MEETING NOTICE: AGENDA FOR COMMON COUNCIL BUDGET WORKSHOP DAY 1

A Common Council Budget Workshop Day 1 meeting will be held on **Monday, October 25, 2021 at 6:00 PM** in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

*****PLEASE NOTE THAT THE COMMON COUNCIL WILL GO INTO CLOSED SESSION AT 6:00 P.M. IF NECESSARY, THE COUNCIL WILL RECONVENE TO CLOSED SESSION IMMEDIATELY FOLLOWING THE REGULAR SESSION. *****

Join Zoom Meeting:

Meeting ID: 768 946 6740 Password: Tomah2020

Dial by your location +1 312 626 6799 US (Chicago)

AGENDA:

CALL TO ORDER – PLEDGE OF ALLEGIANCE – ROLL CALL

Anyone Desiring to Appear Before the City Council

Adjourn to Closed session according to Wis Stat 19.85(1)(f) Considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations and Wis Stat. 19.85(1)(c) regarding personnel issues

Budget Summary

A. Administrator's Report

B. 2022 Cost of Living Adjustment for Non-Union Employees

C. Budget Summary

D. Revenues

Tourism

A. Tourism Budget

Library

A. Library Budget

CDBG

A. CDBG Budget

Treasurer, Assessor, Special Accounting and Illegal Taxes, Tax Refunds and Uncollectable Taxes, Special Assessments & Receivables

A. Treasurer, Assessor, Special Accounting and Illegal Taxes, Tax Refunds and Uncollectable Taxes, Special Assessments and Receivables Budget

Common Council Budget Workshop Day 1 – October 25, 2021

Debt Service

A. Debt Service Budget

Grants and Donations

A. Grants and Donations Budget

Mass Transit

A. Mass Transit Budget

Fire Protection and Ambulance

A. Fire Budget

B. Ambulance Budget

Law Enforcement and Other Public Safety

A. Police Department Budget

Judicial

A. Judicial Budget

Capital Outlay and Capital Projects

A. Capital Projects

Remainder of Budget Items Scheduled for October 26, 2021

ADJOURN

NOTICE: It is possible that a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information. No action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice. Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact Becki Weyer, City Clerk, at 819 Superior Avenue, Tomah, WI 54660.

TID Eligible Project	Source	Year	Total	TID 8	TID 9	TID 10	TID 11
ROADS							
TID 8 Street Scape Improvements	Plan	2021	$ 2,000,000.00	$ 2,000,000.00			
Seal Coating Project	CIP	2022	$ 250,000.00	$ 50,000.00			
County ET/ W Veterans	CIP	2023	$ 3,400,000.00	$ 1,700,000.00	$ -		$ 20,400.00
ET Intersection	CIP	2023	$ 100,000.00	$ 70,000.00	$ -		$ 30,000.00
Hollister Ave (Clifton - Center)	CIP	2024	$ 350,000.00			$ 350,000.00	
TID 10 Dawnee	CIP	2024	$ 350,000.00			$ 350,000.00	
TID 10 Elizabeth	CIP	2024	$ 250,000.00			$ 250,000.00	
TID 10 Schaller 50%	CIP	2024	$ 350,000.00			$ 350,000.00	
TID 10 View (Superior - Schaller) 50%	CIP	2024	$ 350,000.00			$ 350,000.00	
Seal Coating Project	CIP	2025	$ 250,000.00				
TID 10 Trail Development	Plan	2025	$ 257,500.00			$ 257,500.00	
TID 8 Infrastructure Improvements	Plan	2027	$ 1,120,000.00	$ 1,120,000.00			
TID 9 Streetscaping	Plan	2027	$ 50,000.00		$ 50,000.00		
TID 10 Real Estate Needs	Plan		$ 450,000.00				
TID 10 Streetscaping	Plan		$ 50,000.00				
TID 11 Infrastructure - Sidewalks	Plan		$ 350,000.00				
TID 8 Real Estate Needs	Plan		$ 3,000,000.00				
Total			$ 12,927,500.00	$ 4,940,000.00	$ 50,000.00	$ 1,907,500.00	$ 50,400.00
EQUIPMENT							
Cooper Property		2021	$ 60,000.00	$ -	$ 60,000.00	$ -	$ -
Single Axle Dump Truck - Plow (2)	CIP	2022	$ 340,000.00	$ 34,000.00	$ 17,000.00	$ 17,000.00	$ 17,000.00
Snow Plower	CIP	2023	$ 150,000.00	$ 15,000.00	$ 7,500.00	$ 7,500.00	$ 7,500.00
110' Ladder/Platform Fire Truck	CIP	2024	$ 1,200,000.00	$ 360,000.00	$ 180,000.00	$ 60,000.00	$ 60,000.00
Total			$ 1,690,000.00	$ 409,000.00	$ 204,500.00	$ 84,500.00	$ 84,500.00
Miles of Road			93.00	7.40	4.60	0.95	2.60
Percentage				7.96%	4.95%	1.02%	2.80%
Rounded w/ minimum 5%				10.00%	5.00%	5.00%	5.00%
Sqare Miles of Land			9.00	1.20	0.70	0.25	$ 0.40
Percentage				13.33%	7.78%	2.78%	4.44%
Rounded w/ minimum 5%				15.00%	10.00%	5.00%	5.00%
Buildings Ladder Truck Needed							
Percentage							
Rounded w/ minimum 5%				30.00%	15.00%	5.00%	5.00%

YEAR	Balance	Principle	Interest	Balance	
WW Debt Payment Schedule			2.50%		
2020	$ 2,155,905.00	$ -	$ 53,897.63	$ 2,209,802.63	
2021	$ 2,209,802.63	$ (431,181.00)	$ 55,245.07	$ 1,833,866.69	Original Planned:
2022	$ 1,833,866.69	$ (305,000.00)	$ 45,846.67	$ 1,574,713.36	$ (431,181.00)
2023	$ 1,574,713.36	$ (348,000.00)	$ 39,367.83	$ 1,266,081.19	
2024	$ 1,266,081.19	$ (135,000.00)	$ 31,652.03	$ 1,162,733.22	
2025	$ 1,162,733.22	$ (413,000.00)	$ 29,068.33	$ 778,801.55	
2026	$ 778,801.55	$ (518,000.00)	$ 19,470.04	$ 280,271.59	
2027	$ 280,271.59	$ (287,278.38)	$ 7,006.79	$ -	
2028	$ -	$ -	$ -	$ -	
TID 8 GF Debt Payment Schedule			2.50%		
2021	$ -	$ -	$ -	$ -	
2022	$ (65,000.00)	$ -	$ (1,625.00)	$ (66,625.00)	
2023	$ (66,625.00)	$ -	$ (1,665.63)	$ (68,290.63)	
2024	$ (1,852,290.63)	$ -	$ (46,307.27)	$ (1,898,597.89)	
2025	$ (2,258,597.89)	$ -	$ (56,464.95)	$ (2,315,062.84)	
2026	$ (2,315,062.84)	$ -	$ (57,876.57)	$ (2,372,939.41)	
2027	$ (2,372,939.41)	$ -	$ (59,323.49)	$ (2,432,262.89)	
2028	$ (2,432,262.89)	$ 75,000.00	$ (60,806.57)	$ (2,418,069.47)	
2029	$ (2,418,069.47)	$ 75,000.00	$ (60,451.74)	$ (2,403,521.20)	
2030	$ (2,403,521.20)	$ 75,000.00	$ (60,088.03)	$ (2,388,609.23)	
2031	$ (2,388,609.23)	$ 375,000.00	$ (59,715.23)	$ (2,073,324.46)	
2032	$ (2,073,324.46)	$ 450,000.00	$ (51,833.11)	$ (1,675,157.58)	
2033	$ (1,675,157.58)	$ 450,000.00	$ (41,878.94)	$ (1,267,036.51)	
2034	$ (1,267,036.51)	$ 450,000.00	$ (31,675.91)	$ (848,712.43)	
2035	$ (848,712.43)	$ 450,000.00	$ (21,217.81)	$ (419,930.24)	
2036	$ (419,930.24)	$ 430,428.49	$ (10,498.26)	$ -	
2037	$ -	$ -	$ -	$ -	
2038	$ -	$ -	$ -	$ -	No more construction
2039	$ -	$ -	$ -	$ -	
2040	$ -	$ -	$ -	$ -	
2041	$ -	$ -	$ -	$ -	
2042	$ -	$ -	$ -	$ -	
TID 9 GF Debt Payment Schedule			2.50%		
2021	$ -	$ -	$ -	$ -	
2022	$ (60,000.00)	$ -	$ (1,500.00)	$ (61,500.00)	
2023	$ (78,500.00)	$ -	$ (1,962.50)	$ (80,462.50)	
2024	$ (87,962.50)	$ -	$ (2,199.06)	$ (90,161.56)	
2025	$ (260,462.50)	$ -	$ (6,511.56)	$ (266,974.06)	
2026	$ (266,974.06)	$ -	$ (6,674.35)	$ (273,648.41)	
2027	$ (273,648.41)	$ 4,000.00	$ (6,841.21)	$ (276,489.62)	
2028	$ (276,489.62)	$ 80,000.00	$ (6,912.24)	$ (203,401.87)	
2029	$ (203,401.87)	$ 80,000.00	$ (5,085.05)	$ (128,486.91)	
2030	$ (128,486.91)	$ 80,000.00	$ (3,212.17)	$ (51,699.08)	

2031	$	(51,699.08)	$	52,991.56	$	(1,292.48)	$	-	
2032	$	-	$	-	$	-	$	-	
2033	$	-	$	-	$	-	$	-	No more construction
2034	$	-	$	-	$	-	$	-	
2035	$	-	$	-	$	-	$	-	
2036	$	-	$	-	$	-	$	-	
2037	$	-	$	-	$	-	$	-	

TID 10 GF Debt Payment Schedule						2.50%			
2021	$	-	$	-	$	-	$	-	
2022	$	-	$	-	$	-	$	-	
2023	$	(17,000.00)	$	-	$	(425.00)	$	(17,425.00)	
2024	$	(24,925.00)	$	391,500.00	$	(623.13)	$	365,951.88	
2025	$	(1,344,048.13)	$	147,000.00	$	(33,601.20)	$	(1,230,649.33)	
2026	$	(1,488,149.33)	$	41,500.00	$	(37,203.73)	$	(1,483,853.06)	
2027	$	(1,483,853.06)	$	236,000.00	$	(37,096.33)	$	(1,284,949.39)	
2028	$	(1,284,949.39)	$	300,000.00	$	(32,123.73)	$	(1,017,073.12)	
2029	$	(1,017,073.12)	$	300,000.00	$	(25,426.83)	$	(742,499.95)	
2030	$	(742,499.95)	$	300,000.00	$	(18,562.50)	$	(461,062.45)	
2031	$	(461,062.45)	$	300,000.00	$	(11,526.56)	$	(172,589.01)	
2032	$	(172,589.01)	$	176,903.74	$	(4,314.73)	$	-	
2033	$	-	$	-	$	-	$	-	No more construction
2034	$	-	$	-	$	-	$	-	
2035	$	-	$	-	$	-	$	-	
2036	$	-	$	-	$	-	$	-	
2037	$	-	$	-	$	-	$	-	

