ 750	\$ -	\$ 500	\$ 500	\$ (250)	-33.33%
650-59676-3900	OTHER SUPPLIES	\$ 717	\$ 2,000	\$ 601	\$ 3,000	\$ 1,000	\$ (1,000)	-50.00%
<b>Total MAINTENANCE OF METERS:</b>		<b>\$ 4,096</b>	<b>\$ 9,650</b>	<b>\$ 2,418</b>	<b>\$ 5,394</b>	<b>\$ 10,100</b>	<b>\$ 450</b>	<b>4.66%</b>



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>MAINT OF HYDRANTS</b>								
650-59677-1220	WAGES - FULLTIME- UNION	\$ 10,765	\$ 32,500	\$ 3,380	\$ 4,507	\$ 34,700	\$ 2,200	6.77%
650-59677-2900	OTHER SERVICES	\$ -	\$ 3,500	\$ 4,598	\$ 5,000	\$ 5,000	\$ 1,500	42.86%
650-59677-2990	TRANSPORTATION EXPENSE	\$ 633	\$ 3,000	\$ 491	\$ 1,100	\$ 3,000	\$ -	0.00%
650-59677-3900	OTHER SUPPLIES	\$ 4,284	\$ 4,500	\$ -	\$ 5,500	\$ 4,500	\$ -	0.00%
<b>Total MAINTENANCE OF HYDRANTS:</b>		<b>\$ 15,682</b>	<b>\$ 43,500</b>	<b>\$ 8,469</b>	<b>\$ 16,107</b>	<b>\$ 47,200</b>	<b>\$ 3,700</b>	<b>8.51%</b>
<b>MAINT OF MISC PLANT</b>								
650-59678-2900	OTHER SERVICES	\$ 13,341	\$ 15,000	\$ 233	\$ 15,000	\$ 15,000	\$ -	0.00%
<b>Total MAINT OF MISC PLANT:</b>		<b>\$ 13,341</b>	<b>\$ 15,000</b>	<b>\$ 233</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total TRANSMISSION/DISTRIBUTION EXPENSE</b>		<b>\$ 415,544</b>	<b>\$ 542,900</b>	<b>\$ 326,245</b>	<b>\$ 523,395</b>	<b>\$ 548,150</b>	<b>\$ 5,250</b>	<b>0.97%</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>								
<b>SUPERVISION</b>								
650-59901-1100	FULLTIME SALARIES	\$ 17,177	\$ 18,500	\$ 13,319	\$ 17,759	\$ 18,500	\$ -	0.00%
650-59901-2201	CELLULAR PHONE	\$ 12	\$ 50	\$ 3	\$ 10	\$ 50	\$ -	0.00%
<b>Total SUPERVISION:</b>		<b>\$ 17,189</b>	<b>\$ 18,550</b>	<b>\$ 13,323</b>	<b>\$ 17,769</b>	<b>\$ 18,550</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OPERATION METER READING</b>								
650-59902-1220	WAGES - FULLTIME- UNION	\$ 15,965	\$ 17,300	\$ 11,403	\$ 15,204	\$ 17,800	\$ 500	2.89%
650-59902-1240	WAGES-UNION PART TIME	\$ 3,119	\$ 2,700	\$ 2,408	\$ 3,210	\$ 3,500	\$ 800	29.63%
650-59902-1390	WAGES-CAR ALLOW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59902-2201	CELLULAR PHONE	\$ 296	\$ 350	\$ 249	\$ 500	\$ 350	\$ -	0.00%
650-59902-2900	OTHER SERVICES	\$ 21	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
650-59902-2990	TRANSPORTATION EXPENSE	\$ 409	\$ 1,000	\$ 414	\$ 750	\$ 1,000	\$ -	0.00%
650-59902-3110	POSTAGE	\$ -	\$ 300	\$ 12	\$ 270	\$ 300	\$ -	0.00%
650-59902-3900	OTHER SUPPLIES	\$ -	\$ 100	\$ 18	\$ 60	\$ 100	\$ -	0.00%
<b>Total OPERATION METER READING:</b>		<b>\$ 19,809</b>	<b>\$ 23,250</b>	<b>\$ 14,505</b>	<b>\$ 21,494</b>	<b>\$ 24,550</b>	<b>\$ 1,300</b>	<b>5.59%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>CUSTOMER ACCTG/COLLECT</b>								
650-59903-1220	WAGES - FULLTIME- UNION	\$ 41,823	\$ 42,200	\$ 32,158	\$ 42,877	\$ 45,200	\$ 3,000	7.11%
650-59903-2900	OTHER SERVICES	\$ 322	\$ 15,000	\$ -	\$ 500	\$ 15,000		
650-59903-2990	TRANSPORTATION EXPENSE	\$ 144	\$ 100	\$ 0	\$ 125	\$ 100	\$ -	0.00%
650-59903-3110	POSTAGE	\$ 9,994	\$ 10,000	\$ 9,979	\$ 10,000	\$ 10,000	\$ -	0.00%
650-59903-3900	OTHER SUPPLIES	\$ 7,114	\$ 7,000	\$ 2,070	\$ 7,000	\$ 7,000	\$ -	0.00%
<b>Total CUSTOMER ACCTG &amp; COLLECT:</b>		<b>\$ 59,396</b>	<b>\$ 74,300</b>	<b>\$ 44,206</b>	<b>\$ 60,502</b>	<b>\$ 77,300</b>	<b>\$ 3,000</b>	<b>4.04%</b>
<b>UNCOLLECTIBLE ACCTS</b>								
650-59904-2900	OTHER SERVICES	\$ 7,062	\$ 2,500	\$ (299)	\$ 8,000	\$ 2,500	\$ -	0.00%
<b>Total UNCOLLECTIBLE ACCOUNTS:</b>		<b>\$ 7,062</b>	<b>\$ 2,500</b>	<b>\$ (299)</b>	<b>\$ 8,000</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b>CUSTOMER ACCTG/COLLECT</b>								
650-59906-1220	WAGES - FULLTIME	\$ 175	\$ -	\$ -	\$ -	\$ -		
650-59906-2900	OTHER SERVICES	\$ -	\$ 750	\$ -	\$ -	\$ 750	0	0.00%
650-59906-2990	TRANSPORTATION EXPENSE	\$ 7	\$ -	\$ -	\$ 25	\$ -		
650-59906-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total CUSTOMER ACCTG &amp; COLLECT:</b>		<b>182</b>	<b>750</b>	<b>0</b>	<b>25</b>	<b>750</b>	<b>0</b>	<b>0.00%</b>
<b>Total CUSTOMER ACCOUNTS EXPENSES</b>		<b>\$ 103,638</b>	<b>\$ 119,350</b>	<b>\$ 71,734</b>	<b>\$ 107,790</b>	<b>\$ 123,650</b>	<b>\$ 4,300</b>	<b>3.60%</b>
<b>ADMINISTRATIVE/GENERAL EXECUTIVE/GENERAL SALARIES</b>								
650-59920-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59920-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ 4,000	\$ -	\$ -	\$ -		#VALUE!
650-59920-1220	WAGES - FULLTIME- UNION	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59920-2100	CITY ADMIN ALLOC (WAGES)	\$ 97,377	\$ 105,000	\$ 76,702	\$ 102,269	\$ 106,150	\$ 1,150	1.10%
<b>Total EXECUTIVE &amp; GENERAL SALARIES:</b>		<b>\$ 97,377</b>	<b>\$ 109,000</b>	<b>\$ 76,702</b>	<b>\$ 102,269</b>	<b>\$ 106,150</b>	<b>\$ (2,850)</b>	<b>-2.61%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>OFFICE SUPPLIES/EXPENSE</b>								
650-59921-2200	UTILITIES/TELEPHONE	\$ 212	\$ 300	\$ 157	\$ 200	\$ 300	\$ -	0.00%
650-59921-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59921-3100	OFFICE SUPPLIES	\$ 436	\$ 750	\$ 2,963	\$ 3,951	\$ 1,000	\$ 250	33.33%
650-59921-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59921-3900	OTHER SUPPLIES	\$ 4,531	\$ -	\$ 2,709	\$ 5,000	\$ -		
<b>Total OFFICE SUPPLIES &amp; EXPENSE:</b>		<b>\$ 5,178</b>	<b>\$ 1,050</b>	<b>\$ 5,829</b>	<b>\$ 9,151</b>	<b>\$ 1,300</b>	<b>\$ 250</b>	<b>23.81%</b>
<b>OUTSIDE SERVICES EMPLOYED</b>								
650-59923-2100	PROFESSIONAL SERVICES	\$ 50,741	\$ 70,000	\$ 39,827	\$ 50,000	\$ 70,000	\$ -	0.00%
650-59923-2160	SAFETY COORDINATOR	\$ 2,305	\$ 2,500	\$ 1,791	\$ 2,400	\$ 3,000	\$ 500	20.00%
650-59923-2900	OTHER SERVICES	\$ 55,652	\$ 20,000	\$ 47,544	\$ 50,000	\$ 20,000	\$ -	0.00%
650-59923-2902	MISC SERVICES-CONSULTANT FEE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59923-5950	TRANSFER TO CAP PROJ FNDS	\$ 3,060	\$ 5,000	\$ 4,080	\$ 5,000	\$ 5,000	\$ -	0.00%
<b>Total OUTSIDE SERVICES EMPLOYED:</b>		<b>\$ 111,759</b>	<b>\$ 97,500</b>	<b>\$ 93,242</b>	<b>\$ 107,400</b>	<b>\$ 98,000</b>	<b>\$ 500</b>	<b>0.51%</b>
<b>PROPERTY INSURANCE</b>								
650-59924-5100	PUBLIC LIABILITY INSURANCE	\$ 7,567	\$ 8,000	\$ 5,624	\$ 7,500	\$ 8,000	\$ -	0.00%
650-59924-5110	PROPERTY INSURANCE	\$ 24,619	\$ 25,000	\$ 19,636	\$ 22,000	\$ 25,000	\$ -	0.00%
650-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 105	\$ 125	\$ 82	\$ 125	\$ 200	\$ 75	60.00%
650-59924-5120	FLEET INSURANCE	\$ 3,480	\$ 3,500	\$ 2,434	\$ 3,500	\$ 3,700	\$ 200	5.71%
650-59924-5140	UMBRELLA INSURANCE	\$ 3,437	\$ 3,500	\$ 2,571	\$ 2,900	\$ 4,000	\$ 500	14.29%
650-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59924-5190	CRIME INSURANCE	\$ 131	\$ 150	\$ 98	\$ 150	\$ 150	\$ -	0.00%
<b>Total PROPERTY INSURANCE:</b>		<b>\$ 39,339</b>	<b>\$ 40,275</b>	<b>\$ 30,445</b>	<b>\$ 36,175</b>	<b>\$ 41,050</b>	<b>\$ 775</b>	<b>1.92%</b>
