



**TWO
RIVERS**
WISCONSIN

2024 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 11/6/2023 and could be changed without notice.

Contact the Finance Department at 793-5525 with questions.

CITY OF TWO RIVERS

2024 BUDGET

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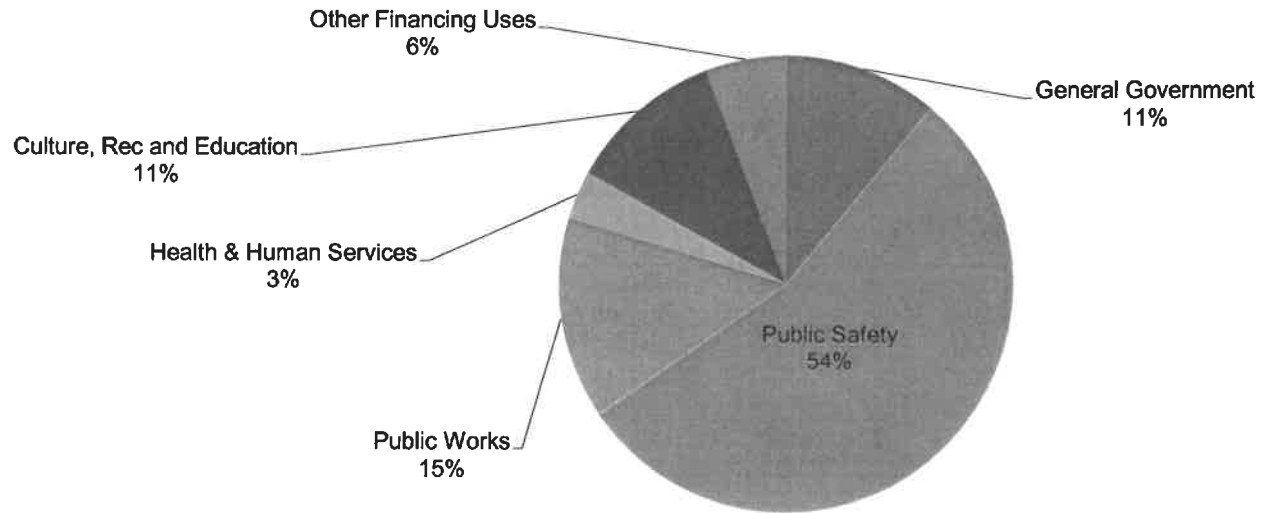
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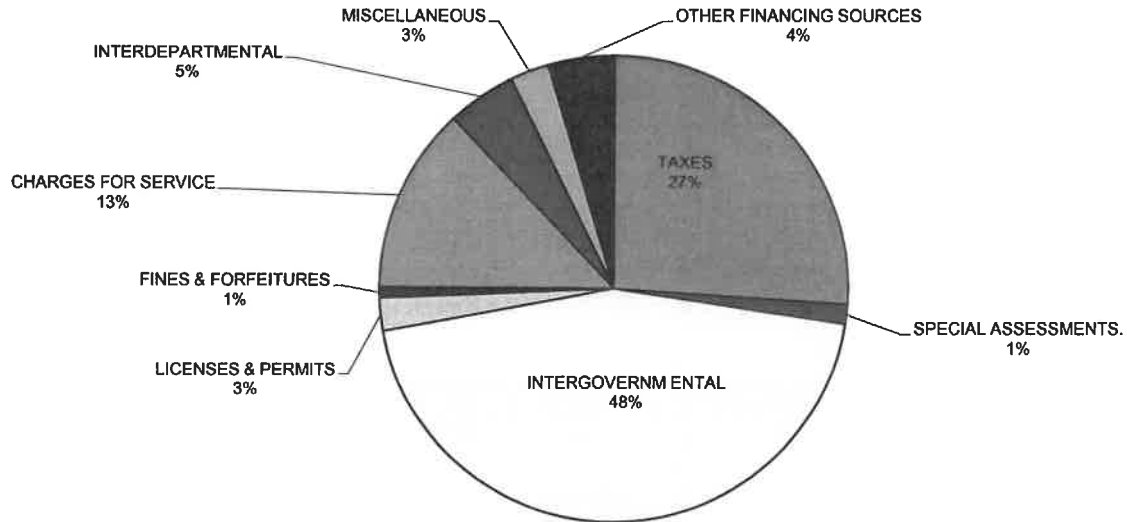
Account Number (2024 Budget, Taxes Billed in 2023)	12/31/22 Actual	1/1/23 Budget	9/30/23 Year To Date	Proj YE	2024 Budget	Change from prior budget	% change from prior budget
REVENUES							
Total TAXES:	\$ 3,082,186	\$ 3,192,020	\$ 2,892,910	\$ 3,193,011	\$ 3,192,020	\$ -	0.00%
Total SPECIAL ASSESSMENTS:	\$ 141,303	\$ 169,000	\$ 87,833	\$ 165,000	\$ 165,000	\$ (4,000)	-2.37%
Total INTERGOVERNMENTAL REVENUE:	\$ 4,617,594	\$ 4,586,925	\$ 1,267,208	\$ 4,734,976	\$ 5,481,672	\$ 894,747	19.51%
Total LICENSES & PERMITS:	\$ 259,276	\$ 303,500	\$ 263,692	\$ 344,340	\$ 274,800	\$ (28,700)	-9.46%
Total FINES & FORFEITURES:	\$ 78,185	\$ 90,500	\$ 51,350	\$ 65,500	\$ 90,500	\$ -	0.00%
Total CHARGES FOR SERVICE:	\$ 1,381,057	\$ 1,573,500	\$ 901,385	\$ 1,469,000	\$ 1,577,500	\$ 4,000	0.25%
Total INTERDEPARTMENTAL REVENUE:	\$ 471,808	\$ 585,500	\$ 199,901	\$ 535,500	\$ 585,500	\$ -	0.00%
Total MISCELLANEOUS REVENUE:	\$ 301,381	\$ 322,000	\$ 255,166	\$ 359,500	\$ 327,000	\$ 5,000	1.55%
Total OTHER FINANCING SOURCES:	\$ 206,755	\$ 620,005	\$ 215,077	\$ 320,000	\$ 564,751	\$ (55,254)	-8.91%
Total REVENUES	\$ 10,539,545	\$ 11,442,950	\$ 6,134,522	\$ 11,186,827	\$ 12,258,743	\$ 815,793	7.13%
EXPENDITURES							
GENERAL GOVERNMENT							
Total COUNCIL:	\$ 14,234	\$ 15,937	\$ 8,576	\$ 14,732	\$ 16,147	\$ 210	1.32%
Total JUDICIAL:	\$ 61,045	\$ 62,635	\$ 31,394	\$ 58,061	\$ 58,970	\$ (3,665)	-5.85%
Total LEGAL COUNSEL:	\$ 52,485	\$ 54,868	\$ 35,568	\$ 54,839	\$ 55,216	\$ 348	0.63%
Total CITY MANAGER:	\$ 154,942	\$ 161,843	\$ 115,226	\$ 160,876	\$ 170,103	\$ 8,260	5.10%
Total CLERK:	\$ 75,595	\$ 93,568	\$ 59,546	\$ 82,399	\$ 86,396	\$ (7,173)	-7.67%
Total ELECTION:	\$ 18,403	\$ 17,300	\$ 8,064	\$ 10,625	\$ 30,400	\$ 13,100	75.72%
Total INFORMATION SYSTEMS:	\$ 104,054	\$ 115,872	\$ 84,775	\$ 114,602	\$ 125,246	\$ 9,374	8.09%
Total FINANCE DEPARTMENT:	\$ 138,985	\$ 151,773	\$ 109,769	\$ 149,622	\$ 158,974	\$ 7,201	4.74%
Total ASSESSING:	\$ 109,650	\$ 122,150	\$ 50,522	\$ 130,760	\$ 124,995	\$ 2,845	2.33%
Total CITY HALL:	\$ 91,206	\$ 87,764	\$ 68,059	\$ 89,900	\$ 92,730	\$ 4,966	5.66%
Total MISC GENERAL GOVERNMENT:	\$ 10,965	\$ 17,800	\$ 16,702	\$ 23,050	\$ 18,100	\$ 300	1.69%
Total INSURANCE:	\$ 326,926	\$ 353,145	\$ 278,570	\$ 349,994	\$ 403,520	\$ 50,375	14.26%
Total GENERAL GOVERNMENT:	\$ 1,158,489	\$ 1,254,655	\$ 866,772	\$ 1,239,459	\$ 1,340,796	\$ 86,141	6.87%
PUBLIC SAFETY							
Total POLICE ADMINISTRATION:	\$ 1,409,485	\$ 1,416,495	\$ 1,012,212	\$ 1,403,674	\$ 1,523,885	\$ 107,390	7.58%
Total POLICE PATROL:	\$ 1,907,057	\$ 1,936,220	\$ 1,512,559	\$ 1,968,022	\$ 2,108,901	\$ 172,681	8.92%
Total POLICE CROSSING GUARDS:	\$ 22,184	\$ 23,655	\$ 14,450	\$ 23,655	\$ 27,877	\$ 4,222	17.85%
Total POLICE DEPARTMENT:	\$ 3,338,726	\$ 3,376,370	\$ 2,539,221	\$ 3,395,351	\$ 3,660,663	\$ 284,293	8.42%
Total POLICE & FIRE COMMISSION:	\$ 5,377	\$ 5,250	\$ 3,611	\$ 4,750	\$ 5,500	\$ 250	4.76%
Total FIRE ADMINISTRATION:	\$ 591,401	\$ 594,320	\$ 417,984	\$ 578,312	\$ 591,077	\$ (3,243)	-0.55%
Total FIREFIGHTERS:	\$ 1,608,508	\$ 1,647,550	\$ 1,236,954	\$ 1,638,049	\$ 1,825,308	\$ 177,758	10.79%
Total AMBULANCE:	\$ 467,520	\$ 495,600	\$ 346,352	\$ 471,116	\$ 457,950	\$ (37,650)	-7.60%

Account Number (2024 Budget, Taxes Billed in 2023)	12/31/22 Actual	1/1/23 Budget	9/30/23 Year To Date	Proj YE	2024 Budget	Change from prior budget	% change from prior budget
Total FIRE DEPARTMENT:	\$ 2,667,429	\$ 2,737,470	\$ 2,001,290	\$ 2,687,477	\$ 2,874,335	\$ 136,865	5.00%
Total INSPECTION:	\$ 138,476	\$ 141,815	\$ 104,888	\$ 137,465	\$ 120,352	\$ (21,463)	-15.13%
Total PUBLIC SAFETY:	\$ 6,150,008	\$ 6,260,905	\$ 4,649,011	\$ 6,225,043	\$ 6,660,850	\$ 399,945	6.39%
<u>PUBLIC WORKS</u>							
Total HIGHWAY ADMINISTRATION:	\$ 178,312	\$ 179,935	\$ 146,853	\$ 191,247	\$ 200,890	\$ 20,955	11.65%
Total PUBLIC WORKS SHOP:	\$ 580,367	\$ 591,992	\$ 529,035	\$ 704,949	\$ 638,329	\$ 46,337	7.83%
Total STREET MAINTENANCE:	\$ 245,950	\$ 251,510	\$ 148,767	\$ 204,988	\$ 262,368	\$ 10,858	4.32%
Total TRAFFIC CONTROL:	\$ 42,447	\$ 66,671	\$ 43,053	\$ 61,702	\$ 68,551	\$ 1,880	2.82%
Total SNOW & ICE:	\$ 144,730	\$ 220,834	\$ 94,998	\$ 150,541	\$ 239,748	\$ 18,914	8.56%
Total BRIDGE REPAIR/MAINTENANCE:	\$ 47,260	\$ 44,443	\$ 21,478	\$ 29,398	\$ 58,546	\$ 14,103	31.73%
Total TRANSIT:	\$ 112,694	\$ 120,000	\$ 52,937	\$ 110,000	\$ 120,000	\$ -	0.00%
Total WORK DONE FOR OTHER DEPTS:	\$ 216,124	\$ 159,649	\$ 134,916	\$ 174,522	\$ 185,315	\$ 25,666	16.08%
Total DEPARTMENT OF PUBLIC WORKS:	\$ 1,567,883	\$ 1,635,034	\$ 1,172,036	\$ 1,627,346	\$ 1,773,747	\$ 138,713	8.48%
<u>HEALTH & HUMAN SERVICES</u>							
Total SENIOR CENTER:	\$ 157,473	\$ 192,408	\$ 138,391	\$ 180,489	\$ 201,022	\$ 8,614	4.48%
Total CEMETERIES:	\$ 167,948	\$ 186,964	\$ 144,361	\$ 184,691	\$ 216,578	\$ 29,614	15.84%
Total HEALTH & HUMAN SERVICES:	\$ 325,421	\$ 379,372	\$ 282,752	\$ 365,180	\$ 417,600	\$ 38,228	10.08%
<u>CULTURE, REC. & EDUCATION</u>							
Total COMMUNITY CENTER:	\$ 390,881	\$ 446,583	\$ 321,489	\$ 428,238	\$ 469,225	\$ 22,642	5.07%
Total PARKS:	\$ 310,234	\$ 323,586	\$ 271,712	\$ 344,033	\$ 370,068	\$ 46,482	14.36%
Total RECREATION:	\$ 274,246	\$ 313,376	\$ 218,687	\$ 285,467	\$ 337,808	\$ 24,432	7.80%
Total SPECIAL EVENTS:	\$ 42,671	\$ 35,263	\$ 30,130	\$ 34,020	\$ 36,219	\$ 956	2.71%
Total RECREATION FIELDS:	\$ 110,646	\$ 106,254	\$ 83,882	\$ 103,948	\$ 112,565	\$ 6,311	5.94%
Total TRAILS/MEDIAN MAINTENANCE:	\$ 21,806	\$ 24,705	\$ 17,911	\$ 19,283	\$ 30,288	\$ 5,583	22.60%
Total CULTURE, REC & EDUCATION:	\$ 1,150,484	\$ 1,249,767	\$ 943,811	\$ 1,214,989	\$ 1,356,173	\$ 106,406	8.51%
<u>OTHER FINANCING USES</u>							
Total OTHER FINANCING USES:	\$ 371,547	\$ 663,217	\$ 295,283	\$ 405,320	\$ 709,577	\$ 46,360	6.99%
GENERAL FUND Expenditure Total:	\$ 10,723,832	\$ 11,442,950	\$ 8,209,664	\$ 11,077,336	\$ 12,258,743	\$ 815,793	7.13%
Revenues less Expenditures	\$ (184,287)	\$ -	\$ (2,075,142)	\$ 109,491	\$ (0)	\$ (0)	

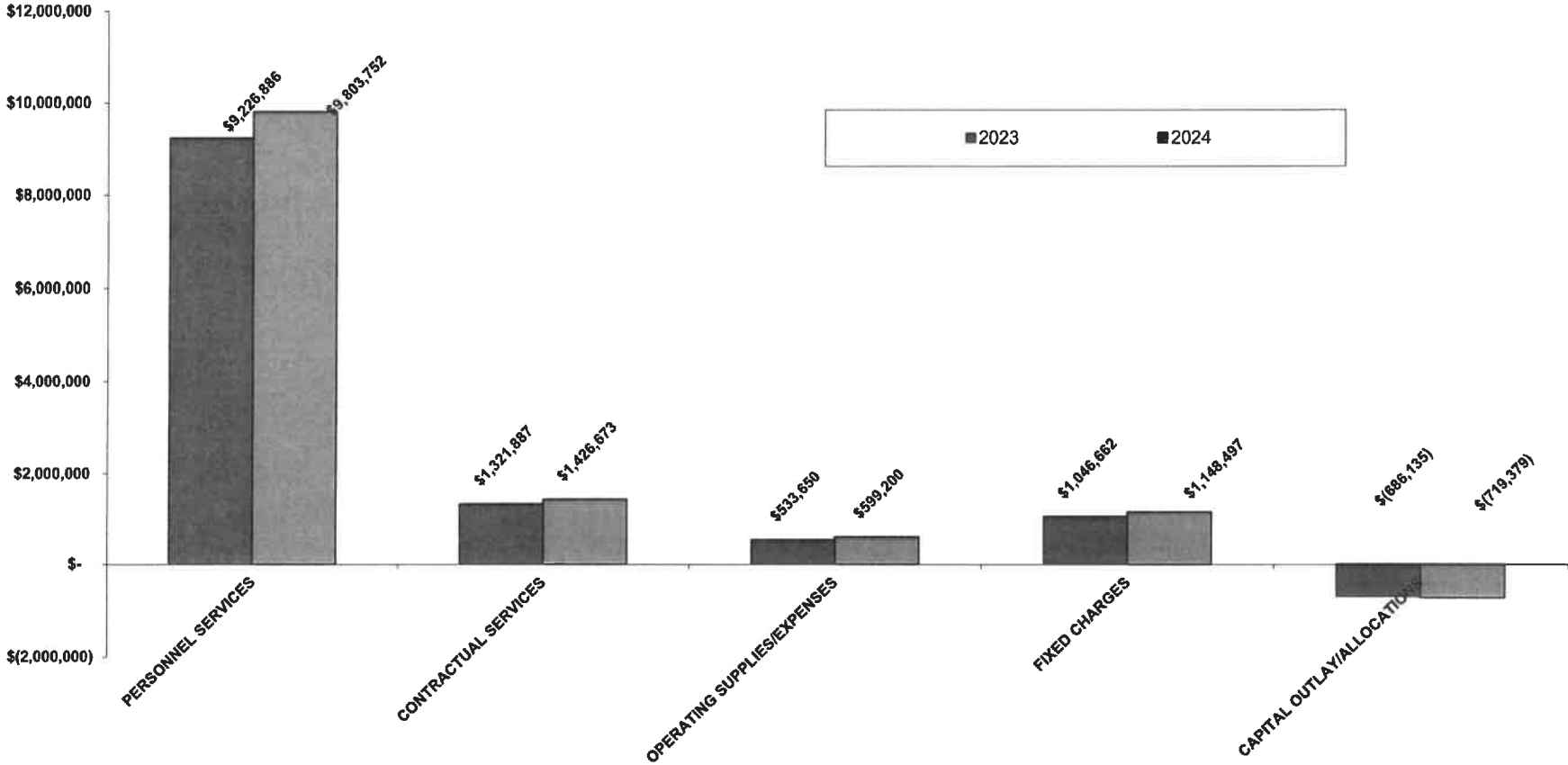
Budget by Cost Center



City of Two Rivers - Budgeted Revenues



Budget by Expense Type



Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
REVENUES								
<u>TAXES</u>								
100-41110	GENERAL PROPERTY TAX	\$ 2,230,500	\$ 2,250,000	\$ 2,250,001	\$ 2,250,001	\$ 2,250,000	\$ -	0.00%
100-41310	LOCAL UTILITY TAX EQUIV	\$ 835,034	\$ 932,000	\$ 631,899	\$ 932,000	\$ 932,000	\$ -	0.00%
100-41320	OTHER TAX EXEMPT ENTITIES	\$ 17	\$ 20	\$ 16	\$ 16	\$ 20	\$ -	0.00%
100-41800	INTEREST DELINQ. TAXES	\$ 7,753	\$ 10,000	\$ 10,994	\$ 10,994	\$ 10,000	\$ -	0.00%
100-41900	TIF/TID CLOSE REFUND	\$ 8,881	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total TAXES:		\$ 3,082,186	\$ 3,192,020	\$ 2,892,910	\$ 3,193,011	\$ 3,192,020	\$ -	0.00%
<u>SPECIAL ASSESSMENTS</u>								
100-42300	STREET PAVING & CONSTRUCT	\$ 137,103	\$ 160,000	\$ 85,852	\$ 160,000	\$ 160,000	\$ -	0.00%
100-42401	OTHER SPECIAL ASSESSMENTS	\$ 4,201	\$ 9,000	\$ 1,981	\$ 5,000	\$ 5,000	\$ (4,000)	-44.44%
Total SPECIAL ASSESSMENTS:		\$ 141,303	\$ 169,000	\$ 87,833	\$ 165,000	\$ 165,000	\$ (4,000)	-2.37%
<u>INTERGOVERNMENTAL REVENUE</u>								
100-43200	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-43310	SHARED ELECTION EXPENSE	\$ 561	\$ -	\$ -	\$ -	\$ -	\$ -	
100-43410	STATE SHARED TAXES	\$ 3,763,792	\$ 3,763,501	\$ 568,425	\$ 3,876,458	\$ 4,611,606	\$ 848,105	22.54%
100-43411	EXPENDITURE RESTRAINT	\$ 172,696	\$ 180,082	\$ 180,082	\$ 180,082	\$ 161,197	\$ (18,885)	-10.49%
100-43412	EXEMPT COMPUTER STATE AID	\$ 20,433	\$ 20,433	\$ 20,753	\$ 20,753	\$ 20,753	\$ 320	1.57%
100-43413	PERSONAL PROPERTY AID	\$ 20,852	\$ 19,863	\$ 19,863	\$ 19,863	\$ 19,863	\$ -	0.00%
100-43415	VIDEO SERVICE PROVIDER AID	\$ 26,680	\$ -	\$ 26,680	\$ 26,680	\$ 26,680	\$ 26,680	
100-43420	STATE FIRE INS TAX	\$ 26,086	\$ 27,000	\$ 30,750	\$ 30,750	\$ 27,000	\$ -	0.00%
100-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-43520	STATE AID/POLICE TRAINING	\$ 8,130	\$ 10,000	\$ 6,931	\$ 7,000	\$ 10,000	\$ -	0.00%
100-43529	STATE AID-OTH PUB SAFETY	\$ 26,230	\$ 26,000	\$ -	\$ 26,000	\$ 26,000	\$ -	0.00%
100-43580	GRANT PROCEEDS	\$ -	\$ -	\$ 6,150	\$ 6,150	\$ -	\$ -	
100-43610	PAYMENT MUN. SERVICES	\$ 5,221	\$ 5,200	\$ 5,221	\$ 5,221	\$ 5,200	\$ -	0.00%
100-43620	OTHER STATE AID	\$ -	\$ -	\$ 1,173	\$ 1,173	\$ -	\$ -	
100-43710	HIGHWAY AIDS-LOCAL	\$ 456,998	\$ 443,689	\$ 332,811	\$ 443,689	\$ 462,596	\$ 18,907	4.26%
100-43711	CONNECTING STREETS	\$ 89,913	\$ 91,157	\$ 68,369	\$ 91,157	\$ 110,777	\$ 19,620	21.52%
Total INTERGOVERNMENTAL REVENUE:		\$ 4,617,594	\$ 4,586,925	\$ 1,267,208	\$ 4,734,976	\$ 5,481,672	\$ 894,747	19.51%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
LICENSES & PERMITS								
100-44110	LIQUOR LICENSE	\$ 16,609	\$ 16,000	\$ 18,485	\$ 18,500	\$ 17,000	\$ 1,000	6.25%
100-44120	BAR OPERATOR LICENSE	\$ 6,010	\$ 6,000	\$ 6,450	\$ 6,500	\$ 6,000	\$ -	0.00%
100-44125	CIGARETTE LICENSE	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
100-44130	BUSINESS OR OCCUPATION	\$ 1,532	\$ 2,500	\$ 2,170	\$ 2,500	\$ 2,500	\$ -	0.00%
100-44140	CABLE TV FRANCHISE	\$ 109,051	\$ 140,000	\$ 52,689	\$ 110,000	\$ 110,000	\$ (30,000)	-21.43%
100-44200	BICYCLE LICENSE/GOLF CART PERMIT	\$ 950	\$ 1,000	\$ 1,300	\$ 1,300	\$ 1,300	\$ 300	30.00%
100-44210	DOG LICENSE	\$ 7,580	\$ 7,000	\$ 4,299	\$ 7,000	\$ 7,000	\$ -	0.00%
100-44300	BUILDING PERMITS	\$ 63,488	\$ 75,000	\$ 132,072	\$ 140,000	\$ 75,000	\$ -	0.00%
100-44310	ELECTRICAL PERMITS	\$ 16,985	\$ 18,000	\$ 11,581	\$ 13,000	\$ 15,000	\$ (3,000)	-16.67%
100-44320	PLUMBING PERMITS	\$ 23,550	\$ 25,000	\$ 23,635	\$ 30,000	\$ 25,000	\$ -	0.00%
100-44330	SIGN PERMIT	\$ 1,320	\$ 1,500	\$ 1,040	\$ 1,040	\$ 1,500	\$ -	0.00%
100-44340	CONDITIONAL USE PERMIT	\$ 1,750	\$ 3,500	\$ 5,435	\$ 5,500	\$ 3,500	\$ -	0.00%
100-44800	SHORT TERM RENTAL PERMIT FEE	\$ 3,000	\$ -	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	
100-44900	OTHER PERMITS	\$ 6,451	\$ 7,000	\$ 3,036	\$ 5,000	\$ 7,000	\$ -	0.00%
Total LICENSES & PERMITS:		\$ 259,276	\$ 303,500	\$ 263,692	\$ 344,340	\$ 274,800	\$ (28,700)	-9.46%
FINES & FORFEITURES								
100-45110	MUN. COURT FINES/COSTS	\$ 26,410	\$ 40,000	\$ 22,530	\$ 30,000	\$ 40,000	\$ -	0.00%
100-45115	POLICE DEPT TRIP PAYMENTS	\$ 46,864	\$ 40,000	\$ 20,593	\$ 25,000	\$ 40,000	\$ -	0.00%
100-45130	PARKING VIOLATIONS	\$ 4,580	\$ 10,000	\$ 8,146	\$ 10,000	\$ 10,000	\$ -	0.00%
100-45131	UNPAID TRAFFIC JUDGEMENTS	\$ (19)	\$ -	\$ (69)	\$ -	\$ -	\$ -	
100-45220	ANIMAL TRANSPORTS	\$ 350	\$ 500	\$ 150	\$ 500	\$ 500	\$ -	0.00%
Total FINES & FORFEITURES:		\$ 78,185	\$ 90,500	\$ 51,350	\$ 65,500	\$ 90,500	\$ -	0.00%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CHARGES FOR SERVICE								
100-46110	GENERAL GOVERNMENT FEES	\$ 26,535	\$ 24,000	\$ 16,937	\$ 24,000	\$ 24,000	\$ -	0.00%
100-46111	PUBLICATIONS FEES	\$ 556	\$ -	\$ -	\$ -	\$ -	\$ -	
100-46210	LAW ENFORCEMENT FEES	\$ 2,109	\$ 2,500	\$ 2,191	\$ 2,500	\$ 2,500	\$ -	0.00%
100-46220	FIRE DEPARTMENT FEES	\$ 2,362	\$ 2,000	\$ 2,121	\$ 2,500	\$ 2,000	\$ -	0.00%
100-46225	FIRE DEPT TRIP PAYMENTS	\$ 56,280	\$ 60,000	\$ 37,148	\$ 40,000	\$ 60,000	\$ -	0.00%
100-46230	AMBULANCE FEES	\$ 744,330	\$ 820,000	\$ 556,838	\$ 775,000	\$ 820,000	\$ -	0.00%
100-46240	POLICE LIAISON FEES	\$ 146,842	\$ 152,000	\$ 80,182	\$ 152,000	\$ 156,000	\$ 4,000	2.63%
100-46310	PUBLIC WORKS FEES	\$ 203,265	\$ 260,000	\$ 4,900	\$ 220,000	\$ 260,000	\$ -	0.00%
100-46540	CEMETERY PLOTS	\$ 101,615	\$ 120,000	\$ 105,995	\$ 120,000	\$ 120,000	\$ -	0.00%
100-46720	RECREATION FEES	\$ 69,537	\$ 85,000	\$ 67,301	\$ 85,000	\$ 85,000	\$ -	0.00%
100-46743	COMMUNITY CENTER	\$ 27,625	\$ 30,000	\$ 26,677	\$ 30,000	\$ 30,000	\$ -	0.00%
100-46745	SENIOR CENTER	\$ -	\$ 18,000	\$ 1,095	\$ 18,000	\$ 18,000	\$ -	0.00%
Total CHARGES FOR SERVICE:		\$ 1,381,057	\$ 1,573,500	\$ 901,385	\$ 1,469,000	\$ 1,577,500	\$ 4,000	0.25%
INTERDEPARTMENTAL REVENUE								
100-47323	SHARED FIRE EXPENSE	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-47430	PUBLIC WORKS CHARGES	\$ 429,955	\$ 525,000	\$ 197,051	\$ 475,000	\$ 525,000	\$ -	0.00%
100-47440	RECREATION CHARGES	\$ 31,227	\$ 30,000	\$ 2,850	\$ 30,000	\$ 30,000	\$ -	0.00%
100-47450	ECONOMIC DEVELOPMENT CHRG	\$ 10,626	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ -	0.00%
Total INTERDEPARTMENTAL REVENUE:		\$ 471,808	\$ 585,500	\$ 199,901	\$ 535,500	\$ 585,500	\$ -	0.00%
MISCELLANEOUS REVENUE								
100-48100	INTEREST ON INVESTMENTS	\$ 67,092	\$ 80,000	\$ 144,972	\$ 170,000	\$ 140,000	\$ 60,000	75.00%
100-48120	INTEREST INCOME ON TIF ADVANCE	\$ 5,890	\$ 5,500	\$ -	\$ 5,500	\$ 5,500	\$ -	0.00%
100-48121	INT INC ON UTILITY ADVANCES	\$ 31,612	\$ 40,000	\$ -	\$ 20,000	\$ 20,000	\$ (20,000)	-50.00%
100-48130	INTERST-SPECIAL ASSMTS	\$ 22,094	\$ 25,000	\$ 22,546	\$ 25,000	\$ 25,000	\$ -	0.00%
100-48200	RENT-CITY PROPERTY	\$ 80,279	\$ 70,000	\$ 61,648	\$ 70,000	\$ 70,000	\$ -	0.00%
100-48300	SALE OF PROP & EQUIP	\$ 23,770	\$ 60,000	\$ 18,651	\$ 25,000	\$ 25,000	\$ (35,000)	-58.33%
100-48400	REFUND FOR PRIOR YEARS	\$ 43,006	\$ 36,500	\$ -	\$ 36,500	\$ 36,500	\$ -	0.00%
100-48440	INSURANCE CLAIMS	\$ 594	\$ -	\$ -	\$ -	\$ -	\$ -	
100-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-48900	OTHER REVENUES	\$ 27,043	\$ 5,000	\$ 7,349	\$ 7,500	\$ 5,000	\$ -	0.00%
Total MISCELLANEOUS REVENUE:		\$ 301,381	\$ 322,000	\$ 255,166	\$ 359,500	\$ 327,000	\$ 5,000	1.55%

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<u>OTHER FINANCING SOURCES</u>								
100-49220	TRANSFER FROM PARKING	\$ -	\$ -	\$ -	\$ -	\$ -		
100-49223	TRANS FROM OTHER FUNDS	\$ 206,755	\$ 320,005	\$ 215,077	\$ 320,000	\$ 320,000	\$ (5)	0.00%
100-49310	REAPPROPRIATED SURPLUS	\$ -	\$ 300,000	\$ -	\$ -	\$ 244,751		
Total OTHER FINANCING SOURCES:		\$ 206,755	\$ 620,005	\$ 215,077	\$ 320,000	\$ 564,751	\$ (55,254)	-8.91%
TOTAL REVENUES		\$ 10,539,545	\$ 11,442,950	\$ 6,134,522	\$ 11,186,827	\$ 12,258,743	\$ 815,793	7.13%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
COUNCIL								
PERSONNEL SERVICES								
100-51100-1120	WAGES PERMANENT REGULAR	\$ 12,950	\$ 12,705	\$ 8,750	\$ 12,000	\$ 12,950	\$ 245	1.93%
100-51100-1320	FICA	\$ 990	\$ 972	\$ 669	\$ 900	\$ 990	\$ 18	1.85%
	TOTAL	\$ 13,941	\$ 13,677	\$ 9,419	\$ 12,900	\$ 13,940	\$ 263	1.92%
CONTRACTUAL SERVICES								
100-51100-2910	PRINTING/ADVERTISING	\$ 7,003	\$ 8,700	\$ 5,267	\$ 8,500	\$ 8,500	\$ (200)	-2.30%
100-51100-2920	TRAINING	\$ 110	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
	TOTAL	\$ 7,113	\$ 9,000	\$ 5,267	\$ 8,500	\$ 8,800	\$ (200)	-2.22%
OPERATING SUPPLIES/EXPENSES								
100-51100-3210	MEMBERSHIP & DUES	\$ 3,323	\$ 3,200	\$ 100	\$ 3,500	\$ 3,500	\$ 300	9.38%
100-51100-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-51100-3300	TRAVEL	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
100-51100-3900	OTHER SUPPLIES	\$ 166	\$ 1,000	\$ -	\$ 500	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 3,489	\$ 4,800	\$ 100	\$ 4,000	\$ 5,100	\$ 300	6.25%
CAPITAL OUTLAY								
100-51100-9999	ADMINISTRATIVE COST ALLOCATION	\$ (10,307)	\$ (11,540)	\$ (6,210)	\$ (10,668)	\$ (11,693)	\$ (153)	1.32%
	TOTAL	\$ (10,307)	\$ (11,540)	\$ (6,210)	\$ (10,668)	\$ (11,693)	\$ (153)	1.32%
Total COUNCIL:		\$ 14,234	\$ 15,937	\$ 8,576	\$ 14,732	\$ 16,147	\$ 210	1.32%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
JUDICIAL								
PERSONNEL SERVICES								
100-51200-1120	WAGES PERMANENT REGULAR	\$ 16,062	\$ 19,005	\$ 12,940	\$ 19,004	\$ 19,574	\$ 569	2.99%
100-51200-1230	WAGES - PART TIME	\$ 26,666	\$ 23,070	\$ 6,061	\$ 23,067	\$ 23,920	\$ 850	3.68%
100-51200-1280	LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1310	WI RETIREMENT	\$ 1,612	\$ 1,570	\$ 1,172	\$ 1,567	\$ 1,651	\$ 81	5.16%
100-51200-1320	FICA	\$ 2,996	\$ 3,220	\$ 2,384	\$ 3,334	\$ 3,228	\$ 8	0.25%
100-51200-1330	HEALTH INSURANCE	\$ 9,858	\$ 9,825	\$ 2,926	\$ 3,902	\$ 4,500	\$ (5,325)	-54.20%
100-51200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ 692	\$ 1,100	\$ -		
100-51200-1340	LIFE INSURANCE	\$ 62	\$ 75	\$ 19	\$ 27	\$ 27	\$ (48)	-64.00%
100-51200-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 57,255	\$ 56,765	\$ 26,194	\$ 52,001	\$ 52,900	\$ (3,865)	-6.81%
CONTRACTUAL SERVICES								
100-51200-2131	PROF SERV-PROCESS SERVICE	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
100-51200-2140	CHANGE OF VENUE EXPENSE	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-51200-2150	TRANSLATOR SERVICES	\$ -	\$ 120	\$ 42	\$ 120	\$ 120	\$ -	0.00%
100-51200-2900	OTHER SERVICES	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.00%
100-51200-2910	PRINTING/ADVERTISING	\$ -	\$ 500	\$ 170	\$ 500	\$ 500	\$ -	0.00%
100-51200-2920	TRAINING	\$ 40	\$ 150	\$ 290	\$ 290	\$ 150	\$ -	0.00%
	TOTAL	\$ 40	\$ 1,420	\$ 952	\$ 1,560	\$ 1,420	\$ -	0.00%
OPERATION SUPPLIESEXPENSES								
100-51200-3110	POSTAGE	\$ 486	\$ 700	\$ 336	\$ 400	\$ 700	\$ -	0.00%
100-51200-3210	MEMBERSHIP & DUES	\$ 890	\$ 900	\$ 1,333	\$ 1,500	\$ 900	\$ -	0.00%
100-51200-3300	TRAVEL	\$ 148	\$ 250	\$ 90	\$ 100	\$ 250	\$ -	0.00%
100-51200-3900	OTHER SUPPLIES	\$ 26	\$ 400	\$ 89	\$ 100	\$ 400	\$ -	0.00%
	TOTAL	\$ 1,550	\$ 2,250	\$ 1,848	\$ 2,100	\$ 2,250	\$ -	0.00%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
FIXED CHARGES								
100-51200-5310	RENT/LEASE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
CAPITAL OUTLAY								
100-51200-8190	CO-OFFICE EQUIPMENT	\$ 2,200	\$ 2,200	\$ 2,400	\$ 2,400	\$ 2,400	\$ 200	9.09%
	TOTAL	\$ 2,200	\$ 2,200	\$ 2,400	\$ 2,400	\$ 2,400	\$ 200	9.09%
Total JUDICIAL:		\$ 61,045	\$ 62,635	\$ 31,394	\$ 58,061	\$ 58,970	\$ (3,665)	-5.85%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
LEGAL								
CONTRACTUAL SERVICES								
100-51340-2120	PROF SERV - LEGAL COUNSEL	\$ 71,718	\$ 75,000	\$ 51,647	\$ 75,000	\$ 75,000	\$ -	0.00%
100-51340-2121	LEGAL COUNSEL (CITY ATTORNEY)	\$ 18,720	\$ 19,500	\$ 9,642	\$ 19,500	\$ 20,100	\$ 600	3.08%
100-51340-2200	TELEPHONE EXPENSE	\$ 48	\$ 100	\$ 36	\$ 50	\$ 100	\$ -	0.00%
	TOTAL	\$ 90,486	\$ 94,600	\$ 61,325	\$ 94,550	\$ 95,200	\$ 600	0.63%
OPERATING SUPPLIES/EXPENSES								
100-51340-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL OUTLAY								
100-51340-9999	ADMINISTRATIVE COST ALLOCATION	\$ (38,001)	\$ (39,732)	\$ (25,756)	\$ (39,711)	\$ (39,984)	\$ (252)	0.63%
	TOTAL	\$ (38,001)	\$ (39,732)	\$ (25,756)	\$ (39,711)	\$ (39,984)	\$ (252)	0.63%
	Total LEGAL COUNSEL:	\$ 52,485	\$ 54,868	\$ 35,568	\$ 54,839	\$ 55,216	\$ 348	0.63%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CITY MANAGER								
PERSONNEL SERVICES								
100-51410-1100	FULLTIME SALARIES	\$ 116,024	\$ 119,210	\$ 89,404	\$ 119,100	\$ 122,800	\$ 3,590	3.01%
100-51410-1200	WAGES - FULLTIME	\$ 52,677	\$ 54,270	\$ 41,512	\$ 55,745	\$ 59,280	\$ 5,010	9.23%
100-51410-1210	WAGES-PERM SCHOOL INCNTV	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51410-1280	WAGES-LONGEVITY PAY	\$ 5,787	\$ 5,960	\$ -	\$ 5,960	\$ 6,139	\$ 179	3.00%
100-51410-1290	WAGES-OVERTIME	\$ 2,679	\$ 3,000	\$ 1,213	\$ 2,100	\$ 3,270	\$ 270	9.00%
100-51410-1310	WI RETIREMENT	\$ 11,803	\$ 12,925	\$ 9,268	\$ 12,500	\$ 13,715	\$ 790	6.11%
100-51410-1320	FICA	\$ 13,482	\$ 14,550	\$ 10,222	\$ 13,700	\$ 15,200	\$ 650	4.47%
100-51410-1330	HEALTH INSURANCE	\$ 25,624	\$ 27,500	\$ 20,589	\$ 27,500	\$ 31,575	\$ 4,075	14.82%
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	\$ 1,205	\$ 1,205	\$ 981	\$ 1,275	\$ 1,450	\$ 245	20.33%
100-51410-1361	SICK LEAVE PAYOUT	\$ 2,618	\$ 2,790	\$ 2,671	\$ 2,671	\$ 2,500	\$ (290)	-10.39%
100-51410-1390	WAGES-CAR ALLOW	\$ 1,805	\$ 1,800	\$ 1,350	\$ 1,800	\$ 1,800	\$ -	0.00%
	TOTAL	\$ 236,704	\$ 246,210	\$ 179,401	\$ 245,351	\$ 260,729	\$ 14,519	5.90%
CONTRACTUAL SERVICES								
100-51410-2130	PROFESSIONAL SERVICES	\$ 20,803	\$ 25,000	\$ 15,371	\$ 25,000	\$ 25,000	\$ -	0.00%
100-51410-2200	TELEPHONE EXPENSE	\$ 248	\$ 300	\$ 193	\$ 300	\$ 300	\$ -	0.00%
100-51410-2201	CELLULAR PHONE	\$ 657	\$ 600	\$ 280	\$ 600	\$ 600	\$ -	0.00%
100-51410-2900	OTHER SERVICES	\$ 1,630	\$ 1,500	\$ 1,171	\$ 1,500	\$ 1,500	\$ -	0.00%
100-51410-2910	PRINTING/ADVERTISING	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-51410-2920	TRAINING	\$ -	\$ 1,400	\$ -	\$ -	\$ 1,400	\$ -	0.00%
	TOTAL	\$ 23,338	\$ 28,900	\$ 17,015	\$ 27,500	\$ 28,900	\$ -	0.00%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-51410-3100	OFFICE SUPPLIES	\$ 19,162	\$ 15,000	\$ 10,325	\$ 15,000	\$ 15,000	\$ -	0.00%
100-51410-3110	POSTAGE	\$ 145	\$ 500	\$ 868	\$ 1,000	\$ 1,000	\$ 500	100.00%
100-51410-3210	MEMBERSHIP & DUES	\$ 1,151	\$ 1,200	\$ 813	\$ 1,200	\$ 1,200	\$ -	0.00%
100-51410-3220	PUBLICATIONS	\$ 598	\$ 750	\$ -	\$ 750	\$ 750	\$ -	0.00%
100-51410-3300	TRAVEL	\$ 103	\$ 1,200	\$ 1,081	\$ 1,200	\$ 1,200	\$ -	0.00%
100-51410-3900	OTHER SUPPLIES	\$ 423	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
	TOTAL	\$ 21,582	\$ 19,150	\$ 13,086	\$ 19,650	\$ 19,650	\$ 500	2.61%
CAPITAL OUTLAY								
100-51410-9999	ADMINISTRATIVE COST ALLOCATION	\$ (126,682)	\$ (132,417)	\$ (94,276)	\$ (131,625)	\$ (139,176)	\$ (6,759)	5.10%
	TOTAL	\$ (126,682)	\$ (132,417)	\$ (94,276)	\$ (131,625)	\$ (139,176)	\$ (6,759)	5.10%
Total CITY MANAGER:		\$ 154,942	\$ 161,843	\$ 115,226	\$ 160,876	\$ 170,103	\$ 8,260	5.10%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CITY CLERK								
PERSONNEL SERVICES								
100-51420-1200	WAGES - FULLTIME	\$ 78,997	\$ 84,500	\$ 59,980	\$ 80,250	\$ 84,600	\$ 100	0.12%
100-51420-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-1310	WI RETIREMENT	\$ 5,094	\$ 5,700	\$ 3,971	\$ 5,400	\$ 5,850	\$ 150	2.63%
100-51420-1320	FICA	\$ 5,521	\$ 6,500	\$ 4,401	\$ 6,000	\$ 6,500	\$ -	0.00%
100-51420-1330	HEALTH INSURANCE	\$ 6,113	\$ 19,700	\$ 8,814	\$ 10,800	\$ 9,000	\$ (10,700)	-54.31%
100-51420-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-1334	HEALTH INSURANCE OPT-OUT	\$ 3,269	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-1340	LIFE INSURANCE	\$ 69	\$ 75	\$ 58	\$ 100	\$ 100	\$ 25	33.33%
100-51420-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 99,063	\$ 116,475	\$ 77,223	\$ 102,550	\$ 106,050	\$ (10,425)	-8.95%
CONTRACTUAL SERVICES								
100-51420-2130	PROFESSIONAL SERVICES	\$ 645	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
100-51420-2200	TELEPHONE EXPENSE	\$ 71	\$ 100	\$ 52	\$ 75	\$ 100	\$ -	0.00%
100-51420-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-51420-2900	OTHER SERVICES	\$ 31	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-51420-2910	PRINTING/ADVERTISING	\$ -	\$ 500	\$ 25	\$ 500	\$ 500	\$ -	0.00%
100-51420-2920	TRAINING	\$ 180	\$ 1,000	\$ 744	\$ 1,000	\$ 1,400	\$ 400	40.00%
	TOTAL	\$ 926	\$ 6,200	\$ 821	\$ 5,575	\$ 6,600	\$ 400	6.45%
OPERATING SUPPLIES/EXPENSES								
100-51420-3100	OFFICE SUPPLIES	\$ 2,037	\$ 2,500	\$ 2,248	\$ 2,500	\$ 2,500	\$ -	0.00%
100-51420-3110	POSTAGE	\$ 511	\$ 750	\$ 460	\$ 750	\$ 750	\$ -	0.00%
100-51420-3210	MEMBERSHIP & DUES	\$ 65	\$ 400	\$ 250	\$ 350	\$ 600	\$ 200	50.00%
100-51420-3220	PUBLICATIONS	\$ 591	\$ 800	\$ 685	\$ 750	\$ 800	\$ -	0.00%
100-51420-3300	TRAVEL	\$ 333	\$ 750	\$ 186	\$ 400	\$ 750	\$ -	0.00%
100-51420-3900	OTHER SUPPLIES	\$ 10	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
	TOTAL	\$ 3,546	\$ 5,500	\$ 3,829	\$ 4,750	\$ 5,700	\$ 200	3.64%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CAPITAL OUTLAY								
100-51420-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -				
100-51420-9999	ADMINISTRATIVE COST ALLOCATION	\$ (27,941)	\$ (34,607)	\$ (22,327)	\$ (30,476)	\$ (31,955)	\$ 2,653	-7.66%
	TOTAL	\$ (27,941)	\$ (34,607)	\$ (22,327)	\$ (30,476)	\$ (31,955)	\$ 2,653	-7.66%
Total CLERK:		\$ 75,595	\$ 93,568	\$ 59,546	\$ 82,399	\$ 86,396	\$ (7,173)	-7.67%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
ELECTIONS								
PERSONNEL SERVICES								
100-51440-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51440-1270	WAGES-TEMPORARY PT	\$ 10,655	\$ 7,500	\$ 3,589	\$ 3,700	\$ 18,000	\$ 10,500	140.00%
100-51440-1310	WI RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51440-1320	FICA	\$ 22	\$ 200	\$ -	\$ -	\$ -		#VALUE!
100-51440-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 10,677	\$ 7,700	\$ 3,589	\$ 3,700	\$ 18,000	\$ 10,300	133.77%
CONTRACTUAL SERVICES								
100-51440-2410	MAINTENANCE EQUIPMENT/VEH	\$ 802	\$ 2,500	\$ 1,140	\$ 1,500	\$ 2,800	\$ 300	12.00%
100-51440-2910	PRINTING/ADVERTISING	\$ 2,213	\$ 1,500	\$ 928	\$ 1,500	\$ 2,000	\$ 500	33.33%
100-51440-2920	TRAINING	\$ 207	\$ 500	\$ 179	\$ 250	\$ 500	\$ -	0.00%
	TOTAL	\$ 3,222	\$ 4,500	\$ 2,247	\$ 3,250	\$ 5,300	\$ 800	17.78%
OPERATING SUPPLIES/EXPENSES								
100-51440-3100	OFFICE SUPPLIES	\$ 228	\$ 800	\$ 321	\$ 500	\$ 800	\$ -	0.00%
100-51440-3110	POSTAGE	\$ 2,651	\$ 2,500	\$ 1,508	\$ 1,600	\$ 4,000	\$ 1,500	60.00%
100-51440-3300	TRAVEL	\$ 495	\$ 300	\$ 72	\$ 75	\$ 300	\$ -	0.00%
100-51440-3900	OTHER SUPPLIES	\$ 1,131	\$ 1,500	\$ 326	\$ 1,500	\$ 2,000	\$ 500	33.33%
	TOTAL	\$ 4,504	\$ 5,100	\$ 2,227	\$ 3,675	\$ 7,100	\$ 2,000	39.22%
CAPITAL OUTLAY								
100-51440-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -	\$ -	\$ -		
Total ELECTION:		\$ 18,403	\$ 17,300	\$ 8,064	\$ 10,625	\$ 30,400	\$ 13,100	75.72%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
INFORMATION SYSTEMS								
PERSONNEL SERVICES								
100-51450-1100	FULLTIME SALARIES	\$ 87,331	\$ 89,735	\$ 67,298	\$ 89,590	\$ 92,450	\$ 2,715	3.03%
100-51450-1200	WAGES - FULLTIME	\$ 59,158	\$ 62,630	\$ 45,599	\$ 60,703	\$ 64,500	\$ 1,870	2.99%
100-51450-1220	WAGES FULLTIME UNION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51450-1280	WAGES-LONGEVITY PAY	\$ 4,356	\$ 4,490	\$ -	\$ 4,490	\$ 4,620	\$ 130	2.90%
100-51450-1310	WI RETIREMENT	\$ 9,857	\$ 10,790	\$ 7,802	\$ 10,450	\$ 11,300	\$ 510	4.73%
100-51450-1320	FICA	\$ 10,949	\$ 12,140	\$ 8,234	\$ 11,025	\$ 12,525	\$ 385	3.17%
100-51450-1330	HEALTH INSURANCE	\$ 25,624	\$ 27,500	\$ 20,589	\$ 27,500	\$ 31,575	\$ 4,075	14.82%
100-51450-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51450-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51450-1340	LIFE INSURANCE	\$ 581	\$ 580	\$ 439	\$ 585	\$ 600	\$ 20	3.45%
100-51450-1361	SICK LEAVE PAYOUT	\$ 801	\$ 1,800	\$ 1,717	\$ 1,718	\$ 2,157	\$ 357	19.83%
	TOTAL	\$ 198,655	\$ 209,665	\$ 151,678	\$ 206,061	\$ 219,727	\$ 10,062	4.80%
CONTRACTUAL SERVICES								
100-51450-2130	PROF SERVICES - IT	\$ 7,945	\$ 5,000	\$ 5,035	\$ 5,030	\$ 5,000	\$ -	0.00%
100-51450-2200	TELEPHONE EXPENSE	\$ 163	\$ 500	\$ 127	\$ 175	\$ 250	\$ (250)	-50.00%
100-51450-2202	T1 DATA CIRCUIT/INTERNET	\$ 5,098	\$ 5,500	\$ 3,399	\$ 5,500	\$ 5,500	\$ -	0.00%
100-51450-2400	SOFTWARE MAINTENANCE	\$ 30,098	\$ 32,700	\$ 29,862	\$ 32,700	\$ 52,000	\$ 19,300	59.02%
100-51450-2410	MAINTENANCE EQUIPMENT/VEH	\$ 6,915	\$ 10,500	\$ 2,344	\$ 10,500	\$ 10,500	\$ -	0.00%
100-51450-2900	OTHER SERVICES	\$ 1,950	\$ 16,600	\$ 11,964	\$ 16,600	\$ 8,800	\$ (7,800)	-46.99%
100-51450-2920	TRAINING	\$ 160	\$ 400	\$ 225	\$ 400	\$ 500	\$ 100	25.00%
	TOTAL	\$ 52,329	\$ 71,200	\$ 52,955	\$ 70,905	\$ 82,550	\$ 11,350	15.94%
OPERATING SUPPLIES/EXPENSES								
100-51450-3100	OFFICE SUPPLIES	\$ 442	\$ 300	\$ 393	\$ 400	\$ 400	\$ 100	33.33%
100-51450-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ 50	\$ 100	\$ -	0.00%
100-51450-3210	MEMBERSHIP & DUES	\$ 50	\$ 100	\$ 75	\$ 100	\$ 100	\$ -	0.00%
100-51450-3300	TRAVEL	\$ 517	\$ 500	\$ 271	\$ 500	\$ 1,200	\$ 700	140.00%
100-51450-3900	OTHER SUPPLIES	\$ 1,018	\$ 750	\$ 1,397	\$ 1,500	\$ 1,400	\$ 650	86.67%
	TOTAL	\$ 2,027	\$ 1,750	\$ 2,136	\$ 2,550	\$ 3,200	\$ 1,450	82.86%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CAPITAL OUTLAY								
100-51450-9999	ADMINISTRATIVE COST ALLOCATION	\$ (148,957)	\$ (166,743)	\$ (121,994)	\$ (164,914)	\$ (180,231)	\$ (13,488)	8.09%
	TOTAL	\$ (148,957)	\$ (166,743)	\$ (121,994)	\$ (164,914)	\$ (180,231)	\$ (13,488)	8.09%
Total INFORMATION SYSTEMS:		\$ 104,054	\$ 115,872	\$ 84,775	\$ 114,602	\$ 125,246	\$ 9,374	8.09%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
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FINANCE DEPARTMENT