TID 11 GF Debt Payment Schedule						2.50%			
2021	$	(12,500.00)	$	-	$	(312.50)	$	(12,812.50)	
2022	$	(26,812.50)	$	-	$	(670.31)	$	(27,482.81)	
2023	$	(44,482.81)	$	-	$	(1,112.07)	$	(45,594.88)	
2024	$	(73,494.88)	$	-	$	(1,837.37)	$	(75,332.25)	
2025	$	(135,332.25)	$	-	$	(3,383.31)	$	(138,715.56)	
2026	$	(138,715.56)	$	-	$	(3,467.89)	$	(142,183.45)	
2027	$	(142,183.45)	$	-	$	(3,554.59)	$	(145,738.04)	
2028	$	(145,738.04)	$	70,000.00	$	(3,643.45)	$	(79,381.49)	
2029	$	(79,381.49)	$	70,000.00	$	(1,984.54)	$	(11,366.02)	
2030	$	(11,366.02)	$	11,650.18	$	(284.15)	$	-	
2031	$	-	$	-	$	-	$	-	
2032	$	-	$	-	$	-	$	-	
2033	$	-	$	-	$	-	$	-	
2034	$	-	$	-	$	-	$	-	
2035	$	-	$	-	$	-	$	-	
2036	$	-	$	-	$	-	$	-	No more construction
2037	$	-	$	-	$	-	$	-	
2038	$	-	$	-	$	-	$	-	
2039	$	-	$	-	$	-	$	-	

2040	$ -	$ -	$ -	$ -

Total GF Repayments			
2021	$ -	$ 312.50	$ -
2022	$ -	$ 3,795.31	$ -
2023	$ -	$ 5,165.20	$ -
2024	$ 391,500.00	$ 50,966.83	$ -
2025	$ 147,000.00	$ 99,961.02	$ 246,961.02
2026	$ 41,500.00	$ 105,222.54	$ 146,722.54
2027	$ 240,000.00	$ 106,815.61	$ 346,815.61
2028	$ 525,000.00	$ 103,486.00	$ 628,486.00
2029	$ 525,000.00	$ 92,948.15	$ 617,948.15
2030	$ 466,650.18	$ 82,146.85	$ 548,797.03
2031	$ 727,991.56	$ 72,534.27	$ 800,525.83
2032	$ 626,903.74	$ 56,147.84	$ 683,051.57
2033	$ 450,000.00	$ 41,878.94	$ 491,878.94
2034	$ 450,000.00	$ 31,675.91	$ 481,675.91
2035	$ 450,000.00	$ 21,217.81	$ 471,217.81
2036	$ 430,428.49	$ 10,498.26	$ 440,926.75
2037	$ -	$ -	$ -
2038	$ -	$ -	$ -
2039	$ -	$ -	$ -
2040	$ -	$ -	$ -
2041	$ -	$ -	$ -
2042	$ -	$ -	$ -

819 Superior Ave
Tomah, WI 54660
608.374.7400

"The Gateway to Cranberry Country"

Mayor Mike Murray
City Administrator
Bradley J. Hanson

October 19, 2021

Mayor & Alderpersons,

As is usual, we attempt to keep the agenda as light hearted as possible, knowing that sometimes tough decisions have to be made. Tough decisions that we will not step back from even during the budget process. This year is no different, but many faces have changed in the past few years, as retirements come and even some natural attrition occurs. It was a slight struggle learning the system and creating an easier path for the future development of the budgets, and so here we are. Having also said that, we have discovered a possible troubling situation and will discuss further in a Closed Session, if necessary, and will depend on the information we gather through the next few days.

2022 Budget Set-up & Organization. When you open up the packets for each of the 2022 Budget, you will notice a difference in its layout, information, and formatting. We wanted to make this a more readable, and easier to follow than previous budgets. Excluding the General Fund, all Funds will have their revenue forecasts on the previous page than that Fund's expenses. This will normally make it easier to compare the revenues to the expenses for that fund.

2022 Annual General Fund (GF) Budget Overview. 2020 began in an interesting way and the City progressed through that tumultuous period. This not only includes the staff change over, but dealing with the COVID-19 Pandemic as well. Through staff collaboration and Council approval six (6) GF positions were added or expanded, which thereby created an increase in expenses creating a budget shortfall total of over $500,000. Where the new or expanded positions contributed to the shortfall of nearly $300,000. Rising renewed insurance costs, which included health insurance forecast of 12.5%, contributed the remaining balance of the $500,000; not to forget the increase in Information Technology improvements and increase in costs from COVID.

In the end, the City's insurance will see an additional increase from 2021 of approximately $10,000, but health insurance has come back at a lower cost. In addition, through inter-department collaboration, staff believes we have an adequate budget to present to you – yes, that may need additional cuts.

Again, through staff collaboration we have brought ideas to increase revenue for City funds, finding ways of efficiency with current City property and equipment usage, allocation of payroll to appropriate funds implementation and improvement, and Economic Development. Some revenue changing ideas have been postponed, delayed, but others are still in staff's grasp of bringing forward to help strengthen the City's financial well being.

2022 Information Technology (IT) (Account Number 51450). In 2021 3RT was retained as the City's Information Technology service provider, updating the City's equipment, and providing phone service through their parent company Lynxx. We are currently in a five-year agreement to repay the equipment upgrade, along with their services in IT and office phones. As we progress through their improvements, as many things have been impacted by COVID, so has the technology upgrades, but we are getting there. Rhonda and I were able to visit with 3RT regarding their timeline, service quality, and implementation status and concerns/issues. After this call, we believe they are making efforts to complete the installation project of new hardware, and continue to provide good service.

2022 Industrial/Economic Development (ED) (Fund 6). We will be increasing this fund, which was used previously for ED incentives and/or site development, and will now include ED personnel, operations for ED, training and travel for ED, and any needed office supplies for ED purposes. All TIDs, including all currently existing and created in the future, will contribute a portion of the expenses needed to support ED efforts. This will include 10% of the City Administrator's salary and benefits. Yes, other people are involved in ED, but this will make it easier for payroll to automatically deduct this amount for ED without having to report the exact time to payroll by every single person for every single minute spent in ED work. This does not include work conducted for the benefit of a single TID. Yes, sometimes there will be less time spent on ED and sometimes more, it is a balancing act. It will be the City Administrator's responsibility to retain records of their time involved with ED efforts.

2022 Mass Transit Shared Ride Program (Fund 11). Staff will be recommending Running, Inc. for renewal on their current contract. We are working on some customer service issues, and believe they should have them remedied. If we continue to have service issues, City staff will address it with possibly looking at other alternatives and/or rebidding process for the 2023 contract. In a conversation with the Wisconsin Department of Transportation (WDOT) Division of Transit Kevin Lange on Tuesday, October 19, 2021, WDOT is in the process of attempting to secure additional CARES funding to assist all transit communities, including Tomah.

2022 Tax Incremental Financing Districts (TID) Overview. Thanks to Council we have taken the first step to the City's financial recovery with the creation of TID 11, the plan amendments to TID 8, 9, & 10, and TID 8 land amendment. As mentioned previously about payroll allocation, the TIDs have a line item added for a transfer to the Industrial Fund. This budget is proposing that $10,000 be allocated from each and every TID into the Industrial Fund to assist with ED efforts (see Fund 6 above). Each TID will be responsible for their continued expense with Auditing, and plan amendments.

Further in the 2022 Budget there is no allocation from each TID into the Tomah Owner Occupied Housing Assistance Program (TOOHAP). Recall during the discussions for amendment process it is up to Council to determine annually if this program should be funded. We believe, after the COVID Pandemic, we can make an impact with this program for those that may have lost a lot or will could lose a housing opportunity. However, due to the changes in revenue from the State of Wisconsin's re-evaluation, loss in value from destroyed or removed buildings, staff believes it is in the best interest of the TIDs not to fund TOOHAP for the 2022 Annual Budget. Because of this, staff will not place a high priority on developing TOOHAP's policies and qualifications, however we will begin those discussions in the near future, so that we are prepared when we are able to fund the program.

Barring any unforeseen circumstances, the GF should realize debt payments from all TIDs beginning by at least 2028, from those TIDs that the Council determines to advance, or carry any debt, to a TID from any project for the benefit of the TID – including any equipment and/or one-half mile road construction. Repayments will depend on the Council's determination what TIDs should pay the GF back first. Brief discussions of each individual TID follows, and if anyone would like a more detailed discussion please take the time to discuss with me, either prior to the Budget meeting or after.

Attached are three sheets listing the projects that are TID eligible expenses from each TID's plan or the Capital Improvement Plan (CIP), the forecasted GF debt and approximate repayment schedule, and forecasted budgets for each TID through 2027. These pages will be updated annually with each new budget year and provided to you as part of the budget process. We will cover them briefly during the budget meetings, and if you need additional explanation or more detail, please arrange some time to discuss prior to the Budget Hearing on November 16, 2021.

2022 TID 8 (Fund Number 14). Working inter-departmentally we have been able to calculate and forecast possible budgets through 2027. In tracking the City's finances, we wanted to advise you that through 2022, 2023, and 2024 the City may experience financial "hiccup" with TID 8. To be able to maintain an adequate repayment program with the City's Wastewater (Sewer) Utility in 2022 we are proposing the City advances $65,000 to TID 8 from GF savings.

Although we are proposing this advance, currently we are earning between 0.5% and 0.75% interest in the Money Markets or CDs. This would allow us to charge TID 8 (and other indebted TIDs if necessary), a fair market interest rate of 2.5%. This is calculated using the State Trust Fund loan of 3% for loans between 5 and 10 years, and reducing it by 0.5%. The additional good news is that this would allow the City to repay the Utility with a couple years delay to 2027, which it was estimated to be completed in 2025 by the City's Financial Advisor Ehler's. During this entire time through all TIDs should see a neutral/positive fund balance (or just above $0.00) in their individual funds until 2027, with the advances from the GF when necessary and no payments due until the Wastewater (Sewer) Utility has been repaid first. This includes in 2024 when TID 10 has projects that have a total estimated cost of over $1,000,000, which may be paid with funds on hand, if we proceed as discussed by the Director of Public Works and City Administrator, and is recommend to the Council during the budget discussion.