<b>INJURIES/DAMAGES</b>								
650-59925-5130	WORKMEN'S COMPENSATION	\$ 16,231	\$ 18,000	\$ 11,083	\$ 21,000	\$ 18,000	\$ -	0.00%
<b>Total INJURIES &amp; DAMAGES:</b>		<b>\$ 16,231</b>	<b>\$ 18,000</b>	<b>\$ 11,083</b>	<b>\$ 21,000</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>0.00%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>EMPLOYEE PENSION/BENEFITS</b>								
650-59926-1310	WI RETIREMENT	\$ 38,547	\$ 42,900	\$ 29,237	\$ 38,983	\$ 42,500	\$ (400)	-0.93%
650-59926-1330	HEALTH INSURANCE	\$ 107,188	\$ 118,400	\$ 82,203	\$ 109,604	\$ 119,200	\$ 800	0.68%
650-59926-1332	HEALTH INSURANCE-RETIREE	\$ -	\$ -	\$ 10,676	\$ 14,235	\$ -		
650-59926-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59926-1340	LIFE INSURANCE	\$ 2,132	\$ 2,200	\$ 1,371	\$ 1,828	\$ 2,200	\$ -	0.00%
650-59926-1350	OTHER BENEFITS	\$ 346	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	0.00%
650-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 21,925	\$ 25,000	\$ 17,601	\$ 28,000	\$ 27,900	\$ 2,900	11.60%
650-59926-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59926-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total EMPLOYEE PENSION &amp; BENEFIT:</b>		<b>\$ 170,138</b>	<b>\$ 191,500</b>	<b>\$ 141,089</b>	<b>\$ 192,650</b>	<b>\$ 194,800</b>	<b>\$ 3,300</b>	<b>1.72%</b>
<b>REGULATORY COMM EXPENSE</b>								
650-59928-2900	OTHER SERVICES	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
<b>Total REGULATORY COMM EXPENSE:</b>		<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>MISC GENERAL EXPENSE</b>								
650-59930-1220	WAGES - FULLTIME- UNION	\$ 12,598	\$ 8,900	\$ 9,039	\$ 12,052	\$ 9,100	\$ 200	2.25%
650-59930-2900	OTHER SERVICES	\$ 1,018	\$ 1,500	\$ 1,508	\$ 1,600	\$ 1,500	\$ -	0.00%
650-59930-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ 185	\$ 247	\$ 300	\$ 300	
650-59930-2920	TRAINING	\$ 1,266	\$ 3,000	\$ 288	\$ 1,500	\$ 2,500	\$ (500)	-16.67%
650-59930-2990	TRANSPORTATION EXPENSE	\$ 18	\$ 100	\$ 170	\$ 227	\$ 100	\$ -	0.00%
650-59930-3210	MEMBERSHIP & DUES	\$ 5,560	\$ 3,500	\$ 654	\$ 3,600	\$ 3,500	\$ -	0.00%
650-59930-3220	PUBLICATIONS	\$ 8	\$ -	\$ -	\$ -	\$ -		
650-59930-3300	TRAVEL	\$ 1,310	\$ 2,500	\$ 252	\$ 2,100	\$ 2,500	\$ -	0.00%
650-59930-3900	OTHER SUPPLIES	\$ 0	\$ 500	\$ 0	\$ -	\$ 250	\$ (250)	-50.00%
<b>Total MISC GENERAL EXPENSES:</b>		<b>\$ 21,777</b>	<b>\$ 20,000</b>	<b>\$ 12,096</b>	<b>\$ 21,326</b>	<b>\$ 19,750</b>	<b>\$ (250)</b>	<b>-1.25%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>OPERATION RENTS</b>								
650-59931-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-5999-1311	GASB 68 PENSION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total OPERATION RENTS:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Total ADMINISTRATIVE GENERAL EXPENSES:</b>		<b>\$ 461,799</b>	<b>\$ 480,325</b>	<b>\$ 370,485</b>	<b>\$ 492,971</b>	<b>\$ 482,050</b>	\$ 1,725	0.36%
<b>Total EXPENSES:</b>		<b>\$ 1,599,418</b>	<b>\$ 1,870,425</b>	<b>\$ 1,284,614</b>	<b>\$ 1,854,282</b>	<b>\$ 1,854,800</b>	\$ (15,625)	-0.84%
<b>OTHER OPERATING EXPENSES</b>								
650-59403-9750	DEPRECIATION EXPENSE	\$ 558,814	\$ 520,000	\$ 399,528	\$ 515,000	\$ 560,000	\$ 40,000	7.69%
650-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 7,131	\$ 8,150	\$ 5,577	\$ 6,800	\$ 8,325	\$ 175	2.15%
650-59408-9700	PROPERTY TAX EQUIVALENT	\$ 145,426	\$ 245,428	\$ 183,933	\$ 245,428	\$ 337,000	\$ 91,572	37.31%
650-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 41,543	\$ 50,400	\$ 34,370	\$ 39,000	\$ 50,000	\$ (400)	-0.79%
650-59408-9703	PSC REMAINDER ASSESSMENT	\$ 3,317	\$ 3,500	\$ -	\$ 3,320	\$ 3,500	\$ -	0.00%
<b>Total OTHER OPERATING EXPENSES:</b>		<b>\$ 756,231</b>	<b>\$ 827,478</b>	<b>\$ 623,408</b>	<b>\$ 809,548</b>	<b>\$ 958,825</b>	\$ 131,347	15.87%
<b>Total OPERATING EXPENSES</b>		<b>\$ 2,355,650</b>	<b>\$ 2,697,903</b>	<b>\$ 1,908,022</b>	<b>\$ 2,663,830</b>	<b>\$ 2,813,625</b>	\$ 115,722	4.29%
<b>NET OPERATING INCOME (LOSS):</b>		<b>\$ 506,472</b>	<b>\$ 165,997</b>	<b>\$ 287,664</b>	<b>\$ 194,616</b>	<b>\$ 60,975</b>	\$(105,022)	-63.27%
<b>OTHER INCOME</b>								
650-48600	CONTRIBUTION IN AID	\$ -	\$ 200,000	\$ 127,161	\$ 306,000	\$ 200,000	\$ -	0.00%
650-48900	OTHER REV/TRANSFER FROM HRA	\$ 20	\$ -	\$ -	\$ 27	\$ -		
650-49210	TRANSFER IN	\$ 45,602	\$ 100,000	\$ 74,721	\$ 83,000	\$ 100,000		
650-49415	REVENUES FROM MDSE & JOBBING	\$ -	\$ 7,000	\$ 1,938	\$ 8,000	\$ 7,000	\$ -	0.00%
650-49416	MERCHANDISING & JOBBING COSTS	\$ -	\$ (7,000)	\$ (4,157)	\$ (8,000)	\$ (7,000)	\$ -	0.00%
<b>TOTAL OTHER INCOME</b>		<b>\$ 45,622</b>	<b>\$ 300,000</b>	<b>\$ 199,663</b>	<b>\$ 389,027</b>	<b>\$ 300,000</b>	\$ -	0.00%
<b>TOTAL INCOME (LOSS) BEFORE INTEREST:</b>		<b>\$ 552,094</b>	<b>\$ 465,997</b>	<b>\$ 487,327</b>	<b>\$ 583,643</b>	<b>\$ 360,975</b>	\$(105,022)	-22.54%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Proposed Budget	Change from Prev Budget	Percent Change
<b>INTEREST CHARGES</b>								
650-59427-6210	INTEREST ON LONG TERM DEBT	\$ 130,375	\$ 130,850	\$ 91,785	\$ 130,000	\$ 115,000	\$ (15,850)	-12.11%
650-59430-6210	INTEREST ON ADVANCES FROM MUNI	\$ 24,191	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	0.00%
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	\$ (60,039)	\$ -	\$ -	\$ -	\$ -		
650-59999-1321	GASB 75 OPEB EXPENSE	\$ 22,199	\$ -	\$ -	\$ -	\$ -		
650-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL INTEREST CHARGES</b>		<b>\$ 110,358</b>	<b>\$ 155,850</b>	<b>\$ 91,785</b>	<b>\$ 155,000</b>	<b>\$ 140,000</b>	<b>\$ (15,850)</b>	<b>-10.17%</b>
<b>TOTAL INCOME (LOSS)</b>		<b>\$ 441,736</b>	<b>\$ 310,147</b>	<b>\$ 395,542</b>	<b>\$ 428,643</b>	<b>\$ 220,975</b>	<b>\$ (89,172)</b>	<b>-28.75%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>ELECTRIC UTILITY</b>								
<b>REVENUES</b>								
660-44061	ELEC-RESIDENTIAL-URBANRG1	\$ 4,345,993	\$ 4,260,400	\$ 3,558,713	\$ 4,744,951	\$ 4,455,200	194,800	4.57%
660-44162	ELEC-RESIDENTIAL-RURALRG1	\$ 25,556	\$ 21,800	\$ 19,993	\$ 26,657	\$ 22,500	700	3.21%
660-44271	ELEC-COMMERCIAL-CS1	\$ 1,072,702	\$ 1,239,200	\$ 844,813	\$ 1,126,418	\$ 1,092,700	(146,500)	-11.82%
660-44381	ELEC-COMM & IND-SMALL-CP1	\$ 1,150,170	\$ 910,400	\$ 967,766	\$ 1,290,355	\$ 1,340,800	430,400	47.28%
660-44382	ELEC-COMM & IND-LARGE-CP2	\$ 2,008,715	\$ 2,098,100	\$ 1,751,948	\$ 2,335,931	\$ 2,337,800	239,700	11.42%
660-44383	ELEC-INDUSTRIAL-TOD-CP3	\$ 542,285	\$ 496,300	\$ 459,498	\$ 612,664	\$ 534,700	38,400	7.74%
660-44491	URBAN-PRIV AREA LTS-MS1	\$ 38,440	\$ 30,300	\$ 26,791	\$ 35,721	\$ 34,400	4,100	13.53%
660-44493	ELEC-STREET LIGHTING-MS1	\$ 143,266	\$ 145,900	\$ 110,505	\$ 175,199	\$ 175,600	29,700	20.36%
660-44494	ELEC-ATHLETIC FIELD SERV-MS3	\$ 902	\$ 600	\$ -	\$ -	\$ -		#VALUE!