PERSONNEL SERVICES

100-51510-1100	FULLTIME SALARIES	\$ 95,276	\$ 97,890	\$ 73,414	\$ 97,750	\$ 100,820	\$ 2,930	2.99%
100-51510-1220	WAGES - FULLTIME	\$ 118,974	\$ 122,690	\$ 92,369	\$ 122,920	\$ 126,500	\$ 3,810	3.11%
100-51510-1280	WAGES-LONGEVITY PAY	\$ 6,672	\$ 7,460	\$ -	\$ 7,460	\$ 7,675	\$ 215	2.88%
100-51510-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51510-1310	WI RETIREMENT	\$ 14,500	\$ 15,600	\$ 11,435	\$ 15,280	\$ 16,370	\$ 770	4.94%
100-51510-1320	FICA	\$ 15,514	\$ 17,620	\$ 11,154	\$ 14,950	\$ 18,150	\$ 530	3.01%
100-51510-1330	HEALTH INSURANCE	\$ 44,054	\$ 56,100	\$ 42,044	\$ 56,060	\$ 64,475	\$ 8,375	14.93%
100-51510-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51510-1334	HEALTH INSURANCE OPT-OUT	\$ 2,230	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51510-1340	LIFE INSURANCE	\$ 900	\$ 915	\$ 735	\$ 960	\$ 1,070	\$ 155	16.94%
100-51510-1361	SICK LEAVE PAYOUT	\$ 2,150	\$ 2,290	\$ 2,193	\$ 2,195	\$ 2,355	\$ 65	2.84%
	TOTAL	\$ 300,268	\$ 320,565	\$ 233,343	\$ 317,575	\$ 337,415	\$ 16,850	5.26%

CONTRACTUAL SERVICES

100-51510-2110	PROFESSIONAL SERV-AUDITOR	\$ 30,240	\$ 34,000	\$ 22,733	\$ 34,000	\$ 35,000	\$ 1,000	2.94%
100-51510-2200	TELEPHONE EXPENSE	\$ 683	\$ 800	\$ 509	\$ 700	\$ 800	\$ -	0.00%
100-51510-2201	CELLULAR PHONE	\$ 746	\$ 1,000	\$ 401	\$ 800	\$ 1,000	\$ -	0.00%
100-51510-2403	ACCOUNTING SOFTWARE MAINT	\$ 18,596	\$ 19,500	\$ 18,982	\$ 19,500	\$ 20,000	\$ 500	2.56%
100-51510-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-51510-2900	OTHER SERVICES	\$ 7,217	\$ 15,000	\$ 7,326	\$ 15,000	\$ 15,000	\$ -	0.00%
100-51510-2910	PRINTING/ADVERTISING	\$ -	\$ 350	\$ -	\$ -	\$ 350	\$ -	0.00%
100-51510-2920	TRAINING	\$ 789	\$ 1,500	\$ 800	\$ 1,000	\$ 1,500	\$ -	0.00%
	TOTAL	\$ 58,270	\$ 72,350	\$ 50,751	\$ 71,000	\$ 73,850	\$ 1,500	2.07%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-51510-3100	OFFICE SUPPLIES	\$ 5,695	\$ 3,500	\$ 3,495	\$ 3,500	\$ 4,000	\$ 500	14.29%
100-51510-3110	POSTAGE	\$ 2,324	\$ 2,600	\$ 2,103	\$ 2,600	\$ 2,800	\$ 200	7.69%
100-51510-3210	MEMBERSHIP & DUES	\$ 333	\$ 450	\$ 333	\$ 450	\$ 450	\$ -	0.00%
100-51510-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-51510-3300	TRAVEL	\$ 357	\$ 1,200	\$ 288	\$ 600	\$ 1,200	\$ -	0.00%
100-51510-3900	OTHER SUPPLIES	\$ 107	\$ 750	\$ 80	\$ 100	\$ 750	\$ -	0.00%
	TOTAL	\$ 8,816	\$ 8,600	\$ 6,300	\$ 7,250	\$ 9,300	\$ 700	8.14%
CAPITAL OUTLAY								
100-51510-9999	ADMINISTRATIVE COST ALLOCATION	\$ (228,370)	\$ (249,742)	\$ (180,625)	\$ (246,203)	\$ (261,591)	\$ (11,849)	4.74%
	TOTAL	\$ (228,370)	\$ (249,742)	\$ (180,625)	\$ (246,203)	\$ (261,591)	\$ (11,849)	4.74%
Total FINANCE DEPARTMENT:		\$ 138,985	\$ 151,773	\$ 109,769	\$ 149,622	\$ 158,974	\$ 7,201	4.74%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
ASSESSING								
PERSONNEL SERVICES								
100-51530-1200	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51530-1220	WAGES - FULLTIME	\$ 34,938	\$ 36,870	\$ 27,125	\$ 36,100	\$ 38,000	\$ 1,130	3.06%
100-51530-1280	WAGES-LONGEVITY PAY	\$ 564	\$ -	\$ -	\$ -	\$ -		
100-51530-1310	WI RETIREMENT	\$ 2,308	\$ 2,510	\$ 1,847	\$ 2,500	\$ 2,620	\$ 110	4.38%
100-51530-1320	FICA	\$ 2,477	\$ 2,820	\$ 1,762	\$ 2,350	\$ 2,905	\$ 85	3.01%
100-51530-1330	HEALTH INSURANCE	\$ 7,551	\$ 10,700	\$ 8,019	\$ 10,700	\$ 12,300	\$ 1,600	14.95%
100-51530-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51530-1334	HEALTH INSURANCE OPT-OUT	\$ 655	\$ -	\$ -	\$ -	\$ -		
100-51530-1340	LIFE INSURANCE	\$ 96	\$ 100	\$ 75	\$ 100	\$ 120	\$ 20	20.00%
100-51530-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 48,588	\$ 53,000	\$ 38,828	\$ 51,750	\$ 55,945	\$ 2,945	5.56%
CONTRACTUAL SERVICES								
100-51530-2130	PROFESSIONAL SERVICES	\$ 45,700	\$ 64,200	\$ 10,800	\$ 75,000	\$ 65,000	\$ 800	1.25%
100-51530-2200	TELEPHONE EXPENSE	\$ 107	\$ 150	\$ 82	\$ 110	\$ 150	\$ -	0.00%
100-51530-2410	MAINTENANCE EQUIPMENT/VEH	\$ 9,685	\$ -	\$ -	\$ -	\$ -		
100-51530-2900	OTHER SERVICES	\$ 3,736	\$ 2,200	\$ 400	\$ 2,200	\$ 2,200	\$ -	0.00%
100-51530-2910	PRINTING/ADVERTISING	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-51530-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 59,228	\$ 66,800	\$ 11,282	\$ 77,560	\$ 67,600	\$ 800	1.20%
OPERATING SUPPLIES/EXPENSES								
100-51530-3100	OFFICE SUPPLIES	\$ 1,054	\$ 900	\$ 407	\$ 500	\$ 500	\$ (400)	-44.44%
100-51530-3110	POSTAGE	\$ 779	\$ 1,000	\$ 5	\$ 500	\$ 500	\$ (500)	-50.00%
100-51530-3220	PUBLICATIONS	\$ -	\$ 150	\$ -	\$ 150	\$ 150	\$ -	0.00%
100-51530-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51530-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
	TOTAL	\$ 1,833	\$ 2,350	\$ 411	\$ 1,450	\$ 1,450	\$ (900)	-38.30%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
	CAPITAL OUTLAY							
100-51530-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total ASSESSING:	\$ 109,650	\$ 122,150	\$ 50,522	\$ 130,760	\$ 124,995	\$ 2,845	2.33%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
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CITY HALL

PERSONNEL SERVICES

100-51600-1220	WAGES - FULLTIME	\$ 48,891	\$ 51,400	\$ 38,516	\$ 51,275	\$ 52,900	\$ 1,500	2.92%
100-51600-1230	WAGES - PART TIME	\$ 19,953	\$ 22,000	\$ 17,721	\$ 23,900	\$ 26,180	\$ 4,180	19.00%
100-51600-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51600-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51600-1310	WI RETIREMENT	\$ 4,472	\$ 5,000	\$ 3,828	\$ 5,120	\$ 5,460	\$ 460	9.20%
100-51600-1320	FICA	\$ 5,263	\$ 5,600	\$ 4,302	\$ 5,750	\$ 6,050	\$ 450	8.04%
100-51600-1330	HEALTH INSURANCE	\$ 17	\$ -	\$ -	\$ -	\$ -		
100-51600-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51600-1340	LIFE INSURANCE	\$ 164	\$ 164	\$ 129	\$ 170	\$ 185	\$ 21	12.80%
100-51600-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 78,760	\$ 84,164	\$ 64,497	\$ 86,215	\$ 90,775	\$ 6,611	7.85%