Financial impacts for TID 8 include the following approximate estimates:

- 2022 TID 8's State revalued & lost buildings -$27,000
- 2023 TID 8 Amended Territory +$120,000 no incentive requests received
- 2024 New small retail & transportation companies +$24,000 minus any incentives
- 2025 New Downtown development +$150,000 minus any incentives

2022 TID 9 (Fund Number 17). Reviewing the Development Incentives for TID 9, the City should not see an increase in funding, however, it will see the incentive to Toro begin and will occur with TID 9 revenues for 14 additional years. They are currently protesting their values with the State, so we have estimated their repayment at approximately $72,500. Whatever Toro's value is established, according to the agreement the City retains $50,000 annually, so if their value is reduced, so is their rebate incentive and not the City's revenue.

Financial impacts for TID 9 include the following approximate estimates:

- 2022 TID 9's State revalued +$1,000
- 2022 Toro incentive begins -$72,500
- 2024 Cardinal's redevelopment +$50,000

2022 TID 10 (Fund Number 18). There are two potential developments looking at TID 10. Although, unlike TID 8 potential developments, we have not forecasted them to increase revenues at this time due to being in the beginning stages of interest/discussions.

Financial impacts for TID 10 include the following approximate estimates:

- 2022 TID 10's State revalued -$55,000

2022 TID 11 (Fund Number 20). The creation expenses that were advanced by the GF for the creation of TID 11 will be rolled into their debt and eventually repaid to the GF when possible. If you recall, during the beginning of the City's discussions of TID 11, staff believed there were at least two possible developments. These developments were a housing community and potential hotel. Both of which have progressed closer to completion and/or beginning of their respective construction periods. However, this TID will not see any increment until the 2023 Budget.

Financial impacts for TID 11 include the following approximate estimates:

- No negative or positive impacts known for the 2022 Budget Year
- 2023 housing development improvements +$35,000.00
- 2024 new hotel +$120,000.00 minus any incentives

2022 American Rescue Plan Act (ARPA) (Fund Number 19). This new fund was created for the expenses for all of the ARPA or ARP. We need to be able to track all of the funds spent and their purpose. Since your approval last week for the City's new website and the Public Safety's new ATV/UTV, we will have resolutions for their expenditure reasoning and how they qualify for ARPA funding at the November Council meeting for record keeping purposes and transparency with residents. Beginning in January we as staff will come before you to explain each of the following ARPA fund requests, but recall you as a Council have the final say on what are appropriate AROA expenditures:

a. Convention & Visitors Bureau Room Tax Lost Revenue ($75k)
b. City Hall: Remodel Main Floor Remote door locks & security/COVID barriers ($65k)
c. City Hall/Police Department: Safety & Security Video System ($58k)
d. City Wide: Essential workers reimbursement for work to non-salaried City employees ($40k)
e. Police Department: Officer Civil Disturbance Gear (community violence prevention) ($30k)
f. Community Wide: Touchless Cross-Walk Signals Downtown & School Safety ($68k)
g. Public Safety: New Director response vehicle ($50k)
h. Police Department: ATV/UTV Vehicle for use on trails & events ($30k)
i. Library: Building Front Steps (increase usage of internet & access to literature) ($52k)
j. Library: New Sign (informational including health related items) ($45k)
k. Parks & Recreation Room Tax Lost Revenue ($249,835.48)
l. Senior Center: Vehicle for volunteer drivers (impacted population & public health response) ($40k)
m. City Hall: Second Floor remodel Remote door locks & security/COVID barriers (???)
n. Community Wide: Museum (Fund Raising Reimbursement Window Replacement) ($6k)

Much like the meeting last week, the Department Director for each of the above requests will do the presentation and provide the detail and information needed to support why ARPA funds can be used for that project. We as your staff, did our best in an attempt to ensure the City was able to touch as many of the different aspects of City services, and to be able to impact as much of the community as a whole. Not one individual demographic or provided service.

Also, from last week, we had a request from a Councilmember to look at using funds to assist with the maintenance of Lake Tomah. We were able to contact the League of Wisconsin Municipalities resident ARPA expert Toni Herkert and we should have an answer to this question by next week.

Finally, we are looking forward to our conversations regarding the City's budget. Enjoy your weekend.

Sincerely,

Bradley J. Hanson
City Administrator

Item A.

TID Budget Item TID 8		2021		2022		2023		2024		2025 TID 8		2026		2027
REVENUES														
Property Taxes	$	465,416.00	$	438,300.00	$	558,000.00	$	582,000.00	$	732,000.00	$	732,000.00	$	732,000.00
Shared Revs	$	22,000.00	$	20,000.00	$	20,000.00	$	20,000.00	$	20,000.00	$	20,000.00	$	20,000.00
Grants	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Interest	$	-	$	-	$	100.00	$	100.00	$	100.00	$	100.00	$	100.00
Special Interest	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Rent	$	700.00	$	700.00	$	700.00	$	700.00	$	700.00	$	700.00	$	700.00
Sales	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Loan Revs	$	13,873.00	$	13,873.00	$	13,873.00	$	13,873.00	$	13,873.00	$	13,873.00	$	13,873.00
Loan Int Revs	$	8,388.00	$	8,388.00	$	8,388.00	$	8,388.00	$	8,388.00	$	8,388.00	$	8,388.00
Long Term Procds	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Advance From GF	$	-	$	65,000.00	$	-	$	-	$	-	$	-	$	-
From TID 9	$	126,259.00	$	47,000.00	$	97,000.00	$	84,000.00	$	83,000.00	$	83,000.00	$	80,000.00
From TID 10	$	388,651.00	$	318,000.00	$	248,500.00	$	-	$	168,000.00	$	275,000.00	$	80,000.00
From TID 11	$	-	$	-	$	17,000.00	$	72,000.00	$	82,000.00	$	83,000.00	$	72,500.00
From Other Funds	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Fund Balance	$	-	$	-	$	-	$	-	$	-	$	-	$	-
EXPENSES														
Legal	$	-	$	-	$	-	$	-	$	-	$	-	$	-
ED Professionals	$	(9,600.00)	$	(9,000.00)	$	(9,000.00)	$	(9,000.00)	$	(9,000.00)	$	(9,000.00)	$	(9,000.00)
ED Office Supplies	$	(100.00)	$	-	$	-	$	-	$	-	$	-	$	-
ED New Loans	$	-	$	-	$	-	$	-	$	-	$	-	$	-
ED Incentives	$	-	$	-	$	-	$	(10,000.00)	$	(110,000.00)	$	(110,000.00)	$	(110,000.00)
TOOHAP	$	-	$	-	$	-	$	(10,000.00)	$	(10,000.00)	$	(10,000.00)	$	(10,000.00)
PW Salary	$	(100,000.00)	$	(100,000.00)	$	(100,000.00)	$	(100,000.00)	$	(100,000.00)	$	(100,000.00)	$	(100,000.00)
PW Outlay Equip	$	-	$	-	$	-	$	-	$	-	$	-	$	-
PW Hwy/Street 50	$	(53,500.00)	$	(53,500.00)	$	(53,500.00)	$	(53,500.00)	$	(53,500.00)	$	(53,500.00)	$	(53,500.00)
PW Hwy/Street 53	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Roadwork	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Ind Develop Prof Srvcs	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Bond Issue Costs	$	-	$	-	$	-	$	-	$	-	$	-	$	-
To Industrial Develop	$	-	$	(10,000.00)	$	(10,000.00)	$	(10,000.00)	$	(10,000.00)	$	(10,000.00)	$	(10,000.00)
To WS/WW	$	(431,181.00)	$	(305,000.00)	$	(348,000.00)	$	(135,000.00)	$	(413,000.00)	$	(518,000.00)	$	(287,278.38)
City GF Debt Principle	$	-	$	-	$	-	$	-	$	-	$	-	$	-
City GF Debt Interest	$	-	$	-	$	-	$	-	$	-	$	-	$	-

To Debt Services	$ (430,906.00)	$ (430,794.00)	$ (445,067.00)	$ (453,835.00)	$ (402,346.00)	$ (405,694.50)	$ (428,387.00)
Surplus (Deficit)	$ -	$ 2,967.00	$ (2,006.00)	$ (274.00)	$ 215.00	$ (133.50)	$ (604.38)
Fund Balance	$ -	$ 2,967.00	$ 961.00	$ 687.00	$ 902.00	$ 768.50	$ 164.12
TID 9					TID 9		
REVENUES							
Property Taxes	$ 175,015.00	$ 176,000.00	$ 226,000.00	$ 226,000.00	$ 226,000.00	$ 226,000.00	$ 226,000.00
Shared Revs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Long Term Procds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advance From GF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EXPENSES							
Legal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ED Professionals	$ (9,705.00)	$ (9,000.00)	$ (9,000.00)	$ (9,000.00)	$ (9,000.00)	$ (9,000.00)	$ (9,000.00)
ED Office Supplies	$ (150.00)	$ -	$ -	$ -	$ -	$ -	$ -
ED New Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ED Incentives	$ -	$ (72,500.00)	$ (72,500.00)	$ (72,500.00)	$ (72,500.00)	$ (72,500.00)	$ (72,500.00)
TOOHAP	$ -	$ -	$ -	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)
Parks Buildings	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PW Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PW Outlay Equip	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roadwork	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ind Develop Prof Srvcs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bond Issue Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
To Industrial Develop	$ -	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)
To WS/WW	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City GF Debt Principle	$ -	$ -	$ -	$ -	$ -	$ -	$ (4,000.00)
City GF Debt Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
To Debt Services	$ (38,901.00)	$ (37,030.00)	$ (36,783.00)	$ (41,480.00)	$ (41,104.00)	$ (41,104.00)	$ (41,104.00)
To TID 8	$ (126,259.00)	$ (47,000.00)	$ (97,000.00)	$ (84,000.00)	$ (83,000.00)	$ (83,000.00)	$ (80,000.00)
Surplus (Deficit)	$ -	$ 470.00	$ 717.00	$ (980.00)	$ 396.00	$ 396.00	$ (604.00)
Fund Balance	$ -	$ 470.00	$ 1,187.00	$ 207.00	$ 603.00	$ 999.00	$ 395.00