660-44895	ELEC-INTERDEPARTMENT-MP1	\$ 23,416	\$ 33,300	\$ 20,434	\$ 27,245	\$ 36,300	3,000	9.01%
<b>Total ELECTRIC SALES REVENUE:</b>		<b>\$ 9,351,445</b>	<b>\$ 9,236,300</b>	<b>\$ 7,760,460</b>	<b>\$ 10,375,140</b>	<b>\$ 10,030,000</b>	793,700	8.59%
<b>OTHER OPERATING REVENUES</b>								
660-49450	OTHER REVENUE/FORFIETDISC	\$ 15,444	\$ 18,250	\$ 20,440	\$ 27,300	\$ 18,250	0	0.00%
660-49456	OTHER ELECTRIC REVENUE	\$ 15,982	\$ 15,000	\$ 9,533	\$ 12,700	\$ 15,000	0	0.00%
660-49510	MISC SERVICE REVENUES	\$ 2,240	\$ 5,000	\$ 1,840	\$ 2,500	\$ 5,000	0	0.00%
660-49540	RENT FROM ELECTRIC PROP	\$ 34,257	\$ 26,700	\$ 115,860	\$ 116,000	\$ 116,000	89,300	334.46%
660-49556	OTHER ELECTRIC REVENUES	\$ 3,239	\$ 1,000	\$ 3,567	\$ 4,700	\$ 2,500	1,500	150.00%
<b>Total OTHER OPERATING REVENUES</b>		<b>\$ 71,163</b>	<b>\$ 65,950</b>	<b>\$ 151,241</b>	<b>\$ 163,200</b>	<b>\$ 156,750</b>	90,800	137.68%
<b>OTHER FINANCING SOURCES</b>								
660-49560	FEE ON SALES TAXES	\$ 1,060	\$ 950	\$ 833	\$ 1,100	\$ 950	0	0.00%
<b>Total OTHER FINANCING SOURCES:</b>		<b>\$ 1,060</b>	<b>\$ 950</b>	<b>\$ 833</b>	<b>\$ 1,100</b>	<b>\$ 950</b>	0	0.00%
<b>Total REVENUES</b>		<b>\$ 9,423,668</b>	<b>\$ 9,303,200</b>	<b>\$ 7,912,534</b>	<b>\$ 10,539,440</b>	<b>\$ 10,187,700</b>	884,500	9.51%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>EXPENDITURES</b>								
<b>CLEARING EXPENDITURES</b>								
660-56600-1500	OTHER EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total CLEARING EXPENDITURES:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>OPERATION PURCHASE POWER</b>								
660-59555-2900	OTHER SERVICES	\$ 6,723,091	\$ 6,660,100	\$ 5,747,770	\$ 7,684,327	\$ 7,374,100	714,000	10.72%
<b>Total OPERATION PURCHASED POWER:</b>		<b>\$ 6,723,091</b>	<b>\$ 6,660,100</b>	<b>\$ 5,747,770</b>	<b>\$ 7,684,327</b>	<b>\$ 7,374,100</b>	714,000	10.72%
<b>OPERATION STATION EXPENSE</b>								
660-59582-1220	WAGES - FULLTIME	\$ 10,622	\$ 30,600	\$ 11,112	\$ 15,207	\$ 23,500	(7,100)	-23.20%
660-59582-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59582-2220	NATURAL GAS/HEAT	\$ 230	\$ 350	\$ 221	\$ 500	\$ 500	150	42.86%
660-59582-2900	OTHER SERVICES	\$ -	\$ 250	\$ -	\$ 250	\$ 250	0	0.00%
660-59582-2990	TRANSPORTATION EXPENSE	\$ 450	\$ 4,000	\$ 3,627	\$ 5,000	\$ 5,000	1,000	25.00%
660-59582-3900	OTHER SUPPLIES	\$ 8	\$ 500	\$ 203	\$ 500	\$ 500	0	0.00%
<b>Total OPERATION STATION EXPENSE:</b>		<b>\$ 11,309</b>	<b>\$ 35,700</b>	<b>\$ 15,162</b>	<b>\$ 21,457</b>	<b>\$ 29,750</b>	(5,950)	-16.67%
<b>OPERATION OVERHEAD LINE</b>								
660-59583-1220	WAGES - FULLTIME	\$ 6,801	\$ 4,600	\$ 1,818	\$ 2,488	\$ 4,700	100	2.17%
660-59583-2900	OTHER SERVICES	\$ 541	\$ 300	\$ -	\$ 300	\$ 300	0	0.00%
660-59583-2990	TRANSPORTATION EXPENSE	\$ 3,509	\$ 750	\$ 648	\$ 1,000	\$ 1,000	250	33.33%
660-59583-3900	OTHER SUPPLIES	\$ (2,428)	\$ 300	\$ -	\$ 300	\$ 300	0	0.00%
<b>Total OPERATION OVERHEAD LINE:</b>		<b>\$ 8,423</b>	<b>\$ 5,950</b>	<b>\$ 2,466</b>	<b>\$ 4,088</b>	<b>\$ 6,300</b>	350	5.88%
<b>OPERATION UNDERGROUND LINES</b>								
660-59584-1220	WAGES - FULLTIME	\$ 38,765	\$ 34,400	\$ 27,235	\$ 37,269	\$ 35,200	800	2.33%
660-59584-2900	OTHER SERVICES	\$ 129	\$ 300	\$ 120	\$ 300	\$ 300	0	0.00%
660-59584-2990	TRANSPORTATION EXPENSE	\$ 3,440	\$ 4,500	\$ 5,619	\$ 7,400	\$ 6,000	1,500	33.33%
660-59584-3900	OTHER SUPPLIES	\$ (1,228)	\$ 300	\$ 368	\$ 400	\$ 400	100	33.33%
<b>Total OPERATION UNDERGROUND LINES:</b>		<b>\$ 41,107</b>	<b>\$ 39,500</b>	<b>\$ 33,342</b>	<b>\$ 45,369</b>	<b>\$ 41,900</b>	2,400	6.08%



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATION STREET LIGHTING</b>								
660-59585-1220	WAGES - FULLTIME	\$ -	\$ 800	\$ -	\$ -	\$ 800	0	0.00%
660-59585-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59585-2990	TRANSPORTATION EXPENSE	\$ -	\$ 250	\$ -	\$ 100	\$ 100	(150)	-60.00%
660-59585-3900	OTHER SUPPLIES	\$ -	\$ 250	\$ 352	\$ 550	\$ 400	150	60.00%
<b>Total OPERATION STREET LIGHTING:</b>		<b>\$ -</b>	<b>\$ 1,300</b>	<b>\$ 352</b>	<b>\$ 650</b>	<b>\$ 1,300</b>	<b>0</b>	<b>0.00%</b>
<b>OPERATION METER EXPENSES</b>								
660-59586-1220	WAGES - FULLTIME	\$ 56,072	\$ 61,100	\$ 33,648	\$ 46,044	\$ 62,600	1,500	2.45%
660-59586-2900	OTHER SERVICES	\$ 20	\$ -	\$ -	\$ -	\$ -		
660-59586-2990	TRANSPORTATION EXPENSE	\$ 910	\$ 5,000	\$ 2,774	\$ 5,000	\$ 5,000	0	0.00%
660-59586-3900	OTHER SUPPLIES	\$ (30,588)	\$ 5,000	\$ 3,228	\$ 5,000	\$ 5,000	0	0.00%
<b>Total METER EXPENSES:</b>		<b>\$ 26,415</b>	<b>\$ 71,100</b>	<b>\$ 39,649</b>	<b>\$ 56,044</b>	<b>\$ 72,600</b>	<b>1,500</b>	<b>2.11%</b>
<b>OPERATION CUSTOMERS INSTALL</b>								
660-59587-1220	WAGES - FULLTIME	\$ 12,508	\$ 7,700	\$ 6,174	\$ 8,449	\$ 7,900	200	2.60%
660-59587-2990	TRANSPORTATION EXPENSE	\$ 669	\$ 2,000	\$ 2,153	\$ 3,000	\$ 3,000	1,000	50.00%
660-59587-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total OPERATING CUSTOMERS INSTALL:</b>		<b>\$ 13,177</b>	<b>\$ 9,700</b>	<b>\$ 8,327</b>	<b>\$ 11,449</b>	<b>\$ 10,900</b>	<b>1,200</b>	<b>12.37%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATION MISC DISTRIBUTION</b>								
660-59588-1220	WAGES - FULLTIME	\$ 155,005	\$ 152,700	\$ 108,956	\$ 149,098	\$ 164,100	11,400	7.47%
660-59588-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-2201	CELLULAR PHONE	\$ 4,743	\$ 5,000	\$ 3,369	\$ 5,000	\$ 5,000	0	0.00%
660-59588-2210	ELECTRICITY	\$ 10,917	\$ 12,500	\$ 10,282	\$ 14,500	\$ 14,500	2,000	16.00%
660-59588-2220	NATURAL GAS/HEAT	\$ 4,965	\$ 5,000	\$ 4,215	\$ 6,500	\$ 6,500	1,500	30.00%
660-59588-2230	WATER EXPENSE	\$ 1,470	\$ 1,500	\$ 1,093	\$ 1,500	\$ 1,500	0	0.00%
660-59588-2240	SEWER EXPENSE	\$ 393	\$ 425	\$ 340	\$ 425	\$ 425	0	0.00%
660-59588-2250	STORM WATER UTILITY CHARGES	\$ 4,270	\$ 4,400	\$ 3,158	\$ 4,400	\$ 4,400	0	0.00%
660-59588-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-2900	OTHER SERVICES	\$ 8,249	\$ 6,500	\$ 4,524	\$ 5,000	\$ 6,500	0	0.00%
660-59588-2990	TRANSPORTATION EXPENSE	\$ 1,024	\$ 3,000	\$ 5,323	\$ 5,500	\$ 5,000	2,000	66.67%
660-59588-3100	OFFICE SUPPLIES EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-3110	POSTAGE	\$ 36	\$ 100	\$ 97	\$ 300	\$ 250	150	150.00%
660-59588-3900	OTHER SUPPLIES	\$ 65,923	\$ 48,000	\$ 33,956	\$ 53,000	\$ 50,000	2,000	4.17%
<b>Total OPERATION MISC DISTRIBUTION:</b>		<b>\$ 256,993</b>	<b>\$ 239,125</b>	<b>\$ 175,313</b>	<b>\$ 245,223</b>	<b>\$ 258,175</b>	19,050	7.97%
<b>MAINT OF STATION EQUIPMENT</b>								
660-59592-1220	WAGES - FULLTIME	\$ 4,893	\$ 800	\$ 3,860	\$ 5,282	\$ 800	0	0.00%
660-59592-2900	OTHER SERVICES	\$ 16,636	\$ 38,000	\$ 13,975	\$ 20,000	\$ 38,000	0	0.00%
660-59592-2990	TRANSPORTATION EXPENSE	\$ 217	\$ -	\$ 1,122	\$ 1,600	\$ 1,000	1,000	
<b>Total MAINT OF STATION EQUIPMENT:</b>		<b>\$ 21,747</b>	<b>\$ 38,800</b>	<b>\$ 18,956</b>	<b>\$ 26,882</b>	<b>\$ 39,800</b>	1,000	2.58%
<b>MAINT OF OVERHEAD POLES/LINES</b>								
660-59593-1220	WAGES - FULLTIME	\$ 109,956	\$ 129,000	\$ 136,076	\$ 186,209	\$ 132,100	3,100	2.40%
660-59593-2900	OTHER SERVICES	\$ 4,893	\$ 29,500	\$ 47,599	\$ 48,000	\$ 30,000	500	1.69%
660-59593-2990	TRANSPORTATION EXPENSE	\$ 4,570	\$ 22,000	\$ 40,813	\$ 56,000	\$ 22,000	0	0.00%
660-59593-3900	OTHER SUPPLIES	\$ 14,129	\$ 4,000	\$ 3,159	\$ 4,500	\$ 4,500	500	12.50%
<b>Total MAINT OF OVERHEAD POLES/LINES:</b>		<b>\$ 133,548</b>	<b>\$ 184,500</b>	<b>\$ 227,647</b>	<b>\$ 294,709</b>	<b>\$ 188,600</b>	4,100	2.22%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>MAINT OF UNDERGRD FACILITIES</b>								
660-59594-1220	WAGES - FULLTIME	\$ 2,166	\$ 5,400	\$ 1,424	\$ 1,949	\$ 5,500	100	1.85%
660-59594-2900	OTHER SERVICES	\$ 552	\$ 500	\$ 13	\$ 500	\$ 500	0	0.00%
660-59594-2990	TRANSPORTATION EXPENSE	\$ 91	\$ 1,500	\$ 462	\$ 1,000	\$ 1,500	0	0.00%
660-59594-3900	OTHER SUPPLIES	\$ 2,928	\$ 1,000	\$ 1,328	\$ 2,000	\$ 1,000	0	0.00%
<b>Total MAINT OF UNDERGRD FCLTIES:</b>		<b>\$ 5,737</b>	<b>\$ 8,400</b>	<b>\$ 3,227</b>	<b>\$ 5,449</b>	<b>\$ 8,500</b>	100	1.19%
<b>MAINT OF LINE TRANSFORMERS</b>								
660-59595-1220	WAGES - FULLTIME	\$ 2,398	\$ 3,900	\$ 1,712	\$ 2,343	\$ 4,000	100	2.56%
660-59595-2900	OTHER SERVICES	\$ 467	\$ 100	\$ -	\$ 100	\$ 100	0	0.00%
660-59595-2990	TRANSPORTATION EXPENSE	\$ 76	\$ 500	\$ 350	\$ 500	\$ 500	0	0.00%
660-59595-3900	OTHER SUPPLIES	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0	0.00%