CONTRACTUAL SERVICES

100-51600-2100	PROFESSIONAL SERVICES	\$ 141	\$ -	\$ 281	\$ 281	\$ -		
100-51600-2200	TELEPHONE EXPENSE	\$ 147	\$ 150	\$ 111	\$ 150	\$ 150	\$ -	0.00%
100-51600-2201	CELLULAR PHONE	\$ 470	\$ 500	\$ 488	\$ 550	\$ 550	\$ 50	10.00%
100-51600-2210	ELECTRICITY	\$ 34,659	\$ 31,500	\$ 24,100	\$ 33,000	\$ 33,000	\$ 1,500	4.76%
100-51600-2220	NATURAL GAS/HEAT	\$ 11,348	\$ 12,500	\$ 9,265	\$ 12,500	\$ 13,000	\$ 500	4.00%
100-51600-2230	WATER EXPENSE	\$ 2,059	\$ 2,300	\$ 1,638	\$ 2,100	\$ 2,300	\$ -	0.00%
100-51600-2240	SEWER EXPENSE	\$ 1,020	\$ 1,200	\$ 909	\$ 1,200	\$ 1,200	\$ -	0.00%
100-51600-2250	STORMWATER EXPENSE	\$ 904	\$ 904	\$ 701	\$ 904	\$ 904	\$ -	0.00%
	TOTAL	\$ 50,747	\$ 49,054	\$ 37,493	\$ 50,685	\$ 51,104	\$ 2,050	4.18%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-51600-3500	BLDGS./GRNDS MAINT	\$ 27,514	\$ 18,000	\$ 15,354	\$ 18,000	\$ 18,000	\$ -	0.00%
100-51600-3850	CLOTHING	\$ 84	\$ 100	\$ -	\$ 100	\$ -		#VALUE!
	TOTAL	\$ 27,598	\$ 18,100	\$ 15,354	\$ 18,100	\$ 18,000	\$ (100)	-0.55%
CAPITAL OUTLAY								
100-51600-9999	ADMINISTRATIVE COST ALLOCATION	\$ (65,900)	\$ (63,554)	\$ (49,284)	\$ (65,100)	\$ (67,149)	\$ (3,595)	5.66%
	TOTAL	\$ (65,900)	\$ (63,554)	\$ (49,284)	\$ (65,100)	\$ (67,149)	\$ (3,595)	5.66%
Total CITY HALL:		\$ 91,206	\$ 87,764	\$ 68,059	\$ 89,900	\$ 92,730	\$ 4,966	5.66%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
GENERAL GOVERNMENT								
CONTRACTUAL SERVICES								
100-51900-2160	SAFETY COORDINATOR	\$ 2,100	\$ 2,600	\$ 1,631	\$ 2,200	\$ 2,600	\$ -	0.00%
100-51900-2404	PROPERTY TAX SOFTWARE MAINT	\$ -	\$ 4,500	\$ 4,350	\$ 4,350	\$ 4,500	\$ -	0.00%
100-51900-2410	MAINTENANCE EQUIPMENT/VEH	\$ 650	\$ 700	\$ 689	\$ 700	\$ 800	\$ 100	14.29%
	TOTAL	\$ 2,750	\$ 7,800	\$ 6,670	\$ 7,250	\$ 7,900	\$ 100	1.28%
OPERATING SUPPLIES/EXPENSES								
100-51900-3110	POSTAGE	\$ 4,187	\$ 4,300	\$ 312	\$ 4,300	\$ 4,500	\$ 200	4.65%
100-51900-3900	OTHER SUPPLIES	\$ 2,121	\$ 2,700	\$ 977	\$ 2,500	\$ 2,700	\$ -	0.00%
	TOTAL	\$ 6,307	\$ 7,000	\$ 1,289	\$ 6,800	\$ 7,200	\$ 200	2.86%
FIXED CHARGES								
100-51900-5310	RENT/LEASE	\$ 1,907	\$ 3,000	\$ 8,744	\$ 9,000	\$ 3,000	\$ -	0.00%
	TOTAL	\$ 1,907	\$ 3,000	\$ 8,744	\$ 9,000	\$ 3,000	\$ -	0.00%
Total MISC GENERAL GOVERNMENT:		\$ 10,965	\$ 17,800	\$ 16,702	\$ 23,050	\$ 18,100	\$ 300	1.69%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
INSURANCE								
PERSONNEL SERVICES								
100-51930-1350	OTHER BENEFITS	\$ (8,283)	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ (8,283)	\$ -	\$ -	\$ -	\$ -		
FIXED CHARGES								
100-51930-5100	PUBLIC LIABILITY INSURANCE	\$ 66,189	\$ 66,000	\$ 52,640	\$ 70,000	\$ 82,000	\$ 16,000	24.24%
100-51930-5110	PROPERTY INSURANCE	\$ 25,436	\$ 27,500	\$ 22,432	\$ 30,200	\$ 33,000	\$ 5,500	20.00%
100-51930-5111	CONTRACTOR EQUIPMENT INS	\$ 9,222	\$ 9,000	\$ 9,974	\$ 11,000	\$ 12,000	\$ 3,000	33.33%
100-51930-5120	FLEET INSURANCE	\$ 55,633	\$ 55,000	\$ 45,923	\$ 60,000	\$ 85,000	\$ 30,000	54.55%
100-51930-5130	WORKMEN'S COMPENSATION	\$ 157,217	\$ 170,000	\$ 133,938	\$ 160,000	\$ 165,000	\$ (5,000)	-2.94%
100-51930-5140	UMBRELLA INSURANCE	\$ 16,658	\$ 17,000	\$ 12,331	\$ 17,000	\$ 23,000	\$ 6,000	35.29%
100-51930-5160	UNEMPLOYMENT COMP BENEFIT	\$ 4,077	\$ 7,500	\$ 664	\$ 1,000	\$ 2,500	\$ (5,000)	-66.67%
100-51930-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51930-5190	CRIME INSURANCE	\$ 472	\$ 520	\$ 365	\$ 490	\$ 520	\$ -	0.00%
100-51930-5200	INSURANCES	\$ 304	\$ 625	\$ 304	\$ 304	\$ 500	\$ (125)	-20.00%
	TOTAL	\$ 335,209	\$ 353,145	\$ 278,570	\$ 349,994	\$ 403,520	\$ 50,375	14.26%
Total INSURANCE:		\$ 326,926	\$ 353,145	\$ 278,570	\$ 349,994	\$ 403,520	\$ 50,375	14.26%
Total GENERAL GOVERNMENT:		\$ 1,158,489	\$ 1,254,655	\$ 866,772	\$ 1,239,459	\$ 1,340,796	\$ 86,141	6.87%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
POLICE DEPARTMENT ADMINISTRATION								
PERSONNEL SERVICES								
100-52100-1100	FULLTIME SALARIES	\$ 128,477	\$ 109,095	\$ 21,661	\$ 114,894	\$ 120,120	\$ 11,025	10.11%
100-52100-1110	SALARIES-OTHER(FD&PD)	\$ 599,027	\$ 601,910	\$ 453,976	\$ 591,444	\$ 647,766	\$ 45,856	7.62%
100-52100-1200	WAGES - FULLTIME	\$ 165,950	\$ 168,110	\$ 127,451	\$ 168,109	\$ 168,897	\$ 787	0.47%
100-52100-1220	WAGES - FULLTIME	\$ -	\$ -	\$ 32,069	\$ -	\$ -		
100-52100-1230	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 943	\$ 1,500	\$ 749	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52100-1280	WAGES-LONGEVITY PAY	\$ 9,015	\$ 9,020	\$ -	\$ 9,018	\$ 6,801	\$ (2,219)	-24.60%
100-52100-1290	WAGES-OVERTIME	\$ 64,495	\$ 60,000	\$ 36,824	\$ 50,000	\$ 50,000	\$ (10,000)	-16.67%
100-52100-1310	WI RETIREMENT	\$ 110,192	\$ 116,990	\$ 83,720	\$ 116,359	\$ 134,529	\$ 17,539	14.99%
100-52100-1311	RETIREMENT PAYBACK	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-1320	FICA	\$ 71,455	\$ 73,835	\$ 49,777	\$ 73,592	\$ 78,332	\$ 4,497	6.09%
100-52100-1330	HEALTH INSURANCE	\$ 131,111	\$ 140,055	\$ 95,684	\$ 130,853	\$ 158,500	\$ 18,445	13.17%
100-52100-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-1334	HEALTH INSURANCE OPT-OUT	\$ 10,385	\$ 15,005	\$ 10,308	\$ 16,501	\$ 15,001	\$ (4)	-0.03%
100-52100-1340	LIFE INSURANCE	\$ 1,804	\$ 1,630	\$ 1,233	\$ 1,614	\$ 1,416	\$ (214)	-13.13%
100-52100-1361	SICK LEAVE PAYOUT	\$ 1,462	\$ 2,025	\$ 2,432	\$ 2,450	\$ 953	\$ (1,072)	-52.94%
100-52100-1370	WAGES-VACATION PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 1,294,316	\$ 1,299,175	\$ 915,884	\$ 1,276,334	\$ 1,383,815	\$ 84,640	6.51%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CONTRACTUAL SERVICES								
100-52100-2100	PROFESSIONAL SERVICES	\$ 4,273	\$ 5,000	\$ 5,757	\$ 5,800	\$ 5,400	\$ 400	8.00%
100-52100-2101	WELLNESS-EPA	\$ 180	\$ -	\$ -	\$ -	\$ 750	\$ -	
100-52100-2150	EMPLOYMENT RECRUITMENT/TESTING	\$ 100	\$ -	\$ 353	\$ -	\$ 500		
100-52100-2160	SAFETY COORDINATOR	\$ 7,413	\$ 7,000	\$ 5,755	\$ 7,674	\$ 7,700	\$ 700	10.00%
100-52100-2200	TELEPHONE EXPENSE	\$ 2,581	\$ 3,000	\$ 1,901	\$ 2,408	\$ 3,000	\$ -	0.00%
100-52100-2202	T1 DATA CIRCUIT/INTERNET	\$ -	\$ 1,700	\$ -	\$ 1,700	\$ 1,700	\$ -	0.00%
100-52100-2203	TIME SYSTEM TELETYPE	\$ 3,855	\$ 4,100	\$ 3,237	\$ 3,855	\$ 4,220	\$ 120	2.93%
100-52100-2204	TIME RECORD CHECK-LICENSE	\$ 1,659	\$ 2,000	\$ 1,155	\$ 2,000	\$ 2,000	\$ -	0.00%
100-52100-2402	COMP SWARE MAINT-RMS/MCT	\$ 27,705	\$ 31,320	\$ 23,041	\$ 33,720	\$ 35,000	\$ 3,680	11.75%
100-52100-2420	VOICE LOGGER MAINTENANCE	\$ 3,131	\$ -	\$ -	\$ -	\$ -		
100-52100-2430	RECORDING EQUIPMENT REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-2441	RADIO MAINTENNCE CONTRACT	\$ 5,552	\$ 6,100	\$ 6,080	\$ 6,081	\$ 6,100	\$ -	0.00%
100-52100-2450	EQUIPMENT REPAIRS	\$ 443	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,500	\$ 1,500	150.00%
100-52100-2900	OTHER SERVICES	\$ 2,354	\$ 1,500	\$ 2,849	\$ 3,560	\$ 3,500	\$ 2,000	133.33%
100-52100-2912	PRINT-FORMS & STATIONARY	\$ 317	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52100-2913	PRINTING - MISCELLANEOUS	\$ 257	\$ 500	\$ 154	\$ 500	\$ 500	\$ -	0.00%
100-52100-2914	PRINTING - UTC & UMCC	\$ -	\$ -	\$ 171	\$ 172			
100-52100-2915	PRINTING-PROP & EVIDENCE	\$ 739	\$ 1,000	\$ 1,170	\$ 1,200	\$ 1,200	\$ 200	20.00%
100-52100-2920	TRAINING	\$ 3,955	\$ 2,000	\$ 1,084	\$ 2,000	\$ 3,000	\$ 1,000	50.00%
100-52100-2921	Tuition/Books Reimb	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 64,515	\$ 67,220	\$ 54,708	\$ 72,670	\$ 78,070	\$ 10,850	16.14%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-52100-3100	OFFICE SUPPLIES	\$ 2,792	\$ 2,500	\$ 2,432	\$ 2,500	\$ 2,500	\$ -	0.00%
100-52100-3101	OFFICE SUPPLIES-PRINTER	\$ 656	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52100-3102	OFFICE SUPPLIES-PAPER	\$ 2,746	\$ 2,000	\$ 2,382	\$ 2,500	\$ 2,000	\$ -	0.00%
100-52100-3110	POSTAGE	\$ 1,107	\$ 1,400	\$ 905	\$ 1,200	\$ 1,400	\$ -	0.00%
100-52100-3141	LESS LETHAL SUPPLIES	\$ 4,311	\$ 3,000	\$ 1,174	\$ 3,000	\$ 3,000	\$ -	0.00%
100-52100-3142	FIREARM TRAINING SUPPLIES	\$ -	\$ 1,500	\$ 528	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52100-3143	ARMOR SUPPLIES	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-52100-3144	FIREARMS AMMUNITION	\$ 2,200	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
100-52100-3145	DAAT TRAINING SUPPLIES	\$ 300	\$ 300	\$ 8	\$ 300	\$ 300	\$ -	0.00%
100-52100-3210	MEMBERSHIP & DUES	\$ 607	\$ 600	\$ 200	\$ 600	\$ 1,200	\$ 600	100.00%
100-52100-3220	PUBLICATIONS	\$ 601	\$ 500	\$ 79	\$ 500	\$ 500	\$ -	0.00%
100-52100-3300	TRAVEL	\$ 2,695	\$ 2,500	\$ 1,277	\$ 2,500	\$ 3,500	\$ 1,000	40.00%
100-52100-3500	BLDGS./GRNDS MAINT	\$ 2,274	\$ 1,600	\$ 1,849	\$ 1,850	\$ 2,000	\$ 400	25.00%
100-52100-3850	CLOTHING	\$ 5,032	\$ 4,200	\$ 4,582	\$ 5,200	\$ 5,200	\$ 1,000	23.81%
100-52100-3900	OTHER SUPPLIES	\$ 359	\$ -	\$ 113	\$ 120	\$ 4,000	\$ 4,000	
	TOTAL	\$ 25,678	\$ 25,100	\$ 20,028	\$ 26,770	\$ 32,100	\$ 7,000	27.89%
FIXED CHARGES								
100-52100-5100	PUBLIC LIABILITY INSURANCE	\$ 21,077	\$ 19,500	\$ 18,038	\$ 24,000	\$ 26,000	\$ 6,500	33.33%
100-52100-5310	RENT/LEASE	\$ 3,900	\$ 5,500	\$ 3,554	\$ 3,900	\$ 3,900	\$ (1,600)	-29.09%
100-52100-5312	LEASE/PURCHASE VEHICLE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 24,977	\$ 25,000	\$ 21,591	\$ 27,900	\$ 29,900	\$ 4,900	19.60%
Total POLICE ADMINISTRATION:		\$ 1,409,485	\$ 1,416,495	\$ 1,012,212	\$ 1,403,674	\$ 1,523,885	\$ 107,390	7.58%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
PATROL								
PERSONNEL SERVICES								
100-52115-1220	WAGES - POLICE OFFICERS	\$ 1,113,641	\$ 1,210,650	\$ 897,039	\$ 1,198,764	\$ 1,321,108	\$ 110,458	9.12%
100-52115-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 3,512	\$ 3,500	\$ 2,554	\$ 3,500	\$ 3,500	\$ -	0.00%
100-52115-1270	WAGE-COMMUNITY SERVICE OFFICER	\$ 40,915	\$ 57,595	\$ 38,357	\$ 48,591	\$ 47,840	\$ (9,755)	-16.94%
100-52115-1280	WAGES-LONGEVITY PAY	\$ 3,196	\$ 3,375	\$ -	\$ 3,375	\$ 3,539	\$ 164	4.86%
100-52115-1290	WAGES-OVERTIME	\$ 157,525	\$ 80,000	\$ 109,180	\$ 110,000	\$ 80,000	\$ -	0.00%
100-52115-1310	WI RETIREMENT	\$ 162,109	\$ 178,715	\$ 139,187	\$ 177,139	\$ 209,015	\$ 30,300	16.95%
100-52115-1320	FICA	\$ 99,222	\$ 106,010	\$ 79,133	\$ 104,429	\$ 113,799	\$ 7,789	7.35%
100-52115-1330	HEALTH INSURANCE	\$ 150,912	\$ 140,400	\$ 111,186	\$ 139,770	\$ 153,500	\$ 13,100	9.33%
100-52115-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-1334	HEALTH INSURANCE OPT-OUT	\$ 16,000	\$ 32,000	\$ 17,769	\$ 32,000	\$ 35,000	\$ 3,000	9.38%
100-52115-1340	LIFE INSURANCE	\$ 970	\$ 1,195	\$ 856	\$ 1,146	\$ 1,420	\$ 225	18.83%
100-52115-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-1371	VACATION PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-1400	FTO,CPO,PSLO,METRO DRUG	\$ 441	\$ 2,080	\$ 1,277	\$ 2,080	\$ 2,080	\$ -	0.00%
100-52115-1410	EDUCATIONAL PAY INCENTIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 1,748,444	\$ 1,815,520	\$ 1,396,539	\$ 1,820,794	\$ 1,970,801	\$ 155,281	8.55%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CONRACTUAL SERVICES								
100-52115-2133	PROF SERVICES-PHLEBOTOMY	\$ 450	\$ 1,500	\$ 181	\$ 500	\$ 750	\$ (750)	-50.00%
100-52115-2134	SEXUAL ASSAULT EXAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-2150	TRANSLATOR SERVICES	\$ 42	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-52115-2170	POLICE VEHICLE SETUP	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-2201	CELLULAR PHONE	\$ 16,614	\$ 16,720	\$ 11,354	\$ 14,379	\$ 16,000	\$ (720)	-4.31%
100-52115-2402	COMP SWARE MAINT-RMS/MCT	\$ 23,034	\$ 25,600	\$ 27,914	\$ 27,950	\$ 29,400	\$ 3,800	14.84%
100-52115-2411	MOTOR VEHICLE MAINTENANCE	\$ 14,620	\$ 15,000	\$ 19,391	\$ 20,000	\$ 17,000	\$ 2,000	13.33%
100-52115-2413	VEHICLE CLEANING EXP	\$ 90	\$ 300	\$ 84	\$ 300	\$ 300	\$ -	0.00%
100-52115-2450	RADAR REPAIRS	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-2470	MOBILE VIDEO REPAIRS	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-2901	PHOTO FINISHING				\$ -	\$ -	\$ -	
100-52115-2902	MISC SERVICES	\$ 2,631	\$ 2,500	\$ 1,809	\$ 2,500	\$ 2,500	\$ -	0.00%
100-52115-2903	ANIMAL CARE/HOUSING	\$ 10,339	\$ 10,055	\$ 357	\$ 10,055	\$ 10,625	\$ 570	5.67%
100-52115-2920	TRAINING	\$ 7,566	\$ 6,000	\$ 4,055	\$ 6,000	\$ 8,000	\$ 2,000	33.33%
100-52115-2921	Tuition/Books Reimb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 76,207	\$ 77,925	\$ 65,145	\$ 81,934	\$ 84,825	\$ 6,900	8.85%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-52115-3110	BLOODBORNE-PATHOGEN SUPP	\$ 1,156	\$ 1,000	\$ 332	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52115-3120	INVESTIGATIVE SUPPLIES	\$ 960	\$ 1,750	\$ 1,800	\$ 2,000	\$ 1,500	\$ (250)	-14.29%
100-52115-3140	CALIBRATION TEST SOLUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-3150	BICYCLE PATROL SUPPLIES	\$ -	\$ 200	\$ -	\$ -	\$ 500	\$ 300	150.00%
100-52115-3160	PHOTO SUPPLIES	\$ 58	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.00%
100-52115-3170	VEHICLE SUPPLIES	\$ 257	\$ 200	\$ 204	\$ 250	\$ 200	\$ -	0.00%
100-52115-3190	PBT TUBES	\$ 79	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-52115-3210	MEMBERSHIP & DUES	\$ -	\$ 150	\$ 31	\$ 100	\$ 100	\$ (50)	-33.33%
100-52115-3220	PUBLICATIONS	\$ 1,168	\$ 1,000	\$ 1,138	\$ 1,491	\$ 1,500	\$ 500	50.00%
100-52115-3230	RADIO COLLAR REPLACE MICS	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-52115-3240	DRY CELL BATTERIES	\$ 119	\$ 750	\$ 308	\$ 750	\$ 750	\$ -	0.00%
100-52115-3300	TRAVEL	\$ 9,017	\$ 3,000	\$ 3,957	\$ 4,353	\$ 4,000	\$ 1,000	33.33%
100-52115-3410	GAS & OIL	\$ 43,117	\$ 30,000	\$ 32,121	\$ 43,000	\$ 38,000	\$ 8,000	26.67%
100-52115-3850	CLOTHING	\$ 19,350	\$ 1,775	\$ 5,738	\$ 5,800	\$ 1,775	\$ -	0.00%
100-52115-3851	CLOTHING-CARRYOVER	\$ 1,300	\$ -	\$ 42	\$ 100	\$ -	\$ -	
100-52115-3852	CLOTHING-NEW OFFICER	\$ 5,766	\$ 1,500	\$ 4,604	\$ 5,000	\$ 2,500	\$ 1,000	66.67%
100-52115-3853	CLOTHING-BICYCLE UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52115-3855	CLOTHING-HONOR GUARD	\$ 59	\$ 500	\$ 349	\$ 500	\$ 500	\$ -	0.00%
	TOTAL	\$ 82,406	\$ 42,775	\$ 50,875	\$ 65,294	\$ 53,275	\$ 10,500	24.55%
Total POLICE PATROL:		\$ 1,907,057	\$ 1,936,220	\$ 1,512,559	\$ 1,968,022	\$ 2,108,901	\$ 172,681	8.92%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CROSSING GUARDS								
PERSONNEL SERVICES								
100-52118-1270	WAGES-TEMPORARY PT	\$ 20,607	\$ 21,695	\$ 13,401	\$ 21,695	\$ 25,617	\$ 3,922	18.08%
100-52118-1310	WI RETIREMENT	\$ -	\$ -	\$ -				
100-52118-1320	FICA	\$ 1,576	\$ 1,660	\$ 1,025	\$ 1,660	\$ 1,960	\$ 300	18.07%
	TOTAL	\$ 22,184	\$ 23,355	\$ 14,426	\$ 23,355	\$ 27,577	\$ 4,222	18.08%
OPERATING SUPPLIES/EXPENSES								
100-52118-3850	CLOTHING	\$ -	\$ 300	\$ 24	\$ 300	\$ 300	\$ -	0.00%
	TOTAL	\$ -	\$ 300	\$ 24	\$ 300	\$ 300	\$ -	0.00%
Total POLICE CROSSING GUARDS:		\$ 22,184	\$ 23,655	\$ 14,450	\$ 23,655	\$ 27,877	\$ 4,222	17.85%
Total POLICE DEPARTMENT:		\$ 3,338,726	\$ 3,376,370	\$ 2,539,221	\$ 3,395,351	\$ 3,660,663	\$ 284,293	8.42%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
POLICE & FIRE COMMISSION								
CONTRACTUAL SERVICES								
100-52120-2140	EMPLOYMENT SERVICES	\$ 237	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-52120-2141	PHYSICALS-POLICE	\$ 1,355	\$ 750	\$ 1,503	\$ 2,000	\$ 1,000	\$ 250	33.33%
100-52120-2142	PSYCHOLOGICALS-POLICE	\$ 2,797	\$ 1,500	\$ 1,878	\$ 2,000	\$ 1,500	\$ -	0.00%
100-52120-2151	EMPLOYMENT RECRUIT/TESTNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52120-2152	PHYSICALS-FIRE	\$ 618	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
100-52120-2153	PSYCHOLOGICALS-FIRE	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-52120-2154	BACKGROUND INVESTIGATIONS	\$ 370	\$ 600	\$ 230	\$ 250	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 5,377	\$ 5,250	\$ 3,611	\$ 4,750	\$ 5,500	\$ 250	4.76%
OPERATING SUPPLIES/EXPENSES								
100-52120-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total POLICE & FIRE COMMISSION:		\$ 5,377	\$ 5,250	\$ 3,611	\$ 4,750	\$ 5,500	\$ 250	4.76%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
FIRE DEPARTMENT ADMINISTRATION								
PERSONNEL SERVICES								
100-52200-1100	FULLTIME SALARIES	\$ 105,757	\$ 109,720	\$ 30,981	\$ 62,130	\$ 121,389	\$ 11,669	10.64%
100-52200-1110	SALARIES-OTHER(FD&PD)	\$ 176,810	\$ 181,500	\$ 172,185	\$ 231,000	\$ 176,529	\$ (4,971)	-2.74%
100-52200-1200	WAGES - FULLTIME	\$ 51,449	\$ 54,000	\$ 39,671	\$ 53,050	\$ 54,475	\$ 475	0.88%
100-52200-1220	WAGES - FULLTIME	\$ -	\$ -	\$ 1,663	\$ -	\$ -	\$ -	
100-52200-1281	WAGES - EMS PREMIUM	\$ 2,368	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52200-1290	WAGES-OVERTIME	\$ 23,883	\$ 16,000	\$ 8,970	\$ 12,350	\$ 11,702	\$ (4,298)	-26.86%
100-52200-1310	WI RETIREMENT	\$ 57,006	\$ 61,000	\$ 37,121	\$ 47,416	\$ 52,886	\$ (8,114)	-13.30%
100-52200-1320	FICA	\$ 7,734	\$ 8,700	\$ 7,319	\$ 9,960	\$ 8,750	\$ 50	0.57%
100-52200-1330	HEALTH INSURANCE	\$ 68,537	\$ 79,000	\$ 43,292	\$ 59,202	\$ 67,800	\$ (11,200)	-14.18%
100-52200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52200-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ 577	\$ 1,540	\$ 5,000	\$ 5,000	
100-52200-1340	LIFE INSURANCE	\$ 731	\$ 800	\$ 472	\$ 603	\$ 796	\$ (4)	-0.50%
100-52200-1361	SICK LEAVE PAYOUT	\$ 4,242	\$ 5,000	\$ 4,955	\$ 4,956	\$ 5,900	\$ 900	18.00%
100-52200-1381	HOLIDAY BUYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 498,518	\$ 515,720	\$ 347,207	\$ 482,207	\$ 505,227	\$ (10,493)	-2.03%
CONTRACTUAL SERVICES								
100-52200-2160	SAFETY COORDINATOR	\$ 4,942	\$ 5,700	\$ 3,837	\$ 5,215	\$ 5,700	\$ -	0.00%
100-52200-2200	TELEPHONE EXPENSE	\$ 2,182	\$ 2,200	\$ 1,651	\$ 2,193	\$ 2,200	\$ -	0.00%
100-52200-2201	CELLULAR PHONE	\$ 4,333	\$ 4,200	\$ 4,149	\$ 6,475	\$ 4,200	\$ -	0.00%
100-52200-2210	ELECTRICITY	\$ 8,535	\$ 7,500	\$ 6,094	\$ 8,291	\$ 8,000	\$ 500	6.67%
100-52200-2220	NATURAL GAS/HEAT	\$ 9,788	\$ 9,000	\$ 7,413	\$ 11,000	\$ 11,000	\$ 2,000	22.22%
100-52200-2230	WATER EXPENSE	\$ 2,155	\$ 2,300	\$ 1,571	\$ 1,972	\$ 2,500	\$ 200	8.70%
100-52200-2240	SEWER EXPENSE	\$ 1,345	\$ 1,200	\$ 959	\$ 1,111	\$ 1,250	\$ 50	4.17%
100-52200-2250	STORMWATER EXPENSE	\$ 800	\$ 800	\$ 600	\$ 800	\$ 800	\$ -	0.00%
100-52200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 49	\$ -	\$ 352	\$ 703	\$ -	\$ -	
100-52200-2900	OTHER SERVICES	\$ 17,208	\$ 12,000	\$ 16,043	\$ 19,000	\$ 15,000	\$ 3,000	25.00%
100-52200-2910	PRINTING/ADVERTISING	\$ -	\$ 100	\$ 254	\$ 508	\$ -	\$ -	#VALUE!
100-52200-2920	TRAINING	\$ 11,798	\$ 8,000	\$ 879	\$ 1,758	\$ 7,000	\$ (1,000)	-12.50%
	TOTAL	\$ 63,134	\$ 53,000	\$ 43,801	\$ 59,026	\$ 57,650	\$ 4,650	8.77%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-52200-3100	OFFICE SUPPLIES	\$ 1,846	\$ 1,400	\$ 2,253	\$ 3,600	\$ 2,000	\$ 600	42.86%
100-52200-3110	POSTAGE	\$ 391	\$ 500	\$ 171	\$ 193	\$ 500	\$ -	0.00%
100-52200-3210	MEMBERSHIP & DUES	\$ 533	\$ 1,000	\$ 268	\$ 300	\$ 1,000	\$ -	0.00%
100-52200-3220	PUBLICATIONS	\$ -	\$ 500	\$ -	\$ -	\$ -		#VALUE!
100-52200-3250	FIRE PREVENTION EXPENSE	\$ 1,063	\$ 500	\$ 28	\$ 56	\$ 500	\$ -	0.00%
100-52200-3300	TRAVEL	\$ 325	\$ 1,000	\$ 900	\$ 1,800	\$ 1,000	\$ -	0.00%
100-52200-3500	BLDGS./GRNDS MAINT	\$ 6,053	\$ 6,500	\$ 5,081	\$ 9,638	\$ 7,000	\$ 500	7.69%
100-52200-3850	CLOTHING	\$ 18,483	\$ 13,000	\$ 17,026	\$ 20,000	\$ 15,000	\$ 2,000	15.38%
100-52200-3900	OTHER SUPPLIES	\$ -	\$ -	\$ 523	\$ 525	\$ -		
100-52200-3901	CPR EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 28,694	\$ 24,400	\$ 26,250	\$ 36,112	\$ 27,000	\$ 2,600	10.66%
FIXED CHARGES								
100-52200-5100	PUBLIC LIABILITY INSURNCE	\$ 1,055	\$ 1,200	\$ 726	\$ 967	\$ 1,200	\$ -	0.00%
	TOTAL	\$ 1,055	\$ 1,200	\$ 726	\$ 967	\$ 1,200	\$ -	0.00%
CAPITAL OUTLAY								
100-52200-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
Total FIRE ADMINISTRATION:		\$ 591,401	\$ 594,320	\$ 417,984	\$ 578,312	\$ 591,077	\$ (3,243)	-0.55%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
FIREFIGHTERS								
PERSONNEL SERVICES								
100-52210-1220	WAGES - FULLTIME	\$ 1,047,386	\$ 1,070,000	\$ 812,163	\$ 1,070,000	\$ 1,169,739	\$ 99,739	9.32%
100-52210-1222	STEP UP PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52210-1240	WAGES - PART TIME	\$ 49,756	\$ 45,500	\$ 40,735	\$ 51,804	\$ 60,000	\$ 14,500	31.87%
100-52210-1290	WAGES-OVERTIME	\$ 61,242	\$ 51,500	\$ 36,719	\$ 50,000	\$ 60,000	\$ 8,500	16.50%
100-52210-1300	WAGES-SCHOOL INCENTIVE	\$ 30,291	\$ 31,200	\$ 23,327	\$ 31,136	\$ 32,000	\$ 800	2.56%
100-52210-1310	WI RETIREMENT	\$ 196,469	\$ 215,000	\$ 163,561	\$ 216,800	\$ 253,000	\$ 38,000	17.67%
100-52210-1320	FICA	\$ 19,730	\$ 21,000	\$ 15,344	\$ 20,284	\$ 23,872	\$ 2,872	13.68%
100-52210-1330	HEALTH INSURANCE	\$ 152,101	\$ 161,500	\$ 99,047	\$ 131,232	\$ 155,000	\$ (6,500)	-4.02%
100-52210-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52210-1334	HEALTH INSURANCE OPT-OUT	\$ 18,000	\$ 18,000	\$ 22,500	\$ 31,390	\$ 33,000	\$ 15,000	83.33%
100-52210-1340	LIFE INSURANCE	\$ 1,596	\$ 2,050	\$ 1,309	\$ 1,670	\$ 2,297	\$ 247	12.05%
100-52210-1361	SICK LEAVE PAYOUT	\$ 4,435	\$ 7,000	\$ 1,522	\$ 1,522	\$ 5,000	\$ (2,000)	-28.57%
100-52210-1381	HOLIDAY BUYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52210-1391	WAGES-FLSA	\$ 6,311	\$ 5,400	\$ 7,966	\$ 9,380	\$ 9,000	\$ 3,600	66.67%
	TOTAL	\$ 1,587,318	\$ 1,628,150	\$ 1,224,193	\$ 1,615,218	\$ 1,802,908	\$ 174,758	10.73%
CONTRACTUAL SERVICES								
100-52210-2410	MAINTENANCE EQUIPMENT/VEH	\$ 12,555	\$ 10,000	\$ 6,172	\$ 12,400	\$ 12,000	\$ 2,000	20.00%
100-52210-2900	OTHER SERVICES	\$ 2,194	\$ 4,000	\$ 1,873	\$ 3,000	\$ 4,000	\$ -	0.00%
	TOTAL	\$ 14,749	\$ 14,000	\$ 8,044	\$ 15,400	\$ 16,000	\$ 2,000	14.29%
OPERATING SUPPLIES/EXPENSES								
100-52210-3410	GAS & OIL	\$ 6,440	\$ 5,000	\$ 4,159	\$ 6,831	\$ 6,000	\$ 1,000	20.00%
100-52210-3900	OTHER SUPPLIES	\$ -	\$ 400	\$ 557	\$ 600	\$ 400	\$ -	0.00%
	TOTAL	\$ 6,440	\$ 5,400	\$ 4,716	\$ 7,431	\$ 6,400	\$ 1,000	18.52%
Total FIREFIGHTERS:		\$ 1,608,508	\$ 1,647,550	\$ 1,236,954	\$ 1,638,049	\$ 1,825,308	\$ 177,758	10.79%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
AMBULANCE								
PERSONNEL SERVICES								
100-52300-1281	WAGES-EMS PREMIUM PAY	\$ 100,641	\$ 110,000	\$ 81,638	\$ 106,650	\$ 117,306	\$ 7,306	6.64%
100-52300-1282	AMBULANCE TRANSPORT PAY	\$ 37,527	\$ 55,100	\$ 30,538	\$ 46,603	\$ 37,000	\$ (18,100)	-32.85%
100-52300-1290	WAGES-OVERTIME	\$ 168,132	\$ 167,000	\$ 130,226	\$ 173,685	\$ 150,000	\$ (17,000)	-10.18%
100-52300-1310	WI RETIREMENT	\$ 51,669	\$ 61,500	\$ 43,433	\$ 58,193	\$ 56,404	\$ (5,096)	-8.29%
100-52300-1320	FICA	\$ 4,165	\$ 4,900	\$ 3,279	\$ 4,396	\$ 4,205	\$ (695)	-14.18%
100-52300-1330	HEALTH INSURANCE	\$ 39,661	\$ 30,500	\$ 24,224	\$ 32,741	\$ 29,835	\$ (665)	-2.18%
100-52300-1340	LIFE INSURANCE	\$ 439	\$ 500	\$ 367	\$ 470	\$ 500	\$ -	0.00%
	TOTAL	\$ 402,234	\$ 429,500	\$ 313,705	\$ 422,738	\$ 395,250	\$ (34,250)	-7.97%
CONTRACTUAL SERVICES								
100-52300-2410	MAINTENANCE EQUIPMENT/VEH	\$ 10,678	\$ 8,500	\$ 4,854	\$ 8,270	\$ 9,000	\$ 500	5.88%
100-52300-2900	OTHER SERVICES	\$ -	\$ 6,900	\$ 1,125	\$ 1,500	\$ 7,000	\$ 100	1.45%
100-52300-2920	TRAINING	\$ -	\$ -	\$ 50	\$ 100	\$ 1,000	\$ 1,000	
	TOTAL	\$ 10,678	\$ 15,400	\$ 6,028	\$ 9,870	\$ 17,000	\$ 1,600	10.39%
OPERATING SUPPLIES/EXPENSES								
100-52300-3210	MEMBERSHIP & DUES	\$ 128	\$ 600	\$ 865	\$ 1,730	\$ 600	\$ -	0.00%
100-52300-3300	TRAVEL	\$ 972	\$ 1,600	\$ 750	\$ 1,312	\$ 1,600	\$ -	0.00%
100-52300-3410	GAS & OIL	\$ 21,768	\$ 23,500	\$ 11,967	\$ 17,645	\$ 23,500	\$ -	0.00%
100-52300-3900	OTHER SUPPLIES	\$ 31,740	\$ 25,000	\$ 13,037	\$ 17,821	\$ 20,000	\$ (5,000)	-20.00%
	TOTAL	\$ 54,608	\$ 50,700	\$ 26,619	\$ 38,508	\$ 45,700	\$ (5,000)	-9.86%
Total AMBULANCE:		\$ 467,520	\$ 495,600	\$ 346,352	\$ 471,116	\$ 457,950	\$ (37,650)	-7.60%
Total FIRE DEPARTMENT:		\$ 2,667,429	\$ 2,737,470	\$ 2,001,290	\$ 2,687,477	\$ 2,874,335	\$ 136,865	5.00%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
INSPECTIONS								
PERSONNEL SERVICES								
100-52400-1200	WAGES - FULLTIME	\$ 6,975	\$ -	\$ -	\$ -	\$ -		
100-52400-1220	WAGES - FULLTIME	\$ 58,914	\$ 66,450	\$ 46,190	\$ 59,500	\$ 63,752	\$ (2,698)	-4.06%
100-52400-1230	WAGES - PART TIME	\$ 39,305	\$ 30,000	\$ 39,835	\$ 52,500	\$ 30,900	\$ 900	3.00%
100-52400-1280	WAGES-LONGEVITY PAY	\$ 3,225	\$ -	\$ -	\$ -	\$ -		
100-52400-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1310	WI RETIREMENT	\$ 4,470	\$ 4,625	\$ 3,141	\$ 4,250	\$ 4,550	\$ (75)	-1.62%
100-52400-1320	FICA	\$ 8,866	\$ 7,500	\$ 6,613	\$ 8,800	\$ 7,500	\$ -	0.00%
100-52400-1330	HEALTH INSURANCE	\$ 384	\$ 19,700	\$ -	\$ -	\$ -		#VALUE!
100-52400-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -			
100-52400-1334	HEALTH INSURANCE OPT OUT	\$ 3,846	\$ -	\$ 1,461	\$ 2,000	\$ 2,000	\$ 2,000	
100-52400-1340	LIFE INSURANCE	\$ 330	\$ 565	\$ 32	\$ 45	\$ 100	\$ (465)	-82.30%
100-52400-1361	SICK LEAVE PAYOUT	\$ 2,632	\$ 1,550	\$ -	\$ -	\$ -		#VALUE!
	TOTAL	\$ 128,948	\$ 130,390	\$ 97,273	\$ 127,095	\$ 108,802	\$ (21,588)	-16.56%
CONTRACTUAL SERVICES								
100-52400-2130	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-2131	PROF SERV-PLUMBING INSPECTOR	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-2160	SAFETY COORDINATOR	\$ 247	\$ 300	\$ 192	\$ 260	\$ 300	\$ -	0.00%
100-52400-2200	TELEPHONE EXPENSE	\$ 203	\$ 225	\$ 177	\$ 240	\$ 250	\$ 25	11.11%
100-52400-2201	CELLULAR PHONE	\$ 416	\$ 450	\$ 298	\$ 420	\$ 450	\$ -	0.00%
100-52400-2410	MAINTENANCE EQUIPMENT/VEH	\$ 1,500	\$ 1,500	\$ 1,367	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52400-2411	MOTOR VEHICLE MAINTENANCE	\$ 246	\$ 300	\$ 184	\$ 250	\$ 300	\$ -	0.00%
100-52400-2900	OTHER SERVICES	\$ 3,720	\$ 3,400	\$ 2,799	\$ 3,400	\$ 3,500	\$ 100	2.94%
100-52400-2920	TRAINING	\$ 600	\$ 1,000	\$ 708	\$ 1,000	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 6,932	\$ 7,175	\$ 5,725	\$ 7,070	\$ 7,300	\$ 125	1.74%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-52400-3100	OFFICE SUPPLIES	\$ 1,514	\$ 1,800	\$ 1,074	\$ 1,500	\$ 1,800	\$ -	0.00%
100-52400-3110	POSTAGE	\$ 670	\$ 1,500	\$ 547	\$ 1,000	\$ 1,500	\$ -	0.00%
100-52400-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52400-3300	TRAVEL	\$ -	\$ 700	\$ -	\$ 500	\$ 700	\$ -	0.00%
100-52400-3410	GAS & OIL	\$ 412	\$ 250	\$ 269	\$ 300	\$ 250	\$ -	0.00%
100-52400-3850	CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 2,596	\$ 4,250	\$ 1,891	\$ 3,300	\$ 4,250	\$ -	0.00%
Total INSPECTION:		\$ 138,476	\$ 141,815	\$ 104,888	\$ 137,465	\$ 120,352	\$ (21,463)	-15.13%
Total PUBLIC SAFETY:		\$ 6,150,008	\$ 6,260,905	\$ 4,649,011	\$ 6,225,043	\$ 6,660,850	\$ 399,945	6.39%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
PUBLIC WORKS								
DPW ADMINISTRATION								
PERSONNEL SERVICES								
100-53100-1100	FULLTIME SALARIES	\$ 26,562	\$ 23,404	\$ 23,439	\$ 29,688	\$ 24,116	\$ 712	3.04%
100-53100-1200	WAGES - FULLTIME	\$ 72,519	\$ 57,770	\$ 56,833	\$ 71,931	\$ 59,442	\$ 1,672	2.89%
100-53100-1220	WAGES - FULLTIME	\$ 3,176	\$ -	\$ 20,995	\$ 25,710	\$ 43,135	\$ 43,135	
100-53100-1230	WAGES - PART TIME	\$ 12,908	\$ 24,055	\$ 1,202	\$ 1,803	\$ 3,310	\$ (20,745)	-86.24%
100-53100-1240	WAGES - PART TIME	\$ 4,853	\$ 9,123	\$ -	\$ -			#VALUE!
100-53100-1280	WAGES-LONGEVITY PAY	\$ 3,484	\$ 2,881	\$ -	\$ 2,881	\$ 2,972	\$ 91	3.16%
100-53100-1290	WAGES-OVERTIME	\$ 4,832	\$ 6,420	\$ 30	\$ 45	\$ 2,902	\$ (3,518)	-54.80%
100-53100-1310	WI RETIREMENT	\$ 8,365	\$ 6,864	\$ 7,143	\$ 8,927	\$ 9,241	\$ 2,377	34.63%
100-53100-1320	FICA	\$ 9,557	\$ 9,562	\$ 7,874	\$ 9,842	\$ 10,500	\$ 938	9.81%
100-53100-1330	HEALTH INSURANCE	\$ 18,386	\$ 20,223	\$ 13,312	\$ 17,624	\$ 21,500	\$ 1,277	6.31%
100-53100-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -			
100-53100-1334	HEALTH INSURANCE OPT-OUT	\$ 364	\$ -	\$ 2,324	\$ 3,099	\$ 2,500		
100-53100-1340	LIFE INSURANCE	\$ 439	\$ 500	\$ 465	\$ 612	\$ 600	\$ 100	20.00%
100-53100-1361	SICK LEAVE PAYOUT	\$ 1,577	\$ 1,333	\$ 1,608	\$ 1,650	\$ 1,372	\$ 39	2.93%
	TOTAL	\$ 167,022	\$ 162,135	\$ 135,225	\$ 173,811	\$ 181,590	\$ 19,455	12.00%
CONTRACTUAL SERVICES								
100-53100-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-53100-2200	TELEPHONE EXPENSE	\$ 277	\$ 400	\$ 230	\$ 300	\$ 400	\$ -	0.00%
100-53100-2201	CELLULAR PHONE	\$ 1,122	\$ 1,600	\$ 1,172	\$ 1,400	\$ 1,600	\$ -	0.00%
100-53100-2410	MAINTENANCE EQUIPMENT/VEH	\$ 3,234	\$ 5,000	\$ 4,036	\$ 5,837	\$ 6,000	\$ 1,000	20.00%
100-53100-2900	OTHER SERVICES	\$ 259	\$ 600	\$ 259	\$ 300	\$ 600	\$ -	0.00%
100-53100-2920	TRAINING	\$ 712	\$ 2,000	\$ 464	\$ 1,200	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 5,603	\$ 9,600	\$ 6,160	\$ 9,037	\$ 10,600	\$ 1,000	10.42%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-53100-3100	OFFICE SUPPLIES	\$ 3,410	\$ 4,000	\$ 3,570	\$ 4,300	\$ 4,000	\$ -	0.00%
100-53100-3110	POSTAGE	\$ 231	\$ 400	\$ 327	\$ 700	\$ 400	\$ -	0.00%
100-53100-3210	MEMBERSHIP & DUES	\$ 672	\$ 900	\$ 75	\$ 700	\$ 900	\$ -	0.00%
100-53100-3220	PUBLICATIONS	\$ 3	\$ 200	\$ -	\$ 100	\$ 200	\$ -	0.00%
100-53100-3300	TRAVEL	\$ -	\$ 500	\$ -	\$ 300	\$ 500	\$ -	0.00%
100-53100-3410	GAS & OIL	\$ 710	\$ 700	\$ 896	\$ 1,200	\$ 1,200	\$ 500	71.43%
100-53100-3850	CLOTHING	\$ 88	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-53100-3900	OTHER SUPPLIES	\$ 572	\$ 1,300	\$ 598	\$ 900	\$ 1,300	\$ -	0.00%
	TOTAL	\$ 5,687	\$ 8,200	\$ 5,467	\$ 8,400	\$ 8,700	\$ 500	6.10%
Total HIGHWAY ADMINISTRATION:		\$ 178,312	\$ 179,935	\$ 146,853	\$ 191,247	\$ 200,890	\$ 20,955	11.65%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
PUBLIC WORKS SHOP								
PERSONNEL SERVICES								
100-53200-1100	FULLTIME SALARIES	\$ 26,562	\$ 23,404	\$ 23,440	\$ 29,690	\$ 24,116	\$ 712	3.04%
100-53200-1200	WAGES - FULLTIME	\$ -	\$ -	\$ 2,763	\$ 4,145			
100-53200-1220	WAGES - FULLTIME	\$ 226,099	\$ 205,106	\$ 208,309	\$ 273,879	\$ 243,341	\$ 38,235	18.64%
100-53200-1230	WAGES - PART TIME	\$ 80	\$ 45,061	\$ 2,567	\$ 3,545	\$ 7,486	\$ (37,575)	-83.39%
100-53200-1240	WAGES - PART TIME	\$ 13,706	\$ 9,123	\$ -	\$ -			#VALUE!
100-53200-1250	WAGES-STANDBY PAY	\$ 19,893	\$ 26,776	\$ 15,730	\$ 20,595	\$ 29,376	\$ 2,600	9.71%
100-53200-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 116	\$ 1,300	\$ 129	\$ 194	\$ 1,200	\$ (100)	-7.69%
100-53200-1270	WAGES-TEMPORARY PART TIME	\$ 5,497	\$ -	\$ 5,580	\$ 7,154			
100-53200-1280	WAGES-LONGEVITY PAY	\$ 9,163	\$ 7,680	\$ -	\$ 7,680	\$ 6,881	\$ (799)	-10.40%
100-53200-1290	WAGES-OVERTIME	\$ 328	\$ 1,105	\$ 262	\$ 393	\$ 1,253	\$ 148	13.39%
100-53200-1310	WI RETIREMENT	\$ 22,105	\$ 18,152	\$ 18,852	\$ 24,705	\$ 20,511	\$ 2,359	13.00%
100-53200-1320	FICA	\$ 31,926	\$ 24,881	\$ 24,245	\$ 31,800	\$ 24,455	\$ (426)	-1.71%
100-53200-1330	HEALTH INSURANCE	\$ 78,464	\$ 59,778	\$ 70,672	\$ 94,076	\$ 69,475	\$ 9,697	16.22%
100-53200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -			
100-53200-1334	HEALTH INSURANCE OPT-OUT	\$ 7,307	\$ 5,691	\$ 5,113	\$ 6,936	\$ 6,000	\$ 309	5.43%
100-53200-1340	LIFE INSURANCE	\$ 1,083	\$ 1,200	\$ 923	\$ 1,218	\$ 1,300	\$ 100	8.33%
100-53200-1361	SICK LEAVE PAYOUT	\$ 3,288	\$ 2,435	\$ -	\$ -	\$ 2,435	\$ -	0.00%
	TOTAL	\$ 445,617	\$ 431,692	\$ 378,583	\$ 506,007	\$ 437,829	\$ 6,137	1.42%
CONTRACTUAL SERVICES								
100-53200-2200	TELEPHONE EXPENSE	\$ 344	\$ 400	\$ 253	\$ 350	\$ 400	\$ -	0.00%
100-53200-2201	CELLULAR PHONE	\$ 972	\$ 900	\$ 994	\$ 1,000	\$ 900	\$ -	0.00%
100-53200-2210	ELECTRICITY	\$ 5,570	\$ 7,000	\$ 3,716	\$ 6,100	\$ 7,000	\$ -	0.00%
100-53200-2230	WATER EXPENSE	\$ 2,989	\$ 3,500	\$ 2,144	\$ 3,200	\$ 3,500	\$ -	0.00%
100-53200-2250	STORMWATER EXPENSE	\$ 2,437	\$ 2,500	\$ 1,828	\$ 2,500	\$ 2,500	\$ -	0.00%
100-53200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 37,155	\$ 55,000	\$ 60,894	\$ 70,000	\$ 65,000	\$ 10,000	18.18%
100-53200-2900	OTHER SERVICES	\$ 6,629	\$ 10,000	\$ 2,920	\$ 6,500	\$ 10,000	\$ -	0.00%
100-53200-2920	TRAINING	\$ -	\$ 2,000	\$ 700	\$ 1,050	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 56,095	\$ 81,300	\$ 73,449	\$ 90,700	\$ 91,300	\$ 10,000	12.30%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-53200-3100	OFFICE SUPPLIES	\$ 1,454	\$ 1,700	\$ 853	\$ 1,242	\$ 1,700	\$ -	0.00%
100-53200-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-53200-3220	PUBLICATIONS	\$ -	\$ 300	\$ -	\$ 200	\$ 300	\$ -	0.00%
100-53200-3300	TRAVEL	\$ -	\$ 300	\$ -	\$ 200	\$ 300	\$ -	0.00%
100-53200-3410	GAS & OIL	\$ 45,994	\$ 50,000	\$ 59,005	\$ 80,000	\$ 80,000	\$ 30,000	60.00%
100-53200-3500	BLDGS./GRNDS MAINT	\$ 8,430	\$ 6,000	\$ 2,626	\$ 5,300	\$ 6,000	\$ -	0.00%
100-53200-3850	CLOTHING	\$ 1,270	\$ 1,500	\$ 350	\$ 1,500	\$ 1,500	\$ -	0.00%
100-53200-3900	OTHER SUPPLIES	\$ 20,427	\$ 18,000	\$ 13,185	\$ 18,500	\$ 18,000	\$ -	0.00%
	TOTAL	\$ 77,574	\$ 77,900	\$ 76,019	\$ 106,942	\$ 107,900	\$ 30,000	38.51%
FIXED CHARGES								
100-53200-5310	RENT/LEASE	\$ 1,080	\$ 1,100	\$ 984	\$ 1,300	\$ 1,300	\$ 200	18.18%
	TOTAL	\$ 1,080	\$ 1,100	\$ 984	\$ 1,300	\$ 1,300	\$ 200	18.18%
Total PUBLIC WORKS SHOP:		\$ 580,367	\$ 591,992	\$ 529,035	\$ 704,949	\$ 638,329	\$ 46,337	7.83%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
STREET MAINTENANCE								
PERSONNEL SERVICES								
100-53300-1220	WAGES - FULLTIME	\$ 52,684	\$ 45,633	\$ 15,357	\$ 19,244	\$ 52,018	\$ 6,385	13.99%
100-53300-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 996	\$ 2,200	\$ 3,366	\$ 4,092	\$ 2,200	\$ -	0.00%
100-53300-1290	WAGES-OVERTIME	\$ 653	\$ 1,657	\$ 219	\$ 279	\$ 1,878	\$ 221	13.34%
100-53300-1310	WI RETIREMENT	\$ 2,641	\$ 3,365	\$ 830	\$ 920	\$ 3,871	\$ 506	15.04%
100-53300-1320	FICA	\$ 2,747	\$ 3,786	\$ 1,189	\$ 1,458	\$ 4,291	\$ 505	13.34%
100-53300-1330	HEALTH INSURANCE	\$ 9,355	\$ 12,729	\$ 2,079	\$ 2,762	\$ 15,900	\$ 3,171	24.91%
100-53300-1340	LIFE INSURANCE	\$ 214	\$ 140	\$ 24	\$ 35	\$ 210	\$ 70	50.00%
	TOTAL	\$ 69,289	\$ 69,510	\$ 23,064	\$ 28,788	\$ 80,368	\$ 10,858	15.62%
CONTRACTUAL SERVICES								
100-53300-2210	STREET LIGHTING	\$ 160,024	\$ 160,000	\$ 117,598	\$ 160,000	\$ 160,000	\$ -	0.00%
100-53300-2900	OTHER SERVICES	\$ 3,050	\$ 7,000	\$ 3,081	\$ 5,200	\$ 7,000	\$ -	0.00%
	TOTAL	\$ 163,074	\$ 167,000	\$ 120,679	\$ 165,200	\$ 167,000	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-53300-3900	OTHER SUPPLIES	\$ 13,586	\$ 15,000	\$ 5,023	\$ 11,000	\$ 15,000	\$ -	0.00%
	TOTAL	\$ 13,586	\$ 15,000	\$ 5,023	\$ 11,000	\$ 15,000	\$ -	0.00%
CAPITAL OUTLAY								
100-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total STREET MAINTENANCE:		\$ 245,950	\$ 251,510	\$ 148,767	\$ 204,988	\$ 262,368	\$ 10,858	4.32%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
TRAFFIC CONTROL								
PERSONNEL SERVICES								
100-53320-1220	WAGES - FULLTIME	\$ 19,764	\$ 28,732	\$ 25,888	\$ 34,805	\$ 31,107	\$ 2,375	8.27%
100-53320-1290	WAGES-OVERTIME	\$ 273	\$ 552	\$ 174	\$ 261	\$ 626	\$ 74	13.41%
100-53320-1310	WI RETIREMENT	\$ 1,230	\$ 1,991	\$ 1,630	\$ 2,171	\$ 2,190	\$ 199	9.99%
100-53320-1320	FICA	\$ 1,375	\$ 2,240	\$ 1,896	\$ 2,553	\$ 2,428	\$ 188	8.39%
100-53320-1330	HEALTH INSURANCE	\$ 5,503	\$ 7,106	\$ 3,553	\$ 4,866	\$ 6,650	\$ (456)	-6.42%
100-53320-1340	LIFE INSURANCE	\$ 19	\$ 50	\$ 38	\$ 47	\$ 50	\$ -	0.00%
	TOTAL	\$ 28,164	\$ 40,671	\$ 33,180	\$ 44,702	\$ 43,051	\$ 2,380	5.85%
CONTRACTUAL SERVICES								
100-53320-2210	ELECTRICITY	\$ 5,647	\$ 6,000	\$ 4,041	\$ 5,500	\$ 5,500	\$ (500)	-8.33%
100-53320-2900	OTHER SERVICES	\$ 2,861	\$ 5,000	\$ -	\$ 2,500	\$ 5,000	\$ -	0.00%
	TOTAL	\$ 8,507	\$ 11,000	\$ 4,041	\$ 8,000	\$ 10,500	\$ (500)	-4.55%
OPERATING SUPPLIES/EXPENSES								
100-53320-3900	OTHER SUPPLIES	\$ 1,778	\$ 5,000	\$ 480	\$ 3,000	\$ 5,000	\$ -	0.00%
	TOTAL	\$ 1,778	\$ 5,000	\$ 480	\$ 3,000	\$ 5,000	\$ -	0.00%
CAPITAL OUTLAY								
100-53320-8170	CO - OTHER IMPROVEMENTS	\$ 3,997	\$ 10,000	\$ 5,351	\$ 6,000	\$ 10,000	\$ -	0.00%
	TOTAL	\$ 3,997	\$ 10,000	\$ 5,351	\$ 6,000	\$ 10,000	\$ -	0.00%
Total TRAFFIC CONTROL:		\$ 42,447	\$ 66,671	\$ 43,053	\$ 61,702	\$ 68,551	\$ 1,880	2.82%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
SNOW & ICE REMOVAL								
PERSONNEL SERVICES								
100-53330-1200	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-53330-1220	WAGES - FULLTIME	\$ 61,699	\$ 86,198	\$ 48,106	\$ 69,672	\$ 97,296	\$ 11,098	12.88%
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	\$ 2,114	\$ 12,000	\$ 1,890	\$ 2,835	\$ 10,000	\$ (2,000)	-16.67%
100-53330-1290	WAGES-OVERTIME	\$ 3,561	\$ 20,000	\$ 6,383	\$ 9,575	\$ 15,000	\$ (5,000)	-25.00%
100-53330-1310	WI RETIREMENT	\$ 3,080	\$ 9,925	\$ 2,228	\$ 3,342	\$ 9,925	\$ -	0.00%
100-53330-1320	FICA	\$ 2,905	\$ 8,778	\$ 2,222	\$ 3,333	\$ 8,778	\$ -	0.00%
100-53330-1330	HEALTH INSURANCE	\$ 9,596	\$ 24,109	\$ 6,517	\$ 9,776	\$ 29,675	\$ 5,566	23.09%
100-53330-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -			
100-53330-1340	LIFE INSURANCE	\$ 114	\$ 200	\$ 106	\$ 159	\$ 200	\$ -	0.00%
	TOTAL	\$ 83,069	\$ 162,334	\$ 67,452	\$ 98,691	\$ 171,998	\$ 9,664	5.95%
CONTRACTUAL SERVICES								
100-53330-2900	OTHER SERVICES	\$ 4,197	\$ 2,000	\$ -	\$ 1,500	\$ 2,000	\$ -	0.00%
100-53330-2910	PRINTING/ADVERTISING	\$ 85	\$ 1,500	\$ 45	\$ 350	\$ 750	\$ (750)	-50.00%
	TOTAL	\$ 4,283	\$ 3,500	\$ 45	\$ 1,850	\$ 2,750	\$ (750)	-21.43%
OPERATING SUPPLIES/EXPENSES								
100-53330-3900	OTHER SUPPLIES	\$ 57,379	\$ 55,000	\$ 27,501	\$ 50,000	\$ 65,000	\$ 10,000	18.18%
	TOTAL	\$ 57,379	\$ 55,000	\$ 27,501	\$ 50,000	\$ 65,000	\$ 10,000	18.18%
	Total SNOW & ICE:	\$ 144,730	\$ 220,834	\$ 94,998	\$ 150,541	\$ 239,748	\$ 18,914	8.56%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
BRIDGE REPAIR/MAINTENANCE								
PERSONNEL SERVICES								
100-53341-1220	WAGES - FULLTIME	\$ 21,045	\$ 11,386	\$ 7,427	\$ 8,867	\$ 13,115	\$ 1,729	15.19%
100-53341-1290	WAGES-OVERTIME	\$ 10,052	\$ 16,573	\$ 8,086	\$ 10,595	\$ 15,000	\$ (1,573)	-9.49%
100-53341-1310	WI RETIREMENT	\$ 870	\$ 1,901	\$ 656	\$ 843	\$ 2,201	\$ 300	15.78%
100-53341-1320	FICA	\$ 610	\$ 2,139	\$ 377	\$ 566	\$ 2,440	\$ 301	14.07%
100-53341-1330	HEALTH INSURANCE	\$ 1,687	\$ 3,204	\$ 1,514	\$ 1,707	\$ 3,750	\$ 546	17.04%
100-53341-1340	LIFE INSURANCE	\$ 27	\$ 40	\$ 18	\$ 21	\$ 40	\$ -	0.00%
	TOTAL	\$ 34,290	\$ 35,243	\$ 18,078	\$ 22,598	\$ 36,546	\$ 1,303	3.70%
CONTRACTUAL SERVICES								
100-53341-2210	ELECTRICITY	\$ 2,165	\$ 2,500	\$ 1,571	\$ 2,300	\$ 2,500	\$ -	0.00%
100-53341-2220	NATURAL GAS/HEAT	\$ 900	\$ 700	\$ 546	\$ 900	\$ 1,000	\$ 300	42.86%
100-53341-2900	OTHER SERVICES/BRIDGE INSPECT	\$ 9,902	\$ 5,000	\$ 1,284	\$ 3,000	\$ 17,500	\$ 12,500	250.00%
	TOTAL	\$ 12,967	\$ 8,200	\$ 3,401	\$ 6,200	\$ 21,000	\$ 12,800	156.10%
OPERATING SUPPLIES/EXPENSES								
100-53341-3900	OTHER SUPPLIES	\$ 3	\$ 1,000	\$ -	\$ 600	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 3	\$ 1,000	\$ -	\$ 600	\$ 1,000	\$ -	0.00%
Total BRIDGE REPAIR/MAINTENANCE:		\$ 47,260	\$ 44,443	\$ 21,478	\$ 29,398	\$ 58,546	\$ 14,103	31.73%
TRANSIT								
CONTRACTUAL SERVICES								
100-53520-2900	OTHER SERVICES	\$ 112,694	\$ 120,000	\$ 52,937	\$ 110,000	\$ 120,000	\$ -	0.00%
	TOTAL	\$ 112,694	\$ 120,000	\$ 52,937	\$ 110,000	\$ 120,000	\$ -	0.00%
Total TRANSIT:		\$ 112,694	\$ 120,000	\$ 52,937	\$ 110,000	\$ 120,000	\$ -	0.00%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
WORK FOR OTHER DEPARTMENTS								
PERSONNEL SERVICES								
100-53650-1220	WAGES - FULLTIME	\$ 147,085	\$ 99,217	\$ 102,796	\$ 126,920	\$ 116,161	\$ 16,944	17.08%
100-53650-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ -	\$ -	\$ -			
100-53650-1290	WAGES-OVERTIME	\$ 1,526	\$ 2,210	\$ 1,575	\$ 1,600	\$ 2,504	\$ 294	13.30%
100-53650-1310	WI RETIREMENT	\$ 9,309	\$ 6,897	\$ 6,975	\$ 8,564	\$ 8,188	\$ 1,291	18.72%
100-53650-1320	FICA	\$ 7,746	\$ 7,759	\$ 5,247	\$ 6,482	\$ 9,078	\$ 1,319	17.00%
100-53650-1330	HEALTH INSURANCE	\$ 26,173	\$ 28,366	\$ 18,226	\$ 23,334	\$ 34,184	\$ 5,818	20.51%
100-53650-1340	LIFE INSURANCE	\$ 159	\$ 200	\$ 97	\$ 123	\$ 200	\$ -	0.00%
	TOTAL	\$ 191,999	\$ 144,649	\$ 134,916	\$ 167,022	\$ 170,315	\$ 25,666	17.74%
OPERATING SUPPLIES/EXPENSES								
100-536503900	OTHER SUPPLIES	\$ 24,125	\$ 15,000	\$ -	\$ 7,500	\$ 15,000	\$ -	0.00%
	TOTAL	\$ 24,125	\$ 15,000	\$ -	\$ 7,500	\$ 15,000	\$ -	0.00%
Total WORK DONE FOR OTHER DEPTS:		\$ 216,124	\$ 159,649	\$ 134,916	\$ 174,522	\$ 185,315	\$ 25,666	16.08%
Total DEPARTMENT OF PUBLIC WORKS:		\$ 1,567,883	\$ 1,635,034	\$ 1,172,036	\$ 1,627,346	\$ 1,773,747	\$ 138,713	8.48%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
HEALTH/HUMAN SERVICES								
SENIOR CENTER								
PERSONNEL SERVICES								
100-54150-1200	WAGES - FULLTIME	\$ 85,353	\$ 116,869	\$ 86,160	\$ 113,741	\$ 120,387	\$ 3,518	3.01%
100-54150-1220	WAGES - FULLTIME	\$ 3,879	\$ 3,989	\$ 2,991	\$ 3,940	\$ 4,108	\$ 119	2.98%
100-54150-1240	WAGES - PART TIME	\$ 11,009	\$ -	\$ -	\$ -	\$ -	\$ -	
100-54150-1270	WAGES-TEMPORARY PT	\$ 1,378	\$ 2,002	\$ -	\$ -	\$ -		#VALUE!
100-54150-1280	WAGES-LONGEVITY PAY	\$ 194	\$ 194	\$ -	\$ 194	\$ 205	\$ 11	5.67%
100-54150-1290	WAGES-OVERTIME	\$ 1,809	\$ 2,820	\$ 1,072	\$ 1,100	\$ 2,820	\$ -	0.00%
100-54150-1310	WI RETIREMENT	\$ 5,977	\$ 9,060	\$ 6,116	\$ 7,936	\$ 9,441	\$ 381	4.21%
100-54150-1320	FICA	\$ 7,877	\$ 10,346	\$ 6,997	\$ 8,276	\$ 10,467	\$ 121	1.17%
100-54150-1330	HEALTH INSURANCE	\$ 13,826	\$ 13,127	\$ 9,833	\$ 13,110	\$ 15,075	\$ 1,948	14.84%
100-54150-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-54150-1334	HEALTH INSURANCE OPT-OUT	\$ 3,808	\$ 9,300	\$ 6,312	\$ 8,458	\$ 9,300	\$ -	0.00%
100-54150-1340	LIFE INSURANCE	\$ 195	\$ 249	\$ 161	\$ 220	\$ 249	\$ -	0.00%
100-54150-1361	SICK LEAVE PAYOUT	\$ 58	\$ 67	\$ 67	\$ 68	\$ -		#VALUE!
	TOTAL	\$ 135,363	\$ 168,023	\$ 119,709	\$ 157,043	\$ 172,052	\$ 4,029	2.40%
CONTRACTUAL SERVICES								
100-54150-2160	SAFETY COORDINATOR	\$ 865	\$ 990	\$ 671	\$ 887	\$ 990	\$ -	0.00%
100-54150-2200	TELEPHONE EXPENSE	\$ 454	\$ 550	\$ 338	\$ 418	\$ 550	\$ -	0.00%
100-54150-2201	CELLULAR PHONE	\$ 1,691	\$ 600	\$ 319	\$ 391	\$ 450	\$ (150)	-25.00%
100-54150-2220	NATURAL GAS/HEAT	\$ 4,866	\$ 6,000	\$ 5,318	\$ 6,318	\$ 6,000	\$ -	0.00%
100-54150-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 500	\$ 267	\$ 417	\$ 500	\$ -	0.00%
100-54150-2900	OTHER SERVICES	\$ 3,907	\$ 4,000	\$ 2,804	\$ 3,651	\$ 4,000	\$ -	0.00%
100-54150-2910	PRINTING/ADVERTISING	\$ 75	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
100-54150-2920	TRAINING	\$ -	\$ 625	\$ 179	\$ 250	\$ 3,360	\$ 2,735	437.60%
	TOTAL	\$ 11,858	\$ 13,415	\$ 9,896	\$ 12,332	\$ 16,000	\$ 2,585	19.27%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-54150-3100	OFFICE SUPPLIES	\$ 2,654	\$ 2,000	\$ 2,382	\$ 2,821	\$ 3,000	\$ 1,000	50.00%
100-54150-3110	POSTAGE	\$ 2,968	\$ 4,000	\$ 2,622	\$ 3,479	\$ 4,000	\$ -	0.00%
100-54150-3210	MEMBERSHIP & DUES	\$ 506	\$ 420	\$ 65	\$ 65	\$ 420	\$ -	0.00%
100-54150-3220	PUBLICATIONS	\$ 200	\$ 500	\$ 218	\$ 300	\$ 500	\$ -	0.00%
100-54150-3300	TRAVEL	\$ -	\$ 550	\$ -	\$ -	\$ 550	\$ -	0.00%
100-54150-3500	BLDGS./GRNDS MAINT	\$ 2,583	\$ 1,500	\$ 301	\$ 750	\$ 1,500	\$ -	0.00%
100-54150-3900	OTHER SUPPLIES	\$ 1,341	\$ 2,000	\$ 3,199	\$ 3,699	\$ 3,000	\$ 1,000	50.00%
	TOTAL	\$ 10,252	\$ 10,970	\$ 8,786	\$ 11,114	\$ 12,970	\$ 2,000	18.23%
Total SENIOR CENTER:		\$ 157,473	\$ 192,408	\$ 138,391	\$ 180,489	\$ 201,022	\$ 8,614	4.48%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CEMETERIES								
PERSONNEL SERVICES								
100-54910-1200	WAGES - FULLTIME	\$ 14,796	\$ 19,600	\$ 1,217	\$ 1,690	\$ -		#VALUE!
100-54910-1220	WAGES - FULLTIME	\$ 36,084	\$ 35,115	\$ 38,849	\$ 51,150	\$ 58,475	\$ 23,360	66.52%
100-54910-1230	WAGES - PART TIME	\$ 52	\$ -	\$ -	\$ -	\$ -		
100-54910-1270	WAGES-TEMPORARY PT	\$ 39,619	\$ 44,726	\$ 38,873	\$ 42,320	\$ 59,824	\$ 15,098	33.76%
100-54910-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-54910-1290	WAGES-OVERTIME	\$ 936	\$ 1,000	\$ 717	\$ 850	\$ 1,000	\$ -	0.00%
100-54910-1310	WI RETIREMENT	\$ 3,235	\$ 3,789	\$ 2,769	\$ 3,347	\$ 4,104	\$ 315	8.31%
100-54910-1320	FICA	\$ 6,905	\$ 7,684	\$ 5,865	\$ 7,361	\$ 9,126	\$ 1,442	18.77%
100-54910-1330	HEALTH INSURANCE	\$ 10,082	\$ 21,642	\$ 15,157	\$ 19,926	\$ 26,000	\$ 4,358	20.14%
100-54910-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-54910-1334	HEALTH INSURANCE OPT-OUT	\$ 1,827	\$ -	\$ -	\$ -	\$ -		
100-54910-1340	LIFE INSURANCE	\$ 207	\$ 173	\$ 182	\$ 220	\$ 251	\$ 78	45.09%
100-54910-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 113,744	\$ 133,729	\$ 103,630	\$ 126,864	\$ 158,780	\$ 25,051	18.73%
CONTRACTUAL SERVICES								
100-54910-2160	SAFETY COORDINATOR	\$ 494	\$ 565	\$ 384	\$ 507	\$ 565	\$ -	0.00%
100-54910-2200	TELEPHONE EXPENSE	\$ 541	\$ 500	\$ 408	\$ 541	\$ 500	\$ -	0.00%
100-54910-2201	CELLULAR PHONE	\$ 392	\$ 175	\$ 304	\$ 372	\$ 375	\$ 200	114.29%
100-54910-2210	ELECTRICITY	\$ 2,459	\$ 2,600	\$ 2,082	\$ 2,600	\$ 2,600	\$ -	0.00%
100-54910-2220	NATURAL GAS/HEAT	\$ 2,966	\$ 2,500	\$ 2,535	\$ 3,297	\$ 3,100	\$ 600	24.00%
100-54910-2230	WATER EXPENSE	\$ 10,809	\$ 9,300	\$ 10,175	\$ 13,744	\$ 12,918	\$ 3,618	38.90%
100-54910-2240	SEWER EXPENSE	\$ 552	\$ 600	\$ 468	\$ 617	\$ 625	\$ 25	4.17%
100-54910-2250	STORMWATER EXPENSE	\$ 4,299	\$ 4,300	\$ 3,224	\$ 4,299	\$ 4,300	\$ -	0.00%
100-54910-2410	MAINTENANCE EQUIPMENT/VEH	\$ 4,350	\$ 3,500	\$ 1,118	\$ 3,000	\$ 3,500	\$ -	0.00%
100-54910-2900	OTHER SERVICES	\$ 8,861	\$ 11,000	\$ 8,460	\$ 11,000	\$ 11,000	\$ -	0.00%
100-54910-2920	TRAINING	\$ -	\$ 500	\$ -	\$ 300	\$ 620	\$ 120	24.00%
	TOTAL	\$ 35,724	\$ 35,540	\$ 29,159	\$ 40,277	\$ 40,103	\$ 4,563	12.84%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-54910-3100	OFFICE SUPPLIES	\$ 238	\$ 650	\$ 426	\$ 550	\$ 650	\$ -	0.00%
100-54910-3220	PUBLICATIONS	\$ 250	\$ 250	\$ 109	\$ 200	\$ 250	\$ -	0.00%
100-54910-3300	TRAVEL	\$ -	\$ 75	\$ -	\$ -	\$ 75	\$ -	0.00%
100-54910-3410	GAS & OIL	\$ 4,302	\$ 3,520	\$ 3,601	\$ 4,400	\$ 3,520	\$ -	0.00%
100-54910-3500	BLDGS./GRNDS MAINT	\$ 758	\$ 1,000	\$ 100	\$ 800	\$ 1,000	\$ -	0.00%
100-54910-3850	CLOTHING	\$ 200	\$ 200	\$ 100	\$ 100	\$ 200	\$ -	0.00%
100-54910-3900	OTHER SUPPLIES	\$ 12,733	\$ 12,000	\$ 7,237	\$ 11,500	\$ 12,000	\$ -	0.00%
	TOTAL	\$ 18,481	\$ 17,695	\$ 11,572	\$ 17,550	\$ 17,695	\$ -	0.00%
Total CEMETERIES:		\$ 167,948	\$ 186,964	\$ 144,361	\$ 184,691	\$ 216,578	\$ 29,614	15.84%
Total HEALTH & HUMAN SERVICES:		\$ 325,421	\$ 379,372	\$ 282,752	\$ 365,180	\$ 417,600	\$ 38,228	10.08%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CULTURE, REC & EDUCATION								
COMMUNITY CENTER								
PERSONNEL SERVICES								
100-55140-1100	FULLTIME SALARIES	\$ 25,911	\$ 38,081	\$ 28,040	\$ 37,646	\$ 39,220	\$ 1,139	2.99%
100-55140-1160	WAGES-TEMPORARY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-1200	WAGES - FULLTIME	\$ 67,789	\$ 70,452	\$ 52,081	\$ 69,851	\$ 71,677	\$ 1,225	1.74%
100-55140-1220	WAGES - FULLTIME	\$ 101,442	\$ 105,680	\$ 77,778	\$ 102,632	\$ 107,844	\$ 2,164	2.05%
100-55140-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-1270	WAGES-TEMPORARY PT	\$ 31,404	\$ 46,189	\$ 30,631	\$ 42,739	\$ 50,959	\$ 4,770	10.33%
100-55140-1280	WAGES-LONGEVITY PAY	\$ 3,466	\$ 3,508	\$ -	\$ 3,508	\$ 3,679	\$ 171	4.87%
100-55140-1290	WAGES-OVERTIME	\$ 3,203	\$ 2,300	\$ 6,435	\$ 6,500	\$ 2,300	\$ -	0.00%
100-55140-1310	WI RETIREMENT	\$ 13,537	\$ 15,243	\$ 10,162	\$ 14,436	\$ 15,741	\$ 498	3.27%
100-55140-1320	FICA	\$ 16,972	\$ 20,682	\$ 14,182	\$ 17,683	\$ 21,350	\$ 668	3.23%
100-55140-1330	HEALTH INSURANCE	\$ 30,254	\$ 47,589	\$ 27,560	\$ 37,073	\$ 54,700	\$ 7,111	14.94%
100-55140-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-1334	HEALTH INSURANCE OPT-OUT	\$ 3,871	\$ 3,410	\$ 2,492	\$ 3,279	\$ 3,410	\$ -	0.00%
100-55140-1340	LIFE INSURANCE	\$ 547	\$ 570	\$ 422	\$ 566	\$ 570	\$ -	0.00%
100-55140-1361	SICK LEAVE PAYOUT	\$ 635	\$ 729	\$ 729	\$ 729	\$ -		#VALUE!
	TOTAL	\$ 299,032	\$ 354,433	\$ 250,513	\$ 336,642	\$ 371,450	\$ 17,017	4.80%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CONTRACTUAL SERVICES								
100-55140-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55140-2160	SAFETY COORDINATOR	\$ 741	\$ 850	\$ 576	\$ 760	\$ 850	\$ -	0.00%
100-55140-2200	TELEPHONE EXPENSE	\$ 228	\$ 300	\$ 171	\$ 235	\$ 300	\$ -	0.00%
100-55140-2201	CELLULAR PHONE	\$ 900	\$ 500	\$ 876	\$ 1,162	\$ 1,100	\$ 600	120.00%
100-55140-2210	ELECTRICITY	\$ 29,967	\$ 28,000	\$ 20,719	\$ 27,503	\$ 28,000	\$ -	0.00%
100-55140-2220	NATURAL GAS/HEAT	\$ 9,732	\$ 11,700	\$ 10,637	\$ 12,600	\$ 12,700	\$ 1,000	8.55%
100-55140-2230	WATER EXPENSE	\$ 2,224	\$ 2,800	\$ 2,146	\$ 2,600	\$ 3,025	\$ 225	8.04%
100-55140-2240	SEWER EXPENSE	\$ 1,440	\$ 2,400	\$ 1,755	\$ 2,050	\$ 2,500	\$ 100	4.17%
100-55140-2250	STORMWATER EXPENSE	\$ 1,049	\$ 1,100	\$ 787	\$ 1,049	\$ 1,100	\$ -	0.00%
100-55140-2410	MAINTENANCE EQUIPMENT/VEH	\$ 599	\$ 1,500	\$ 619	\$ 1,000	\$ 1,500	\$ -	0.00%
100-55140-2900	OTHER SERVICES	\$ 25,571	\$ 18,500	\$ 12,227	\$ 18,500	\$ 18,500	\$ -	0.00%
100-55140-2910	PRINTING/ADVERTISING	\$ -	\$ 400	\$ -	\$ -	\$ 400	\$ -	0.00%
100-55140-2920	TRAINING	\$ 360	\$ 1,300	\$ 125	\$ 1,000	\$ 3,700	\$ 2,400	184.62%
	TOTAL	\$ 72,811	\$ 69,350	\$ 50,635	\$ 68,459	\$ 73,675	\$ 4,325	6.24%
OPERATING SUPPLIES/EXPENSES								
100-55140-3100	OFFICE SUPPLIES	\$ 3,282	\$ 5,500	\$ 1,679	\$ 3,500	\$ 5,500	\$ -	0.00%
100-55140-3110	POSTAGE	\$ 581	\$ 1,500	\$ 226	\$ 500	\$ 1,500	\$ -	0.00%
100-55140-3300	TRAVEL	\$ 640	\$ 700	\$ 581	\$ 700	\$ 2,000	\$ 1,300	185.71%
100-55140-3500	BLDGS./GRNDS MAINT	\$ 14,536	\$ 15,000	\$ 17,418	\$ 18,000	\$ 15,000	\$ -	0.00%
100-55140-3850	CLOTHING	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-55140-3900	OTHER SUPPLIES	\$ -	\$ -	\$ 437	\$ 437	\$ -	\$ -	
	TOTAL	\$ 19,038	\$ 22,800	\$ 20,341	\$ 23,137	\$ 24,100	\$ 1,300	5.70%
Total COMMUNITY CENTER:		\$ 390,881	\$ 446,583	\$ 321,489	\$ 428,238	\$ 469,225	\$ 22,642	5.07%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
PARKS								
PERSONNEL SERVICES								
100-55200-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55200-1200	WAGES - FULLTIME	\$ 37,070	\$ 21,778	\$ 19,316	\$ 24,754	\$ 22,433	\$ 655	3.01%
100-55200-1220	WAGES - FULLTIME	\$ 53,160	\$ 74,327	\$ 51,060	\$ 67,189	\$ 76,562	\$ 2,235	3.01%
100-55200-1230	WAGES - PART TIME	\$ 52	\$ -	\$ -	\$ -	\$ -		
100-55200-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55200-1270	WAGES-TEMPORARY PT	\$ 56,253	\$ 72,001	\$ 67,718	\$ 68,000	\$ 86,502	\$ 14,501	20.14%
100-55200-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55200-1290	WAGES-OVERTIME	\$ 3,856	\$ 2,500	\$ 6,779	\$ 7,000	\$ 2,500	\$ -	0.00%
100-55200-1310	WI RETIREMENT	\$ 6,003	\$ 6,803	\$ 4,468	\$ 5,468	\$ 7,103	\$ 300	4.41%
100-55200-1320	FICA	\$ 11,521	\$ 13,162	\$ 10,860	\$ 13,000	\$ 14,491	\$ 1,329	10.10%
100-55200-1330	HEALTH INSURANCE	\$ 13,717	\$ 23,043	\$ 17,677	\$ 23,250	\$ 28,725	\$ 5,682	24.66%
100-55200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55200-1334	HEALTH INSURANCE OPT-OUT	\$ 3,267	\$ 1,440	\$ 1,052	\$ 1,385	\$ 1,440	\$ -	0.00%
100-55200-1340	LIFE INSURANCE	\$ 207	\$ 190	\$ 182	\$ 240	\$ 262	\$ 72	37.89%
100-55200-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 185,105	\$ 215,244	\$ 179,113	\$ 210,286	\$ 240,018	\$ 24,774	11.51%
CONTRACTUAL SERVICES								
100-55200-2160	SAFETY COORDINATOR	\$ 494	\$ 565	\$ 384	\$ 507	\$ 565	\$ -	0.00%
100-55200-2200	TELEPHONE EXPENSE	\$ 247	\$ 300	\$ 199	\$ 280	\$ 300	\$ -	0.00%
100-55200-2201	CELLULAR PHONE	\$ 869	\$ 1,200	\$ 1,273	\$ 1,652	\$ 1,500	\$ 300	25.00%
100-55200-2210	ELECTRICITY	\$ 14,984	\$ 12,600	\$ 9,636	\$ 12,000	\$ 12,600	\$ -	0.00%
100-55200-2220	NATURAL GAS/HEAT	\$ 1,679	\$ 863	\$ 1,630	\$ 1,700	\$ 1,700	\$ 837	96.99%
100-55200-2230	WATER EXPENSE	\$ 7,661	\$ 6,927	\$ 7,467	\$ 20,000	\$ 17,500	\$ 10,573	152.63%
100-55200-2240	SEWER EXPENSE	\$ 2,753	\$ 3,387	\$ 2,447	\$ 8,000	\$ 6,000	\$ 2,613	77.15%
100-55200-2250	STORMWATER EXPENSE	\$ 9,724	\$ 10,200	\$ 7,346	\$ 9,808	\$ 10,200	\$ -	0.00%
100-55200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 8,308	\$ 6,000	\$ 6,869	\$ 7,000	\$ 6,000	\$ -	0.00%
100-55200-2900	OTHER SERVICES	\$ 41,864	\$ 34,000	\$ 25,167	\$ 36,000	\$ 37,100	\$ 3,100	9.12%
100-55200-2920	TRAINING	\$ 300	\$ 700	\$ -	\$ 3,000	\$ 3,685	\$ 2,985	426.43%
	TOTAL	\$ 88,884	\$ 76,742	\$ 62,417	\$ 99,947	\$ 97,150	\$ 20,408	26.59%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-55200-3300	TRAVEL	\$ 363	\$ 300	\$ -	\$ 600	\$ 1,600	\$ 1,300	433.33%
100-55200-3410	GAS & OIL	\$ 10,801	\$ 7,600	\$ 6,127	\$ 8,000	\$ 7,600	\$ -	0.00%
100-55200-3500	BLDGS./GRNDS MAINT	\$ 9,164	\$ 7,500	\$ 7,286	\$ 8,000	\$ 7,500	\$ -	0.00%
100-55200-3850	CLOTHING	\$ 300	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-55200-3900	OTHER SUPPLIES	\$ 15,616	\$ 16,000	\$ 16,770	\$ 17,000	\$ 16,000	\$ -	0.00%
	TOTAL	\$ 36,245	\$ 31,600	\$ 30,183	\$ 33,800	\$ 32,900	\$ 1,300	4.11%
Total PARKS:		\$ 310,234	\$ 323,586	\$ 271,712	\$ 344,033	\$ 370,068	\$ 46,482	14.36%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
RECREATION								
PERSONNEL SERVICES								
100-55300-1100	FULLTIME SALARIES	\$ 38,867	\$ 57,121	\$ 42,061	\$ 54,363	\$ 58,831	\$ 1,710	2.99%
100-55300-1200	WAGES - FULLTIME	\$ 94,238	\$ 97,889	\$ 68,465	\$ 87,151	\$ 101,318	\$ 3,429	3.50%
100-55300-1220	WAGES - FULLTIME	\$ 4,171	\$ 4,216	\$ 3,260	\$ 4,191	\$ 4,216	\$ -	0.00%
100-55300-1230	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55300-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55300-1270	WAGES-TEMPORARY PT	\$ 27,582	\$ 31,000	\$ 16,741	\$ 22,467	\$ 39,000	\$ 8,000	25.81%
100-55300-1280	WAGES-LONGEVITY PAY	\$ 1,361	\$ 1,403	\$ -	\$ 1,403	\$ 1,445	\$ 42	2.99%
100-55300-1290	WAGES-OVERTIME	\$ 3,025	\$ 4,317	\$ 3,459	\$ 3,500	\$ 4,317	\$ -	0.00%
100-55300-1310	WI RETIREMENT	\$ 9,796	\$ 11,516	\$ 7,081	\$ 9,954	\$ 12,042	\$ 526	4.57%
100-55300-1320	FICA	\$ 12,579	\$ 15,326	\$ 9,883	\$ 12,698	\$ 16,334	\$ 1,008	6.58%
100-55300-1330	HEALTH INSURANCE	\$ 23,086	\$ 32,985	\$ 22,193	\$ 30,133	\$ 37,900	\$ 4,915	14.90%
100-55300-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55300-1334	HEALTH INSURANCE OPT-OUT	\$ 5,092	\$ 4,400	\$ 2,662	\$ 3,846	\$ 4,400	\$ -	0.00%
100-55300-1340	LIFE INSURANCE	\$ 261	\$ 288	\$ 250	\$ 345	\$ 450	\$ 162	56.25%
100-55300-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 220,059	\$ 260,461	\$ 176,056	\$ 230,051	\$ 280,253	\$ 19,792	7.60%
CONTRACTUAL SERVICES								
100-55300-2160	SAFETY COORDINATOR	\$ 494	\$ 565	\$ 384	\$ 505	\$ 565	\$ -	0.00%
100-55300-2200	TELEPHONE EXPENSE	\$ 923	\$ 950	\$ 703	\$ 925	\$ 950	\$ -	0.00%
100-55300-2201	CELLULAR PHONE	\$ 1,347	\$ 1,200	\$ 968	\$ 1,266	\$ 1,200	\$ -	0.00%
100-55300-2210	ELECTRICITY	\$ 2,504	\$ 800	\$ 1,766	\$ 2,500	\$ 2,500	\$ 1,700	212.50%
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	\$ 20,788	\$ 21,000	\$ 23,428	\$ 23,500	\$ 23,000	\$ 2,000	9.52%
100-55300-2910	PRINTING/ADVERTISING	\$ 826	\$ 4,000	\$ 525	\$ 1,000	\$ 4,000	\$ -	0.00%
100-55300-2920	TRAINING	\$ 1,350	\$ 2,350	\$ 975	\$ 2,350	\$ 3,290	\$ 940	40.00%
	TOTAL	\$ 29,502	\$ 32,165	\$ 29,702	\$ 33,316	\$ 36,805	\$ 4,640	14.43%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-55300-3100	OFFICE SUPPLIES	\$ 4,123	\$ 4,000	\$ 3,404	\$ 4,800	\$ 4,000	\$ -	0.00%
100-55300-3110	POSTAGE	\$ 589	\$ 1,300	\$ 265	\$ 350	\$ 1,300	\$ -	0.00%
100-55300-3210	MEMBERSHIP & DUES	\$ 1,450	\$ 1,500	\$ 700	\$ 1,450	\$ 1,500	\$ -	0.00%
100-55300-3220	PUBLICATIONS	\$ 918	\$ 250	\$ 427	\$ 500	\$ 250	\$ -	0.00%
100-55300-3300	TRAVEL	\$ 1,458	\$ 700	\$ 1,353	\$ 3,000	\$ 700	\$ -	0.00%
100-55300-3900	OTHER SUPPLIES	\$ 16,146	\$ 13,000	\$ 6,781	\$ 12,000	\$ 13,000	\$ -	0.00%
	TOTAL	\$ 24,685	\$ 20,750	\$ 12,930	\$ 22,100	\$ 20,750	\$ -	0.00%
Total RECREATION:		\$ 274,246	\$ 313,376	\$ 218,687	\$ 285,467	\$ 337,808	\$ 24,432	7.80%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
SPECIAL EVENTS								
PERSONNEL SERVICES								
100-55310-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55310-1200	WAGES - FULLTIME	\$ 11,547	\$ 11,389	\$ 8,613	\$ 10,629	\$ 11,732	\$ 343	3.01%
100-55310-1220	WAGES - FULLTIME	\$ 12,538	\$ 5,533	\$ 6,272	\$ 6,679	\$ 5,699	\$ 166	3.00%
100-55310-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55310-1270	WAGES-TEMPORARY PT	\$ 9,350	\$ 8,630	\$ 8,046	\$ 8,046	\$ 8,630	\$ -	0.00%
100-55310-1280	WAGES-LONGEVITY PAY	\$ 121	\$ 121	\$ -	\$ 121	\$ 128	\$ 7	5.79%
100-55310-1290	WAGES-OVERTIME	\$ 1,354	\$ 3,000	\$ 1,841	\$ 2,000	\$ 3,000	\$ -	0.00%
100-55310-1310	WI RETIREMENT	\$ 1,582	\$ 1,444	\$ 1,056	\$ 1,237	\$ 1,498	\$ 54	3.74%
100-55310-1320	FICA	\$ 2,468	\$ 2,285	\$ 1,865	\$ 1,982	\$ 2,321	\$ 36	1.58%
100-55310-1330	HEALTH INSURANCE	\$ 2,287	\$ 1,172	\$ 1,217	\$ 1,720	\$ 1,350	\$ 178	15.19%
100-55310-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55310-1334	HEALTH INSURANCE OPT-OUT	\$ 1,150	\$ 1,150	\$ 840	\$ 1,106	\$ 1,150	\$ -	0.00%
100-55310-1340	LIFE INSURANCE	\$ 41	\$ 37	\$ 33	\$ 51	\$ 61	\$ 24	64.86%
100-55310-1361	SICK LEAVE PAYOUT	\$ 37	\$ 42	\$ 42	\$ 42	\$ -		#VALUE!
	TOTAL	\$ 42,475	\$ 34,803	\$ 29,825	\$ 33,613	\$ 35,569	\$ 766	2.20%
CONTRACTUAL SERVICES								
100-55310-2201	CELLULAR PHONE	\$ 196	\$ 200	\$ 287	\$ 390	\$ 390		
100-55310-2900	OTHER SERVICES	\$ -	\$ 50	\$ 17	\$ 17	\$ 50	\$ -	0.00%
	TOTAL	\$ 196	\$ 250	\$ 304	\$ 407	\$ 440	\$ 190	76.00%
OPERATING SUPPLIES/EXPENSES								
100-55310-3900	OTHER SUPPLIES	\$ -	\$ 210	\$ -	\$ -	\$ 210	\$ -	0.00%
	TOTAL	\$ -	\$ 210	\$ -	\$ -	\$ 210	\$ -	0.00%
Total SPECIAL EVENTS:		\$ 42,671	\$ 35,263	\$ 30,130	\$ 34,020	\$ 36,219	\$ 956	2.71%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
RECREATION FIELDS								
PERSONNEL SERVICES								
100-55400-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-1200	WAGES - FULLTIME	\$ 31,512	\$ 33,014	\$ 24,977	\$ 31,310	\$ 36,076	\$ 3,062	9.27%
100-55400-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-1270	WAGES-TEMPORARY PT	\$ 3,065	\$ 4,000	\$ 2,425	\$ 2,425	\$ 4,250	\$ 250	6.25%
100-55400-1290	WAGES-OVERTIME	\$ 1,525	\$ 2,332	\$ 2,297	\$ 2,299	\$ 2,332	\$ -	0.00%
100-55400-1310	WI RETIREMENT	\$ 2,147	\$ 2,444	\$ 1,831	\$ 2,433	\$ 2,692	\$ 248	10.15%
100-55400-1320	FICA	\$ 2,669	\$ 3,056	\$ 2,191	\$ 2,876	\$ 3,309	\$ 253	8.28%
100-55400-1330	HEALTH INSURANCE	\$ 5,802	\$ 6,251	\$ 4,292	\$ 5,872	\$ 7,180	\$ 929	14.86%
100-55400-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-1334	HEALTH INSURANCE OPT-OUT	\$ 600	\$ 600	\$ 300	\$ 439	\$ 600	\$ -	0.00%
100-55400-1340	LIFE INSURANCE	\$ 23	\$ 26	\$ 27	\$ 38	\$ 45	\$ 19	73.08%
	TOTAL	\$ 47,344	\$ 51,723	\$ 38,339	\$ 47,692	\$ 56,484	\$ 4,761	9.20%
CONTRACTUAL SERVICES								
100-55400-2210	ELECTRICITY	\$ 4,868	\$ 5,400	\$ 3,794	\$ 4,800	\$ 5,400	\$ -	0.00%
100-55400-2220	NATURAL GAS/HEAT	\$ 1,596	\$ 1,200	\$ 1,110	\$ 1,600	\$ 1,200	\$ -	0.00%
100-55400-2230	WATER EXPENSE	\$ 6,990	\$ 5,500	\$ 5,454	\$ 6,725	\$ 5,950	\$ 450	8.18%
100-55400-2240	SEWER EXPENSE	\$ 3,550	\$ 2,300	\$ 2,044	\$ 3,000	\$ 2,400	\$ 100	4.35%
100-55400-2250	STORMWATER EXPENSE	\$ 6,631	\$ 6,631	\$ 4,973	\$ 6,631	\$ 6,631	\$ -	0.00%
100-55400-2410	MAINTENANCE EQUIPMENT/VEH	\$ 4,452	\$ 2,500	\$ 3,395	\$ 3,500	\$ 3,500	\$ 1,000	40.00%
100-55400-2900	OTHER SERVICES	\$ 5,087	\$ 6,000	\$ 4,146	\$ 5,000	\$ 6,000	\$ -	0.00%
100-55400-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 33,173	\$ 29,531	\$ 24,917	\$ 31,256	\$ 31,081	\$ 1,550	5.25%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-55400-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-3410	GAS & OIL	\$ 19,356	\$ 15,000	\$ 12,945	\$ 15,000	\$ 15,000	\$ -	0.00%
100-55400-3500	BLDGS./GRNDS MAINT	\$ 2,062	\$ 2,500	\$ 2,447	\$ 2,500	\$ 2,500	\$ -	0.00%
100-55400-3900	OTHER SUPPLIES	\$ 8,711	\$ 7,500	\$ 5,233	\$ 7,500	\$ 7,500	\$ -	0.00%
	TOTAL	\$ 30,129	\$ 25,000	\$ 20,625	\$ 25,000	\$ 25,000	\$ -	0.00%
Total RECREATION FIELDS:								
		\$ 110,646	\$ 106,254	\$ 83,882	\$ 103,948	\$ 112,565	\$ 6,311	5.94%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
TRAILS/MEDIAN MAINTENANCE								
PERSONNEL SERVICES								
100-55410-1230	WAGES - PART TIME	\$ 530	\$ -	\$ -	\$ -	\$ -		
100-55410-1270	WAGES - PART TIME	\$ 5,910	\$ 11,338	\$ 6,243	\$ 6,243	\$ 16,338		
100-55410-1310	WI RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55410-1320	FICA	\$ 493	\$ 867	\$ 478	\$ 478	\$ 1,250	\$ 383	44.18%
100-55410-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -				
	TOTAL	\$ 6,933	\$ 12,205	\$ 6,721	\$ 6,721	\$ 17,588	\$ 5,383	44.10%
CONTRACTUAL SERVICES								
100-55410-2230	WATER	\$ 1,352	\$ 2,500	\$ 2,062	\$ 2,562	\$ 2,700	\$ 200	8.00%
100-55410-2250	STORMWATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55410-2900	OTHER SERVICES	\$ 13,522	\$ 10,000	\$ 9,128	\$ 10,000	\$ 10,000	\$ -	0.00%
	TOTAL	\$ 14,873	\$ 12,500	\$ 11,190	\$ 12,562	\$ 12,700	\$ 200	1.60%
Total TRAILS/MEDIAN MAINTENANCE:		\$ 21,806	\$ 24,705	\$ 17,911	\$ 19,283	\$ 30,288	\$ 5,583	22.60%
Total CULTURE, REC & EDUCATION:		\$ 1,150,484	\$ 1,249,767	\$ 943,811	\$ 1,214,989	\$ 1,356,173	\$ 106,406	8.51%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OTHER FINANCING USES								
100-59200-5900	TAX REFUND	\$ 12,564	\$ 10,000	\$ 9,227	\$ 10,000	\$ 10,000	\$ -	0.00%
100-59200-5950	TRANSFER TO CAP PROJ FNDS	\$ 10,320	\$ 10,320	\$ 10,320	\$ 10,320	\$ 14,577	\$ 4,257	41.25%
100-59200-5960	TRANSFER TO UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5970	TRANSFER TO OTHER FUNDS	\$ 15,500	\$ 20,000	\$ -	\$ 20,000	\$ 10,000	\$ (10,000)	-50.00%
100-59200-5971	TRANSFER TO TAX APPEAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5980	TRANSFER TO HEALTH FUND	\$ 333,163	\$ 315,000	\$ 275,736	\$ 365,000	\$ 365,000	\$ 50,000	15.87%
100-59200-5989	HRA REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5990	CONTINGENCIES	\$ -	\$ 307,897	\$ -	\$ -	\$ 310,000	\$ 2,103	0.68%
Total OTHER FINANCING USES:		\$ 371,547	\$ 663,217	\$ 295,283	\$ 405,320	\$ 709,577	\$ 46,360	6.99%
GENERAL FUND Revenue Total:		\$ 10,539,545	\$ 11,442,950	\$ 6,134,522	\$ 11,186,827	\$ 12,258,743	\$ 815,793	7.13%
GENERAL FUND Expenditure Total:		\$ 10,723,832	\$ 11,442,950	\$ 8,209,664	\$ 11,077,336	\$ 12,258,743	\$ 815,793	7.13%
Net Total GENERAL FUND:		\$ (184,287)	\$ -	\$ (2,075,142)	\$ 109,491	\$ (0)	\$ (0)	