TID 10														TID 10
REVENUES														
Property Taxes	$	463,236.00	$	408,000.00	$	408,000.00	$	408,000.00	$	408,000.00	$	408,000.00	$	408,000.00
Shared Revs	$	5,000.00	$	5,000.00	$	5,000.00	$	5,000.00	$	5,000.00	$	5,000.00	$	5,000.00
Grants	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Tourism Charges	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Interest	$	79.00	$	-	$	-	$	-	$	-	$	-	$	-
Long Term Procds	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Advance From GF	$	-	$	-	$	-	$	-	$	-	$	-	$	-
From Other Funds	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Fund Balance	$	-	$	-	$	-	$	-	$	-	$	-	$	-
EXPENSES														
Legal														
ED Professionals	$	(2,097.00)	$	(10,000.00)	$	(3,500.00)	$	(3,500.00)	$	(3,500.00)	$	(3,500.00)	$	(3,500.00)
ED Office Supplies	$	(500.00)	$	-	$	-	$	-	$	-	$	-	$	-
ED New Loans	$	-	$	-	$	-	$	-	$	-	$	-	$	-
ED Incentives	$	-	$	-	$	-	$	-	$	-	$	-	$	-
TOOHAP	$	-	$	-	$	-	$	(10,000.00)	$	(10,000.00)	$	(10,000.00)	$	(10,000.00)
PW Salary	$	-	$	-	$	-	$	-	$	-	$	-	$	-
PW Outlay Equip	$	-	$	-	$	-	$	-	$	-	$	-	$	-
PW Hwy/Street 50	$	-	$	-	$	-	$	-	$	-	$	-	$	-
PW Hwy/Street 53	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Roadwork	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Ind Develop Prof Srvcs	$	-	$	-	$	-	$	-	$	-	$	-	$	-
Bond Issue Costs	$	-	$	-	$	-	$	-	$	-	$	-	$	-
To Industrial Develop	$	-	$	(10,000.00)	$	(10,000.00)	$	(10,000.00)	$	(10,000.00)	$	(10,000.00)	$	(10,000.00)
City GF Debt Principle	$	-	$	-	$	-	$	(391,500.00)	$	(147,000.00)	$	(41,500.00)	$	(236,000.00)
City GF Debt Interest	$	-	$	-	$	-	$	-	$	-	$	-	$	-
To WS/WW	$	-	$	-	$	-	$	-	$	-	$	-	$	-
To Debt Services	$	(77,067.00)	$	(74,825.00)	$	(72,875.00)	$	(75,850.00)	$	(73,750.00)	$	(73,750.00)	$	(73,750.00)
To TID 8	$	(388,651.00)	$	(318,000.00)	$	(248,500.00)	$	-	$	(168,000.00)	$	(275,000.00)	$	(80,000.00)
Surplus (Deficit)	$	-	$	175.00	$	78,125.00	$	(77,850.00)	$	750.00	$	(750.00)	$	(250.00)
Fund Balance	$	-	$	175.00	$	78,300.00	$	450.00	$	1,200.00	$	450.00	$	200.00

TID 11				Forecasted						TID 11				Forecasted

REVENUES							
Property Taxes	$ -	$ -	$ 35,000.00	$ 95,000.00	$ 170,000.00	$ 170,000.00	$ 170,000.00
Shared Revs	$ -	$ -	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tourism Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rent/Mobile Home Fee	$ -	$ -	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Advance From GF	$ 12,500.00	$ 14,000.00	$ -	$ -	$ -	$ -	$ -
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EXPENSES							
Legal	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ED Professionals	$ (12,000.00)	$ (3,500.00)	$ (3,500.00)	$ (3,500.00)	$ (3,500.00)	$ (3,500.00)	$ (3,500.00)
ED Office Supplies	$ (500.00)	$ -	$ -	$ -	$ -	$ -	$ -
ED New Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ED Incentives	$ -	$ -	$ -	$ -	$ (65,000.00)	$ (65,000.00)	$ (65,000.00)
TOOHAP	$ -	$ -	$ -	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)
PW Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PW Outlay Equip	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roadwork	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sidewalks	$ -	$ -	$ (5,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (20,000.00)
Ind Develop Prof Srvcs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bond Issue Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
To Industrial Develop	$ -	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)
To WS/WW	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City GF Debt Principle	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City GF Debt Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
To Debt Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
To TID 8	$ -	$ -	$ (17,000.00)	$ (72,000.00)	$ (82,000.00)	$ (83,000.00)	$ (72,500.00)
Surplus (Deficit)	$ -	$ 500.00	$ (500.00)	$ 500.00	$ 500.00	$ (500.00)	$ -
Fund Balance	$ -	$ 500.00	$ -	$ 500.00	$ 1,000.00	$ 500.00	$ 500.00

Brad Hanson

From: League of Wisconsin Municipalities <therkert@lwm-info.org>
Sent: Wednesday, September 22, 2021 9:17 AM
To: Brad Hanson
Subject: DOR Releases Consumer Price Index for Urban Consumers - CPI-U

Capitol Buzz

September 22, 2021

View as Webpage

DOR Releases Consumer Price Index for Urban Consumers

Yesterday, the Wisconsin Department of Revenue (DOR) announced that the Consumer Price Index for all urban consumers (CPI-U) was certified at 3.0% for the 12 months ending August 31, 2021.

Note: This percentage was rounded to the nearest 0.10%.

Note: Section 131 of 2021 Act 1 moved the date DOR is to determine CPI for ERP purposes from September 30 to August 31. This change was made at the League's request to better align the timing of the CPI determination with municipal budgeting.

Expenditure Restraint Program (ERP)
DOR uses this 3.0 percent CPI-U (inflation factor) in ERP to determine the allowable general fund budget percentage increase for qualifying municipalities from 2021 to 2022 (sec. 79.05(1)(am), Wis. Stats.).

To qualify for a 2023 ERP payment:

- Your 2021 municipal TID Out property tax rate must exceed five mills
- Your net general fund budget increase from 2021 to 2022 must be less than the sum of the 3.0% CPI-U increase, plus 60.0% of your net new construction percentage during 2020 (up to a maximum 2.0%)

Note: By October 1, 2021, DOR will send ERP budget limit letters providing allowable budget percent increases to municipalities with a 2020 mill rate that exceed five mills

Levy Limits

The 3.0% inflation factor is also used to calculate the levy limit increase available for an increase in charges assessed by a joint fire department or joint emergency medical service (EMS) district (sec. 66.0602(3)(h), Wis. Stats.). You can enter an adjustment in Section D, Line I of the Levy Limit Worksheet if **all** of the following apply:

- Your municipality is a member of a joint fire department or joint EMS district as defined in sec. 66.0602(1), Wis. Stats.
- The increase in assessed charges would result in your municipality exceeding its levy limit
- The joint fire department or joint EMS district's **total** charges assessed (imposed on all members) for the current year (2022 budget year) compared to the prior year (2021 budget year), increased less than or equal to the CPI-U increase of 3.0% plus 2.0% (total of 5.0%).
- Your municipality is covered by the joint fire department or joint EMS district and adopted a resolution supporting the increase

Example: If the 2021 total assessed charges were $50,000 and the joint fire department's 2022 total assessed charges are $60,000, which is an increase of $10,000 or 20.0%. In this example, the municipality does not qualify for the levy limit adjustment, as the increase cannot be more than 5.0%.

Questions?

Contact DOR at lgs@wisconsin.gov

League of Wisconsin Municipalities
therkert@lwm-info.org

	2020 ACTUAL	2021 BUDGET	2021 8 MOS. ACTUAL	2022 COUNCIL PROPOSED
Expenditures:				
* General Fund				
General Government	1,242,845	1,413,893	963,628	1,528,504
Public Safety	3,160,299	3,388,531	2,135,453	3,570,846
Public Works	2,166,540	2,193,811	1,296,922	2,117,772
Super Fund	-	-	-	-
Culture, Recreation & Education	704,460	815,499	528,505	836,054
Conservation & Development	26,979	10,893	7,280	9,520
Capital Outlay	138,198	78,650	36,254	31,700
Transfer to Other Funds	432,872	-	-	79,000
	7,872,193	7,901,277	4,968,043	8,173,396
Lake District	194,707	65,440	71,397	182,652
TIF #8	1,900,035	1,025,287	755,861	910,794
TIF #9	1,031,954	175,015	2,700	175,530
TIF #10	157,673	468,315	10,002	412,825
TIF #11	-	-	-	13,500
* Debt Service	5,149,715	2,657,549	2,377,249	2,413,426
* Capital Projects	1,805,172	8,249,754	4,848,147	10,105,000
ARPA Funds	-	-	-	897,135
Ambulance	4,131,647	3,659,927	2,385,354	4,184,174
Community Development Block Gra	104,122	31,493	15,561	83,455
Grants & Donations	29,491	8,500	6,879	8,500
* Industrial Development Fund	16,063	5,700	7,064	38,983
* Library Trust	486,688	555,558	303,688	502,658
* Mass Transit	647,049	632,620	392,286	601,785
* Senior & Disabled	172,342	134,467	65,954	141,351
Tourism	513,725	480,600	117,735	640,157
Water Utility				
Operating Expenses	1,909,003	1,882,908	756,520	1,829,513
Non-Operating Expenses	101,710	94,354	48,472	107,429
	2,010,713	1,977,262	804,992	1,936,942
Sewer Utility-WWTP/Sanit.Sewer				
Operating Expenses	2,029,176	1,800,601	569,112	1,880,618
Non-Operating Expenses	76,523	74,494	36,803	82,451
	2,105,699	1,875,095	605,915	1,963,069
Total Expenditures (All Funds)	28,328,987	29,903,859	17,738,827	33,385,332
Net Expenditures (City Levy Impact	16,149,222	20,136,925	12,962,430	21,976,599
				9.14%

	2020 ACTUAL	2021 BUDGET	2021 8 MOS. ACTUAL	2022 COUNCIL PROPOSED
Revenues				
* General Fund				
Other Taxes	480,675	523,916	107,051	528,600
Special Assessments	14,162	4,446	6,470	10,000
Intergovernmental Revenue	2,701,831	2,642,824	1,058,527	2,645,740
Licenses & Permits	117,817	108,050	93,969	120,375
Fines, Forfeits & Penalties	146,314	175,000	90,719	133,650
Public Charges	135,772	265,400	132,006	225,400
Intergovernmental Charges	56,319	79,220	-	79,700
Miscellaneous Revenue	330,238	196,841	241,922	209,360
Other Financing Sources Superfun	-	-	-	-
Other Financing Sources	-	12,768	-	537,700
	3,983,129	4,008,465	1,730,663	4,490,525
Lake District				
Taxes	64,599	63,690	63,688	163,805
Intergovernmental Revenue	849	850	822	850
Miscellaneous Revenue	1,292	900	1,528	1,000
Other Financing Sources	-	-	-	-
	66,741	65,440	66,037	165,655
TIF #8				
Taxes	298,105	465,416	451,261	438,300
Intergovernmental Revenue	22,852	22,000	33,691	20,000
Miscellaneous Revenue	1,549,419	22,961	1,192,218	22,961
Other Financing Sources	228,327	514,910	-	430,000
	2,098,703	1,025,287	1,677,170	911,261
TIF #9				
Taxes	99,116	175,015	169,692	176,000
Miscellaneous Revenue	251	-	-	-
Other Financing Sources	485,144	-	-	-
	584,511	175,015	169,692	176,000
TIF #10				
Taxes	128,748	463,236	449,148	408,000
Intergovernmental Revenue	-	5,000	-	5,000
Miscellaneous Revenue	6,591	79	-	-
Other Financing Sources	455,635	-	-	-
	590,974	468,315	449,148	413,000
TIF #11				
Taxes	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Other Financing Sources	-	-	-	14,000
	-	-	-	14,000
* Debt Service				
Other Taxes				
Special Assessments	2,286	2,194	2,195	2,243
Miscellaneous Revenue	350,796	304,483	58,441	214,619
Other Financing Sources	2,814,287	1,001,565	105,436	1,139,659
	3,167,369	1,308,242	166,072	1,356,521
ARPA Funds				
Intergovernmental Revenues	-	-	491,785	491,785
Other Financing Sources	-	-	-	-
	-	-	491,785	491,785
* Capital Projects				