<b>Total MAINT OF LINE TRANSFORMERS:</b>		<b>\$ 2,941</b>	<b>\$ 4,600</b>	<b>\$ 2,062</b>	<b>\$ 3,043</b>	<b>\$ 4,700</b>	100	2.17%
<b>MAINT OF STREET LIGHTING</b>								
660-59596-1220	WAGES - FULLTIME	\$ 3,809	\$ 7,700	\$ 834	\$ 1,141	\$ 7,900	200	2.60%
660-59596-2990	TRANSPORTATION EXPENSE	\$ 162	\$ 1,000	\$ 298	\$ 500	\$ 1,000	0	0.00%
660-59596-3900	OTHER SUPPLIES	\$ 1,392	\$ 1,500	\$ 1,999	\$ 3,000	\$ 2,000	500	33.33%
<b>Total MAINT OF STREET LIGHTING:</b>		<b>\$ 5,363</b>	<b>\$ 10,200</b>	<b>\$ 3,131</b>	<b>\$ 4,641</b>	<b>\$ 10,900</b>	700	6.86%
<b>MAINT OF ELECTRIC METERS</b>								
660-59597-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59597-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59597-3900	OTHER SUPPLIES	\$ 355	\$ -	\$ -	\$ -	\$ -		
<b>Total MAINT OF ELECTRIC METERS:</b>		<b>\$ 355</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>MAINT OF DISTRIB PLANT</b>								
660-59598-2900	OTHER SERVICES	\$ 8,107	\$ 7,000	\$ 6,242	\$ 7,000	\$ 7,000	0	0.00%
<b>Total MAINT OF MISC DISTRIB PLANT:</b>		<b>\$ 8,107</b>	<b>\$ 7,000</b>	<b>\$ 6,242</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	0	0.00%
<b>Total DISTRIBUTION EXPENSES:</b>		<b>\$ 535,223</b>	<b>\$ 655,875</b>	<b>\$ 535,877</b>	<b>\$ 726,004</b>	<b>\$ 680,425</b>	24,550	3.74%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>CUSTOMER ACCOUNTS EXPENSE</b>								
<b>SUPERVISION</b>								
660-59901-1100	FULLTIME SALARIES	\$ 21,055	\$ 22,600	\$ 16,327	\$ 22,342	\$ 22,600	0	0.00%
660-59901-2201	CELLULAR PHONE	\$ 12	\$ 15	\$ 3	\$ 15	\$ 15	0	0.00%
<b>Total SUPERVISION:</b>		<b>\$ 21,067</b>	<b>\$ 22,615</b>	<b>\$ 16,330</b>	<b>\$ 22,357</b>	<b>\$ 22,615</b>	0	0.00%
<b>OPERATION METER READING</b>								
660-59902-1220	WAGES - FULLTIME	\$ 19,281	\$ 20,300	\$ 13,771	\$ 18,845	\$ 21,500	1,200	5.91%
660-59902-1240	WAGES PART TIME	\$ 3,781	\$ 3,200	\$ 2,919	\$ 3,994	\$ 3,300	100	3.13%
660-59902-2201	CELLULAR PHONE	\$ 291	\$ 300	\$ 245	\$ 300	\$ 300	0	0.00%
660-59902-2900	OTHER SERVICES	\$ 7,979	\$ 8,000	\$ 6,627	\$ 9,000	\$ 9,000	1,000	12.50%
660-59902-2990	TRANSPORTATION EXPENSE	\$ 430	\$ 1,000	\$ 414	\$ 750	\$ 1,000	0	0.00%
660-59902-3110	POSTAGE	\$ -	\$ 150	\$ 8	\$ 150	\$ 150	0	0.00%
660-59902-3900	OTHER SUPPLIES	\$ -	\$ -	\$ 36	\$ 100	\$ 100	100	
<b>Total OPERATION METER READING:</b>		<b>\$ 31,762</b>	<b>\$ 32,950</b>	<b>\$ 24,022</b>	<b>\$ 33,139</b>	<b>\$ 35,350</b>	2,400	7.28%
<b>CUSTOMER ACCT/COLLECT</b>								
660-59903-1220	WAGES - FULLTIME	\$ 66,049	\$ 51,500	\$ 49,727	\$ 68,048	\$ 54,100	2,600	5.05%
660-59903-2900	OTHER SERVICES	\$ 402	\$ 15,000	\$ -	\$ 500	\$ 15,000		
660-59903-2990	TRANSPORTATION EXPENSE	\$ 644	\$ 2,000	\$ 2,801	\$ 4,000	\$ 3,000	1,000	50.00%
660-59903-3110	POSTAGE	\$ 17,249	\$ 19,000	\$ 14,463	\$ 19,000	\$ 19,000	0	0.00%
660-59903-3900	OTHER SUPPLIES	\$ 17,262	\$ 11,500	\$ 4,471	\$ 7,500	\$ 11,500	0	0.00%
<b>Total CUSTOMER ACCTG &amp; COLLECT:</b>		<b>\$ 101,607</b>	<b>\$ 99,000</b>	<b>\$ 71,461</b>	<b>\$ 99,048</b>	<b>\$ 102,600</b>	3,600	3.64%
<b>UNCOLLECTIBLE ACCOUNTS</b>								
660-59904-2900	OTHER SERVICES	\$ 38,076	\$ 10,000	\$ 6,983	\$ 10,000	\$ 10,000	0	0.00%
<b>Total UNCOLLECTIBLE ACCOUNTS:</b>		<b>\$ 38,076</b>	<b>\$ 10,000</b>	<b>\$ 6,983</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	0	0.00%
<b>Total CUSTOMER ACCOUNTS EXPENSE:</b>		<b>\$ 192,512</b>	<b>\$ 164,565</b>	<b>\$ 118,796</b>	<b>\$ 164,544</b>	<b>\$ 170,565</b>	6,000	3.65%
<b>SALES/ADVERTISING EXPENSE</b>								
660-59913-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59913-2900	OTHER SERVICES	\$ 250	\$ 700	\$ 250	\$ 500	\$ 500	(200)	-28.57%
<b>Total ADVERTISING EXPENSES:</b>		<b>\$ 250</b>	<b>\$ 700</b>	<b>\$ 250</b>	<b>\$ 500</b>	<b>\$ 500</b>	(200)	-28.57%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>ADMINISTRATIVE/GENERAL SALARIES</b>								
<b>EXECUTIVE/GENERAL SALARIES</b>								
660-59920-1100	FULLTIME SALARIES	\$ 117,894	\$ 112,400	\$ 80,219	\$ 109,773	\$ 118,800	6,400	5.69%
660-59920-1200	WAGES - FULLTIME	\$ 58,000	\$ 48,300	\$ 35,817	\$ 49,013	\$ 51,200	2,900	6.00%
660-59920-2100	CITY ADMIN ALLOC (WAGES)	\$ 88,398	\$ 95,700	\$ 70,081	\$ 94,000	\$ 96,750	1,050	1.10%
<b>Total EXECUTIVE &amp; GENERAL SALARIES:</b>		<b>\$ 264,292</b>	<b>\$ 256,400</b>	<b>\$ 186,117</b>	<b>\$ 252,786</b>	<b>\$ 266,750</b>	10,350	4.04%
<b>OFFICE SUPPLIES/EXPENSE</b>								
660-59921-2200	UTILITIES/TELEPHONE	\$ 560	\$ 500	\$ 319	\$ 500	\$ 500	0	0.00%
660-59921-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59921-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59921-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59921-3300	TRAVEL	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0	0.00%
660-59921-3900	OTHER SUPPLIES	\$ 26,012	\$ 15,000	\$ 11,709	\$ 17,000	\$ 17,000	2,000	13.33%
<b>Total OFFICE SUPPLIES &amp; EXPENSE:</b>		<b>\$ 26,572</b>	<b>\$ 15,600</b>	<b>\$ 12,028</b>	<b>\$ 17,600</b>	<b>\$ 17,600</b>	2,000	12.82%
<b>OUTSIDE SERVICES EMPLOYED</b>								
660-59923-2100	PROFESSIONAL SERVICES	\$ 50,793	\$ 50,000	\$ 36,748	\$ 40,000	\$ 50,000	0	0.00%
660-59923-2120	PROF SERV - LEGAL COUNSEL	\$ 195	\$ 1,500	\$ 16	\$ 500	\$ 1,000	(500)	-33.33%
660-59923-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59923-2403	ACCOUNTING SOFTWARE MAINT	\$ 30,950	\$ 28,500	\$ 21,213	\$ 28,320	\$ 28,500	0	0.00%
660-59923-2900	OTHER SERVICES	\$ 12,049	\$ 10,000	\$ 9,143	\$ 12,000	\$ 12,000	2,000	20.00%
660-59923-2902	MISC SERVICES	\$ 13,245	\$ 13,000	\$ -	\$ -	\$ -		#VALUE!
660-59923-5950	TRANSFER TO CAP PROJ FNDS	\$ 1,980	\$ 2,640	\$ 2,640	\$ 2,640	\$ 2,640	0	0.00%
<b>Total OUTSIDE SERVICES EMPLOYED:</b>		<b>\$ 109,211</b>	<b>\$ 105,640</b>	<b>\$ 69,759</b>	<b>\$ 83,460</b>	<b>\$ 94,140</b>	(11,500)	-10.89%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>PROPERTY INSURANCE</b>								
660-59924-5100	PUBLIC LIABILITY INSURANCE	\$ 5,024	\$ 5,000	\$ 3,948	\$ 5,000	\$ 5,500	500	10.00%
660-59924-5110	PROPERTY INSURANCE	\$ 7,693	\$ 8,000	\$ 6,135	\$ 8,000	\$ 8,500	500	6.25%
660-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 455	\$ 550	\$ 357	\$ 550	\$ 600	50	9.09%
660-59924-5120	FLEET INSURANCE	\$ 9,608	\$ 10,000	\$ 8,048	\$ 10,000	\$ 10,500	500	5.00%
660-59924-5140	UMBRELLA INSURANCE	\$ 3,389	\$ 3,500	\$ 2,586	\$ 3,500	\$ 4,000	500	14.29%
660-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59924-5190	CRIME INSURANCE	\$ 145	\$ 150	\$ 109	\$ 150	\$ 200	50	33.33%
<b>Total PROPERTY INSURANCE:</b>		<b>\$ 26,314</b>	<b>\$ 27,200</b>	<b>\$ 21,182</b>	<b>\$ 27,200</b>	<b>\$ 29,300</b>	2,100	7.72%
<b>INJURIES &amp; DAMAGES</b>								
660-59925-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59925-5130	WORKMEN'S COMPENSATION	\$ 12,529	\$ 13,500	\$ 8,857	\$ 13,000	\$ 13,500	0	0.00%
<b>Total INJURIES &amp; DAMAGES:</b>		<b>\$ 12,529</b>	<b>\$ 13,500</b>	<b>\$ 8,857</b>	<b>\$ 13,000</b>	<b>\$ 13,500</b>	0	0.00%
<b>EMPLOYEE PENSION &amp; BENEFITS</b>								
660-59926-1310	WI RETIREMENT	\$ 63,424	\$ 69,900	\$ 47,185	\$ 64,570	\$ 72,600	2,700	3.86%
660-59926-1330	HEALTH INSURANCE	\$ 150,019	\$ 185,000	\$ 114,781	\$ 153,042	\$ 174,600	(10,400)	-5.62%
660-59926-1332	HEALTH INSURANCE-RETIREE	\$ 4,001	\$ 20,000	\$ -	\$ -	\$ 20,000	0	0.00%
660-59926-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59926-1334	HEALTH INSURANCE OPT OUT	\$ 5,000	\$ -	\$ 3,462	\$ 4,615	\$ -		
660-59926-1340	LIFE INSURANCE	\$ 2,217	\$ 3,000	\$ 1,818	\$ 2,424	\$ 3,000	0	0.00%
660-59926-1350	OTHER BENEFITS	\$ (4,927)	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	(5,000)	-50.00%
660-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 19,774	\$ 21,100	\$ 15,992	\$ 21,100	\$ 25,600	4,500	21.33%
660-59926-2900	OTHER SERVICES	\$ (53,424)	\$ (60,000)	\$ (31,791)	\$ (43,503)	\$ (61,000)	(1,000)	1.67%
660-59926-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total EMPLOYEE PENSION &amp; BENEFIT:</b>		<b>\$ 186,085</b>	<b>\$ 249,000</b>	<b>\$ 151,447</b>	<b>\$ 207,247</b>	<b>\$ 239,800</b>	\$ (9,200)	-3.69%
<b>REGULATORY COMM EXPENSE</b>								
660-59928-2900	OTHER SERVICES	\$ 1,415	\$ 2,000	\$ -	\$ 1,000	\$ 2,000	0	0.00%
<b>Total REGULATORY COMM EXPENSE:</b>		<b>\$ 1,415</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 2,000</b>	0	0.00%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>MISC GENERAL EXPENSES</b>								