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
LIBRARY FUND								
REVENUES								
280-41110	GENERAL PROPERTY TAX	\$ 631,287	\$ 631,287	\$ 631,287	\$ 631,287	\$ 681,790	\$ 50,503	8.00%
Total TAXES:		\$ 631,287	\$ 631,287	\$ 631,287	\$ 631,287	\$ 681,790	\$ 50,503	8.00%
280-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -		
280-43571	STATE W/LSCA GRANT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-43720	COUNTY FUNDS	\$ 171,601	\$ 175,877	\$ 175,877	\$ 175,877	\$ 192,489	\$ 16,612	9.45%
Total INTERGOVERNMENTAL REVENUE:		\$ 171,601	\$ 175,877	\$ 175,877	\$ 175,877	\$ 192,489	\$ 16,612	9.45%
280-45300	LIBRARY BOOK FINES	\$ 2,215	\$ 4,000	\$ 2,135	\$ 3,100	\$ 3,100	\$ (900)	-22.50%
Total FINES & FORFEITURES:		\$ 2,215	\$ 4,000	\$ 2,135	\$ 3,100	\$ 3,100	\$ (900)	-22.50%
280-46712	COPIER SERVICE FEES	\$ 5,188	\$ 8,500	\$ 4,334	\$ 5,500	\$ 8,500	\$ -	0.00%
Total CHARGES FOR SERVICE:		\$ 5,188	\$ 8,500	\$ 4,334	\$ 5,500	\$ 8,500	\$ -	0.00%
280-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48300	SALE OF PROP & EQUIP	\$ 2,388	\$ 5,000	\$ 1,335	\$ 4,000	\$ 4,000	\$ (1,000)	-20.00%
280-48400	REFUND FOR PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48500	DONATIONS	\$ 62,286	\$ 65,653	\$ 16,500	\$ 66,500	\$ 70,000	\$ 4,347	6.62%
280-48900	OTHER REVENUES	\$ 2,753	\$ 2,500	\$ 1,581	\$ 2,600	\$ 3,000	\$ 500	20.00%
Total MISCELLANEOUS REVENUE:		\$ 67,427	\$ 73,153	\$ 19,417	\$ 73,100	\$ 77,000	\$ 3,847	5.26%
280-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49300	ENCUMBRANCES-PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49310	REAPPROPRIATED SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OTHER FINANCING SOURCES:		\$ -	\$ -	\$ -	\$ -	\$ -		
Total REVENUE:		\$ 877,718	\$ 892,817	\$ 833,049	\$ 888,864	\$ 962,879	\$ 70,062	7.85%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
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EXPENDITURES

LIBRARY ADMINISTRATION

PERSONNEL SERVICES

280-55110-1100	FULLTIME ADMINISTRATION	\$ 264,482	\$ 271,829	\$ 203,876	\$ 270,000	\$ 310,564	\$ 38,735	14.25%
280-55110-1220	WAGES - FULLTIME	\$ 34,424	\$ 35,370	\$ 25,568	\$ 34,970	\$ 40,997	\$ 5,627	15.91%
280-55110-1240	WAGES - PART TIME	\$ -	\$ -	\$ -				
280-55110-1270	WAGES - PART TIME	\$ 125,249	\$ 129,375	\$ 98,521	\$ 129,375	\$ 158,575	\$ 29,200	22.57%
280-55110-1280	WAGES-LONGEVITY PAY	\$ 6,427	\$ 6,620	\$ -	\$ 6,620	\$ 7,902	\$ 1,282	19.37%
280-55110-1290	WAGES-OVERTIME	\$ -	\$ 510	\$ -	\$ -	\$ 591	\$ 81	15.88%
280-55110-1310	WI RETIREMENT	\$ 22,627	\$ 24,739	\$ 18,006	\$ 24,350	\$ 28,679	\$ 3,940	15.93%
280-55110-1320	FICA	\$ 31,983	\$ 34,326	\$ 23,842	\$ 33,000	\$ 40,058	\$ 5,732	16.70%
280-55110-1330	HEALTH INSURANCE	\$ 61,133	\$ 84,364	\$ 58,947	\$ 81,000	\$ 94,316	\$ 9,952	11.80%
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -				
280-55110-1334	HEALTH INSURANCE OPT-OUT	\$ 8,269	\$ 5,000	\$ 3,654	\$ 5,000	\$ 5,000	\$ -	0.00%
280-55110-1340	LIFE INSURANCE	\$ 1,364	\$ 1,500	\$ 1,106	\$ 1,500	\$ 1,640	\$ 140	9.33%
280-55110-1350	OTHER BENEFITS	\$ (607)	\$ -	\$ -				
280-55110-1361	SICK LEAVE PAYOUT	\$ 1,650	\$ 1,200	\$ 1,122	\$ 1,122	\$ -		#VALUE!
	TOTAL	\$ 557,001	\$ 594,833	\$ 434,642	\$ 586,937	\$ 688,322	\$ 93,489	15.72%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CONTRACTUAL SERVICES								
280-55110-2100	PROF SERV - CITY SERVICES	\$ 46,545	\$ 48,909	\$ 36,615	\$ 48,900	\$ 50,375	\$ 1,466	3.00%
280-55110-2130	PROFESSIONAL SERVICES	\$ 6,230	\$ 6,000	\$ 5,629	\$ 6,421	\$ 6,500	\$ 500	8.33%
280-55110-2200	TELEPHONE EXPENSE	\$ 1,144	\$ 1,200	\$ 866	\$ 1,100	\$ 1,200	\$ -	0.00%
280-55110-2210	ELECTRICITY	\$ 24,547	\$ 23,000	\$ 20,867	\$ 25,300	\$ 25,000	\$ 2,000	8.70%
280-55110-2220	NATURAL GAS/HEAT	\$ 13,067	\$ 11,000	\$ 9,210	\$ 13,200	\$ 13,500	\$ 2,500	22.73%
280-55110-2230	WATER EXPENSE	\$ 1,977	\$ 2,000	\$ 1,582	\$ 2,000	\$ 2,160	\$ 160	8.00%
280-55110-2240	SEWER EXPENSE	\$ 707	\$ 750	\$ 685	\$ 862	\$ 884	\$ 134	17.87%
280-55110-2250	STORMWATER EXPENSE	\$ 959	\$ 960	\$ 719	\$ 959	\$ 960	\$ -	0.00%
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	\$ 30,507	\$ 25,000	\$ 15,363	\$ 31,000	\$ 25,000	\$ -	0.00%
280-55110-2430	EQUIPMENT REPAIRS	\$ -	\$ -	\$ -				
280-55110-2450	EQUIPMENT NEW	\$ 8,083	\$ 7,500	\$ 6,048	\$ 6,048	\$ 7,500	\$ -	0.00%
280-55110-2900	OTHER SERVICES	\$ -	\$ -	\$ -				
280-55110-2910	PRINTING/ADVERTISING	\$ 1,919	\$ 1,000	\$ 508	\$ 700	\$ 1,000	\$ -	0.00%
280-55110-2930	TECHNOLOGY	\$ 11,827	\$ 16,000	\$ 8,995	\$ 14,000	\$ 14,000	\$ (2,000)	-12.50%
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	\$ 11,832	\$ 6,455	\$ 6,454	\$ 6,454	\$ -		#VALUE!
280-55110-2970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -				
	TOTAL	\$ 159,344	\$ 149,774	\$ 113,542	\$ 156,944	\$ 148,079	\$ (1,695)	-1.13%
OPERATING SUPPLIES/EXPENSES								
280-55110-3100	OFFICE SUPPLIES	\$ 4,692	\$ 6,000	\$ 4,460	\$ 5,880	\$ 6,000	\$ -	0.00%
280-55110-3110	POSTAGE	\$ 399	\$ 450	\$ 353	\$ 450	\$ 400	\$ (50)	-11.11%
280-55110-3300	TRAVEL	\$ 1,094	\$ 1,000	\$ 642	\$ 700	\$ 1,000	\$ -	0.00%
280-55110-3560	LANDSCAPING	\$ 17,634	\$ 15,000	\$ 10,943	\$ 15,000	\$ 15,000	\$ -	0.00%
280-55110-3960	TECH PROC SUPPLIES	\$ 10	\$ -	\$ -				
	TOTAL	\$ 23,830	\$ 22,450	\$ 16,398	\$ 22,030	\$ 22,400	\$ (50)	-0.22%
FIXED CHARGES								
280-55110-5200	INSURANCES	\$ 14,271	\$ 13,800	\$ 11,069	\$ 13,800	\$ 14,000	\$ 200	1.45%
280-55110-5950	TRANSFER TO CAP PROJ FNDS	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440	\$ -	0.00%
280-55110-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -				
	TOTAL	\$ 15,711	\$ 15,240	\$ 12,509	\$ 15,240	\$ 15,440	\$ 200	1.31%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CAPITAL OUTLAY								
280-55110-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-8190	ACCOUNTING SOFTWARE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
Total LIBRARY ADMINISTRATION:		\$ 755,887	\$ 782,297	\$ 577,092	\$ 781,151	\$ 874,241	\$ 91,944	11.75%
ADULT SERVICES								
280-55111-3230	PERIODICALS	\$ 5,009	\$ 4,600	\$ 3,286	\$ 3,000	\$ 2,900	\$ (1,700)	-36.96%
280-55111-3400	NON-FICTION BOOKS	\$ 14,958	\$ 17,000	\$ 10,631	\$ 17,000	\$ 14,000	\$ (3,000)	-17.65%
280-55111-3420	FICTION BOOKS	\$ 18,244	\$ 17,000	\$ 13,773	\$ 17,000	\$ 14,000	\$ (3,000)	-17.65%
280-55111-3430	LARGE PRINT BOOKS	\$ 12,876	\$ 12,000	\$ 6,655	\$ 12,000	\$ 10,000	\$ (2,000)	-16.67%
280-55111-3450	MOVIES	\$ 4,331	\$ 4,500	\$ 2,069	\$ 4,400	\$ 3,500	\$ (1,000)	-22.22%
280-55111-3470	AUDIOBOOKS	\$ 4,234	\$ 4,400	\$ 2,982	\$ 4,000	\$ 3,200	\$ (1,200)	-27.27%
280-55111-3480	MUSIC CD'S	\$ 25	\$ 500	\$ -				#VALUE!
280-55111-3510	PROGRAMS	\$ 3,454	\$ 3,000	\$ 1,879	\$ 2,500	\$ 2,000	\$ (1,000)	-33.33%
	Total ADULT SERVICES:	\$ 63,130	\$ 63,000	\$ 41,274	\$ 59,900	\$ 49,600	\$ (13,400)	-21.27%
CHILDREN'S SERVICES								
280-55112-3230	PERIODICALS	\$ 860	\$ 540	\$ 296	\$ 540	\$ 300	\$ (240)	-44.44%
280-55112-3400	NON-FICTION BOOKS	\$ 7,705	\$ 7,000	\$ 4,072	\$ 7,000	\$ 6,138	\$ (862)	-12.31%
280-55112-3420	FICTION BOOKS	\$ 5,600	\$ 3,800	\$ 3,515	\$ 3,800	\$ 1,000	\$ (2,800)	-73.68%
280-55112-3440	PAPERBACKS	\$ 806	\$ 1,600	\$ 406	\$ 1,500	\$ 700	\$ (900)	-56.25%
280-55112-3450	MOVIES	\$ 559	\$ 2,500	\$ 422	\$ 2,400	\$ 2,500	\$ -	0.00%
280-55112-3470	AUDIOBOOKS	\$ 10	\$ 1,700	\$ 38	\$ 1,500	\$ 1,700	\$ -	0.00%
280-55112-3510	PROGRAMS	\$ 13,872	\$ 11,980	\$ 8,854	\$ 11,900	\$ 10,000	\$ (1,980)	-16.53%
280-55112-3530	JE BOOKS	\$ 7,666	\$ 6,000	\$ 4,305	\$ 6,000	\$ 6,000	\$ -	0.00%
	Total CHILDREN'S SERVICES:	\$ 37,076	\$ 35,120	\$ 21,907	\$ 34,640	\$ 28,338	\$ (6,782)	-19.31%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
REFERENCE								
280-55114-3400	NON-FICTION BOOKS	\$ 1,292	\$ 1,278	\$ 1,725	\$ 1,650	\$ -		#VALUE!
280-55114-3490	MICROFILM	\$ 4,697	\$ 4,622	\$ -	\$ 4,622	\$ 5,200	\$ 578	12.51%
Total REFERENCE:		\$ 5,989	\$ 5,900	\$ 1,725	\$ 6,272	\$ 5,200	\$ (700)	-11.86%
YOUNG ADULT SERVICES								
280-55115-3230	PERIODICALS	\$ 49	\$ 200	\$ 25	\$ 150	\$ 200	\$ -	0.00%
280-55115-3400	NON-FICTION BOOKS	\$ -	\$ -	\$ -				
280-55115-3420	FICTION BOOKS	\$ 3,948	\$ 5,300	\$ 2,937	\$ 5,300	\$ 4,800	\$ (500)	-9.43%
280-55115-3470	AUDIOBOOKS	\$ 1,314	\$ 1,000	\$ -	\$ 500	\$ 500	\$ (500)	-50.00%
280-55115-3510	PROGRAMS	\$ -	\$ -	\$ -				
Total YOUNG ADULT SERVICES:		\$ 5,311	\$ 6,500	\$ 2,962	\$ 5,950	\$ 5,500	\$ (1,000)	-15.38%
Total LIBRARY EXPENSES		\$ 867,394	\$ 892,817	\$ 644,960	\$ 887,913	\$ 962,879	\$ 70,062	7.85%
Net Total LIBRARY FUND:		\$ 10,325	\$ -	\$ 188,090	\$ 951	\$ -		
280-34100	BEGINNING FUND BALANCE	\$ 7,681	\$ 18,006	\$ 18,006	\$ 18,006	\$ 18,957	\$ 951	5.28%
	ENDING FUND BALANCE	\$ 18,006	\$ 18,006	\$ 206,095	\$ 18,957	\$ 18,957	\$ 951	5.28%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
FIXED CHARGES								
282-55110-5900	CONTRIBUTION TO LIBRARY FOUNDATION	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-5970	TRANSFER TO OTHER FUNDS	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -		
282-55110-7001	ADMIN FOUNDATION	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7002	BLDG & GROUNDS FOUNDATION	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7003	ADULT FOUNDATION	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7004	ADULT GIFT	\$ 378	\$ 1,500	\$ 3,006	\$ 1,500	\$ 1,500	\$ -	0.00%
282-55110-7005	MEYER FOUNDATION	\$ 1,115	\$ 700	\$ 1,463	\$ 596	\$ 700	\$ -	0.00%
282-55110-7006	ADULT GRANT	\$ 165	\$ -	\$ -	\$ -	\$ -		
282-55110-7007	YOUTH FOUNDATION	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7008	YOUTH GIFT	\$ 2,125	\$ 2,000	\$ 4,027	\$ 2,000	\$ 2,000	\$ -	0.00%
282-55110-7009	YOUTH GRANT	\$ -	\$ -	\$ -	\$ -	\$ -		
Total FIXED CHARGES:		\$ 23,783	\$ 4,200	\$ 8,496	\$ 24,096	\$ 4,200	\$ -	0.00%
CHILDREN SERVICES								
282-55111-3230	PERIODICALS	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55112-3260	CHILD PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -		
Total LIBRARY GIFT FUND EXPENDITURES:		\$ 23,783	\$ 4,200	\$ 8,496	\$ 24,096	\$ 4,200	\$ -	0.00%
REVENUES OVER/(UNDER) EXPENDITURES:		\$ (36,652)	\$ 10,800	\$ 3,306	\$ (9,096)	\$ 10,800	\$ -	0.00%
282-34100	BEGINNING FUND BALANCE	\$ 116,342	\$ 79,690	\$ 79,690	\$ 79,690	\$ 70,594		
	ENDING FUND BALANCE	\$ 79,690	\$ 90,490	\$ 82,996	\$ 70,594	\$ 81,394		

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
DEBT SERVICE								
REVENUES								
300-41110	GENERAL PROPERTY TAX	\$ 2,380,752	\$ 2,518,625	\$ 2,518,625	\$ 2,518,625	\$ 2,589,571	\$ 70,946	2.82%
300-48100	INTEREST ON INVESTMENTS	\$ 48,220	\$ 35,000	\$ 161,845	\$ 210,000	\$ 153,500	\$ 118,500	338.57%
300-49110	PROCEEDS FROM DEBT	\$ 610	\$ -	\$ 6,486	\$ 6,486	\$ -		
300-49240	CAPITALIZED INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -		
300-49417	TRANSFER FROM OTHER FUNDS	\$ 165,963	\$ 275,527	\$ 197,527	\$ 260,000	\$ 241,636	\$ (33,891)	-12.30%
	TOTAL	\$ 2,595,545	\$ 2,829,152	\$ 2,884,482	\$ 2,995,111	\$ 2,984,707	\$ 155,555	5.50%
EXPENDITURES								
300-58100-2940	PAYMENT BOND ESCROW AGENT	\$ 325	\$ -	\$ 325	\$ -	\$ -		
300-58100-2950	DEBT ISSUANCE COSTS	\$ 38,358	\$ -	\$ 29,583	\$ -	\$ -		
300-58100-2960	DEBT PREMIUM	\$ (88,474)	\$ -	\$ (29,908)	\$ -	\$ -		
300-58100-2970	DEBT UNDERWRITER DISCOUNT	\$ 34,575	\$ -	\$ -	\$ -	\$ -		
300-58100-5970	TRANSFER TO OTHER FUNDS	\$ 47,916	\$ 63,745	\$ 72,803	\$ 72,803	\$ 48,311	\$ (15,434)	-24.21%
300-58100-6200	PRINCIPAL PAYMENTS	\$ 2,048,084	\$ 2,137,593	\$ 2,136,581	\$ 2,137,593	\$ 2,244,270	\$ 106,677	4.99%
300-58100-6210	INTEREST PAYMENTS	\$ 483,500	\$ 515,717	\$ 515,718	\$ 515,717	\$ 489,951	\$ (25,766)	-5.00%
300-58100-6220	PENSION LIABILITY PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
300-58100-6230	CAPITAL LEASE PAYMENTS	\$ 63,889	\$ 69,000	\$ 147,887	\$ 183,000	\$ 183,000	\$ 114,000	165.22%
300-58100-6240	INTEREST EXP ON CAPITAL LEASES	\$ 11,750	\$ 13,265	\$ 14,384	\$ 25,505	\$ 15,175	\$ 1,910	14.40%
300-58100-6900	OTHER SERVICES	\$ 3,206	\$ 3,500	\$ 3,800	\$ 3,501	\$ 4,000	\$ 500	14.29%
	TOTAL	\$ 2,643,129	\$ 2,802,820	\$ 2,891,172	\$ 2,938,120	\$ 2,984,708	\$ 181,888	6.49%
Net Total DEBT SERVICE FUND:		\$ (47,585)	\$ 26,332	\$ (6,690)	\$ 56,991	\$ (0)	\$ (26,332)	-100.00%
300-34100	BEGINNING FUND BALANCE	\$ 29,314	\$ (18,271)	\$ (18,271)	\$ (18,271)	\$ 38,721		
	ENDING FUND BALANCE	\$ (18,271)	\$ 8,061	\$ (24,961)	\$ 38,721	\$ 38,720		

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
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ST LUKES TIF #6 FUND

REVENUES

235-41110	GENERAL PROPERTY TAX	\$ 22,900	\$ 23,000	\$ 23,141	\$ 23,141	\$ 23,000	\$ -	0.00%
235-43412	EXEMPT COMPUTER STATE AID	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ -	0.00%
235-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
235-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
235-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 22,905	\$ 23,005	\$ 23,146	\$ 23,146	\$ 23,005	\$ -	0.00%

EXPENDITURES

235-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
235-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 6,003	\$ 4,862	\$ 4,862	\$ 4,862	\$ -		#VALUE!
235-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 6,153	\$ 5,012	\$ 5,012	\$ 5,012	\$ 150	\$ (4,862)	-97.01%

NET INCOME (LOSS)

16,753 17,993 18,134 18,134 22,855 4,862 27.02%

235-34100	Fund Balance, January 1	\$ (192,928)	\$ (176,175)	\$ (176,175)	\$ (176,175)	\$ (158,041)		
	Fund Balance, December 31	\$ (176,175)	\$ (158,182)	\$ (158,041)	\$ (158,041)	\$ (135,186)		

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

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

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

TID Base Valuation, January 1, 1992:	\$	0 (tax exempt)
TID Valuation, January 1, 2023:	\$	1,342,600 equalized
Valuation Increment, January 1, 2023:	\$	1,342,600 equalized

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.

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.

With 2028 being the last year that this TID can expend funds to pay its obligations (balance owed the City's General Fund), this TID will likely end with a deficit balance that will need to be absorbed by the City. That amount would be approximately \$35,000 if the City suspends any future payments of interest on this inter-fund obligation.

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OLD HOSPITAL TIF #7 FUND								
REVENUES								
236-41110	GENERAL PROPERTY TAX	\$ 103,096	\$ 75,864	\$ 76,014	\$ 76,014	\$ 87,250	\$ 11,386	15.01%
236-43412	EXEMPT COMPUTER STATE AID	\$ 766	\$ -	\$ 766	\$ 766	\$ 766	\$ 766	
236-43413	PERSONAL PROPERTY AID	\$ 56	\$ 56	\$ 56	\$ 56	\$ -	\$ -	
236-48100	INTEREST INCOME	\$ 22,845	\$ -	\$ 19,862	\$ 19,862	\$ 19,110	\$ 19,110	
236-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 126,763	\$ 75,920	\$ 96,699	\$ 96,698	\$ 107,126	\$ 31,206	41.10%
EXPENDITURES								
236-56700-2900	OTHER SERVICES	\$ 1,594	\$ 1,600	\$ 150	\$ 150	\$ 150	\$ (1,450)	-90.63%
236-56700-5950	TRANSFER TO UTILITIES DEBT SERVICE	\$ 72,149	\$ 72,200	\$ 72,140	\$ 72,140	\$ 72,130	\$ (70)	-0.10%
236-56700-5970	TRANSFER TO DEBT SERVICE FOR STREETS	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 32,085	\$ 2,085	6.95%
236-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
236-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
236-56700-8130	CO - CONSTRUCTION	\$ 24,889	\$ 30,000	\$ 6,888	\$ 6,888	\$ -	\$ -	#VALUE!
	TOTAL EXPENDITURES	\$ 98,632	\$ 133,800	\$ 109,178	\$ 109,178	\$ 104,365	\$ (29,435)	-22.00%
	NET INCOME (LOSS)	\$ 28,131	\$ (57,880)	\$ (12,480)	\$ (12,480)	\$ 2,761	\$ 60,641	-104.77%
236-34100	Fund Balance, January 1	\$ 994,767	\$ 1,022,898	\$ 1,022,898	\$ 1,022,898	\$ 1,010,418		
	Fund Balance, December 31	\$ 1,022,898	\$ 965,018	\$ 1,010,418	\$ 1,010,418	\$ 1,013,179		

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, 2023: \$ 5,092,100 equalized

Valuation Increment, January 1, 2023: \$ 5,092,100 equalized

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). Rice received a \$500,000 pay-as-you go grant, plus 6.5 percent annual interest, to assist with the Northland Lodge project. The original Project Plan also provided for funding reconstruction of 25th Street from Lincoln Avenue to Garfield Street, improvements to the City-owned radio tower located at the former municipal hospital, and minor improvements to adjacent Picnic Hill Park.

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

Garfield Street work was completed in 2016 and Lincoln Avenue was rebuilt in 2017. TID 7 is paying off the long-term debt (Clean Water Fund and Safe Drinking Water Fund loans) that funded the water and sanitary sewer infrastructure on Lincoln Avenue. (20-year borrowings, with payments through 2038?.) These payments are shown as "Transfer to Utility Funds."

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 TID 7's 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.

The Project Plan for TID 3 was amended again in 2022 to possibly provide funding to assist with the following projects located within one-half mile of the district's boundaries, provided such costs are incurred prior to the deadline for new expenditures (August 20, 2023):

--17th Street Reconstruction

--Lincoln Street Reconstruction

--Zlatnik Drive Resurfacing

--Business Grants for Facade Improvements (none issued)

TID 7's contribution to debt service on the above projects is shown as "Transfer to Debt Service."

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
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WASHINGTON HIGHLANDS TIF #8 FUND

REVENUES

237-41110	GENERAL PROPERTY TAX	\$ 189,866	\$ 226,711	\$ 227,159	\$ 227,159	\$ 226,100	\$ (611)	-0.27%
237-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
237-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
237-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
237-48100	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -		
237-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
237-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
237-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
237-49210	TRANSFER FROM GEN FUND	\$ 4,500	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 194,366	\$ 226,711	\$ 227,159	\$ 227,159	\$ 226,100	\$ (611)	-0.27%

EXPENDITURES

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	\$ 70,027	\$ -	\$ 91,391	\$ 91,391	\$ 90,000	\$ 90,000	
237-56700-5970	TRANSFER TO OTHER FUNDS	\$ 96,809	\$ 97,260	\$ 97,257	\$ 97,257	\$ 62,791	\$ (34,469)	-35.44%
237-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
237-56700-7530	NEW GRANTS - Façade Grants	\$ -	\$ 30,000	\$ -	\$ 10,000	\$ 30,000	\$ -	0.00%
237-56700-8130	CO - CONSTRUCTION	\$ 119,570	\$ 170,000	\$ 109,897	\$ 109,897	\$ 80,000	\$ (90,000)	-52.94%
	TOTAL EXPENDITURES	\$ 286,556	\$ 297,410	\$ 298,695	\$ 308,695	\$ 262,941	\$ (34,469)	-11.59%

NET INCOME (LOSS) \$ (92,190) \$ (70,699) \$ (71,535) \$ (81,536) \$ (36,841) \$ 33,858 -47.89%

237-34100	Fund Balance, January 1	\$ 156,022	\$ 63,832	\$ 63,832	\$ 63,832	\$ (17,704)		
	Fund Balance, December 31	\$ 63,832	\$ (6,867)	\$ (7,703)	\$ (17,704)	\$ (54,545)		

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, 2023: \$ 13,195,300 equalized

Valuation Increment, January 1, 2023: \$ 13,195,300 equalized

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 2024.

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 Developer ultimately met the build-out requirements, and no penalty was paid

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.

This TID also incurred costs for renovation of the Washington Park tennis/pickleball courts, over the course of 2022 and 2023.