	2020 ACTUAL	2021 BUDGET	2021 8 MOS. ACTUAL	2022 COUNCIL PROPOSED
Other Taxes	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Miscellaneous Revenue	159,685	27,500	8,322	477,500
Other Financing Sources	1,569,171	8,222,254	3,190,000	9,696,100
	1,728,856	8,249,754	3,198,322	10,173,600
Ambulance				
Intergovernmental Revenue	79,203	6,500	6,292	6,000
Fines, Forfeits & Penalties	-	-	-	-
Public Charges	3,968,523	3,383,869	2,998,432	4,200,250
Intergovernmental Charges	144,578	251,225	144,188	301,470
Miscellaneous Revenue	38,996	18,333	16,960	18,333
Other Financing Sources	-	-	-	-
	4,231,299	3,659,927	3,165,871	4,526,053
Community Development Block Grant				
Admin Revenue	-	14,000	12,358	4,000
Program Revenue	52,875	36,200	193,646	34,400
Other Financing Sources	-	-	-	-
	52,875	50,200	206,004	38,400
Grants & Donations				
Intergovernmental Revenue	-	-	-	-
Public Charges	-	-	-	-
Other Government Charges	-	-	-	-
Miscellaneous Revenue	49,145	8,500	69,860	8,500
Other Financing Sources	-	-	-	-
	49,145	8,500	69,860	8,500
Industrial Development Fund				
Other Taxes	5,700	5,700	5,700	-
Intergovernmental Revenue	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Other Financing Sources	-	-	-	40,000
	5,700	5,700	5,700	40,000

	2020 ACTUAL	2021 BUDGET	2021 8 MOS. ACTUAL	2022 COUNCIL PROPOSED
* Library Trust				
Other Taxes				
Intergovernmental Revenue	142,452	137,000	146,720	142,000
Fines, Forfeits & Penalties	40	100	85	100
Public Charges	3,190	-	1,885	1,000
Miscellaneous Revenue	62,344	41,100	32,563	37,100
Other Financing Sources	-	99,313	-	65,000
	208,026	277,513	181,252	245,200
* Mass Transit				
Intergovernmental Revenue	301,236	334,864	139,293	300,000
Public Charges	269,134	252,756	162,931	200,000
Miscellaneous Revenue	6,937	-	-	8,000
	577,307	587,620	302,224	508,000
* Senior & Disabled Services				
Public Charges	4,898	1,500	939	1,500
Miscellaneous Revenue	68,835	56,595	42,884	48,800
Other Financing Sources	-	5,000	-	5,000
	73,733	63,095	43,824	55,300
Tourism				
Other Taxes	398,374	480,000	314,862	640,000
Intergovernmental Charges	-	-	-	-
Miscellaneous Revenue	3,812	600	139	600
Other Financing Sources	-	-	-	-
	402,185	480,600	315,000	640,600
Water Utility				
Operating Revenue	2,189,994	2,148,519	1,330,782	2,300,653
Non-Operating Revenue	73,418	54,707	52,965	90,847
	2,263,412	2,203,226	1,383,747	2,391,500
Sewer Utility-WWTP				
Operating Revenue	2,945,423	2,848,769	1,711,499	2,933,998
Non-Operating Revenue	42,961	24,234	10,054	18,095
	2,988,384	2,873,003	1,721,553	2,952,093
Total Revenues (Without Levy)	23,072,349	25,509,902	14,852,141	29,092,208
Net Revenue	9,744,119	14,500,389	5,628,058	16,869,146
General Fund Balance Applied	-	-	-	-
Subtotal	9,744,119	14,500,389	5,628,058	16,869,146
City Property Tax Levy	6,405,103	5,636,536	7,334,372	5,107,453
				-9.39%
Total Revenue	29,477,452	31,146,438	22,186,513	34,199,661
Assessed Value	657,505,500	677,536,200		783,743,100
Tax rate per $1,000	9.74	8.32		6.52
* Requires City Tax Levy				-21.67%

	2020 ACTUAL	2021 BUDGET	2021 8 MOS. ACTUAL	2022 COUNCIL PROPOSED
Expenditures:				
General Fund				
General Government				
Legislative	39,251	40,421	29,711	40,136
Judicial	80,760	85,274	63,938	112,427
Legal	47,531	55,000	28,389	53,000
Mayor	15,256	17,735	10,603	17,115
City Administrator	74,666	147,555	87,694	156,969
City Clerk	216,702	197,164	128,793	212,180
Elections	36,004	9,586	8,488	36,560
Computer	57,310	77,500	55,569	108,315
Treasurer	231,587	230,108	163,761	299,410
Assessor	46,988	48,550	39,993	47,450
Special Accounting	20,000	30,000	23,190	21,000
General Buildings	209,379	126,354	69,196	121,767
Illegal Taxes	497	7,000	-	7,000
Law Enforcement Insurance	47,916	62,625	57,157	69,625
Highway Insurance	43,655	51,500	53,551	63,800
Other Insurance	71,984	77,250	81,544	92,750
Other General Government	3,359	150,271	62,051	69,000
	1,242,845	1,413,893	963,628	1,528,504
Public Safety				
Law Enforcement	2,690,743	2,833,791	1,754,887	2,929,735
Community Service Officer	0	0	0	0
Canine Program	288	500	123	1,500
Fire Protection	264,216	286,633	168,285	313,884
Ambulance	70,620	117,312	117,313	141,000
Inspection	130,290	146,185	94,390	180,655
Other Public Safety	4,143	4,110	455	4,072
	3,160,299	3,388,531	2,135,453	3,570,846
Public Works				
Administration for Highways & Stre	66,000	67,420	42,036	64,671
Highway & Street Maintenance	1,404,402	1,278,256	814,461	1,215,216
Street Lighting	127,586	153,000	85,258	145,000
Sidewalk Maintenance	41,262	35,500	6,880	35,500
Storm Sewer Maintenance	9,959	22,000	12,244	16,000
Airport	24,419	52,350	56,453	48,675
Refuse & Garbage Collection	262,138	232,564	117,802	233,978
Solid Waste Disposal	156,341	216,000	124,768	200,000
Brush	25,580	30,252	2,224	55,470
Recycling Program	44,704	100,969	34,016	97,762
Weed and Nuisance Control	4,149	5,500	780	5,500
	2,166,540	2,193,811	1,296,922	2,117,772
Culture, Recreation & Education				
Other Parks	350,483	366,938	242,506	381,759
Recreation Programs & Events	82,756	121,890	62,903	116,986
Recreation Park	153,322	177,528	106,307	187,317
Aquatic Center	117,899	149,143	116,790	149,992
	704,460	815,499	528,505	836,054
Conservation & Development				
Other Cons.& Dev.(Planning)	26,979	10,893	7,280	9,520
Total General Fund Operations	7,301,123	7,822,627	4,931,789	8,062,696

	2020 ACTUAL	2021 BUDGET	2021 8 MOS. ACTUAL	2022 COUNCIL PROPOSED
General Fund				
Capital Outlay				
General Government	62,687	15,000	-	-
	62,687	15,000	-	-
Public Safety				
Law Enforcement Outlay	40,625	44,650	31,035	31,700
Fire Protection Outlay	26,429	19,000	5,218	-
	67,054	63,650	36,254	31,700
Public Works				
Highway Equipment Outlay	-	-	-	-
New Sidewalks	-	-	-	-
Storm Sewer Outlay	360	-	-	-
	360	-	-	-
Culture, Recreation & Education				
Other Parks Outlay	8,098	-	-	-
Recreation Park Outlay	-	-	-	-
Aquatic Center Outlay	-	-	-	-
	8,098	-	-	-
Total General Fund Outlay	138,198	78,650	36,254	31,700
Other Financing Uses				
Transfer to Other Funds	432,872	-	-	79,000
Grand Total General Fund	7,872,193	7,901,277	4,968,043	8,173,396
Lake District				
Lake	151,205	65,415	71,397	182,632
Illegal Taxes	18	25	-	20
Lake Outlay	43,485	-	-	-
Grand Total Lake District Fund	194,707	65,440	71,397	182,652
TIF #8				
Legal	-	-	2,990	-
Economic Development	10,760	9,700	8,108	9,000
Other Parks Outlay	16,134	-	23,789	-
Highway & Streets Outlay	84,267	153,500	86,892	153,500
Industrial Development Outlay	41,102	-	11,030	-
Transfer to Other Funds	1,747,772	862,087	623,053	748,294
Grand Total TIF 8 - Fund 14	1,900,035	1,025,287	755,861	910,794
TIF #9				
Economic Development	1,606	9,855	2,700	9,000
Industrial Development Outlay	513,422	-	-	72,500
Transfer to Other Funds	516,926	165,160	-	94,030
Grand Total TIF 9 - Fund 17	1,031,954	175,015	2,700	175,530
TIF #10				
Operations	749	2,597	10,002	10,000
Highway & Streets Outlay	70,255	-	-	-
Transfer to Other Funds	86,669	465,718	-	402,825
Grand Total TIF 10 - Fund 18	157,673	468,315	10,002	412,825
TIF #11				
Operations	-	-	-	3,500
Highway & Streets Outlay	-	-	-	-
Transfer to Other Funds	-	-	-	10,000
Grand Total TIF 11 - Fund 19	-	-	-	13,500