660-59930-1220	WAGES - FULLTIME	\$ 36,319	\$ 45,100	\$ 26,110	\$ 35,730	\$ 46,200	1,100	2.44%
660-59930-2900	OTHER SERVICES	\$ 950	\$ 2,000	\$ 1,884	\$ 2,000	\$ 2,000	0	0.00%
660-59930-2910	PRINTING/ADVERTISING	\$ -	\$ 1,000	\$ -	\$ 500	\$ 1,000	0	0.00%
660-59930-2920	TRAINING	\$ 12,186	\$ 12,000	\$ 11,185	\$ 12,000	\$ 12,000	0	0.00%
660-59930-2990	TRANSPORTATION EXPENSE	\$ 63	\$ 1,500	\$ 631	\$ 1,000	\$ 1,500	0	0.00%
660-59930-3210	MEMBERSHIP & DUES	\$ 6,441	\$ 8,000	\$ 6,876	\$ 7,000	\$ 8,000	0	0.00%
660-59930-3300	TRAVEL	\$ 2,189	\$ 5,500	\$ 2,674	\$ 4,000	\$ 5,500	0	0.00%
660-59930-3900	OTHER SUPPLIES	\$ 842	\$ 500	\$ -	\$ -	\$ 500	0	0.00%
660-59930-6300	INTEREST ON CUSTOMER DEPO	\$ 44	\$ 500	\$ 102	\$ 150	\$ 500	0	0.00%
<b>Total MISC GENERAL EXPENSES:</b>		<b>\$ 59,036</b>	<b>\$ 76,100</b>	<b>\$ 49,462</b>	<b>\$ 62,380</b>	<b>\$ 77,200</b>	1,100	1.45%
<b>MAINT OFFICE &amp; COMMUNICATIONS</b>								
660-59932-1220	WAGES - FULLTIME	\$ 12,284	\$ 1,600	\$ 2,591	\$ 3,545	\$ 1,600	0	0.00%
660-59932-1230	WAGES PART TIME	\$ 10,399	\$ 13,300	\$ 8,538	\$ 11,683	\$ 14,500	1,200	9.02%
660-59932-2990	TRANSPORTATION EXPENSE	\$ 0	\$ 300	\$ 249	\$ 300	\$ 300	0	0.00%
660-59932-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ (0)	\$ 100	\$ 300	0	0.00%
660-59999-1311	GASB 68 PENSION EXPENSE	\$ (102,599)	\$ -	\$ -	\$ -	\$ -		
<b>Total MAINT OFFICE &amp; COMMUNICATIONS:</b>		<b>\$ (79,916)</b>	<b>\$ 15,500</b>	<b>\$ 11,378</b>	<b>\$ 15,628</b>	<b>\$ 16,700</b>	1,200	7.74%
<b>Total ADMINISTRATIVE/GENERAL EXPENSES:</b>		<b>\$ 605,537</b>	<b>\$ 760,940</b>	<b>\$ 510,230</b>	<b>\$ 680,301</b>	<b>\$ 756,990</b>	(3,950)	-0.52%
<b>Total OPERATIONS/MAINTENANCE EXPENSES:</b>		<b>\$ 8,056,613</b>	<b>\$ 8,242,180</b>	<b>\$ 6,912,922</b>	<b>\$ 9,255,676</b>	<b>\$ 8,982,580</b>	740,400	8.98%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OTHER OPERATING EXPENSES</b>								
660-59403-9750	DEPRECIATION EXPENSE	\$ 440,250	\$ 440,000	\$ 335,528	\$ 440,000	\$ 440,000	0	0.00%
660-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 6,483	\$ 7,450	\$ 5,100	\$ 6,000	\$ 7,600	150	2.01%
660-59408-9700	PROPERTY TAX EQUIVALENT	\$ 269,359	\$ 300,000	\$ 202,023	\$ 300,000	\$ 300,000	0	0.00%
660-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 68,979	\$ 79,200	\$ 52,058	\$ 71,237	\$ 81,700	2,500	3.16%
660-59408-9702	WISC GROSS RECEIPTS TAX	\$ 658	\$ 700	\$ 867	\$ 870	\$ 900	200	28.57%
660-59408-9703	PSC REMAINDER ASSESSMENT	\$ 10,289	\$ 10,500	\$ -	\$ 9,100	\$ 10,000	(500)	-4.76%
	<b>TOTAL</b>	<b>\$ 796,018</b>	<b>\$ 837,850</b>	<b>\$ 595,576</b>	<b>\$ 827,207</b>	<b>\$ 840,200</b>	2,350	0.28%
<b>Total OPERATIONS/MAINTENANCE EXPENSES:</b>		<b>\$ 8,852,631</b>	<b>\$ 9,080,030</b>	<b>\$ 7,508,498</b>	<b>\$ 10,082,884</b>	<b>\$ 9,822,780</b>	742,750	8.18%
<b>NET OPERATING INCOME(LOSS);</b>		<b>\$ 571,037</b>	<b>\$ 223,170</b>	<b>\$ 404,036</b>	<b>\$ 456,556</b>	<b>\$ 364,920</b>	141,750	63.52%
<b>OTHER INCOME</b>								
660-48900	OTHER REV/TRANSFER FROM HRA	\$ 300	\$ -	\$ 100	\$ 150	\$ -		
660-49415	REVENUE FROM MDSE & JOBBING	\$ 5,422	\$ 15,000	\$ 11,431	\$ 15,000	\$ 15,000	0	0.00%
660-49416	MERCHANDISING & JOBBING COSTS	\$ (5,422)	\$ (15,000)	\$ (2,708)	\$ (15,000)	\$ (15,000)	0	0.00%
660-49421	CONTRIBUTED REVENUE	\$ 4,282	\$ 2,000	\$ 2,775	\$ 3,000	\$ 2,000	0	0.00%
	<b>TOTAL</b>	<b>\$ 4,582</b>	<b>\$ 2,000</b>	<b>\$ 11,599</b>	<b>\$ 3,150</b>	<b>\$ 2,000</b>	0	0.00%
<b>TOTAL INCOME(LOSS) BEFORE INT CHARGES:</b>		<b>\$ 575,618</b>	<b>\$ 225,170</b>	<b>\$ 415,635</b>	<b>\$ 459,706</b>	<b>\$ 366,920</b>	141,750	62.95%
<b>OTHER INCOME DEDUCTIONS</b>								
660-49390	APPROPRIATIONS-MUNICIPAL	\$ 18,008	\$ 18,000	\$ 13,855	\$ 18,000	\$ 18,000	0	0.00%
660-49426	OTHER INCOME DEDUCTIONS	\$ 2,147	\$ 2,200	\$ 2,279	\$ 2,500	\$ 2,500	300	13.64%
660-49434	MISC CREDITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
660-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59999-1311	GASB 68 PENSION EXPENSE	\$ (102,599)	\$ -	\$ -	\$ -	\$ -		
660-59999-1321	GASB 75 OPEB EXPENSE	\$ (6,145)	\$ -	\$ -	\$ -	\$ -		
660-49439	APPROP OF INCOME TO MUNICIPAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ (88,589)</b>	<b>\$ 20,200</b>	<b>\$ 16,134</b>	<b>\$ 20,500</b>	<b>\$ 20,500</b>	300	1.49%



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>INTEREST CHARGES</b>								
660-49428	AMORTIZATION OF DEBT DISC/CHRG	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59430-6210	INTEREST ON ADVANCES FROM MUNI	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59427-6210	INTEREST ON LONG TERM DEBT	\$ 10,443	\$ 8,450	\$ 7,249	\$ 9,665	\$ 10,300	1,850	21.89%
	<b>TOTAL</b>	<b>\$ 10,443</b>	<b>\$ 8,450</b>	<b>\$ 7,249</b>	<b>\$ 9,665</b>	<b>\$ 10,300</b>	1,850	21.89%
<b>NET INCOME(LOSS):</b>		<b>\$ 653,764</b>	<b>\$ 196,520</b>	<b>\$ 392,252</b>	<b>\$ 429,541</b>	<b>\$ 336,120</b>	139,600	71.04%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>TELECOM UTILITY</b>								
<b>REVENUES</b>								
670-48900	OTHER REVENUE	\$ 10,000	\$ -	\$ -	\$ -	\$ -		
670-49540	RENT FROM CLEC PROP	\$ 16,944	\$ 15,885	\$ 11,914	\$ 15,885	\$ 15,885	\$ -	0.00%
<b>Total REVENUES</b>		<b>\$ 26,944</b>	<b>\$ 15,885</b>	<b>\$ 11,914</b>	<b>\$ 15,885</b>	<b>\$ 15,885</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXPENDITURES</b>								
<b>MAINT OVERHEAD POLES/LINES</b>								
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%
<b>Total MAINT OVERHEAD POLES &amp; LINES:</b>		<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b>MAINT UNDERGROUND FACILITIES</b>								
670-59594-1220	WAGES - FULLTIME- UNION	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
670-59594-2990	TRANSPORTATION EXPENSE	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
<b>Total MAINT OF UNDERGRD FCLTIES:</b>		<b>\$ -</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OUTSIDE SERVICES EMPLOYED</b>								
670-59923-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total OUTSIDE SERVICES EMPLOYED:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>EMPLOYEE PENSION/BENEFITS</b>								
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%
<b>Total EMPLOYEE PENSION &amp; BENEFITS:</b>		<b>\$ -</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>0.00%</b>

<b>MISC GENERAL EXPENSES</b>														
670-59930-2900	OTHER SERVICES	\$	900	\$	1,000	\$	-	\$	-	\$	1,000	\$	-	0.00%
670-59930-2990	TRANSPORTATION EXPENSE	\$	-	\$	135	\$	-	\$	-	\$	135	\$	-	0.00%
670-59930-3300	TRAVEL	\$	-	\$	100	\$	-	\$	-	\$	100	\$	-	0.00%
670-59930-3900	OTHER SUPPLIES	\$	-	\$	300	\$	-	\$	-	\$	300	\$	-	0.00%
670-59930-9340	CONTINGENCY FUND	\$	-	\$	5,000	\$	-	\$	-	\$	1,860	\$	(3,140)	-62.80%
<b>Total MISC GENERAL EXPENSES:</b>		\$	<b>900</b>	\$	<b>6,535</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>3,395</b>	\$	<b>(3,140)</b>	<b>-48.05%</b>
<b>Total OPERATING EXPENSES:</b>		\$	<b>900</b>	\$	<b>9,385</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>6,245</b>	\$	<b>(3,140)</b>	<b>-33.46%</b>
<b>OTHER EXPENSES</b>														
670-59403-9750	DEPRECIATION EXPENSE	\$	7,717	\$	6,500	\$	7,231	\$	9,640	\$	9,640	\$	3,140	48.31%
<b>TOTAL</b>		\$	<b>7,717</b>	\$	<b>6,500</b>	\$	<b>7,231</b>	\$	<b>9,640</b>	\$	<b>9,640</b>	\$	<b>3,140</b>	<b>48.31%</b>
<b>Total EXPENSES:</b>		\$	<b>8,617</b>	\$	<b>15,885</b>	\$	<b>7,231</b>	\$	<b>9,640</b>	\$	<b>15,885</b>	\$	<b>-</b>	<b>0.00%</b>
<b>NET OPERATING INCOME(LOSS):</b>		\$	<b>18,327</b>	\$	<b>-</b>	\$	<b>4,683</b>	\$	<b>6,245</b>	\$	<b>-</b>			

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>STORMWATER UTILITY</b>								
<b>REVENUES</b>								
680-46010	RESIDENTIAL SINGLE FAMILY	\$ 355,988	\$ 354,000	\$ 266,568	\$ 354,000	\$ 354,000	\$ -	0.00%
680-46030	RESIDENTIAL MULTI FAMILY	\$ 429	\$ 400	\$ 321	\$ 400	\$ 400	\$ -	0.00%
680-46040	NON RESIDENTIAL	\$ 262,653	\$ 262,000	\$ 196,624	\$ 262,000	\$ 262,000	\$ -	0.00%
680-46050	INTERDEPARTMENTAL	\$ 38,903	\$ 39,400	\$ 29,064	\$ 39,400	\$ 39,400	\$ -	0.00%
	<b>TOTAL USER FEES</b>	<b>\$ 657,974</b>	<b>\$ 655,800</b>	<b>\$ 492,577</b>	<b>\$ 655,800</b>	<b>\$ 655,800</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EFFICIENCY CREDITS</b>								
680-47010	EC-SINGLE FAMILY	\$ -	\$ -	\$ -	\$ -	\$ -		
680-47030	EC-MULTI FAMILY	\$ -	\$ (5,000)	\$ -	\$ -	\$ -		#VALUE!
680-47040	EC-NON RESIDENTIAL	\$ -	\$ (35,000)	\$ -	\$ -	\$ -		#VALUE!