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

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
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EGGERS INDUSTRIAL TIF #9 FUND

REVENUES

238-41110	GENERAL PROPERTY TAX	\$ 220,508	\$ 185,880	\$ 186,248	\$ 186,248	\$ 166,000	\$ (19,880)	-10.70%
238-43412	EXEMPT COMPUTER STATE AID	\$ 3,681	\$ 3,681	\$ 3,681	\$ 3,681	\$ 3,681	\$ -	0.00%
238-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
238-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
238-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
238-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
238-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 224,190	\$ 189,561	\$ 189,929	\$ 189,929	\$ 169,681	\$ (19,880)	-10.49%

EXPENDITURES

238-56700-2900	OTHER SERVICES	\$ 207,773	\$ 185,000	\$ 175,566	\$ 175,566	\$ 165,000	\$ (20,000)	-10.81%
238-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
238-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
238-56700-5950	REPAYMENT TO EGGERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
238-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
238-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
238-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 207,773	\$ 185,000	\$ 175,566	\$ 175,566	\$ 165,000	\$ (20,000)	-10.81%

NET INCOME (LOSS) \$ 16,417 \$ 4,561 \$ 14,363 \$ 14,363 \$ 4,681 \$ 120 2.63%

238-34100	Fund Balance, January 1	\$ 137,238	\$ 153,655	\$ 153,655	\$ 153,655	\$ 168,018		
	Fund Balance, December 31	\$ 153,655	\$ 158,216	\$ 168,018	\$ 168,018	\$ 172,699		

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 equalized

TID Valuation, January 1, 2023 \$ 9,702,000 equalized

Valuation Increment, January 1, 2023 \$ 9,692,100 equalized

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
PARAGON/HAMILTON WAREHOUSES TIF #10 FUND								
REVENUES								
239-41110	GENERAL PROPERTY TAX	\$ 5,302	\$ 10,831	\$ 10,852	\$ 10,852	\$ 16,000	\$ 5,169	47.72%
239-43412	EXEMPT COMPUTER STATE AID	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	0.00%
239-43413	PERSONAL PROPERTY AID	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 32,902	\$ 38,431	\$ 38,452	\$ 38,452	\$ 43,525	\$ 5,094	13.25%
EXPENDITURES								
239-56700-2900	OTHER SERVICES	\$ 4,327	\$ 150	\$ 3,275	\$ 150	\$ 150	\$ -	0.00%
239-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-56700-5950	Annual Grant Payment--Edgewater Terrace One-Time Grant--Holy Family Memorial	\$ 20,000	\$ 45,000	\$ 20,000	\$ 20,000	\$ 20,000 \$ 60,000	\$ (25,000)	-55.56%
239-56700-5970	TRANSFER TO DEBT SERVICE	\$ 22,850	\$ 4,000	\$ 22,250	\$ 22,250	\$ 21,650	\$ 17,650	441.25%
239-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 4,685	\$ -	\$ -	\$ 4,000	\$ 3,500	\$ 3,500	
239-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 51,862	\$ 49,150	\$ 45,525	\$ 46,400	\$ 105,300	\$ 56,150	114.24%
	NET INCOME (LOSS)	\$ (18,960)	\$ (10,719)	\$ (7,073)	\$ (7,948)	\$ (61,775)	\$ (51,056)	476.31%
239-34100	Fund Balance, January 1	\$ (143,939)	\$ (162,899)	\$ (162,899)	\$ (162,899)	\$ (170,847)		
	Fund Balance, December 31	\$ (162,899)	\$ (173,618)	\$ (169,971)	\$ (170,847)	\$ (232,622)		

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 equalized
TID Valuation, January 1, 2023: \$ 3,005,200 equalized
Valuation Increment, January 1, 2023: \$ 934,500 equalized

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; annual debt service payments through 2026). **The Development Agreement also provided for a direct grant to HFM to assist with extraordinary site preparation costs, payable upon project completion in 2017, and provides for the TID to pay up to \$75,000 on any future special assessments (such as for Roosevelt Avenue reconstruction) that apply to the HFM property through 2036.**

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, was \$2,041,800 for 2019 (budget year 2020), but 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 valuation has since grown slightly, to \$548,700 in 2022 (budget year 2023) and to \$934,500 in 2023 (budget year 2024), but will not reflect the added valuation attributable to the former Paragon property going back onto the tax rolls in 2023 until budget year 2025. In that year, the increment should increase by another \$2.2 million, which will add about \$35,000 per year in TID annual revenue.

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
ST. PETER SCHOOL/LINCOLN AVE TIF #11 FUND								
REVENUES								
240-41110	GENERAL PROPERTY TAX	\$ 26,843	\$ 29,514	\$ 29,573	\$ 29,573	\$ 31,500	\$ 1,986	6.73%
240-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
240-43413	PERSONAL PROPERTY AID	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 42,968	\$ 45,639	\$ 45,698	\$ 45,698	\$ 31,500	\$ (14,139)	-30.98%
EXPENDITURES								
240-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
240-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-5950	DEVELOPER GRANT PAYMENT	\$ 42,968	\$ 45,639	\$ 45,698	\$ 45,698	\$ 27,200	\$ (18,439)	-40.40%
240-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 43,118	\$ 45,789	\$ 45,848	\$ 45,848	\$ 27,350	\$ (18,439)	-40.27%
	NET INCOME (LOSS)	(150)	(150)	(150)	(150)	4,150	4,300	-2866.67%
240-34100	Fund Balance, January 1	\$ 4,527	\$ 4,378	\$ 4,378	\$ 4,378	\$ 4,228		
	Fund Balance, December 31	\$ 4,378	\$ 4,228	\$ 4,228	\$ 4,228	\$ 8,378		

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

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

TID Base Valuation, January 1, 2016: \$ 860,400 equalized
TID Valuation, January 1, 2023: \$ 2,703,000 equalized
Valuation Increment, January 1, 2023: \$ 1,842,600 equalized

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 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 Years 2019-2023; following the City's July 2023 payment to Vinton, the remaining balance on the grant is \$25,847. 2023 Budget reflects the final payment owed to Vinton under the Development Agreement.**

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
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SUETTINGER/HOTEL DEVELOPMENT TIF #12 FUND

REVENUES

241-41110	GENERAL PROPERTY TAX	\$ 100,752	\$ 103,342	\$ 103,546	\$ 103,546	\$ 107,900	\$ 4,558	4.41%
241-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
241-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
241-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
241-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
241-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ 455,000	\$ 455,000	
241-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 100,752	\$ 103,342	\$ 103,546	\$ 103,546	\$ 562,900	\$ 459,558	444.70%

EXPENDITURES

241-56700-2900	OTHER SERVICES	\$ 150	\$ 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	\$ 30,803	\$ 48,020	\$ 48,020	\$ 48,020	\$ 52,195		
241-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 455,000	\$ 455,000	
	TOTAL EXPENDITURES	\$ 30,953	\$ 48,170	\$ 48,170	\$ 48,170	\$ 507,345	\$ 459,175	953.24%

NET INCOME (LOSS)

		69,798	55,172	55,376	55,376	55,555	383	0.69%
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241-34100	Fund Balance, January 1	\$ (68,735)	\$ 1,063	\$ 1,063	\$ 1,063	\$ 56,439		
	Fund Balance, December 31	\$ 1,063	\$ 56,235	\$ 56,439	\$ 56,439	\$ 111,994		

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:	\$ 2,732,100 equalized
TID Valuation, January 1, 2023:	\$ 9,029,200 equalized
Valuation Increment, January 1, 2023:	\$ 6,297,100 equalized

TID 12, 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 reflects payments on the State Trust Fund Loan.

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.

The Project Plan and boundaries for TID No. 12 were amended in 2021 to include properties at the NW corner of Washington and 12th Streets (former M&M Lunch and adjacent properties) and to allow for:

--Possible developer grant to assist with redevelopment of the Washington/12th site

--Possible improvements to the historic, City-owned High Lift Building

--Possible pedestrian safety improvements to the Washington Street Bridge and the Washington/12th/Lake intersection

--Public water access improvements along the downtown waterfront

The proposed 2024 Budget includes \$455,000, to be borrowed by the City and repaid from TID 12, for construction of an improved bike/ped facility on the Washington Street Bridge. The City plans to complete this work in the late Summer/Fall of 2024, in advance of WisDOT’s resurfacing of Memorial Drive and the Washington Street Bridge, in 2025.

The Facilities Plan for the newly-created Wisconsin Shipwreck Coast National Marine Sanctuary identifies a possible Federally-assisted project to renovate the High-Lift Building as an interpretive

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
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TID #13 FUND - CULVERS/WASHINGTON & 22ND ST DEVELOPMENT

REVENUES

242-41110	GENERAL PROPERTY TAX	\$ 8,756	\$ 25,091	\$ 25,140	\$ 25,140	\$ 42,103	\$ 17,012	67.80%
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	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL REVENUES		\$ 8,756	\$ 25,091	\$ 25,140	\$ 25,140	\$ 42,103	\$ 17,012	67.80%

EXPENDITURES

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	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 463	\$ -	\$ -	\$ -	\$ -		
242-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-7530	GRANTS--DIRECT TO BUSINESSES	\$ -	\$ -	\$ -	\$ -	\$ 50,000		
242-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES		\$ 613	\$ 150	\$ 150	\$ 150	\$ 50,150	\$ 50,000	33333.33%

NET INCOME (LOSS)

		8,142	24,941	24,990	24,990	(8,047)	(32,988)	-132.26%
242-34100	Fund Balance, January 1	\$ (24,045)	\$ (15,903)	\$ (15,903)	\$ (15,903)	\$ 9,087		
	Fund Balance, December 31	\$ (15,903)	\$ 9,038	\$ 9,088	\$ 9,087	\$ 1,040		

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

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

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

TID Base Valuation, January 1, 2020: \$ 5,660,100 equalized
TID Valuation, January 1, 2023: \$ 8,117,400 equalized
Valuation Increment, January 1, 2023: \$ 2,457,300 equalized

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

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

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

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

The TID 13 Project Plan also allows for the expenditure of TIF funds for developer cash grants (up to \$100,000) to assist other redevelopment projects within the TID and a half-mile radius, for public infrastructure work within the district, and for legal/administrative costs.

This TID remains available as a tool to incentivize redevelopment activity in the downtown area. The proposed 2023 Budget includes \$50,000 for such grants.

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
TID #14 FUND - WOODLAND INDUSTRIAL PARK								
REVENUES								
243-41110	GENERAL PROPERTY TAX	\$ -	\$ 9,779	\$ 9,798	\$ 9,798	\$ 29,100	\$ 19,321	197.58%
243-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	
243-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ -	\$ 9,779	\$ 9,798	\$ 9,798	\$ 229,100	\$ 219,321	2242.78%
EXPENDITURES								
243-56700-2900	OTHER SERVICES	\$ 1,573	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
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	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	
243-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
243-56700-7530	GRANTS--DIRECT TO BUSINESSES 2024--first payment of Sieger Holdings	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	
243-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	
	TOTAL EXPENDITURES	\$ 1,651	\$ 150	\$ 150	\$ 150	\$ 209,150	\$ 209,000	139333.33%
	NET INCOME (LOSS)	(1,651)	9,629	9,648	9,648	19,950	10,321	107.19%
243-34100	Fund Balance, January 1	\$ (1,030)	\$ (2,681)	\$ (2,681)	\$ (2,681)	\$ 6,967		
	Fund Balance, December 31	\$ (2,681)	\$ 6,948	\$ 6,968	\$ 6,967	\$ 26,917		

Tax Incremental District No.14, Woodland Industrial Park

Type: Industrial Development
Creation Date: May 17, 2021
New Expenditures Allowed Through: May 17, 2036
Mandatory Termination Date: May 17, 2041

Last Year Revenues are Available

To Pay for TIF Obligations: 2042

TID Base Valuation, January 1, 2021: \$ 7,570,200 equalized

TID Valuation, January 1, 2023: \$ 9,269,300 equalized

Valuation Increment, January 1, 2023: \$ 1,699,100 equalized

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 development 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.

The City is currently (October 2023) pursuing an amendment to the Project Plan for TID 14 to allow for additional funding of development grants to businesses building new or expanding in the industrial park. That amendment will also address funding for additional public infrastructure in the area south of STH 310.

An area business is in the final stages of negotiations with the City on a proposed \$2 million project that is contingent on TID 14 grant assistance.

There have also been early stage discussions with an existing company at the industrial park, regarding possible TID 14 assistance with a plant expansion project.

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
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TID #15 FUND - FOREST AVENUE REDEVELOPMENT

REVENUES

244-41110	GENERAL PROPERTY TAX	\$ -	\$ 290	\$ 293	\$ 293	\$ 500	\$ 210	72.41%
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	\$ -	\$ -	\$ -		#VALUE!
244-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ -	\$ 650,290	\$ 293	\$ 293	\$ 500	\$ (649,790)	-99.92%

EXPENDITURES

244-56700-2900	OTHER SERVICES	\$ 4,420	\$ 2,150	\$ 867	\$ 867	\$ 150	\$ (2,000)	-93.02%
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	\$ 141	\$ -	\$ -	\$ 200	\$ 200	\$ 200	
244-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
244-56700-8130	CO - CONSTRUCTION	\$ -	\$ 650,000	\$ -	\$ -	\$ -		#VALUE!
	TOTAL EXPENDITURES	\$ 4,561	\$ 652,150	\$ 867	\$ 1,067	\$ 350	\$ (651,800)	-99.95%

NET INCOME (LOSS)

		(4,561)	(1,860)	(574)	(774)	150	2,010	-108.06%
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244-34100	Fund Balance, January 1	\$ (2,256)	\$ (6,817)	\$ (6,817)	\$ (6,817)	\$ (7,591)		
	Fund Balance, December 31	\$ (6,817)	\$ (8,677)	\$ (7,391)	\$ (7,591)	\$ (7,441)		

Tax Incremental District No.15, Forest Avenue Redevelopment

Type:	Redevelopment
Creation Date:	July 19, 2021
New Expenditures Allowed Through:	July 19, 2043
Mandatory Termination Date:	July 19, 2048

Last Year Revenues are Available 2049

To Pay for TIF Obligations:

TID Base Valuation, January 1, 2021: \$ 80,400 equalized
TID Valuation, January 1, 2023: \$ 109,800 equalized
Valuation Increment, January 1, 2023: \$ 29,400 equalized

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 had a purchase contract on that property and presented the City with 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 proposed an investment of approximately \$4.5 million in the project to create 45 new, market rate apartments. After a lot of work was put into the planning of this project, including the negotiation and approval by the City Council of a Development Agreement, the project came to a halt due to restrictive covenants that apply to the proposed redevelopment site.

This TID remains available to potentially assist in redevelopment of the former Hansen site.

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
TID #16 FUND - EGGERS EAST REDEVELOPMENT								
REVENUES								
245-41110	GENERAL PROPERTY TAX	\$ -	\$ 840	\$ 843	\$ 843	\$ 1,450	\$ 610	72.62%
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	\$ -	0.00%
245-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ -	\$ 900,840	\$ 843	\$ 843	\$ 901,450	\$ 610	0.07%
EXPENDITURES								
245-56700-2900	OTHER SERVICES	\$ 4,460	\$ 2,150	\$ 1,139	\$ 1,139	\$ 150	\$ (2,000)	-93.02%
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	\$ 81	\$ -	\$ -	\$ -	\$ -		
245-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-8130	CO - CONSTRUCTION	\$ -	\$ 900,000	\$ -	\$ -	\$ 900,000	\$ -	0.00%
	TOTAL EXPENDITURES	\$ 4,540	\$ 902,150	\$ 1,139	\$ 1,139	\$ 900,150	\$ (2,000)	-0.22%
	NET INCOME (LOSS)	(4,540)	(1,310)	(296)	(296)	1,300	2,610	-199.24%
245-34100	Fund Balance, January 1	\$ (1,030)	\$ (5,570)	\$ (5,570)	\$ (5,570)	\$ (5,866)		
	Fund Balance, December 31	\$ (5,570)	\$ (6,880)	\$ (5,866)	\$ (5,866)	\$ (4,566)		

Tax Incremental District No.16, Eggers East Redevelopment

Type: Redevelopment
Creation Date: September 27, 2021
New Expenditures Allowed Through: September 27, 2043
Mandatory Termination Date: September 27, 2048

Last Year Revenues are Available
To Pay for TIF Obligations: 2049

TID Base Valuation, January 1, 2021:	\$ 231,200 equalized
TID Valuation, January 1, 2023:	\$ 215,600 equalized
Valuation Increment, January 1, 2023:	\$ 84,400 equalized

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

A developer organized as The Confluence, LLC, proposes to purchase a portion of this site on the East Twin River, for construction of a 71-unit, market rate apartment building. Current construction cost estimate for the project is \$18 million. Such a development would address one of the City's major development goals: creation of new, market-rate housing on the downtown waterfront.

A development agreement approved by the City Council in November 2022 provides for \$900,000 in "up front" TIF grant assistance from TID 16, which would come from City borrowing--likely a State Trust Fund Loan. Another \$900,000 in grant assistance would be provided on a "pay-as-you go" basis, if there are sufficient TIF revenues from the project to support such payments. The agreement also calls for some additional TID grant assistance, on a pay/go basis, if the project exceeds tax revenue estimates.

While final details for the project still need to be finalized, along with some amendments to the development agreement, the developer still hopes to commence construction by 2023 year-end, with occupancy in 2025.

The proposed 2024 Budget reflects borrowing for the "up front" developer grant, and the expenditure of those funds in accordance with terms of the development agreement.

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
TID #17 FUND - EGGERS WEST REDEVELOPMENT								
REVENUES								
246-41110	GENERAL PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	
246-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
246-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
246-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
246-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
246-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ 758,000	\$ 758,000	
246-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 759,200	\$ 759,200	
EXPENDITURES								
246-56700-2900	OTHER SERVICES	\$ 1,000	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
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	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	
246-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
246-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 758,000	\$ 758,000	
	TOTAL EXPENDITURES	\$ 1,030	\$ 150	\$ 150	\$ 150	\$ 758,150	\$ 758,000	505333.33%
	NET INCOME (LOSS)	(1,030)	(150)	(150)	(150)	1,050	1,200	-800.00%
246-34100	Fund Balance, January 1	\$ -	\$ (1,030)	\$ (1,030)	\$ (1,030)	\$ (1,180)		
	Fund Balance, December 31	\$ (1,030)	\$ (1,180)	\$ (1,180)	\$ (1,180)	\$ (130)		

Tax Incremental District No.17, Eggers West Redevelopment

Type: Redevelopment
Creation Date: September 8, 2022
New Expenditures Allowed Through: September 8, 2042
Mandatory Termination Date: September 8, 2047

Last Year Revenues are Available
To Pay for TIF Obligations: 2048

TID Base Valuation, January 1, 2022: \$ 150,600 equalized
TID Valuation, January 1, 2023: \$ 220,900 equalized
Valuation Increment, January 1, 2023: \$ 70,300 equalized

The former Eggers Industries industrial site on the West Twin River has been identified as a priority redevelopment site for the City since the 2010 Comprehensive Plan. The property includes both the 3-story, 240,000 SF manufacturing building and adjacent parking lot, plus a 3-acre open site between the old factory and the CN railroad bridge.

A Milwaukee-based developer, Scott Crawford, Inc., has proposed to construct a new, 54-unit apartment building on the open, 3-acre site, with a mix of affordable and market rate units. Estimated cost for this East River Lofts project is \$14 million. In June 2023, the City Council approved a development agreement with the West River Lofts, LLC that provides for a \$500,000 pay-as-you go grant from TID 17, as well as a \$100,000 City Affordable Housing Grant to assist the developer.

In return for retaining an easement for public pedestrian access along the East Twin River shoreline (the "Eggers Riverwalk," first constructed in the 1980's), the City also proposes to make improvements to the shoreline and trail in the area around the new development. Funding for those improvements is reflected in the proposed 2024 Budget (\$400,000). The City will also want to pursue funding for upgrading the balance of the seawall and trail, from the redevelopment site to the area of Madison Street. Funding for this additional work, currently estimated at \$650,000 may come from TID 17 (if available) and grants.

The development agreement also provides property from the development site to the City for access to the CN railroad bridge.

Pending some minor revisions to the development agreement and a related easement agreement, the developer expects to commence construction on this project by the end of 2023.

Account Number	Account Title	12/31/21 Prior year Actual	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
SANDY BAY HIGHLANDS-CDA FUND									
REVENUES									
202-48410	PROCEEDS FROM SALES	\$ 217,205	\$ 103,577	\$ 120,000	\$ 49,328	\$ 120,000	\$ 45,000	\$ (75,000)	-62.50%
202-48900	OTHER REVENUES	\$ -	\$ 3,838	\$ -	\$ -	\$ -			
202-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -			
	TOTAL REVENUES	\$ 217,205	\$ 107,415	\$ 120,000	\$ 49,328	\$ 120,000	\$ 45,000	\$ (75,000)	-62.50%
EXPENDITURES									
202-56700-2100	PROFESSIONAL SERVICES	\$ 30	\$ 9,031	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
202-56700-2890	TITLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
202-56700-2900	OTHER SERVICES	\$ 90	\$ 150	\$ 3,000	\$ 23,195	\$ 23,195	\$ -		#VALUE!
202-56700-5970	TRANSFER TO OTHER FUNDS	\$ 217,085	\$ 98,234	\$ 110,000	\$ 25,942	\$ 96,805	\$ 40,000	\$ (70,000)	-63.64%
202-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -				
202-56700-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -				
	TOTAL EXPENDITURES	\$ 217,205	\$ 107,415	\$ 118,000	\$ 49,136	\$ 120,000	\$ 45,000	\$ (73,000)	-61.86%
	NET INCOME (LOSS)	\$ -	\$ -	\$ 2,000	\$ 192	\$ -	\$ -		#VALUE!
202-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Fund Balance, December 31	\$ -	\$ -	\$ 2,000	\$ 192	\$ -	\$ -		#VALUE!

Account Number	Account Title	12/31/21 Prior year Actual	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
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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. (In recent years, those costs are netted out at closing.)

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

Since the development came on the market in 2004, 20 lots have been sold in the 21-lot Phase 1 area.

Graveled streets and all utilities were installed in Phase 2 of this subdivision in 2018 and pavement was installed in 2020. Phase 2 consisted of 22 additional lots. All but two have been sold as of October 2023.

Since September 2020, available lots in the subdivision have been listed with Berkshire Hathaway/Starck Real Estate.

In 2023, an expense of \$23,195 was incurred to repair a long, faulty sanitary sewer lateral that was the City's responsibility.

Design work is currently underway for Phase 3, intended to add 13 to 15 more lots for development. This is a 2024 capital budget item.

Account Number	Account Title	12/31/21 Prior year Actual	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
HOUSING REVOLVING LOAN FUND									
REVENUES									
205-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
205-48100	INTEREST ON INVESTMENTS	\$ 25	\$ 1,335	\$ 600	\$ 3,904	\$ 8,500	\$ 5,000	\$ 4,400	733.33%
205-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
205-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
205-48800	LOAN PRINCIPAL COLLECTED	\$ 105,214	\$ 99,247	\$ 60,000	\$ 50,119	\$ 77,000	\$ 75,000	\$ 15,000	25.00%
205-48810	LOAN INTEREST COLLECTED	\$ -	\$ 342	\$ -	\$ -	\$ 820	\$ -	\$ -	
205-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 105,239	\$ 100,924	\$ 60,600	\$ 54,023	\$ 86,320	\$ 80,000	\$ 19,400	32.01%
EXPENDITURES									
205-56700-2100	PROFESSIONAL SERVICES	\$ 11,104	\$ 10,490	\$ 18,000	\$ 1,882	\$ 18,000	\$ 18,000	\$ -	0.00%
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)	\$ 18,350	\$ 120,000	\$ 44,005	\$ 75,000	\$ 75,000	\$ (45,000)	-37.50%
205-56700-7911	WATER & SEWER LATERAL LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
205-56700-7920	GRANT #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
205-56700-7940	GRANT #4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 10,954	\$ 28,840	\$ 138,000	\$ 45,887	\$ 93,000	\$ 93,000	\$ (45,000)	-32.61%
	NET INCOME (LOSS)	\$ 94,284	\$ 72,085	\$ (77,400)	\$ 8,136	\$ (6,680)	\$ (13,000)	\$ 64,400	-83.20%
205-34100	Fund Balance, January 1	\$ 5,632	\$ 99,916	\$ 172,001	\$ 172,001	\$ 172,001	\$ 165,321		
	Fund Balance, December 31	\$ 99,916	\$ 172,001	\$ 94,601	\$ 180,136	\$ 165,321	\$ 152,321		

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, 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

--Loan interest, which is collected only on past landlord loans (since 2007, the State requires that new loans to landlords be at zero interest) and interest penalty payments for homeowner loans that are in non-compliance with program requirements

--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

The City's most recent new CDBG Housing Grant was for \$200,000, in 2007. As a small city, Two Rivers has had a very active housing loan program, with over one 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.

Account Number	Account Title	12/31/21 Prior year Actual	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
AFFORDABLE HOUSING FUND									
REVENUES									
207-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
207-48800	LOAN PRINCIPAL COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
207-48810	LOAN INTEREST COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
207-49223	TRANS FROM OTHER FUNDS	\$ -	\$ 49,647	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ -	\$ 49,647	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES									
207-56700-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ 5,000	\$ (7,000)	-58.33%
207-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 130,000	\$ 50,000	62.50%
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 92,000	\$ -	\$ -	\$ 135,000	\$ 43,000	46.74%
	NET INCOME (LOSS)	\$ -	\$ 49,647	\$ (92,000)	\$ -	\$ -	\$ (135,000)	\$ (43,000)	46.74%
207-34100	Fund Balance, January 1	\$ 91,830	\$ 91,830	\$ 141,477	\$ 141,477	\$ 141,477	\$ 141,477		
	Fund Balance, December 31	\$ 91,830	\$ 141,477	\$ 49,477	\$ 141,477	\$ 141,477	\$ 6,477		

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 was very limited response to the program, and no completed loan applications have been received to date.

In 2023, \$100,000 from this fund was committed as a grant to assist the West River Lofts project in TID 17.

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
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AMERICAN RESCUE PLAN ACT

REVENUES

216-43519	AMERICAN RESCUE REVENUE	\$ 304,956	\$ -	\$ -	\$ 83,941	\$ 766,748	\$ 577,823	
216-43580	GRANTS - MTWC COUNTY MATCHING FUNDS	\$ -	\$ 375,000	\$ 193,559	\$ 193,559	\$ 766,748	\$ 364,500	
216-48100	INTEREST ON INVESTMENTS	\$ 3,115	\$ -	\$ 23,277	\$ 30,000	\$ 30,000		
	TOTAL REVENUES	\$ 304,956	\$ 375,000	\$ 193,559	\$ 277,500	\$ 1,533,496	\$ 942,323	

EXPENDITURES

216-59200-2100	PROFESSIONAL SERVICES	\$ 2,687	\$ -	\$ 1,889	\$ 2,500	\$ -		
216-59200-2900	WATER LEAD SERVICE LATERAL REPLACEMENT	\$ 302,269	\$ 750,000	\$ 243,019	\$ 275,000	\$ 1,533,496		
216-59200-5950	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
216-59200-5960	TRANSFER TO WATER UTILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 729,000	
216-59200-5970	TRANSFER TO SEWER UTILITY	\$ -	\$ -	\$ -	\$ -	\$ -		
216-59200-5980	TRANSFER TO BROADBAND (TELECOM) UTILITY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 304,956	\$ 750,000	\$ 244,907	\$ 277,500	\$ 1,533,496	\$ 729,000	

NET INCOME (LOSS) \$ - \$ (375,000) \$ (51,349) \$ - \$ - \$ 213,323

216-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ -		
	Fund Balance, December 31	\$ -	\$ (375,000)	\$ (51,349)	\$ -	\$ -		

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

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 assistance available to homeowners.

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
DOCKS & HARBORS FUND								
REVENUES								
218-46370	DOCKS & HARBOR FEES	\$ 7,118	\$ 8,000	\$ 8,920	\$ 9,000	\$ 8,000	\$ -	0.00%
	TOTAL REVENUES	\$ 7,118	\$ 8,000	\$ 8,920	\$ 9,000	\$ 8,000	\$ -	0.00%
EXPENDITURES								
218-53540-2900	OTHER SERVICES	\$ 5,877	\$ 4,500	\$ 4,029	\$ 6,030	\$ 6,000	\$ 1,500	33.33%
218-53540-3900	OTHER SUPPLIES	\$ 390	\$ 1,000	\$ 43	\$ 43	\$ 1,000	\$ -	0.00%
218-53540-5950	TRANSFER TO CAP PROJ FUNDS	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -		#VALUE!
218-53540-8150	CO-MACHINERY/EQUIPMENT	\$ 8,317	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 14,584	\$ 15,500	\$ 14,072	\$ 16,073	\$ 7,000	\$ (8,500)	-54.84%
	NET INCOME (LOSS)	\$ (7,466)	\$ (7,500)	\$ (5,152)	\$ (7,073)	\$ 1,000	\$ 8,500	-113.33%
218-34100	Fund Balance, January 1	\$ 14,380	\$ 6,914	\$ 6,914	\$ 6,914	\$ (159)		
	Fund Balance, December 31	\$ 6,914	\$ (586)	\$ 1,762	\$ (159)	\$ 841		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
SENIOR CENTER FUND								
REVENUES								
250-43720	COUNTY FUNDS	\$ 6,300	\$ 10,800	\$ 900	\$ 900	\$ 10,800	\$ -	0.00%
250-46810	SPECIAL MEALS	\$ 10,570	\$ 8,500	\$ 3,188	\$ 3,500	\$ 8,500	\$ -	0.00%
250-46835	FEES	\$ 13,233	\$ 2,000	\$ 10,361	\$ 13,500	\$ 2,000	\$ -	0.00%
250-46840	MISC FOOD SALES	\$ 2,747	\$ 3,000	\$ 2,341	\$ 3,000	\$ 3,000	\$ -	0.00%
250-46845	CRAFT SALES	\$ 60	\$ 1,000	\$ 1,075	\$ 1,200	\$ 1,000	\$ -	0.00%
250-46856	TRIPS	\$ 135,474	\$ 90,000	\$ 34,639	\$ 50,000	\$ 90,000	\$ -	0.00%
250-46857	NEWSLETTER ADS	\$ 4,490	\$ 4,000	\$ 4,057	\$ 5,000	\$ 4,000	\$ -	0.00%
250-46858	HEALTH PROGRAM REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
250-48500	DONATIONS	\$ 3,058	\$ 3,000	\$ 4,270	\$ 5,000	\$ 3,000	\$ -	0.00%
250-48501	DONATIONS FROM THE FRIENDS OF SC	\$ 1,058	\$ 1,600	\$ 2,575	\$ 2,575	\$ 1,600	\$ -	0.00%
250-48900	OTHER REVENUES	\$ 2,700	\$ -	\$ 7,331	\$ 7,500	\$ -	\$ -	0.00%
	TOTAL REVENUES	\$ 179,690	\$ 123,900	\$ 70,735	\$ 92,175	\$ 123,900	\$ -	0.00%
EXPENDITURES								
250-55150-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-1200	WAGES - FULLTIME - NONUNION	\$ 23,805	\$ 23,386	\$ 17,316	\$ 23,100	\$ 24,091	\$ 705	3.01%
250-55150-1240	WAGES-UNION PART TIME	\$ 4,305	\$ -	\$ -	\$ -	\$ 0	\$ 0	
250-55150-1290	OVERTIME	\$ 598	\$ 3,360	\$ 410	\$ 450	\$ 3,360	\$ -	0.00%
250-55150-1310	WI RETIREMENT	\$ 1,605	\$ 1,934	\$ 1,186	\$ 1,600	\$ 2,011	\$ 77	3.98%
250-55150-1320	FICA	\$ 2,118	\$ 2,176	\$ 1,384	\$ 1,850	\$ 2,230	\$ 54	2.48%
250-55150-1330	HEALTH INSURANCE	\$ 5,682	\$ 3,121	\$ 2,341	\$ 3,121	\$ 3,746	\$ 625	20.03%
250-55150-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-1334	HEALTH INSURANCE OPT-OUT	\$ 308	\$ 1,700	\$ 919	\$ 1,225	\$ -	\$ -	#VALUE!
250-55150-1340	LIFE INSURANCE	\$ 48	\$ 45	\$ 16	\$ 25	\$ 45	\$ -	0.00%
250-55150-2900	OTHER SERVICES	\$ 624	\$ 3,500	\$ 1,530	\$ 2,000	\$ 3,500	\$ -	0.00%
250-55150-3300	TRAVEL	\$ 110,365	\$ 70,000	\$ 27,040	\$ 40,000	\$ 70,000	\$ -	0.00%
250-55150-3800	FOOD	\$ 306	\$ 250	\$ 123	\$ 123	\$ -	\$ -	#VALUE!
250-55150-3870	HEALTH PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3880	DANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3890	MUSIC	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3900	OTHER SUPPLIES	\$ 3,858	\$ 4,000	\$ 5,106	\$ 6,500	\$ 4,500	\$ 500	12.50%
250-55150-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 63	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 153,819	\$ 113,472	\$ 57,436	\$ 79,994	\$ 113,483	\$ 11	0.01%
	NET INCOME (LOSS)	\$ 25,871	\$ 10,428	\$ 13,299	\$ 12,181	\$ 10,417	\$ (11)	-0.11%

250-34100	Fund Balance, January 1	\$	(40,217)	\$	(14,346)	\$	(14,346)	\$	(14,346)	\$	(2,165)
	Fund Balance, December 31	\$	(14,346)	\$	(3,918)	\$	(1,047)	\$	(2,165)	\$	8,252

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
COMMUNITY TOURISM FUND								
REVENUES								
258-48410	PROCEEDS FROM SALES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-48901	TR LOGO SALES	\$ 26,633	\$ 20,000	\$ 21,068	\$ 37,000	\$ 40,000	\$ 20,000	100.00%
258-49223	TRANS FROM OTHER FUNDS	\$ 218,016	\$ 184,000	\$ 161,760	\$ 191,760	\$ 211,400	\$ 27,400	14.89%
	TOTAL REVENUES	\$ 244,649	\$ 204,000	\$ 182,828	\$ 228,760	\$ 251,400	\$ 47,400	23.24%
EXPENDITURES								
258-56700-1100	FULLTIME SALARIES	\$ -	\$ -	\$ 39,798	\$ 58,000	\$ 65,000		
258-56700-1270	WAGES-TEMPORARY or PT	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-1310	WI RETIREMENT	\$ -	\$ -	\$ 2,706	\$ 4,100	\$ 6,062		
258-56700-1320	FICA	\$ -	\$ -	\$ 2,973	\$ 4,000	\$ 4,970		
258-56700-1330	HEALTH INSURANCE	\$ -	\$ -	\$ 3,252	\$ 5,250	\$ 22,600		
258-56700-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-1340	LIFE INSURANCE	\$ -	\$ -	\$ 211	\$ 325	\$ 425		
258-56700-2100	PROFESSIONAL SERVICES--Tourism	\$ 45,042	\$ 200,346	\$ 29,663	\$ 40,000	\$ 20,000	\$ (180,346)	-90.02%
258-56700-2130	PROFESSIONAL SERVICES	\$ 2,000	\$ -	\$ 1,485	\$ 1,485			
258-56700-2900	OTHER SERVICES--	\$ 40,718	\$ 25,000	\$ 13,574	\$ 25,000	\$ 45,000	\$ 20,000	80.00%
	Wayside Maint. Billed by City \$30,000							
	Visitor Info.by Main Street \$12,000							
	Visitor Info by Washington Hse \$ 3,000							
258-56700-2910	PRINTING/ADVERTISING	\$ 30,174	\$ -	\$ 18,224	\$ 25,000	\$ 50,000	\$ 50,000	
258-56700-3110	POSTAGE	\$ 12	\$ -	\$ 135	\$ 200	\$ 300	\$ 300	
258-56700-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ 645	\$ 650	\$ 1,200	\$ 1,200	
258-56700-3220	PUBLICATIONS	\$ 14	\$ -	\$ -	\$ -	\$ -		
258-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ 803	\$ 803	\$ 2,000	\$ 2,000	
258-56700-3901	TR LOGO EXPENSES	\$ 24,745	\$ 16,000	\$ 36,731	\$ 40,000	\$ 35,000	\$ 19,000	118.75%
258-56700-5310	RENT/LEASE	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	
	\$30,000 for Beach Advisory System							
	TOTAL EXPENDITURES	\$ 142,705	\$ 241,346	\$ 150,200	\$ 204,813	\$ 282,557	\$ 41,211	17.08%
	NET INCOME (LOSS)	\$ 101,944	\$ (37,346)	\$ 32,627	\$ 23,947	\$ (31,157)	\$ 6,189	-16.57%
258-34100	Fund Balance, January 1	\$ 21,393	\$ 123,337	\$ 123,337	\$ 123,337	\$ 147,284		
	Fund Balance, December 31	\$ 123,337	\$ 85,991	\$ 155,964	\$ 147,284	\$ 116,127		

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.

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
TOURISM DEVELOPMENT FUND								
REVENUES								
259-41210	ROOM TAX - Hotels/Motels	\$ 210,619	\$ 270,000	\$ 134,064	\$ 190,000	\$ 190,000	\$ (80,000)	-29.63%
259-41211	Room Tax - Vacation Rentals	\$ 14,425	\$ -	\$ 14,678	\$ 20,000	\$ 22,000		
259-41212	Room Tax - Marketplace	\$ 66,670	\$ -	\$ 58,011	\$ 90,000	\$ 90,000		
259-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 291,714	\$ 270,000	\$ 206,753	\$ 300,000	\$ 302,000	\$ 32,000	11.85%
EXPENDITURES								
259-56700-2900	OTHER SERVICES	\$ 13,761	\$ 5,000	\$ 3,902	\$ 3,902	\$ 5,000	\$ -	0.00%
259-56700-2910	PRINTING/ADVERTISING	\$ 750	\$ -	\$ 1,785	\$ 1,785	\$ -		
259-56700-5950	TRANSFER TO GENERAL FUND	\$ 22,205	\$ 54,000	\$ 13,966	\$ 56,400	\$ 60,600	\$ 6,600	12.22%
259-56700-5960	TRANSFER TO GF-BIKETRAIL MAINT	\$ 36,316	\$ 27,000	\$ 25,157	\$ 28,200	\$ 30,000	\$ 3,000	11.11%
259-56700-5970	TRANSFER TO OTHER FUNDS	\$ 218,016	\$ 184,000	\$ 161,760	\$ 191,760	\$ 211,400	\$ 27,400	14.89%
	TOTAL EXPENDITURES	\$ 291,048	\$ 270,000	\$ 206,570	\$ 282,047	\$ 307,000	\$ 37,000	13.70%
	NET INCOME (LOSS)	\$ 666	\$ -	\$ 182	\$ 17,953	\$ (5,000)	\$ (5,000)	
259-34100	Fund Balance, January 1	\$ (4,414)	\$ (3,749)	\$ (3,749)	\$ (3,749)	\$ 14,204		
	Fund Balance, December 31	\$ (3,749)	\$ (3,749)	\$ (3,567)	\$ 14,204	\$ 9,204		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
URBAN FORESTRY FUND								
REVENUES								
260-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
260-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
260-43580	GRANT PROCEEDS	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000		
260-49210	TRANSFER FROM GEN FUND	\$ 19,500	\$ -	\$ -	\$ -	\$ -		
260-49210	TRANSFER FROM TREE PLANTING	\$ -	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500		
	TOTAL REVENUES	\$ 19,500	\$ 25,000	\$ -	\$ 44,500	\$ 44,500	\$ 19,500	78.00%
EXPENDITURES								
260-55210-1220	WAGES - FULLTIME- UNION	\$ 3,257	\$ 5,549	\$ 2,783	\$ 3,596	\$ 3,472	\$ (2,077)	-37.43%
260-55210-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
260-55210-1290	WAGES-OVERTIME	\$ 2	\$ -	\$ -	\$ -	\$ -		
260-55210-1310	WI RETIREMENT	\$ 212	\$ 377	\$ 189	\$ 265	\$ 240	\$ (137)	-36.34%
260-55210-1320	FICA	\$ 237	\$ 424	\$ 201	\$ 253	\$ 266	\$ (158)	-37.26%
260-55210-1330	HEALTH INSURANCE	\$ 1,015	\$ 2,164	\$ 877	\$ 1,095	\$ 1,415	\$ (749)	-34.61%
260-55210-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
260-55210-1340	LIFE INSURANCE	\$ 20	\$ 19	\$ 15	\$ 18	\$ 19	\$ -	0.00%
260-55210-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
260-55210-2900	OTHER SERVICES	\$ 19,914	\$ 45,000	\$ 9,632	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 24,656	\$ 53,533	\$ 13,697	\$ 21,541	\$ 50,412	\$ (3,121)	-5.83%
	NET INCOME (LOSS)	\$ (5,156)	\$ (28,533)	\$ (13,697)	\$ 22,959	\$ (5,912)	\$ 22,621	-79.28%
260-34100	Fund Balance, January 1	\$ 10,970	\$ 5,813	\$ 5,813	\$ 5,813	\$ 28,772		
	Fund Balance, December 31	\$ 5,813	\$ (22,720)	\$ (7,883)	\$ 28,772	\$ 22,860		

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.