	2020 ACTUAL	2021 BUDGET	2021 8 MOS. ACTUAL	2022 COUNCIL PROPOSED
Debt Service				
Principal Payment	4,566,191	2,122,075	2,073,278	2,077,379
Interest Payment	579,924	530,574	300,363	330,253
Other Fiscal Charges	800	1,600	3,607	2,794
Other Financing Uses	2,800	3,300	-	3,000
Grand Total Debt Service Fund	5,149,715	2,657,549	2,377,249	2,413,426
ARPA Funds				
General Public Building Outlay	-	-	-	274,600
Public Safety Outlay	-	-	-	169,000
Public Works Outlay	-	-	-	-
Culture, Recreation & Education Ou	-	-	-	346,835
Other Financial Uses	-	-	-	106,700
Grand Total ARPA Fund	-	-	-	897,135
Capital Projects				
General Public Building Outlay	-	225,000	142,855	70,000
Public Safety Outlay	58,087	5,430,754	155,831	6,228,000
Public Works Outlay	909,204	1,920,000	982,441	1,740,000
Culture, Recreation & Education Ou	760,150	674,000	299,693	2,067,000
Other Financial Uses	77,733	-	3,267,327	-
Grand Total Capital Projects Fund	1,805,172	8,249,754	4,848,147	10,105,000
Ambulance	3,753,106	3,614,627	2,295,354	3,884,174
Ambulance Outlay	378,540	45,300	90,000	300,000
Subsequent Year's Budget	-	-	-	-
Grand Total Ambulance Fund	4,131,647	3,659,927	2,385,354	4,184,174
Community Development Block Grant				
CDBG Admininistration	21,166	21,493	12,211	13,455
CDBG Program	82,956	10,000	3,350	70,000
Grand Total Community Developmen	104,122	31,493	15,561	83,455
Grants & Donations	29,491	8,500	6,879	8,500
Industrial Development Fund				
Economic Development	16,063	5,700	7,064	38,983
Grand Total Industrial Development F	16,063	5,700	7,064	38,983
Library	459,456	490,558	302,500	502,658
Library Outlay	15,848	65,000	-	-
Library Trust	11,384	-	1,188	-
Grand Total Library Fund	486,688	555,558	303,688	502,658
Mass Transit	647,049	632,620	392,286	601,785
Senior & Disabled	110,726	121,467	65,954	139,351
Sr & Disabled Outlay	61,617	13,000	-	2,000
Grand Total Senior & Disabled Servic	172,342	134,467	65,954	141,351
Superfund				
Legal	-	-	-	-
Solid Waste Disposal	-	-	-	-
Debt Service Payment	-	-	-	-
Grand Total Superfund	-	-	-	-
Tourism	237,152	240,600	117,735	320,157
Transfer to Other Funds	276,573	240,000	-	320,000
Subsequent Year's Budget	-	-	-	-
Grand Total Tourism Fund	513,725	480,600	117,735	640,157

GF 01	GENERAL FUND REVENUES	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	%	***NOTES***
		Page 1						
01-41110	GENERAL PROPERTY TAXES	3,444,221	3,784,895	3,908,481	3,892,812	3,623,684	-6.91%	-
01-41130	OMITTED TAXES	6,237	6,387	1,135	196	2,000	920.41%	-
01-41140	MOBILE HOME FEES	67,342	73,472	16,562	72,000	73,000	1.39%	-
01-41210	GENERAL PUBLIC ACCOMMODATION T	-	-	-	-	-	0.00%	-
01-41220	SALES TAX DISCOUNT	120	110	14	120	100	-16.67%	-
01-41225	VEHICLE REGISTRATION REVENUE	12,762	10,065	11,301	16,000	14,000	-12.50%	-
01-41310	LIEU OF TAXES-MUNICIPAL OWED U	388,125	333,068	-	380,000	380,000	0.00%	Water Utility
01-41320	LIEU TAX-TAX EXEMPT ENTITIES	35,205	36,477	37,779	35,000	35,000	0.00%	-
01-41800	INTEREST ON DELINQUENT PP TAX	1,663	244	374	600	500	-16.67%	-
01-41810	INTEREST ON DELINQUENT RE TAX	46,490	20,851	39,885	20,000	24,000	20.00%	-
01-41815	GENERAL AG USE PENALTY	3,606	-	-	-	-	0.00%	-
01-42300	STREETS SPEC ASMT	-	5,309	-	-	2,000	0.00%	-
01-42400	CURB & GUTTER SPEC ASMT	8,741	1,698	-	-	2,000	0.00%	-
01-42500	SIDEWALK-SPECIAL ASSESSMENT	13,968	7,155	6,470	4,446	6,000	34.95%	-
01-43213	FEDERAL GRANTS-LAW ENF OTHER	1,295	1,355	1,786	1,400	1,800	28.57%	Prot Vest Reimburse
01-43300	GENERAL FEDERAL GRANT - OTHER	-	90,670	-	-	-	0.00%	-
01-43410	STATE SHARED REVENUE	1,880,323	1,886,993	653,146	1,898,099	1,900,000	0.10%	Inc: Exp Restr, Per Prop, Util Pay, & Comp Aid
01-43420	STATE FIRE INSURANCE REVENUE	30,943	31,916	34,606	30,000	31,000	3.33%	Equip, Fire Trn
01-43521	STATE GRANTS-LAW ENFORCE IMPRO	3,040	3,040	-	3,040	3,040	0.00%	24 Hr recert require
01-43523	GENERAL GRANT-OTHER LAW ENFORC	5,239	10,345	3,735	4,000	4,000	0.00%	-
01-43531	STATE GRANT-LOCAL TRANSPORTATI	598,892	667,016	359,296	699,985	700,000	0.00%	Gen Trans & Connect Hwy Aids
01-43534	GENERAL LOCAL ROAD IMPROVEMENT	-	-	-	-	-	0.00%	-
01-43610	STATE PAYMENT MUNICIPAL SERVIC	6,483	5,218	5,686	6,000	5,650	-5.83%	Nat Guard Armory
01-43620	LIEU OF TAXES-STATE CONSERVATI	297	278	273	300	250	-16.67%	WDNR
01-43690	State Payments-Election Aids	-	4,999	-	-	-	0.00%	-
01-43792	GENERAL OTHER LOCAL GOVERNMENT	-	-	-	-	-	0.00%	-
01-44100	BUSINESS & OCCUPATIONAL LICENS	45,885	38,953	22,263	40,000	42,000	5.00%	-

GF 01	GENERAL FUND REVENUES	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
		Page 2						
01-44200	NONBUSINESS LICENSES	2,447	3,846	1,831	2,000	2,500	25.00%	Cat & Dog (portion)
01-44300	BUILDING PERMITS & INSPECTION	51,711	74,188	68,944	65,000	75,000	15.38%	To Acct 52400
01-44400	ZONING PERMITS & FEE	559	500	650	750	550	-26.67%	Zoning
01-44900	OTHER REGULATORY PERMITS & FEE	690	330	280	300	325	8.33%	Signs
01-45100	LAW & ORDINANCE VIOLATIONS	181,667	146,020	90,630	175,000	133,500	-23.71%	Court, forfeitures, citations & parking
01-45221	GENERAL JUDGEMENT-LAW ENF EQUI	577	104	89	-	100	0.00%	-
01-45223	JUDGEMENT-OTHER EQUIP & PROP	-	190	-	-	50	0.00%	-
01-46100	GEN GOV'T PUBLIC CHARGE	7,198	8,985	2,891	8,000	7,750	-3.13%	Fees
01-46210	LAW ENFORCEMENT FEES	6,481	2,653	2,859	5,500	3,600	-34.55%	Resid Requests
01-46220	FIRE DEPARTMENT FEES	1,032	1,400	6,213	2,000	3,000	50.00%	-
01-46230	AMBULANCE FEES	-	-	-	-	-	0.00%	-
01-46240	WEIGHTS & MEASURES FEES	6,777	6,754	25	6,500	6,500	0.00%	-
01-46310	STREETS MAINTENANCE CHARGES	-	-	-	-	-	0.00%	-
01-46340	AIRPORT CHARGES	14,547	17,742	14,029	16,000	16,000	0.00%	Fuel, Lease & Rent
01-46435	RECYCLING REVENUE	561	1,121	305	400	550	37.50%	-
01-46440	WEED & NUISANCE CONTROL	1,949	2,085	100	2,000	2,000	0.00%	Mow & Weed Control
01-46720	PARKS	13,054	9,263	11,727	12,000	12,000	0.00%	Shltr Rent, Concessions, School Donations
01-46721	RECREATION PARK	88,003	32,590	25,389	70,000	60,000	-14.29%	Rent & MCAS Custodian Share
01-46722	AQUATIC CENTER	60,333	24,358	52,787	55,000	60,000	9.09%	Admission, Lessons & Concessions
01-46723	RECREATION PROGRAMS	48,032	15,222	15,516	55,000	30,000	-45.45%	-
01-46729	PARK SPACE FEES	8,200	13,600	-	33,000	24,000	-27.27%	-

GF 01	GENERAL FUND REVENUES	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
		Page 3						
01-47310	GENERAL GOVERNMENT CHARGES	182	2,162	-	500	500	0.00%	Elec & BOR Fees
01-47320	PUBLIC SAFETY CHARGE-MEG	6,319	1,137	-	1,200	1,200	0.00%	ICAC/MEG Reimb
01-47321	PUBILC SAFETY CHARGE-SCHOOL RE	64,975	53,021	-	77,520	78,000	0.62%	SRO
01-47322	GENERAL PUBLIC SAFETY-FIRE	-	-	-	-	-	0.00%	-
01-48110	INTEREST INCOME	84,214	66,570	(12,789)	30,000	20,000	-33.33%	-
01-48115	GENERAL INTEREST STATE DEBT CO	-	-	-	-	-	0.00%	-
01-48130	INT-SPEC ASSESS & SPEC CHARGES	679	1,101	877	855	860	0.58%	-
01-48140	INT INCOME DEL RECEIVABLES	-	-	-	-	-	0.00%	-
01-48200	GENERAL RENT	12,505	12,818	8,723	12,000	12,500	4.17%	Tower Rent
01-48301	SALE-LAW ENFORCE EQUIPMENT	6,903	11,800	7,797	8,000	1,500	-81.25%	-
01-48302	SALE-FIRE EQUIPMENT	-	-	-	-	3,000	0.00%	-
01-48303	SALE-HIGHWAY EQUIP/PROPERTY	-	42,100	59,014	-	-	0.00%	-
01-48309	GENERAL SALE-OTHER EQUIP/PROPE	-	14,225	-	-	2,000	0.00%	-
01-48420	GENERAL INS. RECOVERIES-LAW EN	4,990	6,007	748	-	2,000	0.00%	-
01-48430	GENERAL INS RECOVERIES-HWY EQU	1,454	-	-	-	250	0.00%	-
01-48440	INSURANCE RECOVERIS-OTHER EQUI	33,934	24,347	116,055	-	24,000	0.00%	-
01-48500	GENERAL DONATIONS	-	-	1,000	-	250	0.00%	-
01-48502	DONATIONS-GRANTS ANDRES/EARLE	1,000	3,000	2,500	-	1,000	0.00%	-
01-48503	DONATIONS K-9	-	-	-	-	500	0.00%	-
01-48522	DONATIONS-FIREFIGHTER'S FUND	83,807	88,626	-	70,000	85,000	21.43%	-
01-48600	GENERAL INTEREST & FEES ON ADV	-	-	-	-	-	0.00%	-
01-48900	OTHER MISCELLANEOUS	29,701	31,953	39,715	32,000	30,000	-6.25%	-
01-48901	ED Revenue	22,740	22,920	15,354	32,602	22,000	-32.52%	-
01-48903	ED Loan Int Repayment	5,259	4,773	2,928	11,384	4,500	-60.47%	-
01-49200	Transfer from Other Funds	-	-	-	12,768	106,700	735.68%	$106,700 ARPA
01-49210	GENERAL TRANSFER FROM WATER	-	-	-	-	-	0.00%	-
01-49300	FUND BALANCE APPLIED	-	-	-	-	431,000	0.00%	$50k Grant Writing, $65k TID8, $14k TID11, $302k PY Levi
	General Fund Revenues Grand Total	7,453,357	7,768,025	5,638,979	7,901,277	8,114,209	2.69%	
	GF Expenses from Summary	(7,039,348)	(7,923,769)	(4,967,879)	(7,901,277)	(8,173,394)	3.44%	
	GENERAL FUND REVENUES Fund Balance	414,010	728,677	671,100	-	(59,185)	0.00%	