680-47050	EC-INTERDEPARTMENTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EFFICIENCY CREDITS</b>	<b>\$ -</b>	<b>\$ (40,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>#VALUE!</b>
<b>OTHER REVENUES</b>								
680-48100	INTEREST INCOME	\$ 4,393	\$ 3,725	\$ 3,723	\$ 3,725	\$ 4,265	\$ 540	14.50%
680-48600	CONTRIB IN AID OF CONSTRUCTION(GRANT/SPEC ASSESS)	\$ 124,300	\$ 400,000	\$ 170,648	\$ 227,531	\$ 116,000	\$ (284,000)	-71.00%
680-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -		
680-49010	PERMIT FEES	\$ -	\$ -	\$ -	\$ -	\$ -		
680-49210	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
680-49470	FORFEITED DISCOUNTS	\$ 1,158	\$ 900	\$ 1,307	\$ 1,743	\$ 1,500	\$ 600	66.67%
	<b>TOTAL OTHER REVENUES</b>	<b>\$ 129,851</b>	<b>\$ 404,625</b>	<b>\$ 175,678</b>	<b>\$ 232,999</b>	<b>\$ 121,765</b>	<b>\$ (282,860)</b>	<b>-69.91%</b>
<b>TOTAL REVENUES</b>								
		<b>\$ 787,825</b>	<b>\$ 1,020,425</b>	<b>\$ 668,255</b>	<b>\$ 888,799</b>	<b>\$ 777,565</b>	<b>\$ (242,860)</b>	<b>-23.80%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OPERATING EXPENSES</b>								
<b>STREET DEBRIS MANAGEMENT</b>								
680-59710-1220	WAGES FULLTIME	\$ 3,666	\$ 6,467	\$ 1,193	\$ 1,590	\$ 6,611	\$ 144	2.23%
680-59710-2900	OTHER SERVICES	\$ -	\$ 1,000	\$ -	\$ -	\$ -		#VALUE!
680-59710-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59710-3900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL STREET DEBRIS MANAGEMENT</b>		<b>\$ 3,666</b>	<b>\$ 7,467</b>	<b>\$ 1,193</b>	<b>\$ 1,590</b>	<b>\$ 6,611</b>	<b>\$ (856)</b>	<b>-11.46%</b>
<b>VEHICLE/EQUIP MAINTENANCE</b>								
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	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL VEHICLE/EQUIP MAINTENANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>MAINTENANCE OF COLLECTION SYSTEM</b>								
680-59730-1220	WAGES FULLTIME	\$ 2,802	\$ 36,734	\$ 2,405	\$ 3,206	\$ 38,914	\$ 2,180	5.94%
680-59730-1230	WAGES - PART TIME	\$ 4,679	\$ 4,966	\$ 3,522	\$ 4,696	\$ 8,661		
680-59730-1240	WAGES - PART TIME	\$ 5,537	\$ 6,476	\$ 3,026	\$ 4,034	\$ 7,615		
680-59730-2900	OTHER SERVICES	\$ 66,560	\$ 100,000	\$ 23,681	\$ 31,575	\$ 100,000	\$ -	0.00%
680-59730-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59730-3900	OTHER SUPPLIES	\$ -	\$ 5,000	\$ 1,699	\$ 2,266	\$ 5,000	\$ -	0.00%
<b>TOTAL MAINTENANCE OF COLLECTION SYSTEM</b>		<b>\$ 79,578</b>	<b>\$ 153,176</b>	<b>\$ 34,333</b>	<b>\$ 45,777</b>	<b>\$ 160,190</b>	<b>\$ 7,014</b>	<b>4.58%</b>
<b>MAINTENANCE OF OPEN CHANNEL DRAINAGE</b>								
680-59740-1220	WAGES FULLTIME	\$ 2,973	\$ 5,624	\$ 558	\$ 743	\$ 5,755	\$ 131	2.33%
680-59740-2900	OTHER SERVICES	\$ 8,656	\$ 35,000	\$ 6,838	\$ 9,117	\$ 35,000	\$ -	0.00%
680-59740-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59740-3900	OTHER SUPPLIES	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
<b>TOTAL MAINTENANCE OF OPEN CHANNEL DRAINAGE</b>		<b>\$ 11,628</b>	<b>\$ 41,624</b>	<b>\$ 7,396</b>	<b>\$ 9,861</b>	<b>\$ 41,755</b>	<b>\$ 131</b>	<b>0.31%</b>
<b>MAINTENANCE OF STORMWATER PONDS</b>								
680-59750-1220	WAGES FULLTIME	\$ 3,169	\$ 25,356	\$ 448	\$ 597	\$ 26,079	\$ 723	2.85%
680-59750-2900	OTHER SERVICES	\$ 6,332	\$ 6,000	\$ 1,424	\$ 1,899	\$ 6,000	\$ -	0.00%
680-59750-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59750-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>TOTAL MAINTENANCE OF STORMWATER PONDS</b>		\$ 9,501	\$ 31,356	\$ 1,872	\$ 2,496	\$ 32,079	\$ 723	2.31%
<b>WWTP PHOSPHOROUS REGULATIONS</b>								
680-59760-1220	FULLTIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59760-2900	OTHER SERVICES	\$ -	\$ 10,000	\$ -	\$ -	\$ -		#VALUE!
680-59760-3900	OTHER SUPPLIES	\$ -	\$ 4,000	\$ -	\$ -	\$ -		#VALUE!
<b>TOTAL WWTP PHOSPHOROUS REGULATIONS</b>		\$ -	\$ 14,000	\$ -	\$ -	\$ -		#VALUE!
<b>REGULATORY COMPLIANCE</b>								
680-59770-1220	WAGES FULLTIME	\$ -	\$ 24,105	\$ 511	\$ 681	\$ 60,734	\$ 36,629	151.96%
680-59770-1230	WAGES - PART TIME	\$ 4,679	\$ 4,966	\$ 3,522	\$ 4,696	\$ 8,661		
680-59770-1240	WAGES - PART TIME	\$ 5,537	\$ 6,476	\$ 3,026	\$ 4,034	\$ 7,615		
680-59770-2900	OTHER SERVICES	\$ 22,172	\$ 20,000	\$ 7,039	\$ 9,385	\$ 20,000	\$ -	0.00%
680-59770-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59770-3900	OTHER SUPPLIES	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	0.00%
<b>TOTAL REGULATORY COMPLIANCE</b>		\$ 32,388	\$ 57,047	\$ 14,098	\$ 18,797	\$ 98,510	\$ 41,463	72.68%
<b>ADMINISTRATIVE CHARGES</b>								
680-59790-2100	PROFESSIONAL SERVICES	\$ 7,283	\$ 32,000	\$ 12,288	\$ 16,000	\$ 22,000	\$ (10,000)	-31.25%
680-59790-2900	OTHER SERVICES	\$ 2,651	\$ 2,500	\$ 6,243	\$ 8,324	\$ 2,500	\$ -	0.00%
680-59790-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL ADMINISTRATIVE CHARGES</b>		\$ 9,933	\$ 34,500	\$ 18,531	\$ 24,324	\$ 24,500	\$ (10,000)	-28.99%
<b>EMPLOYEE PENSION &amp; BENEFITS</b>								
680-59795-1310	WI RETIREMENT	\$ 2,061	\$ 7,712	\$ 1,170	\$ 1,560	\$ 11,440	\$ 3,728	48.34%
680-59795-1330	HEALTH INSURANCE	\$ 1,029	\$ 17,593	\$ 650	\$ 867	\$ 25,112	\$ 7,519	42.74%
680-59795-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59795-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59795-1340	LIFE INSURANCE	\$ 90	\$ 250	\$ 71	\$ 95	\$ 95	\$ (155)	-62.00%
680-59795-1350	OTHER BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59795-2100	CITY ADMIN ALLOCATION(BENEFITS)	\$ -	\$ 3,050	\$ 2,286	\$ 3,048	\$ 3,750	\$ 700	22.95%
680-59795-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL EMPLOYEE PENSION &amp; BENEFITS</b>		\$ 3,180	\$ 28,605	\$ 4,178	\$ 5,570	\$ 40,397	\$ 11,792	41.22%
<b>TOTAL OPERATING EXPENSES</b>		\$ 149,875	\$ 367,775	\$ 81,600	\$ 108,415	\$ 404,042	\$ 36,267	9.86%

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>DEPRECIATION AND TAXES</b>								
680-59403-9750	DEPRECIATION EXPENSE	\$ 100,400	\$ 100,000	\$ 75,300	\$ 100,400	\$ 110,000	\$ 10,000	10.00%
680-59408-2100	CITY ADMIN ALLOC(FICA)	\$ -	\$ 1,200	\$ 772	\$ 1,029	\$ 1,150	\$ (50)	-4.17%
680-59408-9701	FICA TAX EXPENSE	\$ 2,365	\$ 9,270	\$ 1,314	\$ 1,752	\$ 13,100	\$ 3,830	41.32%
680-59427-6210	INTEREST EXPENSE	\$ 72,004	\$ 66,000	\$ 48,583	\$ 64,000	\$ 62,000	\$ (4,000)	-6.06%
<b>TOTAL DEPRECIATION AND TAXES</b>		<b>\$ 174,769</b>	<b>\$ 176,470</b>	<b>\$ 125,969</b>	<b>\$ 167,181</b>	<b>\$ 186,250</b>	<b>\$ 9,780</b>	<b>5.54%</b>
<b>NET OPERATING INCOME (LOSS):</b>		<b>\$ 463,181</b>	<b>\$ 476,180</b>	<b>\$ 460,686</b>	<b>\$ 613,202</b>	<b>\$ 187,273</b>	<b>\$ (288,907)</b>	<b>-60.67%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>WASTEWATER UTILITY</b>								
<b>REVENUES</b>								
<b>MISC REVENUES</b>								
690-48900	OTHER-Mishicot Replac/Transfer from HRA	\$ 487,032	\$ 20,000	\$ 162,525	\$ 165,000	\$ 20,000	#REF!	#REF!
<b>Total MISCELLANEOUS REVENUE:</b>		<b>\$ 487,032</b>	<b>\$ 20,000</b>	<b>\$ 162,525</b>	<b>\$ 165,000</b>	<b>\$ 20,000</b>	\$ -	0.00%
<b>OTHER FINANCING SOURCES</b>								
690-49221	RESIDENTIAL	\$ 1,986,094	\$ 2,000,000	\$ 1,476,068	\$ 1,959,950	\$ 2,080,950	\$ 80,950	4.05%
690-49222	COMMERCIAL	\$ 491,476	\$ 493,000	\$ 396,741	\$ 528,988	\$ 510,000	\$ 17,000	3.45%
690-49223	INDUSTRIAL	\$ 92,338	\$ 81,000	\$ 78,004	\$ 104,005	\$ 100,000	\$ 19,000	23.46%
690-49623	MISHICOT SERVICE	\$ 81,638	\$ 81,000	\$ 63,171	\$ 84,228	\$ 85,000	\$ 4,000	4.94%
690-49624	MISHICOT ADMINISTRATIVE FEE	\$ -	\$ 1,000	\$ -	\$ -	\$ -		#VALUE!