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CONCESSIONS AND BEER SALES								
REVENUES								
261-46840	CONCESSIONS REVENUE	\$ -	\$ 45,000	\$ 41,121	\$ 43,000	\$ 45,000	\$ -	0.00%
261-48900	OTHER REVENUES	\$ -	\$ -	\$ -				
261-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -				
	TOTAL REVENUES	\$ -	\$ 45,000	\$ 41,121	\$ 43,000	\$ 45,000	\$ -	0.00%
EXPENDITURES								
261-55320-1270	WAGES-TEMPORARY PT	\$ -	\$ 10,000	\$ 9,319	\$ 9,500	\$ 10,000	\$ -	0.00%
261-55320-1290	WAGES- OVERTIME	\$ -	\$ -	\$ -	\$ 275	\$ -		
261-55320-1320	FICA	\$ -	\$ 765	\$ 734	\$ 765	\$ 765		
261-55320-3790	NOVELTIES/CONCESSIONS EXPENSES	\$ -	\$ 22,350	\$ 24,736	\$ 25,000	\$ 25,000		
261-55320-3900	OTHER SUPPLIES	\$ -	\$ -	\$ 391	\$ 391	\$ -		
261-55320-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
261-55320-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ -	\$ 33,115	\$ 35,179	\$ 35,931	\$ 35,765	\$ 2,650	8.00%
	NET INCOME (LOSS)	\$ -	\$ 11,885	\$ 5,942	\$ 7,069	\$ 9,235	\$ (2,650)	-22.30%
261-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ 7,069		
	Fund Balance, December 31	\$ -	\$ 11,885	\$ 5,942	\$ 7,069	\$ 16,304		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
SPECIAL EVENTS DONATIONS FUND								
REVENUES								
262-46840	CONCESSIONS REVENUE	\$ 36,786	\$ -	\$ 43	\$ -	\$ -		
262-48500	DONATIONS	\$ 20,439	\$ 20,000	\$ 22,804	\$ 22,804	\$ 20,000	\$ -	0.00%
262-48900	OTHER REVENUES	\$ 254	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	
262-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 57,479	\$ 20,000	\$ 22,847	\$ 22,804	\$ 24,000	\$ 4,000	20.00%
EXPENDITURES								
262-55320-2900	OTHER SERVICES	\$ 14,070	\$ 15,000	\$ 23,600	\$ 23,600	\$ 17,000	\$ 2,000	13.33%
262-55320-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
262-55320-3790	NOVELTIES	\$ 18,450	\$ -	\$ -	\$ -	\$ -		
262-55320-3900	OTHER SUPPLIES	\$ 14,856	\$ 13,000	\$ 12,553	\$ 13,462	\$ 10,000	\$ (3,000)	-23.08%
	TOTAL EXPENDITURES	\$ 47,376	\$ 28,000	\$ 36,153	\$ 37,062	\$ 27,000	\$ (1,000)	-3.57%
	NET INCOME (LOSS)	\$ 10,103	\$ (8,000)	\$ (13,307)	\$ (14,258)	\$ (3,000)	\$ 5,000	-62.50%
262-34100	Fund Balance, January 1	\$ 10,418	\$ 20,521	\$ 20,521	\$ 20,521	\$ 6,263		
	Fund Balance, December 31	\$ 20,521	\$ 12,521	\$ 7,214	\$ 6,263	\$ 3,263		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
TREE PLANTING FUND								
REVENUES								
263-43580	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -		
263-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
263-48900	OTHER REVENUES	\$ 21,008	\$ 42,000	\$ 28,016	\$ 42,095	\$ 42,000	\$ -	0.00%
	TOTAL REVENUES	\$ 21,008	\$ 42,000	\$ 28,016	\$ 42,095	\$ 42,000	\$ -	0.00%
EXPENDITURES								
263-55210-2900	OTHER SERVICES	\$ 28,232	\$ 30,000	\$ 29,846	\$ 31,000	\$ 17,000	\$ (13,000)	-43.33%
263-55210-5970	TRANSFER TO OTHER FUNDS-Urban Forestry	\$ 19,500	\$ 19,500	\$ 21,165	\$ 21,165	\$ 19,500		
	TOTAL EXPENDITURES	\$ 47,732	\$ 49,500	\$ 51,011	\$ 52,165	\$ 36,500	\$ (13,000)	-26.26%
	NET INCOME (LOSS)	\$ (26,724)	\$ (7,500)	\$ (22,996)	\$ (10,070)	\$ 5,500	\$ 13,000	-173.33%
263-34100	Fund Balance, January 1	\$ 31,987	\$ 5,263	\$ 5,263	\$ 5,263	\$ (4,807)		
	Fund Balance, December 31	\$ 5,263	\$ (2,237)	\$ (17,732)	\$ (4,807)	\$ 693		

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 24th 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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
EMS ACT 102 GRANT FUND								
REVENUES								
270-46230	AMBULANCE FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
270-48510	EMS FUNDING ASST PROG-EQUIP	\$ 64,425	\$ 4,000	\$ 56,118	\$ 56,118	\$ 4,000	\$ -	0.00%
270-48511	EMS FUNDING ASST PROG-TRAIN	\$ 5,284	\$ 2,000	\$ 12,195	\$ 12,195	\$ 2,000	\$ -	0.00%
270-48512	ARPA EMS FUNDING ASSISTANCE	\$ 12,195	\$ -	\$ -	\$ -	\$ -	\$ -	
270-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
270-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
270-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 81,904	\$ 6,000	\$ 68,313	\$ 68,313	\$ 6,000	\$ -	0.00%
EXPENDITURES								
270-52300-2100	PROFESSIONAL SERVICES	\$ 69,701	\$ 10,000	\$ 38,070	\$ 60,000	\$ 10,000	\$ -	0.00%
270-52300-2920	TRAINING	\$ -	\$ 4,000	\$ 1,326	\$ 2,000	\$ 4,000	\$ -	0.00%
270-52300-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 69,701	\$ 14,000	\$ 39,397	\$ 62,000	\$ 14,000	\$ -	0.00%
	NET INCOME (LOSS)	\$ 12,203	\$ (8,000)	\$ 28,916	\$ 6,313	\$ (8,000)	\$ -	0.00%
270-34100	Fund Balance, January 1	\$ 10,108	\$ 22,311	\$ 22,311	\$ 22,311	\$ 28,624		
	Fund Balance, December 31	\$ 22,311	\$ 14,311	\$ 51,227	\$ 28,624	\$ 20,624		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
BUS & IND REUSE LOAN FUND								
REVENUES								
290-48100	INTEREST ON INVESTMENTS	\$ 19,074	\$ 10,000	\$ 41,178	\$ 60,000	\$ 10,000	\$ -	0.00%
290-48410	SALE OF PROPERTY(2021-PARAGON)	\$ 1,197,031	\$ -	\$ -	\$ -	\$ -	\$ -	
290-48800	LOAN PRINCIPAL COLLECTED	\$ 117,449	\$ 135,000	\$ 66,647	\$ 150,000	\$ 100,000	\$ (35,000)	-25.93%
290-48810	LOAN INTEREST COLLECTED	\$ 6,366	\$ 6,000	\$ 5,917	\$ 7,600	\$ 8,000	\$ 2,000	33.33%
290-48900	MISCELLANEOUS REVENUE	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -	\$ -	
290-49220	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ 9,059	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 1,345,920	\$ 151,000	\$ 122,801	\$ 223,600	\$ 118,000	\$ (33,000)	-21.85%
EXPENDITURES								
290-56700-2100	PROFESSIONAL SERVICES	\$ 3,207	\$ 2,500	\$ 3,145	\$ 5,000	\$ 5,000	\$ 2,500	100.00%
290-56700-2900	OTHER SERVICES	\$ 180	\$ -	\$ 18,217	\$ 18,217	\$ -	\$ -	
290-56700-2901	PARAGON UTILITY COSTS	\$ 33,203	\$ -	\$ (7,675)	\$ (7,675)	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	
290-56700-7520	NEW LOANS	\$ 175,000	\$ 200,000	\$ 84,331	\$ 100,000	\$ 600,000	\$ 400,000	200.00%
290-56700-7530	NEW GRANTS - Small Bus. COVID (2020) & Façade Grants (2021-2022)	\$ 11,850	\$ 30,000	\$ 10,000	\$ 10,000	\$ 20,000	\$ (10,000)	-33.33%
290-56700-8170	CAPITAL OUTLAY - Land purchase from Mtwc County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 326,440	\$ 307,500	\$ 183,017	\$ 200,542	\$ 700,000	\$ 392,500	127.64%
	NET INCOME (LOSS)	\$ 1,019,480	\$ (156,500)	\$ (60,216)	\$ 23,058	\$ (582,000)	\$ (425,500)	271.88%
290-34100	Fund Balance, January 1	\$ 305,853	\$ 1,325,333	\$ 1,325,333	\$ 1,325,333	\$ 1,348,391		
	Fund Balance, December 31	\$ 1,325,333	\$ 1,168,833	\$ 1,265,117	\$ 1,348,391	\$ 766,391		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
COMMUNITY DEVELOPMENT								
REVENUES								
291-48900	MISCELLANEOUS REVENUE	\$ 1,000	\$ -	\$ -	\$ -	\$ -		
291-49210	TRANSFER FROM FUND 417	\$ 100,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	0.00%
291-49222	TRANSFER FROM FUND 258	\$ -	\$ -	\$ -	\$ -	\$ -		
291-49223	TRANSFER FROM FUND 290	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%
0	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 176,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	0.00%
EXPENDITURES								
291-56700-1100	FULLTIME SALARIES	\$ 96,736	\$ 101,383	\$ 76,034	\$ 101,383	\$ 104,500	\$ 3,117	3.07%
291-56700-1220	FULLTIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ 15,475		
291-56700-1270	PART TIME WAGES	\$ 1,573	\$ -	\$ -	\$ -	\$ -		
291-56700-1310	WI RETIREMENT	\$ 6,288	\$ 6,897	\$ 5,176	\$ 6,897	\$ 8,618	\$ 1,721	24.95%
291-56700-1320	FICA	\$ 7,543	\$ 7,756	\$ 5,664	\$ 7,600	\$ 9,584	\$ 1,828	23.57%
291-56700-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 4,525	\$ 4,525	
291-56700-1334	HEALTH INSURANCE OPT-OUT	\$ 5,000	\$ 5,000	\$ 3,654	\$ 5,000	\$ 5,000	\$ -	0.00%
291-56700-1340	LIFE INSURANCE	\$ 301	\$ 300	\$ 228	\$ 305	\$ 310	\$ 10	3.33%
291-56700-2100	PROFESSIONAL SERVICES	\$ 3,731	\$ 25,500	\$ 3,018	\$ 5,000	\$ 3,250	\$ (22,250)	-87.25%
291-56700-2200	TELEPHONE EXPENSE	\$ 146	\$ 110	\$ 88	\$ 110	\$ 140	\$ 30	27.27%
291-56700-2201	CELL PHONE EXPENSE	\$ 489	\$ 525	\$ -	\$ -	\$ 400	\$ (125)	-23.81%
291-56700-2410	EQUIPMENT MAINTENANCE	\$ -	\$ 440	\$ -	\$ 440	\$ 440	\$ -	0.00%
291-56700-2900	OTHER SERVICES	\$ 3,025	\$ 3,000	\$ 1,230	\$ 3,000	\$ 3,000	\$ -	0.00%
291-56700-2910	PRINTING/ADVERTISING	\$ 547	\$ 5,000	\$ 61	\$ 5,000	\$ 3,000	\$ (2,000)	-40.00%
291-56700-2920	TRAINING	\$ 477	\$ 2,000	\$ 39	\$ 2,000	\$ 2,000	\$ -	0.00%
291-56700-3100	OFFICE SUPPLIES	\$ 1,300	\$ 775	\$ 1,161	\$ 775	\$ 775	\$ -	0.00%
291-56700-3110	POSTAGE	\$ 189	\$ 100	\$ 60	\$ 100	\$ 200	\$ 100	100.00%
291-56700-3210	MEMBERSHIP & DUES	\$ 360	\$ 775	\$ 325	\$ 775	\$ 770	\$ (5)	-0.65%
291-56700-3220	PUBLICATIONS	\$ 844	\$ 100	\$ -	\$ 900	\$ 900	\$ 800	800.00%
291-56700-3300	TRAVEL	\$ 964	\$ 1,250	\$ 33	\$ 1,000	\$ 1,250	\$ -	0.00%
291-56700-3900	OTHER SUPPLIES	\$ 284	\$ 1,000	\$ 150	\$ 150	\$ 1,000	\$ -	0.00%
	TOTAL EXPENDITURES	\$ 129,794	\$ 161,911	\$ 96,920	\$ 140,435	\$ 165,137	\$ 3,226	1.99%
	NET INCOME (LOSS)	\$ 46,206	\$ (21,911)	\$ 43,080	\$ (435)	\$ (25,137)	\$ (3,226)	14.72%
291-34100	Fund Balance, January 1	\$ (1,152)	\$ 45,054	\$ 45,054	\$ 45,054	\$ 44,619		
	Fund Balance, December 31	\$ 45,054	\$ 23,143	\$ 88,134	\$ 44,619	\$ 19,482		

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

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
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HARBOR MASTERPLAN IMPLEMENTATION

REVENUES

403-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
403-48580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
403-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
403-49223	XFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

EXPENDITURES

403-53540-2900	OTHER SERVICES	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	#VALUE!
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	\$ -	\$ -	\$ -	\$ -	#VALUE!
403-53540-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ -	\$ 650,000	\$ 650,000	\$ -	\$ -	
403-53540-5960	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ -	\$ 1,512,000	\$ 650,000	\$ 650,000	\$ -	\$ -	#VALUE!

NET INCOME (LOSS)	\$ -	\$ (1,512,000)	\$ (650,000)	\$ (650,000)	\$ -	\$ -	\$ -	#VALUE!
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403-34100	Fund Balance - January 1	\$ 1,488,454	\$ 1,488,454	\$ 1,488,454	\$ 1,488,454	\$ 838,454		
	Fund Balance - December 31	\$ 1,488,454	\$ (23,546)	\$ 838,454	\$ 838,454	\$ 838,454		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
BIKE TRAIL CONSTRUCTION								
REVENUES								
410-43580	GRANT PROCEEDS - DOT Grant, Coastal Grant	\$ -	\$ 20,637	\$ -	\$ -	\$ -		
410-48500	DONATIONS	\$ 10,000	\$ -	\$ -	\$ -	\$ -		
410-49110	PROCEEDS FROM DEBT	\$ 15,000	\$ -	\$ -	\$ -	\$ -		
410-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUE	\$ 25,000	\$ 20,637	\$ -	\$ -	\$ -		#VALUE!
EXPENDITURES								
410-55410-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-8200	TRAIL CONSTRUCTION EXPENSES	\$ 5,488	\$ 87,636	\$ -	\$ 50,000	\$ 25,000	\$ (62,636)	-71.47%
410-55410-8210	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 5,488	\$ 87,636	\$ -	\$ 50,000	\$ 25,000	\$ (62,636)	-71.47%
	NET INCOME (LOSS)	\$ 19,512	\$ (66,999)	\$ -	\$ (50,000)	\$ (25,000)	\$ 41,999	-62.69%
410-34100	Fund Balance - January 1	\$ 63,636	\$ 83,148	\$ 83,148	\$ 83,148	\$ 33,148		
	Fund Balance - December 31	\$ 83,148	\$ 16,149	\$ 83,148	\$ 33,148	\$ 8,148		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CENTRAL PARK RENOVATION FUND								
REVENUES								
415-43580	GRANT PROCEEDS	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -		
415-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ 5	\$ -		
415-48500	DONATIONS	\$ 394,521	\$ 448,785	\$ 213,477	\$ 250,000	\$ -		#VALUE!
415-48501	SCHMITT BROS. STAGE DONATION	\$ 124,465	\$ -	\$ 6,000	\$ 6,000	\$ -		
415-49110	PROCEEDS FROM DEBT	\$ 205,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -		#VALUE!
415-49223	TRANS FROM OTHER FUNDS	\$ 351,215	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUE	\$ 1,075,201	\$ 748,785	\$ 469,477	\$ 556,005	\$ -		#VALUE!
EXPENDITURES								
415-55410-2900	OTHER SERVICES	\$ 149,506	\$ -	\$ 23,901	\$ 20,000	\$ -		
415-55410-3900	OTHER SUPPLIES	\$ 2,087	\$ -	\$ 287	\$ -	\$ -		
415-55410-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
415-55410-8200	CONSTRUCTION EXPENSES	\$ 274,102	\$ 1,600,000	\$ 1,111,730	\$ 1,221,930	\$ -		#VALUE!
415-55410-8210	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 425,695	\$ 1,600,000	\$ 1,135,918	\$ 1,241,930	\$ -		#VALUE!
	NET INCOME (LOSS)	\$ 649,506	\$ (851,215)	\$ (666,441)	\$ (685,925)	\$ -		#VALUE!
415-34100	Fund Balance - January 1	\$ 5,897	\$ 655,403	\$ 655,403	\$ 655,403	\$ (30,522)		
	Fund Balance - December 31	\$ 655,403	\$ (195,812)	\$ (11,039)	\$ (30,522)	\$ (30,522)		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
INDUSTRIAL PARK DEV FUND								
REVENUES								
417-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
417-48200	RENT-CITY PROPERTY(BLDGS)	\$ 90,980	\$ 85,000	\$ 63,990	\$ 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	\$ 55,000	\$ 47,000	587.50%
417-48300	SALE OF PROP & EQUIP 2021: planned land sale to Sleger Holdings 2022: Possible 2-acre land sale	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 145,920	\$ 115,000	\$ 116,163	\$ 140,000	\$ 162,000	\$ 47,000	40.87%
EXPENDITURES								
417-56700-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-2250	STORMWATER EXPENSE	\$ 1,649	\$ 1,650	\$ 1,237	\$ 1,650	\$ 1,650	\$ -	0.00%
417-56700-2900	OTHER SERVICES	\$ 1,613	\$ 3,000	\$ 2,918	\$ 3,000	\$ 3,000	\$ -	0.00%
417-56700-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-5950	TRANSFER TO GENERAL FUND	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.00%
417-56700-5960	TRANSFER TO OTHER FUNDS	\$ 100,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	0.00%
417-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-8170	CO - OTHER IMPROVEMENTS	\$ 480	\$ -	\$ 11,265	\$ 11,265	\$ -		
	TOTAL EXPENDITURES	\$ 153,743	\$ 169,650	\$ 180,420	\$ 180,915	\$ 169,650	\$ -	0.00%
	NET INCOME (LOSS)	\$ (7,823)	\$ (54,650)	\$ (64,257)	\$ (40,915)	\$ (7,650)	\$ 47,000	-86.00%
417-34100	Fund Balance - January 1	\$ 96,152	\$ 88,329	\$ 88,329	\$ 88,329	\$ 47,414		
	Fund Balance - December 31	\$ 88,329	\$ 33,679	\$ 24,072	\$ 47,414	\$ 39,764		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CITY LANDFILL FUND								
REVENUES								
419-48900	OTHER REVENUES	\$ 165,065	\$ 144,000	\$ 96,054	\$ 144,250	\$ 144,000	\$ -	0.00%
419-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	
419-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 165,065	\$ 144,000	\$ 96,054	\$ 144,250	\$ 344,000	\$ 200,000	138.89%
EXPENDITURES								
419-53600-2210	ELECTRICITY	\$ 1,631	\$ 2,500	\$ 1,434	\$ 2,000	\$ 2,500	\$ -	0.00%
419-53600-2240	SEWER EXPENSE	\$ 52,189	\$ 65,000	\$ 42,160	\$ 56,000	\$ 65,000	\$ -	0.00%
419-53600-2900	OTHER SERVICES--testing, consultant fees	\$ 40,111	\$ 30,000	\$ 27,184	\$ 30,000	\$ 30,000	\$ -	0.00%
419-53600-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
419-53600-3900	OTHER SUPPLIES	\$ 1,999	\$ 3,000	\$ 2,087	\$ 3,000	\$ 3,000	\$ -	0.00%
419-53600-5950	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
419-53600-8170	CO - OTHER IMPROVEMENTS--repair and maint.	\$ -	\$ 30,000	\$ -	\$ -	\$ 200,000	\$ 170,000	566.67%
	TOTAL EXPENDITURES	\$ 95,930	\$ 130,500	\$ 72,864	\$ 91,000	\$ 300,500	\$ 170,000	130.27%
	NET INCOME (LOSS)	\$ 69,135	\$ 13,500	\$ 23,190	\$ 53,250	\$ 43,500	\$ 30,000	222.22%
419-34100	Fund Balance - January 1	\$ 27,506	\$ 96,641	\$ 96,641	\$ 96,641	\$ 149,891		
	Fund Balance - December 31	\$ 96,641	\$ 110,141	\$ 119,830	\$ 149,891	\$ 193,391		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
STREET CONSTRUCTION FUND								
REVENUES								
451-43620	OTHER STATE AID	\$ -	\$ -	\$ 16,681	\$ 16,681	\$ -		
451-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
451-48500	DONATIONS	\$ -	\$ 10,000	\$ -	\$ -	\$ -		#VALUE!
451-49110	PROCEEDS FROM DEBT	\$ 950,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 1,048,000	\$ 1,038,000	10380.00%
451-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
451-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ 37,000	\$ 37,000	\$ 37,000	\$ -		#VALUE!
	TOTAL REVENUES	\$ 950,000	\$ 57,000	\$ 63,681	\$ 63,681	\$ 1,048,000	\$ 991,000	1738.60%
EXPENDITURES								
451-53300-2900	OTHER SERVICES	\$ -	\$ -	\$ 500	\$ 500	\$ -		
451-53300-5970	TRANSFER TO OTHER FUNDS	\$ 14,000	\$ -	\$ -	\$ -	\$ -		
451-53300-8700	ASPHALT RESURFACING - CUR 2022: Zlatnik Repaving, 17th to Pierce	\$ -	\$ 100,000	\$ 81,782	\$ 100,000	\$ -		#VALUE!
451-53300-8710	CONCRETE PVMT REPAIRS-CURRENT (FLATWORK AND CRACK SEALING) Washington Street Crosswalks Repl. (one intersection)	\$ 120,809	\$ 135,000	\$ 14,069	\$ 135,000	\$ 135,000	\$ -	0.00%
451-53300-8720	CURB & GUTTER - CURRENT	\$ 13,052	\$ 15,000	\$ -	\$ 15,000	\$ -		#VALUE!
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	\$ 299,191	\$ 300,000	\$ 219,109	\$ 300,000	\$ 528,000	\$ 228,000	76.00%
451-53300-8740	SIDEWALKS - NEW - CURRENT	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
451-53300-8750	SIDEWALKS REPLACE - CUR	\$ 7,879	\$ 20,000	\$ 1,372	\$ 20,000	\$ 50,000	\$ 30,000	150.00%
451-53300-8760	GRADING & GRAVEL - CURR--Sandy Bay Phase 2	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ 325,000	
451-53300-8770	CONCRETE PVMT NEW - CURR	\$ -	\$ -	\$ -	\$ -	\$ -		
451-53300-8780	WISDOT PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -		
451-53300-8790	SAFE CROSSINGS TO MARINERS TRAIL	\$ -	\$ 40,000	\$ -	\$ -	\$ -		#VALUE!
	TOTAL EXPENDITURES	\$ 454,931	\$ 610,000	\$ 316,832	\$ 570,500	\$ 1,048,000	\$ 438,000	71.80%
	NET INCOME (LOSS)	\$ 495,069	\$ (553,000)	\$ (253,151)	\$ (506,819)	\$ -		#VALUE!
451-34100	Fund Balance - January 1	\$ 137,937	\$ 633,006	\$ 633,006	\$ 633,006	\$ 126,187		
	Fund Balance - December 31	\$ 633,006	\$ 80,006	\$ 379,855	\$ 126,187	\$ 126,187		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
BRIDGE CONSTRUCTION FUND								
REVENUES								
452-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
452-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
452-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
452-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES								
452-53300-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
452-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
452-53300-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
452-53300-9980	22ND STREET BRIDGE	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	0.00%
452-53300-9981	MADISON STREET BRIDGE	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	0.00%
452-53300-9982	17TH STREET BRIDGE	\$ 996	\$ 10,000	\$ -	\$ 996	\$ 10,000	\$ -	0.00%
452-53300-9983	WASHINGTON STREET BRIDGE	\$ 7,626	\$ 20,000	\$ 3,298	\$ -	\$ -	\$ -	#VALUE!
	TOTAL EXPENDITURES	\$ 8,622	\$ 90,000	\$ 3,298	\$ 996	\$ 70,000	\$ (20,000)	-22.22%
	NET INCOME (LOSS)	\$ (8,622)	\$ (90,000)	\$ (3,298)	\$ (996)	\$ (70,000)	\$ 20,000	-22.22%
452-34100	Fund Balance - January 1	\$ 107,372	\$ 98,750	\$ 98,750	\$ 98,750	\$ 97,754		
	Fund Balance - December 31	\$ 98,750	\$ 8,750	\$ 95,452	\$ 97,754	\$ 27,754		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
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PARK & CEMETERY CONS FUND

REVENUES

454-43580	GRANT PROCEEDS	\$ 60,217	\$ 30,000	\$ 27,783	\$ 27,783	\$ -		#VALUE!
454-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
454-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
454-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
454-48501	WEST FOUNDATION CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
454-49110	PROCEEDS FROM DEBT	\$ 235,000	\$ 562,000	\$ 562,000	\$ 562,000	\$ 465,500	\$ (96,500)	-17.17%
454-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
454-49223	TRANS FROM OTHER FUNDS	\$ 28,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -		#VALUE!
	TOTAL REVENUES	\$ 323,217	\$ 602,000	\$ 599,783	\$ 599,783	\$ 465,500	\$ (136,500)	-22.67%

EXPENDITURES

454-55400-2900	OTHER SERVICES	\$ 6,466	\$ -	\$ 488	\$ 488	\$ -		
454-55400-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-2960	DEBT PREMIUM	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-5970	TRANSFER TO OTHER FUNDS	\$ 355,715	\$ -	\$ -	\$ -	\$ -		
454-55400-8150	CO-MACHINERY/EQUIPMENT	\$ 128,128	\$ 40,000	\$ 40,942	\$ 40,942	\$ 160,000	\$ 120,000	300.00%
454-55400-8160	CO - VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -		
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	\$ -	\$ 75,000	\$ 1,080	\$ 15,000	\$ 20,000	\$ (55,000)	-73.33%
454-55400-8840	FIELD RENOVATION	\$ 6,659	\$ 15,000	\$ 15,200	\$ 15,200	\$ 30,000	\$ 15,000	100.00%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
454-55400-8850	COMMUNITY HOUSE IMPROVMTS	\$ -	\$ 28,000	\$ 25,000	\$ 28,000	\$ 37,500	\$ 9,500	33.93%
454-55400-8860	TENNIS CTS/PLAYGROUND EQ	\$ 100,516	\$ 450,000	\$ 396,751	\$ 450,000	\$ -		#VALUE!
454-55400-8870	SENIOR CENTER IMPROVEMENTS	\$ 77,623	\$ -	\$ -	\$ -	\$ -		
454-55400-8880	CENTRAL PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	
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	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	
454-55400-8990	NESHOTAH PARK IMPROVEMENT	\$ -	\$ -	\$ 619	\$ 1,000	\$ 148,000	\$ 148,000	
	TOTAL EXPENDITURES	\$ 675,107	\$ 608,000	\$ 480,080	\$ 550,630	\$ 465,500	\$ (142,500)	-23.44%
	NET INCOME (LOSS)	\$ (351,890)	\$ (6,000)	\$ 119,703	\$ 49,153	\$ -		#VALUE!
454-34100	Fund Balance - January 1	\$ 294,003	\$ (57,887)	\$ (57,887)	\$ (57,887)	\$ (8,734)		
	Fund Balance - December 31	\$ (57,887)	\$ (63,887)	\$ 61,816	\$ (8,734)	\$ (8,734)		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
FIRE EQUIPMENT FUND								
REVENUES								
455-43200	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-43580	GRANT PROCEEDS	\$ -	\$ 66,300	\$ 5,100	\$ 5,100	\$ -		#VALUE!
455-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-48300	SALE OF PROPERTY/EQUIPMENT	\$ 31,500	\$ -	\$ 3,856	\$ 3,856	\$ -		
455-48440	INSURANCE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-48500	DONATIONS	\$ 11,089	\$ -	\$ 9,620	\$ 10,345	\$ -		
455-48510	EMS FUNDING ASST PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -		
455-49110	PROCEEDS FROM DEBT	\$ 550,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 164,300	\$ 119,300	265.11%
455-49210	TRANSFER FROM OTHER FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 592,589	\$ 111,300	\$ 63,576	\$ 64,301	\$ 164,300	\$ 53,000	47.62%
EXPENDITURES								
455-52200-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2960	DEBT PREMIUM	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-3900	OTHER SUPPLIES	\$ 13,817	\$ -	\$ 6,029	\$ 7,000	\$ -		
455-52200-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-8140	CO-BUILDING	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	
455-52200-8150	CO-MACHINERY/EQUIPMENT	\$ 36,628	\$ 45,000	\$ 59,295	\$ 60,000	\$ 4,800	\$ (40,200)	-89.33%
455-52200-8160	CO - VEHICLES	\$ 763,570	\$ 66,300	\$ -	\$ -	\$ 135,000	\$ 68,700	103.62%
455-52200-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 9,500	\$ 9,500	
455-52200-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 814,015	\$ 111,300	\$ 65,324	\$ 67,000	\$ 164,300	\$ 53,000	47.62%
	NET INCOME (LOSS)	\$ (221,426)	\$ -	\$ (1,749)	\$ (2,699)	\$ -		
455-34100	Fund Balance - January 1	\$ 191,871	\$ (29,555)	\$ (29,555)	\$ (29,555)	\$ (32,254)		
	Fund Balance - December 31	\$ (29,555)	\$ (29,555)	\$ (31,304)	\$ (32,254)	\$ (32,254)		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
PUBLIC WORKS EQUIP FUND								
REVENUES								
457-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
457-48210	PW SMALL TOOLS CHARGE	\$ 35,791	\$ 36,000	\$ 16,308	\$ 36,000	\$ 36,000	\$ -	0.00%
457-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49110	PROCEEDS FROM DEBT	\$ 200,000	\$ 325,000	\$ -	\$ -	\$ 575,000	\$ 250,000	76.92%
457-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ 325,000	\$ 325,000	\$ -		
457-49240	APPLIED FUNDS--SALE OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 235,791	\$ 361,000	\$ 341,308	\$ 361,000	\$ 611,000	\$ 250,000	69.25%
EXPENDITURES								
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	\$ -	\$ -	\$ -			
457-53300-8100	CAPITAL EQUIPMENT	\$ 215,584	\$ 355,000	\$ 37,293	\$ 355,000	\$ 575,000	\$ 220,000	61.97%
457-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -				
457-53300-8160	CO - VEHICLES	\$ 25,417	\$ -	\$ 14,443	\$ 18,500			
457-53300-8170	BUILDING/GROUNDS MAINT.	\$ -	\$ -	\$ -				
457-53300-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -				
457-53300-8450	CAD - PRIOR	\$ -	\$ -	\$ -				
457-53300-8460	CAD - CURRENT	\$ -	\$ -	\$ -				
	TOTAL EXPENDITURES	\$ 255,002	\$ 355,000	\$ 51,736	\$ 373,500	\$ 575,000	\$ 220,000	61.97%
	NET INCOME (LOSS)	\$ (19,211)	\$ 6,000	\$ 289,573	\$ (12,500)	\$ 36,000	\$ 30,000	500.00%
457-34100	Fund Balance - January 1	\$ 63,137	\$ 43,926	\$ 43,926	\$ 43,926	\$ 31,426		
	Fund Balance - December 31	\$ 43,926	\$ 49,926	\$ 333,499	\$ 31,426	\$ 67,426		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
CITY HALL EQUIP FUND								
REVENUES								
459-43580	GRANT PROCEEDS--Coastal Grant for Comp Plan Update	\$ -	\$ -	\$ 21,357	\$ 21,357	\$ -		
459-48100	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -		
459-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
459-48500	DONATIONS	\$ 3,000	\$ -	\$ -	\$ -	\$ -		
459-49110	PROCEEDS FROM DEBT	\$ 97,790	\$ 145,000	\$ 145,000	\$ 145,000	\$ 50,000	\$ (95,000)	-65.52%
459-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
459-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ 288,000	\$ 288,000	\$ 288,000	\$ -		#VALUE!
	TOTAL REVENUES	\$ 100,790	\$ 433,000	\$ 454,357	\$ 454,357	\$ 50,000	\$ (383,000)	-88.45%
EXPENDITURES								
459-51600-2900	OTHER SERVICES-Comp Plan Update	\$ -	\$ -	\$ -	\$ -	\$ -		
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	\$ 99,285	\$ -	\$ -	\$ -	\$ -		
	Voting Equipment and Badger Books--Elections	\$ -	\$ -	\$ 2,373	\$ 10,250	\$ -		
	HVAC System City Hall	\$ -	\$ 288,000	\$ 51,450	\$ 288,000	\$ -		
	Cable TV System	\$ -	\$ -	\$ 339	\$ -	\$ -		
	Upgrad Central Park Electronic Signs	\$ -	\$ 50,000	\$ 37,998	\$ 37,998	\$ -		
	City Hall Repair Projects	\$ -	\$ 40,000	\$ 571	\$ 10,000	\$ 50,000		
	Planning - Mapping and Data	\$ -	\$ 15,000	\$ -	\$ -	\$ -		
	Permit System Software	\$ -	\$ 30,000	\$ 18,254	\$ 30,000	\$ -		
	TOTAL EXPENDITURES	\$ 99,285	\$ 423,000	\$ 110,985	\$ 376,248	\$ 50,000	\$ (373,000)	-88.18%
	NET INCOME (LOSS)	\$ 1,505	\$ 10,000	\$ 343,372	\$ 78,109	\$ -		#VALUE!
459-34100	Fund Balance - January 1	\$ (9,600)	\$ (8,095)	\$ (8,095)	\$ (8,095)	\$ 70,014		
	Fund Balance - December 31	\$ (8,095)	\$ 1,905	\$ 335,277	\$ 70,014	\$ 70,014		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
INFORMATION SYSTEMS FUND								
REVENUES								
460-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-49223	TRANS FROM OTHER FUNDS	\$ 52,000	\$ 24,000	\$ 33,899	\$ 33,899	\$ 33,899	\$ 9,899	41.25%
	TOTAL REVENUES	\$ 52,000	\$ 24,000	\$ 33,899	\$ 33,899	\$ 33,899	\$ 9,899	41.25%
EXPENDITURES								
460-51900-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 9,899	\$ 9,899	\$ 9,899	\$ 9,899	
460-51900-8100	I/S EQUIPMENT UPGRADE	\$ 84,261	\$ 25,000	\$ 10,739	\$ 10,739	\$ 40,000	\$ 15,000	60.00%
460-51900-8110	I/S SERVER REPLACEMENT	\$ 7,323	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
460-51900-8120	I/S PC REPLACEMENT	\$ -	\$ 10,000	\$ 5,517	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 91,583	\$ 40,000	\$ 26,155	\$ 30,638	\$ 64,899	\$ 24,899	62.25%
	NET INCOME (LOSS)	\$ (39,583)	\$ (16,000)	\$ 7,744	\$ 3,261	\$ (31,000)		
460-34100	Fund Balance - January 1	\$ 20,851	\$ (18,732)	\$ (18,732)	\$ (18,732)	\$ (15,471)		
	Fund Balance - December 31	\$ (18,732)	\$ (34,732)	\$ (10,989)	\$ (15,471)	\$ (46,471)		

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 (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
POLICE EQUIP FUND								
REVENUES								
461-43580	GRANT PROCEEDS	\$ -	\$ -	\$ 27,169	\$ 27,169			
461-48310	SALE OF ASSETS	\$ 300	\$ -	\$ -	\$ -			
461-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -			
461-48500	DONATIONS	\$ 13,415	\$ 2,000	\$ 9,617	\$ 10,000	\$ 2,000	\$ -	0.00%
461-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -			
461-49110	PROCEEDS FROM DEBT	\$ 51,600	\$ 101,500	\$ 151,500	\$ 151,500	\$ 175,500	\$ 74,000	72.91%
	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	\$ 47,916	\$ 63,744	\$ 63,744	\$ 63,744	\$ 38,982	\$ (24,762)	-38.85%
	TOTAL REVENUES	\$ 113,231	\$ 167,244	\$ 252,030	\$ 252,413	\$ 216,482	\$ 49,238	29.44%

EXPENDITURES								
461-52100-2900	OTHER SERVICES	\$ -	\$ -	\$ 110	\$ 110	\$ 500	\$ 500	
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	\$ 187	\$ -	\$ 1,391	\$ 1,391	\$ 1,500	\$ 1,500	
461-52100-5950	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -			
461-52100-8150	CO-MACHINERY/EQUIPMENT	\$ 112,087	\$ -	\$ 117,207	\$ 125,000			
	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					
	Evidence Drying Cabinet					\$ 10,000		
	Emergency Alert Siren Batteries					\$ 2,000		
	Radio Replacement					\$ 35,000		
	Smart Boards for Squad Room and Court					\$ 8,500		

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
461-52100-8160	CO - VEHICLES	\$ 47,775	\$ 50,000	\$ -	\$ 50,000	\$ 120,000	\$ 70,000	140.00%
461-52100-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -			
461-52100-8200	TECHNOLOGY GRANT EXPENSE	\$ -	\$ -	\$ -	\$ -			
	TOTAL EXPENDITURES	\$ 160,049	\$ 159,300	\$ 118,708	\$ 176,501	\$ 177,500	\$ 18,200	11.42%
	NET INCOME (LOSS)	\$ (46,818)	\$ 7,944	\$ 133,322	\$ 75,912	\$ 38,982	\$ 31,038	390.71%
461-34100	Fund Balance - January 1	\$ (28,245)	\$ (75,063)	\$ (75,063)	\$ (75,063)	\$ 849		
	Fund Balance - December 31	\$ (75,063)	\$ (67,119)	\$ 58,259	\$ 849	\$ 39,831		

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	12/31/21 Prior year Actual	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
SOLID WASTE UTILITY									
REVENUES									
640-43545	STATE RECYCLING AID	\$ 82,169	\$ 81,988	\$ 83,620	\$ 41,895	\$ 81,889	\$ 83,620	\$ -	0.00%
640-46310	SALES OF STICKERS AND BINS	\$ 484,607	\$ 498,714	\$ 500,000	\$ 220,506	\$ 483,000	\$ 483,000	\$ (17,000)	-3.40%
640-48900	ENVIRONMENTAL FEE	\$ 235,285	\$ 233,225	\$ 235,000	\$ 116,978	\$ 235,000	\$ 295,000	\$ 60,000	25.53%
640-49500	LATE PAYMENT CHARGES	\$ 1,117	\$ 1,971	\$ 1,500	\$ 1,290	\$ 2,100	\$ 1,500	\$ -	0.00%
Total REVENUES:		\$ 803,177	\$ 815,898	\$ 820,120	\$ 380,670	\$ 801,989	\$ 863,120	\$ 43,000	5.24%
EXPENDITURES									
STREET CLEANING									
640-53310-1220	WAGES - FULLTIME- UNION	\$ 33,444	\$ 26,664	\$ 34,943	\$ 6,785	\$ 17,000	\$ -		#VALUE!
640-53310-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ 579	\$ -	\$ 579	\$ -		#VALUE!
640-53310-1290	WAGES-OVERTIME	\$ -	\$ -	\$ 282	\$ -	\$ -	\$ -		#VALUE!
640-53310-1310	WI RETIREMENT	\$ 2,255	\$ 1,708	\$ 2,435	\$ 422	\$ 1,100	\$ -		#VALUE!
640-53310-1320	FICA	\$ 1,519	\$ 1,170	\$ 2,739	\$ 227	\$ 761	\$ -		#VALUE!
640-53310-1330	HEALTH INSURANCE	\$ 4,274	\$ 3,301	\$ 9,314	\$ 1,157	\$ 3,213	\$ -		#VALUE!
640-53310-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#VALUE!
640-53310-1340	LIFE INSURANCE	\$ 27	\$ 25	\$ 28	\$ 15	\$ 38	\$ -		#VALUE!
640-53310-2230	WATER EXPENSE	\$ 849	\$ 816	\$ 900	\$ 285	\$ 700	\$ -		#VALUE!
640-53310-2900	OTHER SERVICES	\$ 38,741	\$ 37,758	\$ 45,000	\$ 6,004	\$ 34,000	\$ -		#VALUE!
640-53310-3900	OTHER SUPPLIES	\$ 21,235	\$ 27,062	\$ 23,000	\$ 3,895	\$ 12,000	\$ -		#VALUE!
Total STREET CLEANING:		\$ 102,344	\$ 98,504	\$ 119,220	\$ 18,789	\$ 69,391	\$ -		#VALUE!

Account Number	Account Title	12/31/21 Prior year Actual	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
REFUSE									
640-53620-1100	FULLTIME SALARIES	\$ 9,924	\$ 9,905	\$ 9,362	\$ 5,848	\$ 11,200	\$ 9,646	\$ 284	3.03%
640-53620-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ -	\$ 4,814	\$ -		\$ 4,954	\$ 140	2.91%
640-53620-1220	WAGES - FULLTIME- UNION	\$ 120	\$ 806	\$ -	\$ 920	\$ 1,500	\$ 5,780	\$ 5,780	
640-53620-1240	WAGES-UNION PART TIME	\$ 1,798	\$ 1,252	\$ 4,561	\$ -				#VALUE!
640-53620-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ 764	\$ -		\$ 720	\$ (44)	-5.76%
640-53620-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -				
640-53620-1310	WI RETIREMENT	\$ 793	\$ 744	\$ 1,290	\$ 449	\$ 870	\$ 1,423	\$ 133	10.31%
640-53620-1320	FICA	\$ 869	\$ 913	\$ 1,452	\$ 522	\$ 1,007	\$ 1,578	\$ 126	8.68%
640-53620-1330	HEALTH INSURANCE	\$ 1,815	\$ 1,387	\$ 1,574	\$ 197	\$ 500	\$ 2,825	\$ 1,251	79.51%
640-53620-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -				
640-53620-1334	HEALTH INSURANCE OPT-OUT				\$ 123				
640-53620-1340	LIFE INSURANCE	\$ 77	\$ 23	\$ 150	\$ 35		\$ 72	\$ (78)	-52.00%
640-53620-2100	PROFESSIONAL SERVICES	\$ 44,466	\$ 44,932	\$ 46,100	\$ 24,553	\$ 43,000	\$ 52,022	\$ 5,922	12.85%
640-53620-2900	OTHER SERVICES	\$ 254,999	\$ 252,134	\$ 255,000	\$ 131,800	\$ 270,000	\$ 297,000	\$ 42,000	16.47%
640-53620-3900	OTHER SUPPLIES	\$ 11,880	\$ 11,880	\$ 12,000	\$ 5,835	\$ 12,000	\$ 12,000	\$ -	0.00%
640-53620-5950	TRANSFER TO CAP PROJ FNDS	\$ 1,080	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440	\$ -	0.00%
Total PW SOLID WASTE REFUSE:		\$ 327,822	\$ 325,416	\$ 338,507	\$ 171,722	\$ 341,517	\$ 389,460	\$ 50,953	15.05%

Account Number	Account Title	12/31/21 Prior year Actual	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
RECYCLING									
640-53625-1100	FULLTIME SALARIES	\$ 9,924	\$ 9,905	\$ 8,191	\$ 5,848	\$ 11,200	\$ 8,440	\$ 249	3.04%
640-53625-1200	WAGES - FULLTIME - NONUNION						\$ 4,954		
640-53625-1220	WAGES - FULLTIME- UNION	\$ 25,916	\$ 34,708	\$ 32,410	\$ 3,035	\$ 32,410	\$ 42,507	\$ 10,097	31.15%
640-53625-1240	WAGES-UNION PART TIME	\$ 1,798	\$ 1,252	\$ 4,561	\$ -				#VALUE!
640-53625-1290	WAGES-OVERTIME	\$ -	\$ 298	\$ 1,521	\$ -	\$ 1,521	\$ 1,701	\$ 180	11.83%
640-53625-1310	WI RETIREMENT	\$ 2,208	\$ 2,649	\$ 3,545	\$ 578	\$ 3,545	\$ 4,015	\$ 470	13.26%
640-53625-1320	FICA	\$ 2,264	\$ 2,648	\$ 4,006	\$ 628	\$ 4,006	\$ 4,470	\$ 464	11.58%
640-53625-1330	HEALTH INSURANCE	\$ 6,468	\$ 7,806	\$ 10,795	\$ 542	\$ 10,795	\$ 13,754	\$ 2,959	27.41%
640-53625-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -				
640-53625-1334	HEALTH INSURANCE OPT-OUT				\$ 123				
640-53625-1340	LIFE INSURANCE	\$ 95	\$ 45	\$ 150	\$ 36	\$ 75	\$ 75	\$ (75)	-50.00%
640-53625-2900	OTHER SERVICES	\$ 317,620	\$ 301,407	\$ 320,000	\$ 139,456	\$ 340,000	\$ 360,000	\$ 40,000	12.50%
640-53625-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
640-53625-3900	OTHER SUPPLIES	\$ 4,565	\$ 240	\$ 4,800	\$ 6,258	\$ 6,300	\$ 5,000	\$ 200	4.17%
640-53625-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -				
640-53625-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -				
640-53625-9750	DEPRECIATION EXPENSE	\$ -	\$ -	\$ -	\$ -				
Total PW SOLID WASTE RECYCLING:		\$ 370,857	\$ 360,957	\$ 390,079	\$ 156,504	\$ 409,952	\$ 445,016	\$ 54,937	14.08%
OTHER EXPENSES									
640-59427-6210	INTEREST EXPENSE	\$ 455	\$ 354	\$ 375	\$ 151	\$ 300	\$ 300	\$ (75)	-20.00%
640-59904-2900	OTHER SERVICES	\$ 752	\$ 40	\$ 300	\$ 9	\$ 16	\$ 300	\$ -	0.00%
640-59999-1311	GASB 68 PENSION EXPENSE	\$ (7,255)	\$ (8,511)	\$ -	\$ -				
640-59999-1321	GASB 75 OPEB EXPENSE	\$ (2,912)	\$ 383	\$ -	\$ -				
Total UNCOLLECTIBLE ACCOUNTS:		\$ (8,961)	\$ (7,734)	\$ 675	\$ 160	\$ 316	\$ 600	\$ (75)	-11.11%
SOLID WASTE FUND EXPENDITURE TOTAL:		\$ 792,061	\$ 777,143	\$ 848,481	\$ 347,174	\$ 821,176	\$ 835,076	\$ (13,405)	-1.58%
NET INCOME (LOSS)		\$ 11,116	\$ 38,755	\$ (28,361)	\$ 33,495	\$ (19,187)	\$ 28,044	\$ 56,405	-198.88%
640-34100	Fund Balance, January 1	\$ 111,048	\$ 122,164	\$ 160,919	\$ 160,919	\$ 160,919	\$ 141,732	\$ (19,187)	-11.92%
	Fund Balance, December 31	\$ 122,164	\$ 160,919	\$ 132,558	\$ 194,414	\$ 141,732	\$ 169,776	\$ 37,218	28.08%

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
WATER UTILITY								
SALES OF WATER								
650-49611	RESIDENTIAL SERVICE	1,593,207	1,633,200	1,260,567	1,663,948	1,729,200	96,000	5.88%
650-49612	COMMERCIAL SERVICE	333,721	292,100	235,860	314,480	318,000	25,900	8.87%
650-49613	INDUSTRIAL SERVICE	77,760	51,600	58,275	77,700	67,900	16,300	31.59%
650-49615	MULTIFAMILY RESIDENTIAL SERV	96,712	86,100	69,779	93,038	99,200	13,100	15.21%
650-49616	IRRIGATION SERVICE	2,840	0	0	0	0		
650-49462	PRIVATE FIRE PROTECTION	26,795	26,700	20,160	26,880	27,200	500	1.87%
650-49463	PUBLIC FIRE PROTECTION	695,035	701,000	531,463	708,618	734,900	33,900	4.84%
650-49464	MUNICIPAL	36,285	35,300	37,257	49,677	38,100	2,800	7.93%
650-49467	INTERDEPARTMENTAL	22,570	21,400	21,940	29,254	25,100	3,700	17.29%
	TOTAL SALES OF WATER	2,884,927	2,847,400	2,235,302	2,963,595	3,039,600	192,200	6.75%
OTHER OPERATING REVENUES								
650-49460	B/T/H SALES	80	0	682	909	0		
650-49470	FORFEITED DISCOUNTS	9,456	9,500	7,156	9,541	9,500	0	0.00%
650-49471	MISC REVENUE	2,462	1,200	1,080	1,440	1,200	0	0.00%
650-49474	OTHER WATER REVENUE	19,850	16,500	15,499	20,665	16,500	0	0.00%
650-49720	RENTS FROM WATER PROPERTY	0	0	0	0	0		
	TOTAL OPERATING REVENUES	31,848	27,200	24,416	32,555	27,200	0	0.00%
Total REVENUES:		2,916,774	2,874,600	2,259,718	2,996,150	3,066,800	192,200	6.69%

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
OPERATING								
PERSONNEL SERVICES								
650-56500-1500	OTHER EARNINGS	0	0	3,874	0	0		
Total MISC PERSONNEL SERVICES:		0	0	3,874	0	0		
PURCHASED WATER								
650-59602-2900	OTHER SERVICES	7,644	8,000	5,096	7,650	8,000	0	0.00%
Total PURCHASED WATER:		7,644	8,000	5,096	7,650	8,000	0	0.00%
MISC OPERATING								
650-59603-2200	TELEPHONE EXPENSE	0	0	0	0	0		
650-59603-2900	OTHER SERVICES	1,009	1,200	1,139	1,500	1,500	300	25.00%
Total MISC OPERATING:		1,009	1,200	1,139	1,500	1,500	300	25.00%
MAINT OF LAKE INTAKE								
650-59613-1220	WAGES - FULLTIME	2,576	1,000	1,022	1,362	1,000	0	0.00%
650-59613-2900	OTHER SERVICES	26,925	0	0	0	0		
650-59613-2990	TRANSPORTATION EXPENSE	0	100	0	0	100	0	0.00%
Total MAINT OF LAKE INTAKE:		29,501	1,100	1,022	1,362	1,100	0	0.00%
Total OPERATING EXPENSE		38,153	10,300	11,131	10,512	10,600	300	2.91%
PUMPING EXPENSE								
OPS, SUPERVISION, ENG								
650-59620-1200	WAGES - FULLTIME	68,624	52,200	38,634	51,512	55,400	3,200	6.13%
650-59620-1220	WAGES - FULLTIME	0	0	1,446	0	0		
Total OPS, SUPERVISION, ENGN:		68,624	52,200	40,080	51,512	55,400	3,200	6.13%

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
POWER/GAS FOR PUMPING								
650-59623-2210	ELECTRICITY	44,923	45,000	30,928	41,238	45,000	0	0.00%
650-59623-2230	WATER EXPENSE	0	0	0	0	0		
650-59623-2240	SEWER EXPENSE	0	0	0	0	0		
Total POWER/GAS FOR PUMPING:		44,923	45,000	30,928	41,238	45,000	0	0.00%
OPERATING PUMPING LABOR								
650-59624-1220	WAGES - FULLTIME	23,070	21,200	14,794	19,725	22,300	1,100	5.19%
650-59624-2990	TRANSPORTATION EXPENSE	46	100	0	0	100	0	0.00%
Total OPERATING PUMPING LABOR:		23,115	21,300	14,794	19,725	22,400	1,100	5.16%
OPERATING MISC EXPENSES								
650-59626-2200	TELEPHONE EXPENSE	0	0	0	0	0		
650-59626-2201	CELLULAR PHONE	361	500	339	460	500	0	0.00%
650-59626-2220	NATURAL GAS/HEAT	3,265	2,800	1,993	2,700	2,800	0	0.00%
650-59626-2900	OTHER SERVICES	140	500	138	250	500	0	0.00%
650-59626-3900	OTHER SUPPLIES	0	1,000	784	1,000	1,000	0	0.00%
Total OPERATING MISC EXPENSES:		3,766	4,800	3,254	4,410	4,800	0	0.00%
MAINT OF STRUCTURES								
650-59631-1220	WAGES - FULLTIME	0	0	(1,297)	(1,730)	\$ -		
650-59631-2900	OTHER SERVICES	0	1,000	0	500	1,000	0	0.00%
650-59631-2990	TRANSPORTATION EXPENSE	0	0	203	300	0		
Total MAINT OF STRUCTURE:		0	1,000	(1,094)	(930)	1,000	0	0.00%
Total PUMPING EXPENSE		140,428	124,300	87,962	115,955	128,600	4,300	3.46%
WATER TREATMENT EXPENSE OPS, SUPERVISION, ENG								
650-59640-1200	WAGES - FULLTIME	68,624	52,200	38,634	51,512	55,400	3,200	6.13%
650-59640-1220	WAGES - FULLTIME	0	0	1,446				