TC 16	Conservation & Tourism	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
	Revenues							
16-41210	PUBLIC ACCOMMODATION	626,070	398,374	314,862	480,000	640,000	33.33%	Parks & Tourism 50/50
16-41810	TOURISM INT-DEL. RE TAXES	-	-	-	-	-	0.00%	-
16-47410	TOURISM CHARGES	-	-	-	-	-	0.00%	-
16-48110	INTEREST INCOME	597	1,712	139	600	600	0.00%	-
16-48500	DONATIONS	5	2,100	-	-	-	0.00%	-
16-48900	TOURISM OTHER MISCELLANEOUS RE	-	-	-	-	-	0.00%	-
16-49100	TOUR-MISC REVENUE	-	-	-	-	-	0.00%	-
16-49200	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	0.00%	-
	Conservation & Tourism Revenues Grand Total	626,672	402,186	315,001	480,600	640,600	33.29%	
59200	**Miscellaneous**							
16-59200-7320	TRANSFER-FUNDS CAP PROJ	(83,739)	(119,799)	-	(40,000)	(80,000)	100.00%	Capital Project
16-59200-7330	TRANSFER-FUNDS DEBT SERV	(167,477)	(156,774)	-	(200,000)	(240,000)	20.00%	Rec Park Multi Build & Ice Arena Improve
	Miscellaneous Expense Total	(251,216)	(276,573)	-	(240,000)	(320,000)	33.33%	
56720	**Personnel**							
16-56720-1100	TOURISM-CVB SAL-MANA	(33,508)	(36,524)	(15,963)	(33,479)	(36,315)	8.47%	CVB Admin 50%
16-56720-1120	TOURISM-CVB SAL-SUPP	(44,780)	(42,897)	(21,403)	(49,000)	(49,750)	1.53%	2 Emp 50%
16-56720-1310	TOURISM-CVB WIS. RET	(4,223)	(2,123)	(1,685)	(4,800)	(5,594)	16.55%	-
16-56720-1320	TOURISM-CVB SOCIAL S	(5,989)	(6,076)	(2,859)	(6,018)	(6,584)	9.40%	-
16-56720-1340	TOURISM MED HEALTH	-	-	-	(3,000)	(3,000)	0.00%	-
	Personnel Expense Total	(88,500)	(87,620)	(41,910)	(96,297)	(101,243)	5.14%	
56720	**Operations**							
16-56720-2100	TOURISM-CVB PROF SER	(4,796)	(10,668)	(6,251)	(13,000)	(22,500)	73.08%	-
16-56720-2200	TOURISM UTIL-GAS	-	-	-	(400)	(400)	0.00%	-
16-56720-2210	TOURISM-CVB ELECTRIC	(1,508)	-	(134)	(1,800)	(2,500)	38.89%	-
16-56720-2220	TOURISM UTIL-W&S	-	-	-	(250)	(250)	0.00%	-
16-56720-2230	TOURISM-CVB UTIL-TEL	(2,974)	(3,069)	(1,622)	(3,500)	(3,500)	0.00%	-
16-56720-2500	TOURISM-CVB ELECTRONIC DISP	(1,206)	(386)	-	(1,000)	(2,500)	150.00%	-
16-56720-2900	TOURISM-CVB SERV CONTRACTS	(3,149)	(605)	(1,366)	(1,900)	(1,900)	0.00%	-
16-56720-3100	TOURISM-CVB OFFICE S	(4,225)	(617)	(423)	(1,000)	(1,000)	0.00%	-

TC 16	Conservation & Tourism	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
56720	**Operations (continued)**	Page 2						
16-56720-3200	TOURISM-CVB PUB & SUBSCRIP	(103)	(1,528)	(3,025)	(300)	(300)	0.00%	-
16-56720-3210	TOURISM-CVB ADVERTIS	(109,170)	(100,263)	(45,904)	(62,452)	(75,000)	20.09%	-
16-56720-3220	TOURISM-CVB MARKETIN	(10,027)	(13,453)	(9,288)	(29,750)	(86,895)	192.08%	-
16-56720-3250	TOURISM-CVB ASSN DUE	(5,273)	(3,061)	(1,265)	(1,500)	(1,500)	0.00%	-
16-56720-3300	TOURISM-CVB TRAVEL	-	-	(94)	-	-	0.00%	-
16-56720-3310	TOURISM-CVB MILEAGE	(1,522)	-	-	(1,500)	(1,500)	0.00%	-
16-56720-3350	TOURISM-CVB TRAINING	(1,780)	(134)	(180)	(4,500)	(4,500)	0.00%	-
16-56720-3400	TOURISM-CVB OPERATIN	-	(2,638)	(781)	(2,200)	(1,500)	-31.82%	-
16-56720-3410	TOURISM-CVB POSTAGE	(1,312)	(1,321)	(1,038)	(3,500)	(1,500)	-57.14%	-
16-56720-3450	TOURISM-CVB OFFICE E	(11,627)	-	-	(2,500)	(2,500)	0.00%	-
16-56720-3500	TOURISM-CVB REPAIR &	(5,484)	(6,127)	(1,194)	(3,800)	(4,300)	13.16%	-
16-56720-5100	TOURISM-CVB LIAB INS	(3,825)	(3,452)	(1,298)	(2,500)	(2,500)	0.00%	-
16-56720-5110	TOUR OTHER PROP INS	(1,119)	(1,233)	(1,415)	(1,000)	(2,000)	100.00%	-
16-56720-5120	TOURISM-CVB WORKER COMP INS	-	-	-	(200)	(200)	0.00%	-
16-56720-5160	TOURISM-CVB UNEMPLOYMENT	(168)	(138)	(130)	(150)	(168)	12.00%	-
16-56720-5300	TOURISM-CVB RENT	(1,260)	(840)	(420)	(1)	(1)	0.00%	-
16-56720-8200	TOURISM-CVB BUILDING	-	-	-	(5,600)	-	-100.00%	-
	Operations Expense Total	(170,528)	(149,533)	(75,828)	(144,303)	(218,914)	51.70%	
	Conservation & Tourism Department Total Expense	(510,244)	(513,726)	(117,738)	(480,600)	(640,157)	33.20%	
	Conservation & Tourism Surplus (Deficit)	116,428	(111,540)	197,263	-	443	0.00%	
	Conservation & Tourism Balance Forward	391,961	508,389	396,849	396,849	396,849	0.00%	
	Cons. & Tourism Estimated End-of-Year Fund Balance	508,389	396,849	594,112	396,849	397,292	0.11%	

Library 10	Library	12/31/2019	12/31/2020	8/31/2021	12/31/2021				
		2019	2020	2021	2021	2022	Change		
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***	
	Revenues								
10-41110	GENERAL PROPERTY TAX	294,046	293,727	294,645	294,645	295,558	0.31%		0.00%
10-43300	GENERAL FEDERAL GRANT - OTHER	-	5,451	-	-	-	0.00%		0.00%
10-43790	COUNTY AID FOR LIBRARY	132,539	137,001	146,720	137,000	142,000	3.65%		0.00%
10-45223	JUDGEMENT-OTHER EQUIP	569	40	85	100	100	0.00%		0.00%
10-46710	LIBRARY REVENUE	22,455	3,190	1,885	-	1,000	0.00%	Fines	
10-48110	INTEREST INCOME	10,720	3,454	-	5,000	4,000	-20.00%		-
10-48500	DONATIONS	6,675	22,290	1,500	5,000	5,000	0.00%		-
10-48502	LIBRARY TRUST DONATIONS - GRAN	1,948	3,500	1,500	1,000	1,000	0.00%		-
10-48504	DONATIONS - FOUNTAIN	587	105	86	100	100	0.00%		-
10-48507	DONATIONS-KRUKAR INT	25,880	31,479	29,240	30,000	27,000	-10.00%		-
10-48900	MISC REVENUE	4,782	1,516	236	-	-	0.00%		-
10-49300	FUND BALANCE APPLIED	-	-	-	99,313	65,000	-34.55%	Library Steps - Not Expended in '21	
	Library Revenues Grand Total	500,201	501,753	475,897	572,158	540,758	-5.49%		
55110	**Personnel**								
10-55110-1100	LIBRARY SAL-MANAGERI	(68,857)	(72,274)	(47,591)	(72,176)	(78,998)	40.06%		-
10-55110-1120	LIBRARY SAL-SUPPORT	(2,367)	(3,583)	2,187	(1,200)	(2,400)	2.52%		-
10-55110-1130	LIBRARY SAL-OPERATIO	(189,298)	(196,646)	(133,361)	(198,285)	(209,730)	6.46%		-
10-55110-1140	LIBRARY OVERTIME	-	-	(337)	-	-	5.50%		-
10-55110-1250	LIBRARY LONGEVITY	(2,125)	(2,335)	(1,790)	(1,785)	(2,500)	-6.58%		-
10-55110-1310	LIBRARY WIS. RETIREM	(15,486)	(16,992)	(11,464)	(18,458)	(18,923)	0.00%		-
10-55110-1320	LIBRARY SOCIAL SECUR	(19,293)	(20,163)	(12,849)	(20,919)	(22,271)	-20.00%		-
10-55110-1330	LIBRARY LIFE INSURAN	(569)	(599)	(490)	(698)	(736)	0.00%		-
10-55110-1340	LIBRARY MED HEALTH I	(68,666)	(71,248)	(46,384)	(69,576)	(65,000)	0.00%		-
10-55110-1350	LIBRARY INCOME CONT	-	-	-	-	-	0.00%		-
	Personnel Expense Total	(366,661)	(383,840)	(252,079)	(383,097)	(400,558)	4.56%		
	Operations								
10-55110-2200	LIBRARY UTIL-GAS	(3,176)	(2,536)	(1,762)	(5,000)	(4,000)	0.00%		-
10-55110-2210	LIBRARY UTIL-ELECTRIC	(10,300)	(5,605)	(5,131)	(12,000)	(12,000)	0.31%		-
10-55110-2220	LIBRARY UTIL-W&S	(1,714)	(1,555)	(795)	(1,900)	(1,900)	0.00%		-