690-49626	INTERDEPARTMENTAL SERVICE	\$ 1,510	\$ 1,400	\$ 1,353	\$ 1,804	\$ 1,500	\$ 100	7.14%
690-49627	INTERDEPT SERVICE - LANDFILL	\$ 50,913	\$ 55,000	\$ 41,915	\$ 55,887	\$ 55,000	\$ -	0.00%
690-49628	INTERDEPT SERVICE - BACKWASH	\$ 38,700	\$ 36,800	\$ 29,025	\$ 38,700	\$ 38,700	\$ 1,900	5.16%
690-49631	LATE PAYMENT CHARGES	\$ 6,262	\$ 5,000	\$ 7,388	\$ 9,851	\$ 5,000	\$ -	0.00%
690-49634	RENT FROM SEWER PROPERTIES	\$ 18,483	\$ 22,000	\$ 10,986	\$ 14,648	\$ 22,000	\$ -	0.00%
<b>Total OTHER FINANCING SOURCES:</b>		<b>\$ 2,767,415</b>	<b>\$ 2,776,200</b>	<b>\$ 2,104,651</b>	<b>\$ 2,798,061</b>	<b>\$ 2,898,150</b>	\$ 121,950	4.39%
<b>Total REVENUES</b>		<b>\$ 3,254,446</b>	<b>\$ 2,796,200</b>	<b>\$ 2,267,176</b>	<b>\$ 2,963,061</b>	<b>\$ 2,918,150</b>	\$ 121,950	4.36%



Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>EXPENSES</b>								
<b>OPERATION EXPENSES</b>								
<b>OPERATION PLANT/LIFT STATION</b>								
690-59820-1220	WAGES - FULLTIME- UNION	\$ 292,793	\$ 290,000	\$ 226,115	\$ 301,487	\$ 285,978	\$ 265,978	1329.89%
690-59820-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59820-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59820-2201	CELLULAR PHONE	\$ 1,732	\$ 1,900	\$ 916	\$ 1,221	\$ 1,900	\$ -	0.00%
690-59820-2210	ELECTRIC EXPENSE	\$ 117,313	\$ 125,000	\$ 97,937	\$ 130,583	\$ 135,000	\$ 10,000	8.00%
690-59820-2230	WATER EXPENSE	\$ 6,950	\$ 7,000	\$ 4,694	\$ 6,259	\$ 7,000	\$ -	0.00%
690-59820-2240	SEWER EXPENSE	\$ 4,157	\$ 4,500	\$ 2,392	\$ 3,190	\$ 4,500	\$ -	0.00%
690-59820-2250	STORM WATER EXPENSE	\$ 3,705	\$ 4,000	\$ 2,779	\$ 3,705	\$ 4,000	\$ -	0.00%
690-59820-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59820-2900	OTHER SERVICES	\$ 61,360	\$ 60,000	\$ 37,716	\$ 61,000	\$ 61,000	\$ 1,000	1.67%
690-59820-3110	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59820-3900	OTHER SUPPLIES	\$ 16,831	\$ 18,000	\$ 15,385	\$ 18,000	\$ 20,000	\$ 2,000	11.11%
<b>Total OPERATION PLANT &amp; LIFT STATION:</b>		<b>\$ 504,843</b>	<b>\$ 510,400</b>	<b>\$ 387,934</b>	<b>\$ 525,445</b>	<b>\$ 519,378</b>	<b>\$ 8,978</b>	<b>1.76%</b>
<b>CHLORINE</b>								
690-59823-3900	OTHER SUPPLIES	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	0.00%
<b>Total CHLORINE:</b>		<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>PHOSPHOROUS REMOVAL CHEMICALS</b>								
690-59824-3900	OTHER SUPPLIES	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
690-59824-4910	FERRIC CHLORIDE	\$ 41,958	\$ 45,000	\$ 37,862	\$ 54,000	\$ 57,000	\$ 12,000	26.67%
<b>Total PHOSPHOROUS REMOVAL CHEM:</b>		<b>\$ 41,958</b>	<b>\$ 50,000</b>	<b>\$ 37,862</b>	<b>\$ 54,000</b>	<b>\$ 62,000</b>	<b>\$ 12,000</b>	<b>24.00%</b>
<b>SLUDGE CONDITIONING CHEMICALS</b>								
690-59825-4920	POLYMER	\$ 19,419	\$ 30,000	\$ 22,399	\$ 29,865	\$ 35,000	\$ 5,000	16.67%
<b>Total SLUDGE CONDITN CHEMICALS:</b>		<b>\$ 19,419</b>	<b>\$ 30,000</b>	<b>\$ 22,399</b>	<b>\$ 29,865</b>	<b>\$ 35,000</b>	<b>\$ 5,000</b>	<b>16.67%</b>
<b>OTHER OPERATING SUPPLIES</b>								
690-59827-2220	NATURAL GAS/HEAT	\$ 29,824	\$ 26,000	\$ 21,233	\$ 28,311	\$ 35,000	\$ 9,000	34.62%
690-59827-3900	OTHER SUPPLIES	\$ 80	\$ 1,500	\$ -	\$ -	\$ -		#VALUE!
<b>Total OTHER OPERATING SUPPLIES:</b>		<b>\$ 29,904</b>	<b>\$ 27,500</b>	<b>\$ 21,233</b>	<b>\$ 28,311</b>	<b>\$ 35,000</b>	<b>\$ 7,500</b>	<b>27.27%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>TRANSPORTATION EXPENSE</b>								
690-59828-2410	MAINTENANCE EQUIPMENT/VEH	\$ 27,630	\$ 20,000	\$ 15,404	\$ 20,539	\$ 20,000	\$ -	0.00%
690-59828-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59828-3410	GAS & OIL	\$ 6,769	\$ 8,000	\$ 6,977	\$ 9,303	\$ 9,000	\$ 1,000	12.50%
690-59828-3900	OTHER SUPPLIES	\$ 121	\$ 500	\$ -	\$ -	\$ -		#VALUE!
<b>Total TRANSPORTATION EXPENSES:</b>		<b>\$ 34,520</b>	<b>\$ 28,500</b>	<b>\$ 22,381</b>	<b>\$ 29,842</b>	<b>\$ 29,000</b>	<b>\$ 500</b>	<b>1.75%</b>
<b>Total OPERATION EXPENSES:</b>		<b>\$ 630,643</b>	<b>\$ 649,400</b>	<b>\$ 491,810</b>	<b>\$ 667,463</b>	<b>\$ 683,378</b>	<b>\$ 33,978</b>	<b>5.23%</b>
<b>MAINTENANCE EXPENSES</b>								
<b>MAINT SEWAGE COLLECTION SYSTEM</b>								
690-59831-1220	WAGES - FULLTIME- UNION	\$ 29,957	\$ 34,000	\$ 26,282	\$ 35,043	\$ 17,865	\$ (16,135)	-47.46%
690-59831-2230	WATER EXPENSE	\$ 1,958	\$ 2,300	\$ 1,595	\$ 2,127	\$ 2,300	\$ -	0.00%
690-59831-2240	SEWER EXPENSE	\$ 2,548	\$ 3,000	\$ 2,005	\$ 2,673	\$ 3,000	\$ -	0.00%
690-59831-2900	OTHER SERVICES	\$ 146,779	\$ 100,000	\$ 156,950	\$ 180,000	\$ 150,000	\$ 50,000	50.00%
690-59831-2990	TRANSPORTATION EXPENSE	\$ 3,787	\$ 5,000	\$ 2,818	\$ 3,757	\$ 5,000	\$ -	0.00%
690-59831-3900	OTHER SUPPLIES	\$ 1,536	\$ 3,500	\$ 7,281	\$ 9,708	\$ 3,500	\$ -	0.00%
<b>Total MAINT SEWAGE COLLECTION SYS:</b>		<b>\$ 186,564</b>	<b>\$ 147,800</b>	<b>\$ 196,931</b>	<b>\$ 233,308</b>	<b>\$ 181,665</b>	<b>\$ 33,865</b>	<b>22.91%</b>
<b>MAINT COLLECT SYSTEM PUMP EQUIP</b>								
690-59832-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59832-2900	OTHER SERVICES	\$ 18,006	\$ 20,000	\$ 6,249	\$ 8,331	\$ 20,000	\$ -	0.00%
690-59832-3900	OTHER SUPPLIES (BIO CUBES)	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total MAINT COLLECT SYS PUMP EQU:</b>		<b>\$ 18,006</b>	<b>\$ 20,000</b>	<b>\$ 6,249</b>	<b>\$ 8,331</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>MAINT TREAT &amp; DISPOSAL PLANT EQUIP</b>								
690-59833-1220	WAGES - FULLTIME- UNION	\$ 52,453	\$ 61,211	\$ 33,584	\$ 44,778	\$ 56,620	\$ (4,591)	-7.50%
690-59833-2900	OTHER SERVICES	\$ 19,585	\$ 20,000	\$ 5,785	\$ 17,314	\$ 20,000	\$ -	0.00%
690-59833-3900	OTHER SUPPLIES	\$ 34,171	\$ 26,000	\$ 22,022	\$ 28,000	\$ 28,000	\$ 2,000	7.69%
<b>Total MAINT TREAT &amp; DISPOSAL PLT EQ:</b>		<b>\$ 106,209</b>	<b>\$ 107,211</b>	<b>\$ 61,391</b>	<b>\$ 90,092</b>	<b>\$ 104,620</b>	<b>\$ (2,591)</b>	<b>-2.42%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>MAINT GEN PLANT STRUCTURE/EQUIP</b>								
690-59834-2900	OTHER SERVICES	\$ 4,466	\$ 12,000	\$ 1,399	\$ 1,865	\$ 12,000	\$ -	0.00%
690-59834-3900	OTHER SUPPLIES	\$ 5,806	\$ 8,000	\$ 3,464	\$ 4,618	\$ 8,000	\$ -	0.00%
<b>Total MAINT GEN PLT STRUCTR &amp; EQU:</b>		<b>\$ 10,272</b>	<b>\$ 20,000</b>	<b>\$ 4,863</b>	<b>\$ 6,483</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total MAINTENANCE EXPENSES:</b>		<b>\$ 321,051</b>	<b>\$ 295,011</b>	<b>\$ 269,434</b>	<b>\$ 338,214</b>	<b>\$ 326,285</b>	<b>\$ 31,274</b>	<b>10.60%</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>								
<b>BILLING, COLLECT &amp; ACCTG</b>								
690-59840-1100	FULLTIME SALARIES	\$ 17,177	\$ 18,450	\$ 13,319	\$ 17,759	\$ 18,500	\$ 50	0.27%
690-59840-1200	WAGES - FULLTIME - NONUNION	\$ 41,584	\$ 42,000	\$ 31,976	\$ 42,634	\$ 44,200	\$ 2,200	5.24%
690-59840-2201	CELLULAR PHONE	\$ 15	\$ 12	\$ 4	\$ 5	\$ 12	\$ -	0.00%
690-59840-2900	OTHER SERVICES	\$ 322	\$ 2,600	\$ -	\$ -	\$ 2,600	\$ -	0.00%
690-59840-3110	POSTAGE	\$ 9,840	\$ 9,300	\$ 9,385	\$ 12,513	\$ 9,300	\$ -	0.00%
690-59840-3900	OTHER SUPPLIES	\$ 6,776	\$ 5,300	\$ 1,409	\$ 1,879	\$ 5,300	\$ -	0.00%
<b>Total BILLING, COLLECT &amp; ACCTG:</b>		<b>\$ 75,713</b>	<b>\$ 77,662</b>	<b>\$ 56,093</b>	<b>\$ 74,790</b>	<b>\$ 79,912</b>	<b>\$ 2,250</b>	<b>2.90%</b>
<b>METER READING</b>								
690-59842-1220	WAGES - FULLTIME- UNION	\$ 15,614	\$ 16,900	\$ 11,152	\$ 14,869	\$ 17,400	\$ 500	2.96%
690-59842-1240	WAGES-UNION PART TIME	\$ 3,119	\$ 2,700	\$ 2,408	\$ 3,210	\$ 3,500	\$ 800	29.63%
690-59842-2201	CELLULAR PHONE	\$ 357	\$ 665	\$ 301	\$ 401	\$ 665	\$ -	0.00%
690-59842-2900	OTHER SERVICES	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	0.00%
690-59842-2990	TRANSPORTATION EXPENSE	\$ 430	\$ 1,200	\$ 414	\$ 553	\$ 1,200	\$ -	0.00%
690-59842-3900	OTHER SUPPLIES	\$ -	\$ 1,300	\$ 633	\$ 844	\$ 1,300	\$ -	0.00%
<b>Total METER READING:</b>		<b>\$ 19,519</b>	<b>\$ 24,265</b>	<b>\$ 14,908</b>	<b>\$ 19,877</b>	<b>\$ 25,565</b>	<b>\$ 1,300</b>	<b>5.36%</b>
<b>UNCOLLECTIBLE ACCOUNTS</b>								
690-59843-2900	OTHER SERVICES	\$ 17,602	\$ 5,000	\$ (262)	\$ (349)	\$ 5,000	\$ -	0.00%