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
Total OPS, SUPERVISION, ENG:		68,624	52,200	40,080	51,512	55,400	3,200	6.13%
OPERATION CHEMICALS								
650-59641-3900	OTHER SUPPLIES	6,752	9,000	11,939	16,000	10,000	1,000	11.11%
650-59641-3910	CHEMICALS	43,097	53,000	29,929	45,000	55,000	2,000	3.77%
Total OPERATION CHEMICALS:		49,850	62,000	41,868	61,000	65,000	3,000	4.84%
OPERATION LABOR/EXPENSE								
650-59642-1220	WAGES - FULLTIME	100,109	90,200	67,489	89,985	94,700	4,500	4.99%
650-59642-2210	ELECTRICITY	13,419	15,000	9,238	13,000	15,000	0	0.00%
650-59642-2200	TELEPHONE EXPENSE	0	0	0	0	0		
650-59642-2230	WATER EXPENSE	22,778	25,000	20,195	27,000	30,000	5,000	20.00%
650-59642-2250	STORMWATER EXPENSE	1,743	1,750	1,307	1,743	1,750	0	0.00%
650-59642-2900	OTHER SERVICES	41,472	30,000	11,866	25,000	30,000	0	0.00%
650-59642-2902	MISC SERVICES-WTP BACKWASH CHG	38,700	38,700	29,025	38,700	38,700	0	0.00%
650-59642-2990	TRANSPORTATION EXPENSE	81	100	0	100	100		
650-59642-3900	OTHER SUPPLIES	9,587	15,000	4,107	7,500	15,000	0	0.00%
Total OPERATION LABOR/EXPENSE:		227,888	215,750	143,227	203,028	225,250	9,500	4.40%
OPERATION MISC EXPENSE								
650-59643-1220	WAGES - FULLTIME	75,169	83,400	57,986	77,315	87,600	4,200	5.04%
650-59643-2200	TELEPHONE EXPENSE	0	0	0	0	0		
650-59643-2220	NATURAL GAS/HEAT	32,543	35,000	19,820	26,500	35,000	0	0.00%
650-59643-2900	OTHER SERVICES	21,865	30,000	14,500	22,000	30,000	0	0.00%
650-59643-2990	TRANSPORTATION EXPENSE	733	400	2,579	3,000	400	0	0.00%
650-59643-3110	POSTAGE	111	300	147	196	300	0	0.00%
650-59643-3900	OTHER SUPPLIES	36,048	50,000	19,029	26,000	50,000	0	0.00%
Total OPERATION MISC EXPENSE:		166,469	199,100	114,062	155,011	203,300	4,200	2.11%
OPERATING RENTS								
650-59644-2900	OTHER SERVICES	0	0	0	0	0		

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
Total OPERATING RENTS:		0	0	0	0	0		
MAINT OF STRUCTURES								
650-59651-1220	WAGES - FULLTIME	0	1,000	3,149	4,199	1,000	0	0.00%
650-59651-2900	OTHER SERVICES	831	2,000	0	1,000	2,000	0	0.00%
650-59651-2990	TRANSPORTATION EXPENSE	0	0	345	461	0		
650-59651-3900	OTHER SUPPLIES	0	500	39	250	500	0	0.00%
Total MAINT OF STRUCTURES:		831	3,500	3,533	5,910	3,500	0	0.00%
MAINT OF TREATMENT EQUIP								
650-59652-1220	WAGES - FULLTIME	31,420	31,600	26,226	34,968	37,900	6,300	19.94%
650-59652-2990	TRANSPORTATION EXPENSE	68	200	164	225	200	0	0.00%
650-59652-3900	OTHER SUPPLIES	0	2,000	5,233	7,000	5,000	3,000	150.00%
Total MAINT OF TREATMENT EQUIPMENT		31,488	33,800	31,623	42,193	43,100	9,300	27.51%
Total WATER TREATMENT EXPENSE		545,150	566,350	374,392	518,654	595,550	29,200	5.16%
TRANSMISSION/DISTRIBUTION OPERATION STORAGE FACILITY								
650-59661-1220	WAGES - FULLTIME	10,937	11,300	8,060	10,746	11,900	600	5.31%
650-59661-2200	TELEPHONE EXPENSE	2,613	3,000	1,948	2,597	3,000	0	0.00%
650-59661-2210	ELECTRICITY	16,155	16,000	11,813	16,000	16,000	0	0.00%
650-59661-2220	NATURAL GAS	1,902	2,000	1,305	2,000	2,000	0	0.00%
650-59661-2230	WATER EXPENSE	492	500	368	500	500	0	0.00%
650-59661-2240	SEWER EXPENSE	203	250	164	225	250	0	0.00%
650-59661-2250	STORMWATER EXPENSE	0	0	0	0	0		
650-59661-2900	OTHER SERVICES	0	200	0	0	200	0	0.00%
650-59661-2990	TRANSPORTATION EXPENSE	2,282	2,000	3,029	3,500	4,000	2,000	100.00%

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
Total OPERATION STORAGE FACILITY:		34,585	35,250	26,687	35,568	37,850	2,600	7.38%
OPERATION MAINS								
650-59662-1220	WAGES - FULLTIME	42,261	45,100	24,298	32,397	47,400	2,300	5.10%
650-59662-2990	TRANSPORTATION EXPENSE	9,027	10,000	18,043	20,000	20,000	10,000	100.00%
650-59662-3900	OTHER SUPPLIES	2,356	5,000	14,504	15,000	10,000	5,000	100.00%
Total OPERATION MAINS:		53,645	60,100	56,845	67,397	77,400	17,300	28.79%
OPERATION METER EXPENSE								
650-59663-1220	WAGES - FULLTIME	37,662	36,100	30,239	40,319	37,900	1,800	4.99%
650-59663-2900	OTHER SERVICES	(8,823)	1,000	(28,716)	(28,716)	(35,000)	(36,000)	-3600.00%
650-59663-2910	Shared Meter Offset	(48,503)	(35,000)	(31,877)	(45,000)	(35,000)		#VALUE!
650-59663-2990	TRANSPORTATION EXPENSE	17,564	9,000	11,160	15,000	9,000	0	0.00%
650-59663-3900	OTHER SUPPLIES	32,697	60,000	38,598	51,500	60,000	0	0.00%
Total OPERATION METER EXPENSE:		30,597	71,100	19,405	33,103	36,900	(34,200)	-48.10%
OPERATION CUSTOMER INSTLL								
650-59664-1220	WAGES - FULLTIME	1,419	1,900	839	1,119	1,900	0	0.00%
650-59664-2900	OTHER SERVICES	43,282	35,000	26,240	35,000	35,000	0	0.00%
650-59664-2990	TRANSPORTATION EXPENSE	207	500	371	500	500	0	0.00%
650-59664-3900	OTHER SUPPLIES	0	100	18	24	100	0	0.00%
Total OPERATION CUSTOMER INSTLL:		44,908	37,500	27,468	36,643	37,500	0	0.00%
OPERATION MISC EXPENSE								
650-59665-1220	WAGES - FULLTIME	30,940	46,500	22,081	29,441	48,000	1,500	3.23%
650-59665-2200	TELEPHONE EXPENSE	0	0	0	0	0		
650-59665-2201	CELLULAR PHONE	4,962	5,000	3,334	4,500	5,000	0	0.00%
650-59665-2220	NATURAL GAS/HEAT	1,657	2,000	1,053	1,500	2,000	0	0.00%
650-59665-2900	OTHER SERVICES	3,042	5,000	3,340	4,500	5,000	0	0.00%
650-59665-2990	TRANSPORTATION EXPENSE	513	500	582	775	500	0	0.00%
650-59665-3100	OFFICE SUPPLIES	0	0	0	0	0		
650-59665-3900	OTHER SUPPLIES	544	400	0	0	400	0	0.00%
Total OPERATION MISC EXPENSES:		41,658	59,400	30,389	40,716	60,900	1,500	2.53%

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
MAINT RESERVOIRS/STNDPP								
650-59672-1220	WAGES - FULLTIME	0	2,300	629	839	2,400	100	4.35%
650-59672-2900	OTHER SERVICES	66,017	65,000	63,959	85,000	70,000	5,000	7.69%
650-59672-2990	TRANSPORTATION EXPENSE	0	0	57	76	100		
650-59672-3900	OTHER SUPPLIES	5,220	1,000	469	626	1,000	0	0.00%
Total MAINT RESERVOIS & STNDPP:		71,237	68,300	65,115	86,541	73,500	5,200	7.61%
MAINT OF MAINS								
650-59673-1220	WAGES - FULLTIME	9,232	9,100	12,139	16,185	9,500	400	4.40%
650-59673-2900	OTHER SERVICES	53,000	50,000	60,235	65,000	60,000	10,000	20.00%
650-59673-2990	TRANSPORTATION EXPENSE	2,304	2,000	5,660	7,500	10,000	8,000	400.00%
650-59673-3900	OTHER SUPPLIES	5,564	7,000	9,421	10,000	15,000	8,000	114.29%
Total MAINTENANCE OF MAINS:		70,101	68,100	87,455	98,685	94,500	26,400	38.77%
MAINT OF SERVICES								
650-59675-1220	WAGES - FULLTIME	23,149	31,600	23,146	30,861	33,200	1,600	5.06%
650-59675-2900	OTHER SERVICES	29,446	35,000	3,230	10,000	35,000	0	0.00%
650-59675-2990	TRANSPORTATION EXPENSE	5,357	4,500	8,112	8,500	4,500	0	0.00%
650-59675-3900	OTHER SUPPLIES	2,231	5,000	1,639	5,000	5,000	0	0.00%
Total MAINTENANCE OF SERVICES:		60,183	76,100	36,127	54,361	77,700	1,600	2.10%
MAINT OF METERS								
650-59676-1220	WAGES - FULLTIME	10,276	9,100	6,331	8,441	9,500	400	4.40%
650-59676-2900	OTHER SERVICES	6,663	4,500	7,121	7,500	7,500	3,000	66.67%
650-59676-2910	Shared Meter Cost Offset	(8,781)	(5,000)	(7,059)	(8,000)	(8,000)		#VALUE!
650-59676-2990	TRANSPORTATION EXPENSE	11	500	666	1,000	1,000	500	100.00%
650-59676-3900	OTHER SUPPLIES	641	1,000	0	1,000	1,000	0	0.00%

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
Total MAINTENANCE OF METERS:		8,811	10,100	7,059	9,941	11,000	900	8.91%
MAINT OF HYDRANTS								
650-59677-1220	WAGES - FULLTIME	5,518	34,700	2,767	20,000	25,000	(9,700)	-27.95%
650-59677-2900	OTHER SERVICES	4,598	5,000	4,698	5,000	5,000	0	0.00%
650-59677-2990	TRANSPORTATION EXPENSE	661	3,000	527	1,100	3,000	0	0.00%
650-59677-3900	OTHER SUPPLIES	857	4,500	5,974	6,500	4,500	0	0.00%
Total MAINTENANCE OF HYDRANTS:		11,633	47,200	13,967	32,600	37,500	(9,700)	-20.55%
MAINT OF MISC PLANT								
650-59678-2900	OTHER SERVICES	240	15,000	17,583	20,000	15,000	0	0.00%
Total MAINT OF MISC PLANT:		240	15,000	17,583	20,000	15,000	0	0.00%
Total TRANSMISSION/DISTRIBUTION EXPENSE		427,598	548,150	388,100	515,555	559,750	11,600	2.12%
CUSTOMER ACCOUNTS EXPENSES								
SUPERVISION								
650-59901-1100	FULLTIME SALARIES	17,809	18,500	13,654	18,206	19,000	500	2.70%
650-59901-2201	CELLULAR PHONE	3	50	0	10	50	0	0.00%
Total SUPERVISION:		17,812	18,550	13,654	18,216	19,050	500	2.70%
OPERATION METER READING								
650-59902-1220	WAGES - FULLTIME	15,429	17,800	11,922	15,896	18,300	500	2.81%
650-59902-1240	WAGES - PART TIME	3,175	3,500	2,431	3,242	3,600	100	2.86%
650-59902-1390	WAGES-CAR ALLOW	0	0	11	15	0		
650-59902-2201	CELLULAR PHONE	309	350	128	500	350	0	0.00%
650-59902-2900	OTHER SERVICES	0	1,500	189	1,500	1,500	0	0.00%
650-59902-2990	TRANSPORTATION EXPENSE	539	1,000	383	750	1,000	0	0.00%
650-59902-3110	POSTAGE	14	300	40	270	300	0	0.00%
650-59902-3900	OTHER SUPPLIES	30	100	46	60	100	0	0.00%

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
Total OPERATION METER READING:		19,496	24,550	15,151	22,233	25,150	600	2.44%
CUSTOMER ACCTG/COLLECT								
650-59903-1220	WAGES - FULLTIME	43,270	45,200	32,595	43,460	44,200	(1,000)	-2.21%
650-59903-2900	OTHER SERVICES	0	15,000	0	500	10,000	(5,000)	-33.33%
650-59903-2990	TRANSPORTATION EXPENSE	62	100	211	250	250	150	150.00%
650-59903-3110	POSTAGE	15,037	10,000	10,712	15,000	15,000	5,000	50.00%
650-59903-3900	OTHER SUPPLIES	2,640	7,000	2,841	7,000	7,000	0	0.00%
Total CUSTOMER ACCTG & COLLECT:		61,009	77,300	46,360	66,210	76,450	(850)	-1.10%
UNCOLLECTIBLE ACCTS								
650-59904-2900	OTHER SERVICES	(2,244)	2,500	38	8,000	2,500	0	0.00%
Total UNCOLLECTIBLE ACCOUNTS:		(2,244)	2,500	38	8,000	2,500	0	0.00%
CUSTOMER SERVICE & INFORMATIONAL EXPENSE								
650-59906-1220	WAGES - FULLTIME	0	0	0	0	0		
650-59906-2900	OTHER SERVICES	0	750	0	0	750	0	0.00%
650-59906-2990	TRANSPORTATION EXPENSE	0	0	0	25	0		
650-59906-3900	OTHER SUPPLIES	0	0	0	0	0		
Total CUST SERV & INFORMATION EXP:		0	750	0	25	750	0	0.00%
Total CUSTOMER ACCOUNTS EXPENSES		96,074	123,650	75,203	114,684	123,900	250	4.0%
ADMINISTRATIVE/GENERAL EXECUTIVE/GENERAL SALARIES								
650-59920-1100	FULLTIME SALARIES	0	0	0	0	0		
650-59920-1200	WAGES - FULLTIME	0	0	0	0	15,500		
650-59920-1220	WAGES - FULLTIME	0	0	0	0	0		
650-59920-2100	CITY ADMIN ALLOC (WAGES)	104,884	106,150	79,416	105,889	106,150	0	0.00%

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
Total EXECUTIVE & GENERAL SALARIES:		104,884	106,150	79,416	105,889	121,650	15,500	14.60%
OFFICE SUPPLIES/EXPENSE								
650-59921-2200	TELEPHONE EXPENSE	208	300	162	200	300	0	0.00%
650-59921-2910	PRINTING/ADVERTISING	0	0	0	0	0		
650-59921-3100	OFFICE SUPPLIES	3,513	1,000	2,122	2,829	1,500	500	50.00%
650-59921-3300	TRAVEL	0	0	0	0	0		
650-59921-3900	OTHER SUPPLIES	3,386	0	1,590	2,500	0		
Total OFFICE SUPPLIES & EXPENSE:		7,107	1,300	3,874	5,529	1,800	500	38.46%
OUTSIDE SERVICES EMPLOYED								
650-59923-2100	PROFESSIONAL SERVICES	52,056	70,000	38,218	50,000	60,000	(10,000)	-14.29%
650-59923-2160	SAFETY COORDINATOR	2,364	3,000	1,835	2,400	3,000	0	0.00%
650-59923-2900	OTHER SERVICES	64,851	20,000	38,482	50,000	50,000	30,000	150.00%
650-59923-2902	MISC SERVICES-CONSULTANT FEE	0	0	0	0	0		
650-59923-5950	TRANSFER TO CAP PROJ FNDS	4,080	5,000	5,763	5,000	4,080	(920)	-18.40%
Total OUTSIDE SERVICES EMPLOYED:		123,351	98,000	84,298	107,400	117,080	19,080	19.47%
PROPERTY INSURANCE								
650-59924-5100	PUBLIC LIABILITY INSURNCE	7,524	8,000	5,700	7,500	8,000	0	0.00%
650-59924-5110	PROPERTY INSURANCE	25,207	25,000	16,714	22,000	25,000	0	0.00%
650-59924-5111	CONTRACTOR EQUIPMENT INS	122	200	118	125	200	0	0.00%
650-59924-5120	FLEET INSURANCE	3,383	3,700	4,067	4,000	5,500	1,800	48.65%
650-59924-5140	UMBRELLA INSURANCE	3,411	4,000	2,520	2,900	4,000	0	0.00%
650-59924-5180	BOILER INSURANCE	0	0	0	0	0		
650-59924-5190	CRIME INSURANCE	132	150	102	150	150	0	0.00%
Total PROPERTY INSURANCE:		39,778	41,050	29,221	36,675	42,850	1,800	4.38%
INJURIES/DAMAGES								
650-59925-5130	WORKMEN'S COMPENSATION	16,328	18,000	13,695	21,000	19,000	1,000	5.56%

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
Total INJURIES & DAMAGES:		16,328	18,000	13,695	21,000	19,000	1,000	5.56%
EMPLOYEE PENSION/BENEFITS								
650-59926-1310	WI RETIREMENT	38,227	42,500	30,040	40,053	47,700	5,200	12.24%
650-59926-1330	HEALTH INSURANCE	105,093	119,200	87,486	116,648	125,900	6,700	5.62%
650-59926-1332	HEALTH INSURANCE-RETIREE	17,082	0	12,062	16,082	16,000		
650-59926-1333	HEALTH SAVINGS ACCT EXPENSE	0	0	0	0	0		
650-59926-1334	HEALTH INSURANCE OPT-OUT	0	0	77	308	1,100		
650-59926-1340	LIFE INSURANCE	1,645	2,200	977	1,303	2,200	0	0.00%
650-59926-1350	OTHER BENEFITS	3,369	3,000	0	0	3,000	0	0.00%
650-59926-2100	CITY ADMIN ALLOC (BENEFITS)	24,222	27,900	20,385	28,000	28,000	100	0.36%
650-59926-2900	OTHER SERVICES	0	0	0	0	0		
650-59926-5970	TRANSFER TO OTHER FUNDS	0	0	0	0	0		
Total EMPLOYEE PENSION & BENEFIT:		189,638	194,800	151,027	202,394	223,900	29,100	14.94%
REGULATORY COMM EXPENSE								
650-59928-2900	OTHER SERVICES	0	3,000	176	3,000	3,000	0	0.00%
Total REGULATORY COMM EXPENSE:		0	3,000	176	3,000	3,000	0	0.00%
MISC GENERAL EXPENSE								
650-59930-1220	WAGES - FULLTIME	10,431	9,100	14,861	19,815	9,500	400	4.40%
650-59930-2900	OTHER SERVICES	1,981	1,500	1,287	1,600	2,000	500	33.33%
650-59930-2910	PRINTING/ADVERTISING	185	300	120	160	300	0	0.00%
650-59930-2920	TRAINING	448	2,500	3,351	3,500	2,500	0	0.00%
650-59930-2990	TRANSPORTATION EXPENSE	232	100	1,541	2,054	100	0	0.00%
650-59930-3210	MEMBERSHIP & DUES	1,152	3,500	3,104	3,600	3,500	0	0.00%
650-59930-3220	PUBLICATIONS	0	0	0	0	0		
650-59930-3300	TRAVEL	252	2,500	2,990	3,000	3,000	500	20.00%

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
650-59930-3900	OTHER SUPPLIES	31	250	(0)	0	250	0	0.00%
Total MISC GENERAL EXPENSES:		14,712	19,750	27,254	33,729	21,150	1,400	7.09%
OPERATION RENTS								
650-59931-3900	OTHER SUPPLIES	0	0	0	0	0		
650-59999-1311	GASB 68 PENSION EXPENSE	(59,600)	0	0	0	0		
Total OPERATION RENTS:		(59,600)	0	0	0	0		
Total ADMINISTRATIVE GENERAL EXPENSES:		436,199	482,050	388,961	515,616	550,430	68,380	14.19%
Total EXPENSES:		\$ 1,683,602	\$ 1,854,800	\$ 1,325,748	1,790,976	\$ 1,968,830	114,030	6.15%
OTHER OPERATING EXPENSES								
650-59403-9750	DEPRECIATION EXPENSE	524,992	560,000	409,704	515,000	560,000	0	0.00%
650-59408-2100	CITY ADMIN ALLOC (FICA)	7,543	8,325	5,641	6,800	8,325	0	0.00%
650-59408-9700	PROPERTY TAX EQUIVALENT	245,246	337,000	234,081	337,000	337,000	0	0.00%
650-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	45,084	50,000	32,200	39,000	52,900	2,900	5.80%
650-59408-9703	PSC REMAINDER ASSESSMENT	2,745	3,500	0	3,320	3,000	(500)	-14.29%
Total OTHER OPERATING EXPENSES:		825,610	958,825	681,626	901,120	961,225	2,400	0.25%
Total OPERATING EXPENSES		\$ 2,509,212	\$ 2,813,625	\$ 2,007,374	2,692,096	\$ 2,930,055	116,430	4.14%
NET OPERATING INCOME (LOSS):		\$ 407,563	\$ 60,975	\$ 252,344	304,054	\$ 136,745	75,770	124.26%
OTHER INCOME								
650-48600	CONTRIBUTION IN AID	313,148	200,000	42,053	306,000	200,000	0	0.00%
650-43000	GRANT REVENUE	281,285	0	187,519	200,000	0		
650-48900	OTHER REVENUES	0	0	0	27	0		
650-49210	TRANSFER IN	82,890	100,000	91,258	91,258	100,000		
650-49415	REVENUES FROM MDSE & JOBBING	4,190	7,000	950	8,000	7,000	0	0.00%
650-49416	MERCHANDISING & JOBBING COSTS	(4,188)	(7,000)	(187)	(8,000)	(7,000)		#VALUE!

Account Number	Account Title	12/31/2022 Prior year Actual	1/1/2023 Cur Year Budget	9/30/2023 Actual	Proj YE	2024 Proposed Budget	Amt of chg from last Budget	% of chg from last Budget
	TOTAL OTHER INCOME	677,326	300,000	321,593	597,285	300,000	0	0.00%
	TOTAL INCOME (LOSS) BEFORE INTEREST:	\$ 1,084,888	\$ 360,975	\$ 573,937	901,339	\$ 436,745	75,770	20.99%
	INTEREST CHARGES							
650-59427-6210	INTEREST ON LONG TERM DEBT	118,818	115,000	87,886	130,000	115,000	0	0.00%
650-59430-6210	INTEREST ON ADVANCES FROM MUNI	27,267	25,000	0	25,000	20,000	(5,000)	-20.00%
650-49426	OTHER INCOME DEDUCTIONS	0	0	0	0	0		
650-49428	AMORTIZATION OF DEBT DISC/CHRG	0	0	0	0	0		
650-49430	INTEREST ON DEBT-MUNI	0	0	0	0	0		
650-49435	MISC DEBITS TO SURPLUS	0	0	0	0	0		
	TOTAL INTEREST CHARGES	146,085	140,000	87,886	155,000	135,000	(5,000)	-3.57%
	TOTAL INCOME (LOSS)	\$ 938,804	\$ 220,975	\$ 486,051	746,339	\$ 301,745	80,770	36.55%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 BUDGET	Change from Prev Budget	Percent Change
ELECTRIC UTILITY								
REVENUES								
660-44061	ELEC-RESIDENTIAL-URBANRG1	\$ 4,582,818	\$ 4,455,200	\$ 3,351,562	\$ 4,397,443	\$ 4,403,900	(51,300)	-1.15%
660-44162	ELEC-RESIDENTIAL-RURALRG1	\$ 26,816	\$ 22,500	\$ 18,874	\$ 25,176	\$ 25,600	3,100	13.78%
660-44271	ELEC-COMMERCIAL-CS1	\$ 1,089,475	\$ 1,092,700	\$ 813,661	\$ 1,070,630	\$ 1,078,300	(14,400)	-1.32%
660-44381	ELEC-COMM & IND-SMALL-CP1	\$ 1,271,769	\$ 1,340,800	\$ 886,940	\$ 1,160,929	\$ 1,160,000	(180,800)	-13.48%
660-44382	ELEC-COMM & IND-LARGE-CP2	\$ 2,283,600	\$ 2,337,800	\$ 1,601,474	\$ 2,108,922	\$ 2,108,600	(229,200)	-9.80%
660-44383	ELEC-INDUSTRIAL-TOD-CP3	\$ 612,520	\$ 534,700	\$ 400,307	\$ 552,282	\$ 557,700	23,000	4.30%
660-44491	URBAN-PRIV AREA LTS-MS1	\$ 34,569	\$ 34,400	\$ 17,218	\$ 27,169	\$ 32,000	(2,400)	-6.98%
660-44493	ELEC-STREET LIGHTING-MS1	\$ 150,609	\$ 175,600	\$ 115,942	\$ 153,532	\$ 162,100	(13,500)	-7.69%
660-44494	ELEC-ATHLETIC FIELD SERV-MS3	\$ -	\$ -	\$ -	\$ -	\$ 400	400	
660-44895	ELEC-INTERDEPARTMENT-MP1	\$ 26,949	\$ 36,300	\$ 19,880	\$ 26,627	\$ 26,400	(9,900)	-27.27%
Total ELECTRIC SALES REVENUE:		\$ 10,079,126	\$ 10,030,000	\$ 7,225,858	\$ 9,522,712	\$ 9,555,000	(475,000)	-4.74%
OTHER OPERATING REVENUES								
660-49450	OTHER REVENUE/FORFIETDISC	\$ 26,645	\$ 18,250	\$ 23,437	\$ 31,200	\$ 18,500	250	1.37%
660-49456	OTHER ELECTRIC REVENUE	\$ 10,634	\$ 15,000	\$ 1,945	\$ 12,700	\$ 15,000	0	0.00%
660-49510	MISC SERVICE REVENUES	\$ 2,120	\$ 5,000	\$ 200	\$ 2,500	\$ 5,000	0	0.00%
660-49540	RENT FROM ELECTRIC PROP	\$ 115,860	\$ 116,000	\$ 80,447	\$ 116,000	\$ 116,000	0	0.00%
660-49556	OTHER ELECTRIC REVENUES	\$ 3,567	\$ 2,500	\$ 3,604	\$ 4,700	\$ 2,500	0	0.00%
Total OTHER OPERATING REVENUES		\$ 158,827	\$ 156,750	\$ 109,633	\$ 167,100	\$ 157,000	250	0.16%
OTHER FINANCING SOURCES								
660-49560	FEE ON SALES TAXES	\$ 1,153	\$ 950	\$ 779	\$ 1,000	\$ 1,000	50	5.26%
Total OTHER FINANCING SOURCES:		\$ 1,153	\$ 950	\$ 779	\$ 1,000	\$ 1,000	50	5.26%
Total REVENUES		\$ 10,239,106	\$ 10,187,700	\$ 7,336,271	\$ 9,690,812	\$ 9,713,000	(474,700)	-4.66%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 BUDGET	Change from Prev Budget	Percent Change
EXPENDITURES								
CLEARING EXPENDITURES								
660-56600-1500	OTHER EARNINGS	\$ -	\$ -	\$ 9,431	\$ -	\$ -		
Total CLEARING EXPENDITURES:		\$ -	\$ -	\$ 9,431	\$ -	\$ -		
OPERATION PURCHASE POWER								
660-59555-2900	PURCHASE POWER EXPENSE	\$ 7,411,977	\$ 7,374,100	\$ 5,294,688	\$ 7,072,833	\$ 7,021,300	(352,800)	-4.78%
Total OPERATION PURCHASED POWER:		\$ 7,411,977	\$ 7,374,100	\$ 5,294,688	\$ 7,072,833	\$ 7,021,300	(352,800)	-4.78%
OPERATION STATION EXPENSE								
660-59582-1220	WAGES - FULLTIME	\$ 12,065	\$ 23,500	\$ 13,135	\$ 17,975	\$ 25,600	2,100	8.94%
660-59582-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59582-2220	NATURAL GAS/HEAT	\$ 320	\$ 500	\$ 203	\$ 400	\$ 500	0	0.00%
660-59582-2900	OTHER SERVICES	\$ 15	\$ 250	\$ -	\$ 250	\$ 250	0	0.00%
660-59582-2990	TRANSPORTATION EXPENSE	\$ 4,086	\$ 5,000	\$ 3,017	\$ 4,500	\$ 5,000	0	0.00%
660-59582-3900	OTHER SUPPLIES	\$ 871	\$ 500	\$ 524	\$ 750	\$ 750	250	50.00%
Total OPERATION STATION EXPENSE:		\$ 17,357	\$ 29,750	\$ 16,880	\$ 23,875	\$ 32,100	2,350	7.90%
OPERATION OVERHEAD LINE								
660-59583-1220	WAGES - FULLTIME	\$ 1,986	\$ 4,700	\$ 4,112	\$ 5,627	\$ 5,200	500	10.64%
660-59583-2900	OTHER SERVICES	\$ 141	\$ 300	\$ -	\$ 300	\$ 300	0	0.00%
660-59583-2990	TRANSPORTATION EXPENSE	\$ 650	\$ 1,000	\$ 1,149	\$ 1,500	\$ 1,250	250	25.00%
660-59583-3900	OTHER SUPPLIES	\$ (412)	\$ 300	\$ -	\$ 300	\$ 300	0	0.00%
Total OPERATION OVERHEAD LINE:		\$ 2,365	\$ 6,300	\$ 5,261	\$ 7,727	\$ 7,050	750	11.90%
OPERATION UNDERGROUND LINES								
660-59584-1220	WAGES - FULLTIME	\$ 38,266	\$ 35,200	\$ 23,040	\$ 31,529	\$ 38,400	3,200	9.09%
660-59584-2900	OTHER SERVICES	\$ 128	\$ 300	\$ 136	\$ 300	\$ 300	0	0.00%
660-59584-2990	TRANSPORTATION EXPENSE	\$ 7,385	\$ 6,000	\$ 3,294	\$ 5,000	\$ 6,000	0	0.00%
660-59584-3900	OTHER SUPPLIES	\$ (3,834)	\$ 400	\$ 1,456	\$ 2,000	\$ 500	100	25.00%
Total OPERATION UNDERGROUND LINES:		\$ 41,945	\$ 41,900	\$ 27,926	\$ 38,829	\$ 45,200	3,300	7.88%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 BUDGET	Change from Prev Budget	Percent Change
OPERATION STREET LIGHTING								
660-59585-1220	WAGES - FULLTIME	\$ -	\$ 800	\$ -	\$ -	\$ 900	100	12.50%
660-59585-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59585-2990	TRANSPORTATION EXPENSE	\$ 116	\$ 100	\$ -	\$ 100	\$ 100	0	0.00%
660-59585-3900	OTHER SUPPLIES	\$ 250	\$ 400	\$ 1	\$ 250	\$ 400	0	0.00%
Total OPERATION STREET LIGHTING:		\$ 366	\$ 1,300	\$ 1	\$ 350	\$ 1,400	100	7.69%
OPERATION METER EXPENSES								
660-59586-1220	WAGES - FULLTIME	\$ 48,795	\$ 62,600	\$ 19,089	\$ 26,121	\$ 34,200	(28,400)	-45.37%
660-59586-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59586-2990	TRANSPORTATION EXPENSE	\$ 3,298	\$ 5,000	\$ 982	\$ 2,500	\$ 5,000	0	0.00%
660-59586-3900	OTHER SUPPLIES	\$ (12,533)	\$ 5,000	\$ 4	\$ 2,500	\$ 5,000	0	0.00%
Total METER EXPENSES:		\$ 39,560	\$ 72,600	\$ 20,075	\$ 31,121	\$ 44,200	(28,400)	-39.12%
OPERATION CUSTOMERS INSTALL								
660-59587-1220	WAGES - FULLTIME	\$ 8,359	\$ 7,900	\$ 14,113	\$ 19,313	\$ 8,600	700	8.86%
660-59587-2990	TRANSPORTATION EXPENSE	\$ 2,870	\$ 3,000	\$ 3,921	\$ 4,500	\$ 3,000	0	0.00%
660-59587-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OPERATING CUSTOMERS INSTALL:		\$ 11,229	\$ 10,900	\$ 18,034	\$ 23,813	\$ 11,600	700	6.42%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 BUDGET	Change from Prev Budget	Percent Change
OPERATION MISC DISTRIBUTION								
660-59588-1220	WAGES - FULLTIME	\$ 158,298	\$ 164,100	\$ 110,616	\$ 151,369	\$ 179,200	15,100	9.20%
660-59588-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-2201	CELLULAR PHONE	\$ 5,081	\$ 5,000	\$ 3,142	\$ 5,000	\$ 5,000	0	0.00%
660-59588-2210	ELECTRICITY	\$ 12,646	\$ 14,500	\$ 7,417	\$ 12,000	\$ 12,500	(2,000)	-13.79%
660-59588-2220	NATURAL GAS/HEAT	\$ 6,529	\$ 6,500	\$ 4,293	\$ 6,500	\$ 7,000	500	7.69%
660-59588-2230	WATER EXPENSE	\$ 1,446	\$ 1,500	\$ 1,072	\$ 1,500	\$ 1,600	100	6.67%
660-59588-2240	SEWER EXPENSE	\$ 365	\$ 425	\$ 271	\$ 400	\$ 425	0	0.00%
660-59588-2250	STORM WATER UTILITY CHARGES	\$ 4,211	\$ 4,400	\$ 3,158	\$ 4,400	\$ 4,400	0	0.00%
660-59588-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-2900	OTHER SERVICES	\$ 7,023	\$ 6,500	\$ 4,166	\$ 5,000	\$ 6,500	0	0.00%
660-59588-2990	TRANSPORTATION EXPENSE	\$ 7,454	\$ 5,000	\$ 6,897	\$ 7,000	\$ 6,000	1,000	20.00%
660-59588-3100	OFFICE SUPPLIES EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-3110	POSTAGE	\$ 138	\$ 250	\$ 98	\$ 200	\$ 250	0	0.00%
660-59588-3900	OTHER SUPPLIES	\$ 38,218	\$ 50,000	\$ 36,071	\$ 50,000	\$ 50,000	0	0.00%
Total OPERATION MISC DISTRIBUTION:		\$ 241,410	\$ 258,175	\$ 177,202	\$ 243,369	\$ 272,875	14,700	5.69%
MAINT OF STATION EQUIPMENT								
660-59592-1220	WAGES - FULLTIME	\$ 6,534	\$ 800	\$ 1,707	\$ 2,335	\$ 900	100	12.50%
660-59592-2900	OTHER SERVICES	\$ 20,621	\$ 38,000	\$ 22,819	\$ 31,000	\$ 35,000	(3,000)	-7.89%
660-59592-2990	TRANSPORTATION EXPENSE	\$ 1,791	\$ 1,000	\$ 380	\$ 1,000	\$ 1,000	0	0.00%
Total MAINT OF STATION EQUIPMENT:		\$ 28,945	\$ 39,800	\$ 24,905	\$ 34,335	\$ 36,900	(2,900)	-7.29%
MAINT OF OVERHEAD POLES/LINES								
660-59593-1220	WAGES - FULLTIME	\$ 166,605	\$ 132,100	\$ 134,147	\$ 183,570	\$ 178,400	46,300	35.05%
660-59593-2900	OTHER SERVICES	\$ 51,579	\$ 30,000	\$ (2,056)	\$ 10,000	\$ 30,000	0	0.00%
660-59593-2990	TRANSPORTATION EXPENSE	\$ 56,968	\$ 22,000	\$ 30,950	\$ 45,000	\$ 35,000	13,000	59.09%
660-59593-3900	OTHER SUPPLIES	\$ 4,071	\$ 4,500	\$ 10,949	\$ 15,000	\$ 4,500	0	0.00%
Total MAINT OF OVERHEAD POLES/LINES:		\$ 279,223	\$ 188,600	\$ 173,991	\$ 253,570	\$ 247,900	59,300	31.44%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 BUDGET	Change from Prev Budget	Percent Change
MAINT OF UNDERGRD FACILITIES								
660-59594-1220	WAGES - FULLTIME	\$ 9,147	\$ 5,500	\$ 1,798	\$ 2,460	\$ 6,000	500	9.09%
660-59594-2900	OTHER SERVICES	\$ 13	\$ 500	\$ -	\$ 500	\$ 500	0	0.00%
660-59594-2990	TRANSPORTATION EXPENSE	\$ 2,982	\$ 1,500	\$ 346	\$ 1,000	\$ 1,500	0	0.00%
660-59594-3900	OTHER SUPPLIES	\$ 1,541	\$ 1,000	\$ 1,255	\$ 2,000	\$ 2,000	1,000	100.00%
Total MAINT OF UNDERGRD FCLTIES:		\$ 13,684	\$ 8,500	\$ 3,399	\$ 5,960	\$ 10,000	1,500	17.65%
MAINT OF LINE TRANSFORMERS								
660-59595-1220	WAGES - FULLTIME	\$ 2,383	\$ 4,000	\$ -	\$ -	\$ 4,300	300	7.50%
660-59595-2900	OTHER SERVICES	\$ 225	\$ 100	\$ 5,551	\$ 7,500	\$ 500	400	400.00%
660-59595-2990	TRANSPORTATION EXPENSE	\$ 402	\$ 500	\$ 2,200	\$ 3,500	\$ 1,000	500	100.00%
660-59595-3900	OTHER SUPPLIES	\$ 47	\$ 100	\$ 466	\$ 600	\$ 600	500	500.00%
Total MAINT OF LINE TRANSFORMERS:		\$ 3,057	\$ 4,700	\$ 8,217	\$ 11,600	\$ 6,400	1,700	36.17%
MAINT OF STREET LIGHTING								
660-59596-1220	WAGES - FULLTIME	\$ 1,706	\$ 7,900	\$ 829	\$ 1,134	\$ 8,600	700	8.86%
660-59596-2990	TRANSPORTATION EXPENSE	\$ 454	\$ 1,000	\$ 165	\$ 500	\$ 1,000	0	0.00%
660-59596-3900	OTHER SUPPLIES	\$ 1,595	\$ 2,000	\$ 8,510	\$ 7,500	\$ 3,000	1,000	50.00%
Total MAINT OF STREET LIGHTING:		\$ 3,754	\$ 10,900	\$ 9,504	\$ 9,134	\$ 12,600	1,700	15.60%
MAINT OF ELECTRIC METERS								
660-59597-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
660-59597-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
660-59597-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total MAINT OF ELECTRIC METERS:		\$ -	\$ -	\$ -	\$ -	\$ -	-	-
MAINT OF DISTRIB PLANT								
660-59598-2900	OTHER SERVICES	\$ 10,870	\$ 7,000	\$ 10,447	\$ 14,000	\$ 14,000	7,000	100.00%
Total MAINT OF MISC DISTRIB PLANT:		\$ 10,870	\$ 7,000	\$ 10,447	\$ 14,000	\$ 14,000	7,000	100.00%
Total DISTRIBUTION EXPENSES:		\$ 693,765	\$ 680,425	\$ 495,843	\$ 697,684	\$ 742,225	61,800	9.08%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 BUDGET	Change from Prev Budget	Percent Change
CUSTOMER ACCOUNTS EXPENSE								
SUPERVISION								
660-59901-1100	FULLTIME SALARIES	\$ 21,831	\$ 22,600	\$ 16,738	\$ 22,904	\$ 23,300	700	3.10%
660-59901-2201	CELLULAR PHONE	\$ 3	\$ 15	\$ -	\$ -	\$ -		#VALUE!
Total SUPERVISION:		\$ 21,834	\$ 22,615	\$ 16,738	\$ 22,904	\$ 23,300	685	3.03%
OPERATION METER READING								
660-59902-1220	WAGES - FULLTIME	\$ 18,633	\$ 21,500	\$ 14,398	\$ 19,703	\$ 22,400	900	4.19%
660-59902-1240	WAGES PART TIME	\$ 3,849	\$ 3,300	\$ 2,948	\$ 4,034	\$ 4,300	1,000	30.30%
660-59902-2201	CELLULAR PHONE	\$ 305	\$ 300	\$ 126	\$ 300	\$ 300	0	0.00%
660-59902-2900	OTHER SERVICES	\$ 9,809	\$ 9,000	\$ 7,332	\$ 9,000	\$ 9,000	0	0.00%
660-59902-2990	TRANSPORTATION EXPENSE	\$ 539	\$ 1,000	\$ 383	\$ 750	\$ 1,000	0	0.00%
660-59902-3110	POSTAGE	\$ 10	\$ 150	\$ 27	\$ 50	\$ 100	(50)	-33.33%
660-59902-3900	OTHER SUPPLIES	\$ 42	\$ 100	\$ 85	\$ 100	\$ 100	0	0.00%
Total OPERATION METER READING:		\$ 33,187	\$ 35,350	\$ 25,299	\$ 33,936	\$ 37,200	1,850	5.23%
CUSTOMER ACCT/COLLECT								
660-59903-1220	WAGES - FULLTIME	\$ 66,837	\$ 54,100	\$ 39,323	\$ 53,811	\$ 54,800	700	1.29%
660-59903-2900	OTHER SERVICES	\$ -	\$ 15,000	\$ -	\$ 500	\$ 500	(14,500)	-96.67%
660-59903-2990	TRANSPORTATION EXPENSE	\$ 3,555	\$ 3,000	\$ 202	\$ 4,000	\$ 3,000	0	0.00%
660-59903-3110	POSTAGE	\$ 18,390	\$ 19,000	\$ 17,039	\$ 34,000	\$ 34,000	15,000	78.95%
660-59903-3900	OTHER SUPPLIES	\$ 3,851	\$ 11,500	\$ 4,767	\$ 6,500	\$ 10,000	(1,500)	-13.04%
Total CUSTOMER ACCTG & COLLECT:		\$ 92,634	\$ 102,600	\$ 61,331	\$ 98,811	\$ 102,300	(300)	-0.29%
UNCOLLECTIBLE ACCOUNTS								
660-59904-2900	OTHER SERVICES	\$ 6,970	\$ 10,000	\$ 7,902	\$ 10,000	\$ 10,000	0	0.00%
Total UNCOLLECTIBLE ACCOUNTS:		\$ 6,970	\$ 10,000	\$ 7,902	\$ 10,000	\$ 10,000	0	0.00%
Total CUSTOMER ACCOUNTS EXPENSE:		\$ 154,625	\$ 170,565	\$ 111,269	\$ 165,651	\$ 172,800	2,235	1.31%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 BUDGET	Change from Prev Budget	Percent Change
SALES/ADVERTISING EXPENSE								
660-59913-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59913-2900	OTHER SERVICES	\$ 250	\$ 500	\$ 260	\$ 500	\$ 500	0	0.00%
Total ADVERTISING EXPENSES:		\$ 250	\$ 500	\$ 260	\$ 500	\$ 500	0	0.00%
ADMINISTRATIVE/GENERAL SALARIES								
EXECUTIVE/GENERAL SALARIES								
660-59920-1100	FULLTIME SALARIES	\$ 112,642	\$ 118,800	\$ 85,333	\$ 116,771	\$ 128,400	9,600	8.08%
660-59920-1200	WAGES - FULLTIME	\$ 46,169	\$ 51,200	\$ 35,317	\$ 48,329	\$ 55,300	4,100	8.01%
660-59920-2100	CITY ADMIN ALLOC (WAGES)	\$ 95,786	\$ 96,750	\$ 72,540	\$ 97,000	\$ 103,150	6,400	6.61%
Total EXECUTIVE & GENERAL SALARIES:		\$ 254,597	\$ 266,750	\$ 193,190	\$ 262,100	\$ 286,850	20,100	7.54%
OFFICE SUPPLIES/EXPENSE								
660-59921-2200	UTILITIES/TELEPHONE	\$ 553	\$ 500	\$ 334	\$ 500	\$ 500	0	0.00%
660-59921-2900	OTHER SERVICES	\$ -	\$ -	\$ 784	\$ 1,000	\$ 1,000	1,000	
660-59921-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59921-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59921-3300	TRAVEL	\$ -	\$ 100	\$ 81	\$ 150	\$ 150	50	50.00%
660-59921-3900	OTHER SUPPLIES	\$ 11,492	\$ 17,000	\$ 7,778	\$ 13,000	\$ 15,000	(2,000)	-11.76%
Total OFFICE SUPPLIES & EXPENSE:		\$ 12,044	\$ 17,600	\$ 8,977	\$ 14,650	\$ 16,650	(950)	-5.40%
OUTSIDE SERVICES EMPLOYED								
660-59923-2100	PROFESSIONAL SERVICES	\$ 48,907	\$ 50,000	\$ 37,053	\$ 50,000	\$ 50,000	0	0.00%
660-59923-2120	PROF SERV - LEGAL COUNSEL	\$ 16	\$ 1,000	\$ 13	\$ 500	\$ 500	(500)	-50.00%
660-59923-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59923-2403	ACCOUNTING SOFTWARE MAINT	\$ 31,013	\$ 28,500	\$ 22,905	\$ 31,000	\$ 35,000	6,500	22.81%
660-59923-2900	OTHER SERVICES	\$ 13,279	\$ 12,000	\$ 11,128	\$ 15,000	\$ 15,000	3,000	25.00%
660-59923-2902	MISC SERVICES	\$ 540	\$ -	\$ 50	\$ 100	\$ -		
660-59923-5950	TRANSFER TO CAP PROJ FNDS	\$ 2,640	\$ 2,640	\$ 3,729	\$ 2,640	\$ 2,640	0	0.00%
Total OUTSIDE SERVICES EMPLOYED:		\$ 96,395	\$ 94,140	\$ 74,878	\$ 99,240	\$ 103,140	9,000	9.56%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 BUDGET	Change from Prev Budget	Percent Change
PROPERTY INSURANCE								
660-59924-5100	PUBLIC LIABILITY INSURANCE	\$ 5,233	\$ 5,500	\$ 3,855	\$ 5,000	\$ 5,500	0	0.00%
660-59924-5110	PROPERTY INSURANCE	\$ 8,842	\$ 8,500	\$ 8,123	\$ 9,700	\$ 10,500	2,000	23.53%
660-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 529	\$ 600	\$ 515	\$ 1,000	\$ 1,200	600	100.00%
660-59924-5120	FLEET INSURANCE	\$ 10,837	\$ 10,500	\$ 8,367	\$ 10,000	\$ 10,500	0	0.00%
660-59924-5140	UMBRELLA INSURANCE	\$ 3,511	\$ 4,000	\$ 2,775	\$ 3,500	\$ 4,000	0	0.00%
660-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59924-5190	CRIME INSURANCE	\$ 146	\$ 200	\$ 113	\$ 150	\$ 200	0	0.00%
Total PROPERTY INSURANCE:		\$ 29,098	\$ 29,300	\$ 23,749	\$ 29,350	\$ 31,900	2,600	8.87%
INJURIES & DAMAGES								
660-59925-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59925-5130	WORKMEN'S COMPENSATION	\$ 13,118	\$ 13,500	\$ 12,010	\$ 15,000	\$ 15,000	1,500	11.11%
Total INJURIES & DAMAGES:		\$ 13,118	\$ 13,500	\$ 12,010	\$ 15,000	\$ 15,000	1,500	11.11%
EMPLOYEE PENSION & BENEFITS								
660-59926-1310	WI RETIREMENT	\$ 64,227	\$ 72,600	\$ 52,536	\$ 71,891	\$ 78,800	6,200	8.54%
660-59926-1330	HEALTH INSURANCE	\$ 149,174	\$ 174,600	\$ 121,236	\$ 161,649	\$ 186,700	12,100	6.93%
660-59926-1332	HEALTH INSURANCE-RETIREE	\$ -	\$ 20,000	\$ 14,737	\$ 19,649	\$ 22,500	2,500	12.50%
660-59926-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59926-1334	HEALTH INSURANCE OPT OUT	\$ 3,462	\$ -	\$ 2,308	\$ 3,077	\$ -		
660-59926-1340	LIFE INSURANCE	\$ 2,173	\$ 3,000	\$ 1,628	\$ 2,171	\$ 2,500	(500)	-16.67%
660-59926-1350	OTHER BENEFITS	\$ (6,535)	\$ 5,000	\$ -	\$ -	\$ 5,000	0	0.00%
660-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 22,058	\$ 25,600	\$ 18,655	\$ 25,600	\$ 28,580	2,980	11.64%
660-59926-2900	OTHER SERVICES	\$ (42,007)	\$ (61,000)	\$ (40,778)	\$ (55,802)	\$ (67,000)	(6,000)	9.84%
660-59926-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total EMPLOYEE PENSION & BENEFIT:		\$ 192,552	\$ 239,800	\$ 170,322	\$ 228,235	\$ 257,080	17,280	7.21%
REGULATORY COMM EXPENSE								
660-59928-2900	OTHER SERVICES	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ 2,000	0	0.00%
Total REGULATORY COMM EXPENSE:		\$ -	\$ 2,000	\$ -	\$ 1,000	\$ 2,000	0	0.00%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 BUDGET	Change from Prev Budget	Percent Change
MISC GENERAL EXPENSES								
660-59930-1220	WAGES - FULLTIME	\$ 40,018	\$ 46,200	\$ 40,623	\$ 55,590	\$ 50,400	4,200	9.09%
660-59930-2900	OTHER SERVICES	\$ 604	\$ 2,000	\$ 1,000	\$ 2,000	\$ 2,000	0	0.00%
660-59930-2910	PRINTING/ADVERTISING	\$ -	\$ 1,000	\$ -	\$ 500	\$ 1,000	0	0.00%
660-59930-2920	TRAINING	\$ 14,759	\$ 12,000	\$ 13,141	\$ 13,500	\$ 15,000	3,000	25.00%
660-59930-2990	TRANSPORTATION EXPENSE	\$ 844	\$ 1,500	\$ 916	\$ 1,000	\$ 1,500	0	0.00%
660-59930-3210	MEMBERSHIP & DUES	\$ 6,876	\$ 8,000	\$ 7,135	\$ 8,000	\$ 8,000	0	0.00%
660-59930-3300	TRAVEL	\$ 3,946	\$ 5,500	\$ 6,308	\$ 6,500	\$ 6,500	1,000	18.18%
660-59930-3900	OTHER SUPPLIES	\$ 429	\$ 500	\$ 58	\$ 250	\$ 500	0	0.00%
660-59930-6300	INTEREST ON CUSTOMER DEPO	\$ 141	\$ 500	\$ 2,107	\$ 2,500	\$ 2,500	2,000	400.00%
Total MISC GENERAL EXPENSES:		\$ 67,615	\$ 77,200	\$ 71,289	\$ 89,840	\$ 87,400	10,200	13.21%
MAINT OFFICE & COMMUNICATIONS								
660-59932-1220	WAGES - FULLTIME	\$ 5,646	\$ 1,600	\$ 4,456	\$ 6,098	\$ 1,800	200	12.50%
660-59932-1230	WAGES PART TIME	\$ 11,616	\$ 14,500	\$ 7,152	\$ 9,786	\$ 14,700	200	1.38%
660-59932-2990	TRANSPORTATION EXPENSE	\$ 331	\$ 300	\$ 788	\$ 1,000	\$ 500	200	66.67%
660-59932-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ -	\$ 100	\$ 300	0	0.00%
660-59999-1311	GASB 68 PENSION EXPENSE	\$ (96,320)	\$ -	\$ -	\$ -	\$ -	-	-
Total MAINT OFFICE & COMMUNICATIONS:		\$ (78,726)	\$ 16,700	\$ 12,396	\$ 16,985	\$ 17,300	600	3.59%
Total ADMINISTRATIVE/GENERAL EXPENSES:		\$ 586,693	\$ 756,990	\$ 566,809	\$ 756,399	\$ 817,320	60,330	7.97%
Total OPERATIONS/MAINTENANCE EXPENSES:		\$ 8,847,310	\$ 8,982,580	\$ 6,478,299	\$ 8,693,068	\$ 8,754,145	(228,435)	-2.54%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 BUDGET	Change from Prev Budget	Percent Change
OTHER OPERATING EXPENSES								
660-59403-9750	DEPRECIATION EXPENSE	\$ 449,548	\$ 440,000	\$ 343,172	\$ 450,000	\$ 450,000	10,000	2.27%
660-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 6,886	\$ 7,600	\$ 5,147	\$ 6,500	\$ 7,925	325	4.28%
660-59408-9700	PROPERTY TAX EQUIVALENT	\$ 229,788	\$ 300,000	\$ 176,571	\$ 250,000	\$ 250,000	(50,000)	-16.67%
660-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 71,986	\$ 81,700	\$ 54,475	\$ 74,544	\$ 88,500	6,800	8.32%
660-59408-9702	WISC GROSS RECEIPTS TAX	\$ 867	\$ 900	\$ 974	\$ 975	\$ 1,000	100	11.11%
660-59408-9703	PSC REMAINDER ASSESSMENT	\$ 9,055	\$ 10,000	\$ -	\$ 9,150	\$ 10,000	0	0.00%
	TOTAL	\$ 768,130	\$ 840,200	\$ 580,338	\$ 791,169	\$ 807,425	(32,775)	-3.90%
Total OPERATIONS/MAINTENANCE EXPENSES:		\$ 9,615,440	\$ 9,822,780	\$ 7,058,637	\$ 9,484,237	\$ 9,561,570	(261,210)	-2.66%
NET OPERATING INCOME(LOSS);		\$ 623,666	\$ 364,920	\$ 277,633	\$ 206,576	\$ 151,430	(213,490)	-58.50%
OTHER INCOME								
660-48900	OTHER REV/TRANSFER FROM HRA	\$ 193	\$ -	\$ 100	\$ 100	\$ -		
660-49415	REVENUE FROM MDSE & JOBBING	\$ 7,990	\$ 15,000	\$ 57,562	\$ 75,000	\$ 15,000	0	0.00%
660-49416	MERCHANDISING & JOBBING COSTS	\$ (7,990)	\$ (15,000)	\$ (36,688)	\$ (75,000)	\$ (15,000)	0	0.00%
660-49421	CONTRIBUTED REVENUE	\$ 23,774	\$ 2,000	\$ 294	\$ 2,000	\$ 2,000	0	0.00%
	TOTAL	\$ 23,967	\$ 2,000	\$ 21,268	\$ 2,100	\$ 2,000	0	0.00%
TOTAL INCOME(LOSS) BEFORE INT CHARGES:		\$ 647,633	\$ 366,920	\$ 298,902	\$ 208,676	\$ 153,430	(213,490)	-58.18%
OTHER INCOME DEDUCTIONS								
660-49390	APPROPRIATIONS-MUNICIPAL	\$ 21,976	\$ 18,000	\$ 11,413	\$ 18,000	\$ 18,000	0	0.00%
660-49426	OTHER INCOME DEDUCTIONS	\$ 2,279	\$ 2,500	\$ 2,365	\$ 2,500	\$ 2,500	0	0.00%
660-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
660-49439	APPROP OF INCOME TO MUNICIPAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 24,254	\$ 20,500	\$ 13,778	\$ 20,500	\$ 20,500	0	0.00%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 BUDGET	Change from Prev Budget	Percent Change
INTEREST CHARGES								
660-49428	AMORTIZATION OF DEBT DISC/CHRG	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59427-6210	INTEREST ON LONG TERM DEBT	\$ 22,487	\$ 10,300	\$ 6,468	\$ 8,624	\$ 9,000	(1,300)	-12.62%
	TOTAL	\$ 22,487	\$ 10,300	\$ 6,468	\$ 8,624	\$ 9,000	(1,300)	-12.62%
NET INCOME(LOSS):		\$ 600,892	\$ 336,120	\$ 278,656	\$ 179,552	\$ 123,930	(212,190)	-63.13%

Account Number	Account Title (2024 Budget, Taxes Billed in 2023)	12/31/22 Prior year Actual	01/01/23 Cur Year Budget	09/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
TELECOM UTILITY								
REVENUES								
670-48900	OTHER REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -		
670-49540	RENT FROM CLEC PROP	\$ 15,885	\$ 15,885	\$ 11,914	\$ 15,885	\$ 15,885	\$ -	0.00%
Total REVENUES		\$ 15,885	\$ 15,885	\$ 11,914	\$ 15,885	\$ 15,885	\$ -	0.00%
EXPENDITURES								
MAINT OVERHEAD POLES/LINES								
670-59593-1220	WAGES - FULLTIME- UNION	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
670-59593-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
670-59593-2990	TRANSPORTATION EXPENSE	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
Total MAINT OVERHEAD POLES & LINES:		\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	0.00%
MAINT UNDERGROUND FACILITIES								
670-59594-1220	WAGES - FULLTIME- UNION	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
670-59594-2990	TRANSPORTATION EXPENSE	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
Total MAINT OF UNDERGRD FCLTIES:		\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ -	0.00%
OUTSIDE SERVICES EMPLOYED								
670-59923-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OUTSIDE SERVICES EMPLOYED:		\$ -	\$ -	\$ -	\$ -	\$ -		
EMPLOYEE PENSION/BENEFITS								
670-59926-1310	WI RETIREMENT	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
670-59926-1320	FICA	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
670-59926-1330	HEALTH INSURANCE	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
670-59926-2900	OTHER SERVICES	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
Total EMPLOYEE PENSION & BENEFITS:		\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	0.00%

MISC GENERAL EXPENSES								
670-59930-2900 OTHER SERVICES	\$ -	\$ 1,000	\$ 747	\$ 1,500	\$ 3,500	\$ 2,500	250.00%	
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	\$ -	\$ 1,860	\$ -	\$ -	\$ 1,860	\$ -	0.00%	
Total MISC GENERAL EXPENSES:	\$ -	\$ 3,395	\$ 747	\$ 1,500	\$ 5,895	\$ 2,500	73.64%	
Total OPERATING EXPENSES:	\$ -	\$ 6,245	\$ 747	\$ 1,500	\$ 8,745	\$ 2,500	40.03%	
OTHER EXPENSES								
670-59403-9750 DEPRECIATION EXPENSE	\$ 9,641	\$ 9,640	\$ 9,461	\$ 13,000	\$ 13,875	\$ 4,235	43.93%	
TOTAL	\$ 9,641	\$ 9,640	\$ 9,461	\$ 13,000	\$ 13,875	\$ 4,235	43.93%	
Total EXPENSES:	\$ 9,641	\$ 15,885	\$ 10,208	\$ 14,500	\$ 22,620	\$ 6,735	42.40%	
NET OPERATING INCOME(LOSS):	\$ 6,244	\$ -	\$ 1,706	\$ 1,385	\$ (6,735)	\$ (6,735)		

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
STORMWATER UTILITY								
REVENUES								
680-46010	RESIDENTIAL SINGLE FAMILY	\$ 354,554	\$ 354,000	\$ 177,858	\$ 354,000	\$ 354,000	\$ -	0.00%
680-46030	RESIDENTIAL MULTI FAMILY	\$ 428	\$ 400	\$ 214	\$ 400	\$ 400	\$ -	0.00%
680-46040	NON RESIDENTIAL	\$ 261,594	\$ 262,000	\$ 131,275	\$ 262,000	\$ 262,000	\$ -	0.00%
680-46050	INTERDEPARTMENTAL	\$ 38,752	\$ 39,400	\$ 19,391	\$ 39,400	\$ 39,400	\$ -	0.00%
	TOTAL USER FEES	\$ 655,327	\$ 655,800	\$ 328,738	\$ 655,800	\$ 655,800	\$ -	0.00%
EFFICIENCY CREDITS								
680-47010	EC-SINGLE FAMILY	\$ -	\$ -	\$ -				
680-47030	EC-MULTI FAMILY	\$ -	\$ -	\$ -				
680-47040	EC-NON RESIDENTIAL	\$ -	\$ -	\$ -				
680-47050	EC-INTERDEPARTMENTAL	\$ -	\$ -	\$ -				
	TOTAL EFFICIENCY CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -		
OTHER REVENUES								
680-43000	GRANT REVENUE			\$ 154,600	\$ 154,600	\$ 45,000		
680-48100	INTEREST INCOME	\$ 3,723	\$ 4,265	\$ 1,904	\$ 4,265	\$ 4,265	\$ -	0.00%
680-48600	CONTRIB IN AID OF CONSTRUCTION(GRANT/SPEC ASSESS)	\$ 58,081	\$ 116,000	\$ 38,602	\$ 116,000	\$ 116,000	\$ -	0.00%
680-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -				
680-49010	PERMIT FEES	\$ -	\$ -	\$ -				
680-49210	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -				
680-49470	FORFEITED DISCOUNTS	\$ 1,841	\$ 1,500	\$ 1,010	\$ 1,500	\$ 1,500	\$ -	0.00%
	TOTAL OTHER REVENUES	\$ 63,645	\$ 121,765	\$ 196,116	\$ 276,365	\$ 166,765	\$ 45,000	36.96%
TOTAL REVENUES		\$ 718,972	\$ 777,565	\$ 524,854	\$ 932,165	\$ 822,565	\$ 45,000	5.79%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OPERATING EXPENSES								
STREET DEBRIS MANAGEMENT								
680-59710-1220	WAGES FULLTIME	\$ 1,758	\$ 6,611	\$ 852	\$ 1,400	\$ 42,906	\$ 36,295	549.01%
680-59710-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ 596		
680-59710-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ 282		
680-59710-2230	WATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 900		
680-59710-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	
680-59710-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59710-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000	
TOTAL STREET DEBRIS MANAGEMENT		\$ 1,758	\$ 6,611	\$ 852	\$ 1,400	\$ 112,684	\$ 106,073	1604.49%
VEHICLE/EQUIP MAINTENANCE								
680-59720-1220	WAGES FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59720-2410	MAINTENANCE OF VEHICLE/EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59720-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59720-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59720-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL VEHICLE/EQUIP MAINTENANCE		\$ -	\$ -	\$ -	\$ -	\$ -		
MAINTENANCE OF COLLECTION SYSTEM								
680-59730-1220	WAGES FULLTIME	\$ 5,354	\$ 38,914	\$ 6,784	\$ 20,000	\$ 69,656	\$ 30,742	79.00%
680-59730-1230	WAGES PART TIME	\$ 4,825	\$ 8,661	\$ 544	\$ 544	\$ 2,482	\$ (6,179)	-71.34%
680-59730-1240	WAGES PART TIME	\$ 3,026	\$ 7,615	\$ -				#VALUE!
680-59730-1334	HEALTH INSURANCE OPT-OUT			\$ 192				
680-59730-2900	OTHER SERVICES	\$ 146,455	\$ 100,000	\$ 7,929	\$ 30,000	\$ 55,000	\$ (45,000)	-45.00%
680-59730-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -				
680-59730-3900	OTHER SUPPLIES	\$ 1,699	\$ 5,000	\$ 116	\$ 1,000	\$ 5,000	\$ -	0.00%
TOTAL MAINTENANCE OF COLLECTION SYSTEM		\$ 161,359	\$ 160,190	\$ 15,565	\$ 51,544	\$ 132,138	\$ (28,052)	-17.51%
MAINTENANCE OF OPEN CHANNEL DRAINAGE								
680-59740-1220	WAGES FULLTIME	\$ 558	\$ 5,755	\$ 28	\$ 1,500	\$ 6,717	\$ 962	16.72%
680-59740-2900	OTHER SERVICES	\$ 10,087	\$ 35,000	\$ -	\$ 5,000	\$ 35,000	\$ -	0.00%
680-59740-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -				
680-59740-3900	OTHER SUPPLIES	\$ -	\$ 1,000	\$ -	\$ 200	\$ 1,000	\$ -	0.00%
TOTAL MAINTENANCE OF OPEN CHANNEL DRAINAGE		\$ 10,645	\$ 41,755	\$ 28	\$ 6,700	\$ 42,717	\$ 962	2.30%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
MAINTENANCE OF STORMWATER PONDS								
680-59750-1220	WAGES FULLTIME	\$ 448	\$ 26,079	\$ 355	\$ 1,500	\$ 29,495	\$ 3,416	13.10%
680-59750-2900	OTHER SERVICES	\$ 6,447	\$ 6,000	\$ -	\$ 1,500	\$ 6,000	\$ -	0.00%
680-59750-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -				
680-59750-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -				
TOTAL MAINTENANCE OF STORMWATER PONDS		\$ 6,895	\$ 32,079	\$ 355	\$ 3,000	\$ 35,495	\$ 3,416	10.65%
WWTP PHOSPHOROUS REGULATIONS								
680-59760-1220	FULLTIME WAGES	\$ -	\$ -	\$ -				
680-59760-2900	OTHER SERVICES	\$ -	\$ -	\$ -				
680-59760-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -				
TOTAL WWTP PHOSPHOROUS REGULATIONS		\$ -	\$ -	\$ -	\$ -	\$ -		
REGULATORY COMPLIANCE								
680-59770-1100	WAGES FULLTIME SALARY				\$ 23,000	\$ 25,116	\$ 25,116	
680-59770-1200	WAGES FULLTIME NON UNION				\$ 9,600	\$ 10,631	\$ 10,631	
680-59770-1220	WAGES FULLTIME	\$ 1,703	\$ 60,734	\$ 5,708	\$ 12,000	\$ 53,093	\$ (7,641)	-12.58%
680-59770-1230	WAGES PART TIME	\$ 4,825	\$ 8,661	\$ 544		\$ 0	\$ (8,661)	-100.00%
680-59770-1240	WAGES PART TIME	\$ 3,026	\$ 7,615	\$ -		\$ 0	\$ (7,615)	-100.00%
680-59770-1334	HEALTH INSURANCE OPT-OUT			\$ 192				
680-59770-2900	OTHER SERVICES	\$ 16,458	\$ 20,000	\$ 2,590	\$ 10,000	\$ 110,000	\$ 90,000	450.00%
680-59770-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -				
680-59770-3900	OTHER SUPPLIES	\$ -	\$ 1,500	\$ 1,313	\$ 2,000	\$ 3,000	\$ 1,500	100.00%
TOTAL REGULATORY COMPLIANCE		\$ 26,012	\$ 98,510	\$ 10,347	\$ 56,600	\$ 201,840	\$ 103,330	337.42%
ADMINISTRATIVE CHARGES								
680-59790-2100	PROFESSIONAL SERVICES	\$ 16,120	\$ 22,000	\$ 7,272	\$ 15,000	\$ 15,470	\$ (6,530)	-29.68%
680-59790-2900	OTHER SERVICES	\$ 8,119	\$ 2,500	\$ 3,982	\$ 7,000	\$ 8,219	\$ 5,719	228.76%
680-59790-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -				
TOTAL ADMINISTRATIVE CHARGES		\$ 24,239	\$ 24,500	\$ 11,255	\$ 22,000	\$ 23,689	\$ (811)	-3.31%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
EMPLOYEE PENSION & BENEFITS								
680-59795-1310	WI RETIREMENT	\$ 1,596	\$ 11,440	\$ 958	\$ 4,500	\$ 16,456	\$ 5,016	43.85%
680-59795-1330	HEALTH INSURANCE	\$ 953	\$ 25,112	\$ 1,149	\$ 5,000	\$ 47,333	\$ 22,221	88.49%
680-59795-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -				
680-59795-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -				
680-59795-1340	LIFE INSURANCE	\$ 93	\$ 95	\$ 55	\$ 100	\$ 135	\$ 40	42.11%
680-59795-1350	OTHER BENEFITS	\$ -	\$ -	\$ -				
680-59795-2100	CITY ADMIN ALLOCATION(BENEFITS)	\$ 3,172	\$ 3,750	\$ 1,792	\$ 3,750	\$ 4,033	\$ 283	7.55%
680-59795-2900	OTHER SERVICES	\$ -	\$ -	\$ -				
TOTAL EMPLOYEE PENSION & BENEFITS		\$ 5,813	\$ 40,397	\$ 3,954	\$ 13,350	\$ 67,957	\$ 27,560	68.22%
TOTAL OPERATING EXPENSES		\$ 236,722	\$ 404,042	\$ 42,357	\$ 154,594	\$ 616,520	\$ 212,478	52.59%
DEPRECIATION AND TAXES								
680-59403-9750	DEPRECIATION EXPENSE	\$ 107,236	\$ 110,000	\$ 57,030	\$ 110,000	\$ 110,000	\$ -	0.00%
680-59408-2100	CITY ADMIN ALLOC(FICA)	\$ 1,034	\$ 1,150	\$ 523	\$ 1,150	\$ 1,188	\$ 38	3.30%
680-59408-9701	FICA TAX EXPENSE	\$ 1,832	\$ 13,100	\$ 1,056	\$ 13,100	\$ 18,434	\$ 5,334	40.72%
680-59427-6210	INTEREST EXPENSE	\$ 64,320	\$ 62,000	\$ 30,634	\$ 62,000	\$ 62,000		
TOTAL DEPRECIATION AND TAXES		\$ 174,422	\$ 186,250	\$ 89,244	\$ 186,250	\$ 191,622	\$ 5,372	2.88%
NET OPERATING INCOME (LOSS):		\$ 307,828	\$ 187,273	\$ 393,254	\$ 591,321	\$ 14,423	\$ (172,850)	-92.30%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
WASTEWATER UTILITY								
REVENUES								
MISC REVENUES								
690-48900	OTHER-Mishicot Replac/Transfer from HRA	\$ 179,695	\$ 20,000	\$ 2,153	\$ 85,000	\$ 80,000	\$ 60,000	300.00%
Total MISCELLANEOUS REVENUE:		\$ 179,695	\$ 20,000	\$ 2,153	\$ 85,000	\$ 80,000	\$ 60,000	300.00%
OTHER FINANCING SOURCES								
690-49221	RESIDENTIAL	\$ 1,997,983	\$ 2,080,950	\$ 1,049,485	\$ 2,080,950	\$ 2,164,188	\$ 83,238	4.00%
690-49222	COMMERCIAL	\$ 540,559	\$ 510,000	\$ 271,411	\$ 525,000	\$ 546,000	\$ 36,000	7.06%
690-49223	INDUSTRIAL	\$ 103,168	\$ 100,000	\$ 50,935	\$ 100,000	\$ 104,000	\$ 4,000	4.00%
690-49623	MISHICOT SERVICE	\$ 79,162	\$ 85,000	\$ 49,207	\$ 85,000	\$ 88,400	\$ 3,400	4.00%
690-49624	MISHICOT ADMINISTRATIVE FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-49626	INTERDEPARTMENTAL SERVICE	\$ 1,793	\$ 1,500	\$ 1,020	\$ 1,500	\$ 1,560	\$ 60	4.00%
690-49627	INTERDEPT SERVICE - LANDFILL	\$ 52,189	\$ 55,000	\$ 32,790	\$ 57,000	\$ 59,280	\$ 4,280	7.78%
690-49628	INTERDEPT SERVICE - BACKWASH	\$ 38,700	\$ 38,700	\$ 19,350	\$ 38,700	\$ 40,248	\$ 1,548	4.00%
690-49631	LATE PAYMENT CHARGES	\$ 10,165	\$ 5,000	\$ 6,902	\$ 7,500	\$ 7,800	\$ 2,800	56.00%
690-49634	RENT FROM SEWER PROPERTIES	\$ 15,973	\$ 22,000	\$ 975	\$ 2,500	\$ 16,000	\$ (6,000)	-27.27%
690-49635	MISCELLANEOUS OPERATING REVENUE	\$ -	\$ -	\$ 25,021	\$ 27,980	\$ -	\$ -	
Total OTHER FINANCING SOURCES:		\$ 2,839,692	\$ 2,898,150	\$ 1,507,096	\$ 2,926,130	\$ 3,027,476	\$ 129,326	4.46%
Total REVENUES		\$ 3,019,387	\$ 2,918,150	\$ 1,509,249	\$ 3,011,130	\$ 3,107,476	\$ 189,326	6.49%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
EXPENSES								
OPERATION EXPENSES								
OPERATION PLANT/LIFT STATION								
690-59820-1220	WAGES - FULLTIME- UNION	\$ 306,714	\$ 285,978	\$ 156,252	\$ 299,556	\$ 299,483	\$ 13,505	4.72%
690-59820-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59820-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59820-2201	CELLULAR PHONE	\$ 1,234	\$ 1,900	\$ 545	\$ 956	\$ 1,100	\$ (800)	-42.11%
690-59820-2210	ELECTRIC EXPENSE	\$ 133,015	\$ 135,000	\$ 63,695	\$ 121,260	\$ 135,000	\$ -	0.00%
690-59820-2230	WATER EXPENSE	\$ 6,387	\$ 7,000	\$ 2,734	\$ 5,800	\$ 7,000	\$ -	0.00%
690-59820-2240	SEWER EXPENSE	\$ 3,379	\$ 4,500	\$ 1,072	\$ 2,500	\$ 4,000	\$ (500)	-11.11%
690-59820-2250	STORM WATER EXPENSE	\$ 3,705	\$ 4,000	\$ 1,853	\$ 3,705	\$ 4,000	\$ -	0.00%
690-59820-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59820-2900	OTHER SERVICES	\$ 56,780	\$ 61,000	\$ 7,776	\$ 61,000	\$ 61,000	\$ -	0.00%
690-59820-3110	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59820-3900	OTHER SUPPLIES	\$ 18,310	\$ 20,000	\$ 10,559	\$ 21,000	\$ 22,000	\$ 2,000	10.00%
Total OPERATION PLANT & LIFT STATION:		\$ 529,524	\$ 519,378	\$ 244,486	\$ 515,777	\$ 533,583	\$ 14,205	2.74%
CHLORINE								
690-59823-3900	OTHER SUPPLIES	\$ -	\$ 3,000	\$ 3,701	\$ 3,701	\$ 3,000	\$ -	0.00%
Total CHLORINE:		\$ -	\$ 3,000	\$ 3,701	\$ 3,701	\$ 3,000	\$ -	0.00%
PHOSPHOROUS REMOVAL CHEMICALS								
690-59824-3900	OTHER SUPPLIES	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
690-59824-4910	FERRIC CHLORIDE	\$ 53,038	\$ 57,000	\$ 42,258	\$ 73,000	\$ 75,000	\$ 18,000	31.58%
Total PHOSPHOROUS REMOVAL CHEM:		\$ 53,038	\$ 62,000	\$ 42,258	\$ 73,000	\$ 80,000	\$ 18,000	29.03%
SLUDGE CONDITIONING CHEMICALS								
690-59825-4920	POLYMER	\$ 34,081	\$ 35,000	\$ 11,682	\$ 23,000	\$ 35,000	\$ -	0.00%
Total SLUDGE CONDITN CHEMICALS:		\$ 34,081	\$ 35,000	\$ 11,682	\$ 23,000	\$ 35,000	\$ -	0.00%
OTHER OPERATING SUPPLIES								
690-59827-2220	NATURAL GAS/HEAT	\$ 33,536	\$ 35,000	\$ 21,779	\$ 35,000	\$ 35,000	\$ -	0.00%
690-59827-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total OTHER OPERATING SUPPLIES:		\$ 33,536	\$ 35,000	\$ 21,779	\$ 35,000	\$ 35,000	\$ -	0.00%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
TRANSPORTATION EXPENSE								
690-59828-2410	MAINTENANCE EQUIPMENT/VEH	\$ 19,525	\$ 20,000	\$ 13,943	\$ 22,000	\$ 22,000	\$ 2,000	10.00%
690-59828-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59828-3410	GAS & OIL	\$ 9,930	\$ 9,000	\$ 1,734	\$ 4,000	\$ 9,000	\$ -	0.00%
690-59828-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
Total TRANSPORTATION EXPENSES:		\$ 29,455	\$ 29,000	\$ 15,677	\$ 26,000	\$ 31,000	\$ 2,000	6.90%
Total OPERATION EXPENSES:		\$ 679,634	\$ 683,378	\$ 339,583	\$ 676,478	\$ 717,583	\$ 34,205	5.01%
MAINTENANCE EXPENSES								
MAINT SEWAGE COLLECTION SYSTEM								
690-59831-1220	WAGES - FULLTIME- UNION	\$ 33,527	\$ 17,865	\$ 5,540	\$ 17,865	\$ 34,045	\$ 16,180	90.57%
690-59831-2230	WATER EXPENSE	\$ 1,983	\$ 2,300	\$ 706	\$ 1,500	\$ 2,300	\$ -	0.00%
690-59831-2240	SEWER EXPENSE	\$ 2,426	\$ 3,000	\$ 746	\$ 1,600	\$ 3,000	\$ -	0.00%
690-59831-2900	OTHER SERVICES	\$ 179,970	\$ 150,000	\$ 19,461	\$ 125,000	\$ 150,000	\$ -	0.00%
690-59831-2990	TRANSPORTATION EXPENSE	\$ 3,741	\$ 5,000	\$ 99	\$ 1,500	\$ 5,000	\$ -	0.00%
690-59831-3900	OTHER SUPPLIES	\$ 9,037	\$ 3,500	\$ 767	\$ 6,300	\$ 5,000	\$ 1,500	42.86%
Total MAINT SEWAGE COLLECTION SYS:		\$ 230,683	\$ 181,665	\$ 27,319	\$ 153,765	\$ 199,345	\$ 17,680	9.73%
MAINT COLLECT SYSTEM PUMP EQUIP								
690-59832-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59832-2900	OTHER SERVICES	\$ 8,008	\$ 20,000	\$ -	\$ 12,000	\$ 20,000	\$ -	0.00%
690-59832-3900	OTHER SUPPLIES (BIO CUBES)	\$ -	\$ -	\$ -	\$ -	\$ -		
Total MAINT COLLECT SYS PUMP EQU:		\$ 8,008	\$ 20,000	\$ -	\$ 12,000	\$ 20,000	\$ -	0.00%
MAINT TREAT & DISPOSAL PLANT EQUIP								
690-59833-1220	WAGES - FULLTIME- UNION	\$ 46,013	\$ 56,620	\$ 24,764	\$ 56,620	\$ 58,325	\$ 1,705	3.01%
690-59833-2900	OTHER SERVICES	\$ 27,374	\$ 20,000	\$ 6,047	\$ 37,000	\$ 40,000	\$ 20,000	100.00%
690-59833-3900	OTHER SUPPLIES	\$ 30,219	\$ 28,000	\$ 13,536	\$ 28,000	\$ 28,000	\$ -	0.00%
Total MAINT TREAT & DISPOSAL PLT EQ:		\$ 103,607	\$ 104,620	\$ 44,347	\$ 121,620	\$ 126,325	\$ 21,705	20.75%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
MAINT GEN PLANT STRUCTURE/EQUIP								
690-59834-2900	OTHER SERVICES	\$ 2,813	\$ 12,000	\$ 342	\$ 3,000	\$ 26,000	\$ 14,000	116.67%
690-59834-3900	OTHER SUPPLIES	\$ 5,039	\$ 8,000	\$ 1,435	\$ 6,000	\$ 6,000	\$ (2,000)	-25.00%
Total MAINT GEN PLT STRUCTR & EQU:		\$ 7,852	\$ 20,000	\$ 1,777	\$ 9,000	\$ 32,000	\$ 12,000	60.00%
Total MAINTENANCE EXPENSES:		\$ 350,150	\$ 326,285	\$ 73,443	\$ 296,385	\$ 377,670	\$ 51,385	15.75%
CUSTOMER ACCOUNTS EXPENSE								
BILLING, COLLECT & ACCTG								
690-59840-1100	FULLTIME SALARIES	\$ 17,809	\$ 18,500	\$ 9,099	\$ 18,500	\$ 18,983	\$ 483	2.61%
690-59840-1220	WAGES - FULLTIME - NONUNION	\$ 42,761	\$ 44,200	\$ 20,323	\$ 44,200	\$ 46,254	\$ 2,054	4.65%
690-59840-2201	CELLULAR PHONE	\$ 4	\$ 12	\$ -	\$ -	\$ -		#VALUE!
690-59840-2900	OTHER SERVICES	\$ -	\$ 2,600	\$ -	\$ 2,600	\$ 2,600		
690-59840-3110	POSTAGE	\$ 13,075	\$ 9,300	\$ 6,477	\$ 14,000	\$ 14,000	\$ 4,700	50.54%
690-59840-3900	OTHER SUPPLIES	\$ 1,499	\$ 5,300	\$ 1,916	\$ 5,300	\$ 5,300	\$ -	0.00%
Total BILLING, COLLECT & ACCTG:		\$ 75,149	\$ 79,912	\$ 37,814	\$ 84,600	\$ 87,137	\$ 7,225	9.04%
METER READING								
690-59842-1220	WAGES - FULLTIME- UNION	\$ 15,090	\$ 17,400	\$ 7,690	\$ 17,400	\$ 18,116	\$ 716	4.11%
690-59842-1240	WAGES - PART TIME	\$ 3,175	\$ 3,500	\$ 1,637	\$ 3,500	\$ 3,536	\$ 36	1.03%
690-59842-1390	WAGES-CAR ALLOWANCE			\$ 3	\$ 20	\$ 50		
690-59842-2201	CELLULAR PHONE	\$ 373	\$ 665	\$ 103	\$ 665	\$ 665	\$ -	0.00%
690-59842-2900	OTHER SERVICES	\$ -	\$ 1,500	\$ 189	\$ 1,500	\$ 1,500	\$ -	0.00%
690-59842-2990	TRANSPORTATION EXPENSE	\$ 539	\$ 1,200	\$ 242	\$ 1,200	\$ 1,200	\$ -	0.00%
690-59842-3900	OTHER SUPPLIES	\$ 949	\$ 1,300	\$ 355	\$ 1,300	\$ 1,300	\$ -	0.00%
Total METER READING:		\$ 20,127	\$ 25,565	\$ 10,219	\$ 25,585	\$ 26,367	\$ 802	3.14%
UNCOLLECTIBLE ACCOUNTS								
690-59843-2900	OTHER SERVICES	\$ 22	\$ 5,000	\$ 38	\$ 5,000	\$ 5,000	\$ -	0.00%
Total UNCOLLECTIBLE ACCOUNTS		\$ 22	\$ 5,000	\$ 38	\$ 5,000	\$ 5,000	\$ -	0.00%
Total CUSTOMER ACCOUNTS EXPENSE		\$ 95,297	\$ 110,477	\$ 48,071	\$ 115,185	\$ 118,504	\$ 8,027	7.27%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
ADMINISTRATIVE/GENERAL EXPENSE								
ADMIN/GENERAL SALARIES								
690-59850-1100	FULLTIME SALARIES	\$ 25,753	\$ 29,255	\$ 15,204	\$ 29,255	\$ 31,394	\$ 2,139	7.31%
690-59850-1200	WAGES - FULLTIME	\$ 20,737	\$ 22,052	\$ 9,822	\$ 18,500	\$ 21,262	\$ (790)	-3.58%
690-59850-1220	WAGES - FULLTIME			\$ 9,395	\$ 25,000	\$ 33,119	\$ 33,119	
690-59850-1230	WAGES- PART TIME	\$ 9,651	\$ 23,096	\$ 1,088	\$ 1,088	\$ 2,482	\$ (20,614)	-89.25%
690-59850-1240	WAGES- PART TIME	\$ 3,444	\$ 7,487	\$ -	\$ -	\$ -		#VALUE!
690-59850-1334	HEALTH INSURANCE OPT-OUT			\$ 667	\$ 2,600	\$ 2,800	\$ 2,800	
690-59850-2100	CITY ADMIN ALLOC (WAGES)	\$ 99,084	\$ 100,200	\$ 50,170	\$ 100,200	\$ 106,804	\$ 6,604	6.59%
Total ADMIN & GENERAL SALARIES:		\$ 158,669	\$ 182,090	\$ 86,347	\$ 176,643	\$ 197,861	\$ 15,771	8.66%
OFFICE SUPPLIES/EXPENSE								
690-59851-2200	UTILITIES/TELEPHONE	\$ 292	\$ 320	\$ 146	\$ 320	\$ 320	\$ -	0.00%
690-59851-2910	PRINTING/ADVERTISING	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
690-59851-3900	OTHER SUPPLIES	\$ 246	\$ 1,000	\$ 312	\$ 1,000	\$ 1,000	\$ -	0.00%
Total OFFICE SUPPLIES & EXPENSE:		\$ 537	\$ 1,420	\$ 458	\$ 1,420	\$ 1,420	\$ -	0.00%
OUTSIDE SERVICES EMPLOYED								
690-59852-2100	PROFESSIONAL SERVICES	\$ 47,091	\$ 53,100	\$ 27,865	\$ 53,100	\$ 56,450	\$ 3,350	6.31%
690-59852-2900	OTHER SERVICES	\$ 12,180	\$ 11,000	\$ 4,929	\$ 11,000	\$ 11,000	\$ -	0.00%
690-59852-2910	PRINTING/ADVERTISING	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
690-59852-5950	TRANSFER TO CAP PROJ FNDS	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	\$ -	0.00%
Total OUTSIDE SERVICES EMPLOYED:		\$ 63,351	\$ 68,680	\$ 36,873	\$ 68,680	\$ 72,030	\$ 3,350	4.88%
INSURANCE EXPENSE								
690-59853-5100	PUBLIC LIABILITY INSURNCE	\$ 6,214	\$ 6,500	\$ 3,103	\$ 6,500	\$ 6,500	\$ -	0.00%
690-59853-5110	PROPERTY INSURANCE	\$ 29,606	\$ 25,000	\$ 17,580	\$ 25,000	\$ 25,000	\$ -	0.00%
690-59853-5111	CONTRACTOR EQUIPMENT INS	\$ 394	\$ 400	\$ 255	\$ 400	\$ 400	\$ -	0.00%
690-59853-5120	FLEET INSURANCE	\$ 2,881	\$ 2,800	\$ 1,388	\$ 2,800	\$ 2,800	\$ -	0.00%
690-59853-5130	WORKMEN'S COMPENSATION	\$ 11,677	\$ 13,000	\$ 6,156	\$ 13,000	\$ 13,000	\$ -	0.00%
690-59853-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59853-5190	CRIME INSURANCE	\$ 193	\$ 250	\$ 100	\$ 250	\$ 250	\$ -	0.00%
Total INSURANCE EXPENSE:		\$ 50,966	\$ 47,950	\$ 28,583	\$ 47,950	\$ 47,950	\$ -	0.00%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
EMPLOYEE PENSION/BENEFITS								
690-59854-1310	WI RETIREMENT	\$ 32,707	\$ 39,375	\$ 17,349	\$ 33,206	\$ 42,809	\$ 3,434	8.72%
690-59854-1330	HEALTH INSURANCE	\$ 60,595	\$ 63,004	\$ 33,256	\$ 66,819	\$ 71,961	\$ 8,957	14.22%
690-59854-1332	HEALTH INSURANCE-RETIREE	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59854-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59854-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
690-59854-1340	LIFE INSURANCE	\$ 1,095	\$ 1,450	\$ 609	\$ 1,400	\$ 1,450	\$ -	0.00%
690-59854-1350	OTHER BENEFITS	\$ 821	\$ 500	\$ -	\$ -	\$ -		#VALUE!
690-59854-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 22,618	\$ 26,000	\$ 12,686	\$ 26,000	\$ 29,067	\$ 3,067	11.80%
690-59854-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59854-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total EMPLOYEE PENSION & BENEFITS:		\$ 117,837	\$ 135,329	\$ 63,900	\$ 132,425	\$ 150,287	\$ 14,958	11.05%
REGULATORY COMMISSION EXPENSE								
690-59855-2900	OTHER SERVICES	\$ 13,778	\$ 15,000	\$ 13,736	\$ 13,736	\$ 15,000	\$ -	0.00%
Total REGULATORY COMMISSION EXP:		\$ 13,778	\$ 15,000	\$ 13,736	\$ 13,736	\$ 15,000	\$ -	0.00%
MISC GENERAL EXPENSE								
690-59856-2900	OTHER SERVICES	\$ 541	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
690-59856-2920	TRAINING	\$ 561	\$ 1,500	\$ 84	\$ 1,500	\$ 1,500	\$ -	0.00%
690-59856-3210	MEMBERSHIP & DUES	\$ 39	\$ 700	\$ -	\$ 700	\$ 700	\$ -	0.00%
690-59856-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
690-59856-3300	TRAVEL	\$ -	\$ 1,500	\$ 62	\$ 1,500	\$ 1,500	\$ -	0.00%
Total MISC GENERAL EXPENSES:		\$ 1,141	\$ 4,100	\$ 146	\$ 4,100	\$ 4,100	\$ -	0.00%
RENTS-ADMINISTRATIVE								
690-59857-2900	OTHER SERVICES	\$ 114,647	\$ 90,000	\$ 60,651	\$ 90,000	\$ 90,000	\$ -	0.00%
Total RENTS-ADMINISTRATIVE:		\$ 114,647	\$ 90,000	\$ 60,651	\$ 90,000	\$ 90,000	\$ -	0.00%
Total ADMINISTRATIVE/GENERAL EXPENSE		\$ 520,926	\$ 544,569	\$ 290,693	\$ 534,954	\$ 578,648	\$ 34,079	6.26%
Total OPERATIONS/MAINTENANCE EXPENSE		\$ 1,646,007	\$ 1,664,709	\$ 751,789	\$ 1,623,002	\$ 1,792,405	\$ 127,696	7.67%

Account Number	Account Title	12/31/22 Prior year Actual	12/31/23 Cur Year Budget	06/30/23 Year-to-date Actual	Proj YE	2024 Budget	Change from Prev Budget	Percent Change
OTHER OPERATING EXPENSES								
690-59403-9750	DEPRECIATION EXPENSE	\$ 806,555	\$ 763,500	\$ 384,279	\$ 763,500	\$ 763,500	\$ -	0.00%
690-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 7,140	\$ 7,900	\$ 3,588	\$ 7,900	\$ 8,200	\$ 300	3.80%
690-59408-9700	PROPERTY TAX EQUIVALENT	\$ 360,000	\$ 295,000	\$ 147,498	\$ 295,000	\$ 295,000	\$ -	0.00%
690-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 37,784	\$ 39,857	\$ 18,839	\$ 39,857	\$ 42,993	\$ 3,136	7.87%
690-59999-1311	GASB 68 PENSION EXPENSE	\$ (51,782)	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59999-1321	GASB 68 OPEB EXPENSE	\$ 14,641	\$ -	\$ -	\$ -	\$ -	\$ -	
Total OTHER OPERATING EXPENSES		\$ 1,174,338	\$ 1,106,257	\$ 554,204	\$ 1,106,257	\$ 1,109,693	\$ 3,436	0.31%
Total OPERATING EXPENSES		\$ 2,820,345	\$ 2,770,966	\$ 1,305,993	\$ 2,729,259	\$ 2,902,098	\$ 131,132	4.73%
Total OPERATING INCOME(LOSS):		\$ 199,042	\$ 147,184	\$ 203,256	\$ 281,872	\$ 205,378	\$ 58,194	39.54%
INTEREST CHARGES								
690-49428	DEBT ISSUANCE COSTS AND DISCOUNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59419-6210	INTEREST PAYMENTS	\$ 215,111	\$ 200,000	\$ 101,245	\$ 200,000	\$ 200,000	\$ -	0.00%
690-59427-6220	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59427-6230	DEBT PREMIUM	\$ (8,266)	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59427-6240	DEBT UNDERWRITER DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total INTEREST CHARGES:		\$ 206,845	\$ 200,000	\$ 101,245	\$ 200,000	\$ 200,000	\$ -	0.00%
NET INCOME(LOSS) AFTER INTEREST CHARGES		\$ (7,803)	\$ (52,816)	\$ 102,011	\$ 81,872	\$ 5,378	\$ 58,194	-110.18%
OTHER INCOME								
690-48600	CONTRIBUTION IN AID	\$ -	\$ 267,000	\$ 136,060	\$ 272,810	\$ -	\$ -	#VALUE!
690-43000	GRANT REVENUE	\$ -	\$ -	\$ 108,011	\$ 168,860	\$ 188,100	\$ 188,100	
690-49210	TRANSFERS IN	\$ 59,286	\$ 70,000	\$ 64,028	\$ 70,000	\$ 70,000	\$ -	0.00%
690-49190	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NET INCOME(LOSS) AFTER OTHER INCOME		\$ 51,483	\$ 284,184	\$ 410,110	\$ 593,542	\$ 263,478	\$ (20,706)	-7.29%