<b>Total UNCOLLECTIBLE ACCOUNTS</b>		<b>\$ 17,602</b>	<b>\$ 5,000</b>	<b>\$ (262)</b>	<b>\$ (349)</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total CUSTOMER ACCOUNTS EXPENSE</b>		<b>\$ 112,835</b>	<b>\$ 106,927</b>	<b>\$ 70,739</b>	<b>\$ 94,318</b>	<b>\$ 110,477</b>	<b>\$ 3,550</b>	<b>3.32%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>ADMINISTRATIVE/GENERAL EXPENSE</b>								
<b>ADMIN/GENERAL SALARIES</b>								
690-59850-1100	FULLTIME SALARIES	\$ 25,801	\$ 25,236	\$ 18,905	\$ 25,206	\$ 29,255	\$ 4,019	15.93%
690-59850-1200	WAGES - FULLTIME - NONUNION	\$ 19,917	\$ 20,580	\$ 14,782	\$ 19,709	\$ 22,052	\$ 1,472	7.15%
690-59850-1230	WAGES-UNION PART TIME	\$ 9,358	\$ 9,933	\$ 7,045	\$ 9,393	\$ 23,096		
690-59850-1240	WAGES-UNION PART TIME	\$ 6,691	\$ 9,247	\$ 3,444	\$ 4,592	\$ 7,487	\$ (1,760)	-19.03%
690-59850-2100	CITY ADMIN ALLOC (WAGES)	\$ 97,377	\$ 99,000	\$ 72,480	\$ 96,640	\$ 100,200	\$ 1,200	1.21%
<b>Total ADMIN &amp; GENERAL SALARIES:</b>		<b>\$ 159,144</b>	<b>\$ 163,996</b>	<b>\$ 116,655</b>	<b>\$ 155,540</b>	<b>\$ 182,090</b>	<b>\$ 18,094</b>	<b>11.03%</b>
<b>OFFICE SUPPLIES/EXPENSE</b>								
690-59851-2200	UTILITIES/TELEPHONE	\$ 293	\$ 320	\$ 219	\$ 292	\$ 320	\$ -	0.00%
690-59851-2910	PRINTING/ADVERTISING	\$ 98	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
690-59851-3900	OTHER SUPPLIES	\$ 181	\$ 1,000	\$ 226	\$ 301	\$ 1,000	\$ -	0.00%
<b>Total OFFICE SUPPLIES &amp; EXPENSE:</b>		<b>\$ 572</b>	<b>\$ 1,420</b>	<b>\$ 445</b>	<b>\$ 593</b>	<b>\$ 1,420</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OUTSIDE SERVICES EMPLOYED</b>								
690-59852-2100	PROFESSIONAL SERVICES	\$ 49,992	\$ 52,000	\$ 35,021	\$ 46,695	\$ 53,100	\$ 1,100	2.12%
690-59852-2900	OTHER SERVICES	\$ 10,632	\$ 11,000	\$ 8,697	\$ 11,596	\$ 11,000	\$ -	0.00%
690-59852-2910	PRINTING/ADVERTISING	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
690-59852-5950	TRANSFER TO CAP PROJ FNDS	\$ 3,060	\$ 4,080	\$ 4,080	\$ 5,440	\$ 4,080	\$ -	0.00%
<b>Total OUTSIDE SERVICES EMPLOYED:</b>		<b>\$ 63,683</b>	<b>\$ 67,580</b>	<b>\$ 47,798</b>	<b>\$ 63,731</b>	<b>\$ 68,680</b>	<b>\$ 1,100</b>	<b>1.63%</b>
<b>INSURANCE EXPENSE</b>								
690-59853-5100	PUBLIC LIABILITY INSURNCE	\$ 6,149	\$ 6,500	\$ 4,662	\$ 6,216	\$ 6,500	\$ -	0.00%
690-59853-5110	PROPERTY INSURANCE	\$ 26,098	\$ 25,000	\$ 20,816	\$ 27,755	\$ 25,000	\$ -	0.00%
690-59853-5111	CONTRACTOR EQUIPMENT INS	\$ 339	\$ 400	\$ 266	\$ 355	\$ 400	\$ -	0.00%
690-59853-5120	FLEET INSURANCE	\$ 2,649	\$ 2,800	\$ 2,187	\$ 2,916	\$ 2,800	\$ -	0.00%
690-59853-5130	WORKMEN'S COMPENSATION	\$ 9,739	\$ 13,000	\$ 8,079	\$ 10,772	\$ 13,000	\$ -	0.00%
690-59853-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59853-5190	CRIME INSURANCE	\$ 191	\$ 250	\$ 144	\$ 192	\$ 250	\$ -	0.00%
<b>Total INSURANCE EXPENSE:</b>		<b>\$ 45,167</b>	<b>\$ 47,950</b>	<b>\$ 36,154</b>	<b>\$ 48,206</b>	<b>\$ 47,950</b>	<b>\$ -</b>	<b>0.00%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>EMPLOYEE PENSION/BENEFITS</b>								
690-59854-1310	WI RETIREMENT	\$ 32,797	\$ 34,000	\$ 24,168	\$ 32,224	\$ 39,375	\$ 5,375	15.81%
690-59854-1330	HEALTH INSURANCE	\$ 61,431	\$ 75,984	\$ 46,314	\$ 61,752	\$ 63,004	\$ (12,980)	-17.08%
690-59854-1332	HEALTH INSURANCE-RETIREE	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59854-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59854-1334	HEALTH INSURANCE OPT-OUT	\$ 2,692	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
690-59854-1340	LIFE INSURANCE	\$ 1,425	\$ 1,875	\$ 793	\$ 1,058	\$ 1,450	\$ (425)	-22.67%
690-59854-1350	OTHER BENEFITS	\$ 2,409	\$ -	\$ 100	\$ 133	\$ 500	\$ 500	
690-59854-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 21,925	\$ 22,000	\$ 16,446	\$ 21,928	\$ 26,000	\$ 4,000	18.18%
690-59854-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59854-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total EMPLOYEE PENSION &amp; BENEFITS:</b>		<b>\$ 122,679</b>	<b>\$ 138,859</b>	<b>\$ 87,822</b>	<b>\$ 117,095</b>	<b>\$ 135,329</b>	<b>\$ (3,530)</b>	<b>-2.54%</b>
<b>REGULATORY COMMISSION EXPENSE</b>								
690-59855-2900	OTHER SERVICES	\$ 14,677	\$ 15,000	\$ 13,778	\$ 13,778	\$ 15,000	\$ -	0.00%
<b>Total REGULATORY COMMISSION EXP:</b>		<b>\$ 14,677</b>	<b>\$ 15,000</b>	<b>\$ 13,778</b>	<b>\$ 13,778</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>MISC GENERAL EXPENSE</b>								
690-59856-2900	OTHER SERVICES	\$ -	\$ 300	\$ 291	\$ 388	\$ 300	\$ -	0.00%
690-59856-2920	TRAINING	\$ 1,362	\$ 1,500	\$ 561	\$ 748	\$ 1,500	\$ -	0.00%
690-59856-3210	MEMBERSHIP & DUES	\$ -	\$ 700	\$ 39	\$ 52	\$ 700	\$ -	0.00%
690-59856-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
690-59856-3300	TRAVEL	\$ 484	\$ 1,500	\$ -	\$ 500	\$ 1,500	\$ -	0.00%
<b>Total MISC GENERAL EXPENSES:</b>		<b>\$ 1,845</b>	<b>\$ 4,100</b>	<b>\$ 892</b>	<b>\$ 1,688</b>	<b>\$ 4,100</b>	<b>\$ -</b>	<b>0.00%</b>
<b>RENTS-ADMINISTRATIVE</b>								
690-59857-2900	OTHER SERVICES	\$ 83,057	\$ 80,000	\$ 84,388	\$ 112,517	\$ 90,000	\$ 10,000	12.50%
<b>Total RENTS-ADMINISTRATIVE:</b>		<b>\$ 83,057</b>	<b>\$ 80,000</b>	<b>\$ 84,388</b>	<b>\$ 112,517</b>	<b>\$ 90,000</b>	<b>\$ 10,000</b>	<b>12.50%</b>
<b>Total ADMINISTRATIVE/GENERAL EXPENSE</b>		<b>\$ 490,825</b>	<b>\$ 518,905</b>	<b>\$ 387,932</b>	<b>\$ 513,148</b>	<b>\$ 544,569</b>	<b>\$ 25,664</b>	<b>4.95%</b>
<b>Total OPERATIONS/MAINTENANCE EXPENSE</b>		<b>\$ 1,555,354</b>	<b>\$ 1,570,243</b>	<b>\$ 1,219,914</b>	<b>\$ 1,613,143</b>	<b>\$ 1,664,709</b>	<b>\$ 94,466</b>	<b>6.02%</b>

Account Number	Account Title (2023 Budget, Taxes Billed in 2022)	12/31/21 Prior year Actual	01/01/22 Cur Year Budget	09/30/22 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
<b>OTHER OPERATING EXPENSES</b>								
690-59403-9750	DEPRECIATION EXPENSE	\$ 773,311	\$ 605,000	\$ 572,632	\$ 763,500	\$ 763,500	\$ 158,500	26.20%
690-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 7,131	\$ 7,700	\$ 5,282	\$ 7,043	\$ 7,900	\$ 200	2.60%
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)	\$ 36,912	\$ 36,977	\$ 27,886	\$ 37,181	\$ 39,857	\$ 2,880	7.79%
690-59999-1311	GASB 68 PENSION EXPENSE	\$ (51,778)	\$ -	\$ -	\$ -	\$ -		
690-59999-1321	GASB 68 OPEB EXPENSE	\$ 16,495	\$ -	\$ -	\$ -	\$ -		
<b>Total OTHER OPERATING EXPENSES</b>		<b>\$ 1,077,071</b>	<b>\$ 944,677</b>	<b>\$ 827,047</b>	<b>\$ 1,102,724</b>	<b>\$ 1,106,257</b>	<b>\$ 161,580</b>	<b>17.10%</b>
<b>Total OPERATING EXPENSES</b>		<b>\$ 2,632,425</b>	<b>\$ 2,514,920</b>	<b>\$ 2,046,962</b>	<b>\$ 2,715,867</b>	<b>\$ 2,770,966</b>	<b>\$ 256,046</b>	<b>10.18%</b>
<b>Total OPERATING INCOME(LOSS):</b>		<b>\$ 622,021</b>	<b>\$ 281,280</b>	<b>\$ 220,214</b>	<b>\$ 247,194</b>	<b>\$ 147,184</b>	<b>\$ (134,096)</b>	<b>-47.67%</b>
<b>INTEREST CHARGES</b>								
690-49428	DEBT ISSUANCE COSTS AND DISCOUNTS	\$ -	\$ -	\$ -	\$ -	\$ -		
690-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59419-6210	INTEREST PAYMENTS	\$ 227,141	\$ 220,000	\$ 159,446	\$ 212,595	\$ 200,000	\$ (20,000)	-9.09%
690-59427-6220	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59427.6230	DEBT PREMIUM	\$ (4,961)	\$ -	\$ -	\$ -	\$ -		
690-59427-6240	DEBT UNDERWRITER DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total INTEREST CHARGES:</b>		<b>\$ 222,180</b>	<b>\$ 220,000</b>	<b>\$ 159,446</b>	<b>\$ 212,595</b>	<b>\$ 200,000</b>	<b>\$ (20,000)</b>	<b>-9.09%</b>
<b>NET INCOME(LOSS) AFTER INTEREST CHARGES</b>		<b>\$ 399,841</b>	<b>\$ 61,280</b>	<b>\$ 60,769</b>	<b>\$ 34,599</b>	<b>\$ (52,816)</b>	<b>\$ (114,096)</b>	<b>-186.19%</b>
<b>OTHER INCOME</b>								
690-43000	GRANT REVENUE	\$ 262,427	\$ -	\$ -	\$ 224,083	\$ 267,000		
690-48600	CONTRIBUTION IN AID	\$ -	\$ 400,000	\$ 168,062	\$ -	\$ -		#VALUE!
690-49210	TRANSFERS IN	\$ 26,556	\$ 26,500	\$ 52,399	\$ 69,865	\$ 70,000	\$ 43,500	164.15%
690-49190	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>NET INCOME(LOSS) AFTER OTHER INCOME</b>		<b>\$ 688,825</b>	<b>\$ 487,780</b>	<b>\$ 281,230</b>	<b>\$ 328,547</b>	<b>\$ 284,184</b>	<b>\$ (70,596)</b>	<b>-14.47%</b>