Library 10	Library	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
	Operations (continued)	Page 2						
10-55110-2230	LIBRARY UTIL-TELEPHONE	(2,052)	(2,139)	(1,525)	(2,000)	(2,000)	0.00%	-
10-55110-2900	LIBRARY SERV CONTRACTS	(12,967)	(9,044)	(2,356)	(15,000)	(13,000)	-13.33%	-
10-55110-3100	LIBRARY OFFICE SUPPLIES	(10,520)	(12,952)	(5,548)	(14,000)	(13,000)	-7.14%	-
10-55110-3250	LIBRARY ASOC DUES	(50)	-	-	(100)	(100)	0.00%	-
10-55110-3300	LIBRARY TRAVEL	-	-	-	(500)	(500)	0.00%	-
10-55110-3350	LIBRARY TRAINING	-	-	-	(500)	(1,000)	100.00%	-
10-55110-3400	LIBRARY OPERATING SUP	-	-	(180)	-	-	0.00%	-
10-55110-3420	LIBRARY ADULT DEPT BOOKS	(15,933)	(19,890)	(17,814)	(26,000)	(26,000)	0.00%	-
10-55110-3440	LIBRARY E-BOOKS	(3,943)	(4,086)	(4,244)	(4,086)	(4,500)	10.13%	-
10-55110-3460	LIBRARY CHILDRENS BOOKS	(9,803)	(8,543)	(3,726)	(12,000)	(12,000)	0.00%	-
10-55110-3500	LIBRARY REPAIR & MAINT	(5,129)	(4,358)	(1,564)	(8,000)	(6,000)	-25.00%	-
10-55110-5100	LIBRARY LIABILITY INS	(1,180)	(929)	(951)	(1,400)	(1,400)	0.00%	-
10-55110-5110	LIBRARY PROPERTY INS	(3,350)	(3,691)	(4,440)	(4,300)	(4,200)	-2.33%	-
10-55110-5120	LIBRARY WORKER COMP	(368)	(290)	(386)	(675)	(500)	-25.93%	-
	Operations Expense Total	(80,485)	(75,618)	(50,422)	(107,461)	(102,100)	-4.99%	
	Library Trust Operations							
10-55111-3100	LIB TRUST OFFICE SUPPLIES	(28,568)	(11,384)	(250)	-	-	0.00%	-
10-55111-3460	LIBRARY TRUST CHILDRENS BOO	(85)	-	(938)	-	-	0.00%	-
10-55111-8200	LIBRARY TRUST BUILDINGS	(3,000)	-	-	-	-	0.00%	-
	Library Trust Operations Expense Total	(31,653)	(11,384)	(1,188)	-	-	0.00%	

Library 10	Library	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
57610	**Library Outlay**							
10-56710-8370	LIBRARY TRUST CHAMBER-COMMERC	(92)	-	-	-	-	0.00%	-
10-57610-8200	LIBRARY OUTLAY BUILDINGS	-	(15,848)	-	(65,000)	-	-100.00%	Front Step Replace
10-57610-8300	LIB OUTLAY EQUIPMENT	(269)	-	(63)	-	-	0.00%	-
10-57610-8350	LIB OUTLAY COMPUTER	(5,875)	(3,698)	(1,759)	(10,000)	(10,000)	0.00%	-
10-57610-8360	LIB OUTLAY COMP REPAIR	(3,588)	(6,412)	-	(5,000)	(6,000)	20.00%	-
10-57610-8370	LIB OUTLAY COMP SERV CONT	(1,855)	(1,272)	(624)	(1,600)	(1,800)	12.50%	-
10-57610-8380	LIB OUTLAY COMP SUPPLIES	-	-	-	-	-	0.00%	-
	Library Outlay Expense Total	(11,679)	(27,230)	(2,446)	(81,600)	(17,800)	-78.19%	
	Library Department Total Expense	(490,478)	(498,072)	(306,135)	(572,158)	(520,458)	-9.04%	
	Library Surplus (Deficit)	9,723	3,681	169,762	-	20,300	0.00%	
	Library Balance Forward	339,953	349,676	353,357	353,357	353,357	0.00%	
	Library Estimated End-of-Year Fund Balance	349,676	353,357	523,119	353,357	373,657	5.74%	

CDBG 04	Community Development Block Grant	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
	Revenues							
04-48110	INTEREST INCOME	385.65	299.71	90.57	200.00	200.00	0.00%	
04-48200	CDBG RENT	-	-	-	-	-	0.00%	
04-48201	MISC ADMIN FEES	-	-	12,358.39	14,000.00	4,000.00	-71.43%	
04-48440	INS. RECOV.-OTHER EQUIP/PRO	-	-	-	-	-	0.00%	
04-48901	ECONOMIC DEVELOPMENT	-	-	-	-	-	0.00%	
04-48902	REVOLVING REHAB	74,034.26	39,960.00	189,462.14	30,000.00	30,000.00	0.00%	
04-48903	LOAN INTEREST REPAYMENT	11,242.13	12,615.27	4,093.30	6,000.00	4,200.00	-30.00%	
04-49300	FUND BALANCE APPLIED	-	-	-	-	-	0.00%	
	CDBG Revenues Grand Total	85,662.04	52,874.98	206,004.40	50,200.00	38,400.00	-23.51%	
56600	**CDBG Expenditures**							
56601	**Program Expenditures**							
04-56601-5700	CDBG-PROGRAM NEW LOAN	(104,586.24)	(82,956.20)	(3,350.00)	(10,000.00)	(70,000.00)	600.00%	
04-56601-5750	CDBG-PROGRAM ED LOAN	-	-	-	-	-	0.00%	*Closed 05/31/2019*
	Total Program Expenditures	(104,586.24)	(82,956.20)	(3,350.00)	(10,000.00)	(70,000.00)	600.00%	
	Personnel							
04-56600-1100	CDBG-ADMIN SAL-MANAG	(19,081.12)	(11,585.13)	(7,861.54)	(10,849.00)	(6,000.00)	-44.70%	*CDBG-RLF Director '22=20%*
04-56600-1250	CDBG-ADMIN LONGEVITY	(297.00)	(165.00)	(120.00)	(300.00)	(150.00)	-50.00%	
04-56600-1310	CDBG-ADMIN WIS. RETI	(1,193.37)	(763.58)	(486.95)	(753.00)	(405.00)	-46.22%	
04-56600-1320	CDBG-ADMIN SOCIAL SE	(1,456.84)	(854.15)	(577.54)	(853.00)	(560.00)	-34.35%	
04-56600-1330	CDBG-ADMIN LIFE INSU	(108.85)	(67.09)	(61.98)	(79.00)	(45.00)	-43.04%	
04-56600-1340	CDBG-ADMIN MED HEALT	(3,113.80)	(1,869.85)	(1,282.43)	(1,779.00)	(1,000.00)	-43.79%	
04-56600-1350	CDBG-ADMIN INCOME CO	-	-	-	-	(15.00)	0.00%	
	Total Personnel	(25,250.98)	(15,304.80)	(10,390.44)	(14,613.00)	(8,175.00)	-44.06%	
	Operations							
04-56600-2100	CDBG-ADMIN PROF SERV	(1,040.00)	(2,241.65)	(1,147.65)	(2,000.00)	(1,000.00)	-50.00%	*Legal & City Treas.*
04-56600-2230	CDBG-ADMIN UTIL-TELE	(657.84)	(622.77)	(387.50)	(760.00)	(760.00)	0.00%	

CDBG 04	Community Development Block Grant	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
	Operations (continued)	Page 2						
04-56600-3100	CDBG-ADMIN OFFICE SU	(280.14)	(444.08)	-	(700.00)	(400.00)	-42.86%	
04-56600-3200	CDBG-ADMIN PUB & SUB	(360.00)	(390.00)	(270.00)	(800.00)	(500.00)	-37.50%	*Register of Deeds*
04-56600-3350	CDBG-ADMIN TRAINING	-	-	-	(50.00)	(50.00)	0.00%	
04-56600-3400	CDBG CDBG-ADMIN OPERATING SUP	-	-	-	-	-	0.00%	
04-56600-5120	CDBG-ADMIN WORKER CO	(26.66)	(2.61)	(15.72)	(50.00)	(50.00)	0.00%	
04-56600-5300	CDBG-ADMIN RENT	(2,640.00)	(2,160.00)	-	(2,520.00)	(2,520.00)	0.00%	*CDBG-RLF $2,520*
04-56600-5700	CDBG CDBG-ADMIN NEW LOANS	-	-	-	-	-	0.00%	
	Total Operations	(5,004.64)	(5,861.11)	(1,820.87)	(6,880.00)	(5,280.00)	-23.26%	
	Community Development Block Grant Total Expenditures	(134,841.86)	(104,122.11)	(15,561.31)	(31,493.00)	(83,455.00)	165.00%	
	Community Development Block Grant Grand Total	(49,180)	(51,247)	190,443	18,707	(45,055)	-340.85%	
	CDBG-RLF Program Fund Balance Forward	(307,441)	36,300	4,306	26,200	10	-99.96%	
	Estimated Net Fiscal Year CDBG-RLF Program	526,430	531,952	568,252	568,252	572,558	0.76%	
	CDBG Revlolving Loan Fund Balance	531,952	568,252	572,558	594,452	572,568	-3.68%	
	CDBG Loan Fund - Reserved	218,989	181,335	276,557	276,557	236,957		
	CDBG - Undesignated	312,963	386,917	296,001	317,895	335,611		

GF 01

Account #	Account Name	12/31/2019 2019 Actual	12/31/2020 2020 Actual	8/31/2021 2021 Actual	12/31/2021 2021 Budget	2022 Budget	Change %	NOTES
51520	**Treasurer**							
	Personnel							
01-51520-1100	TREASURER SAL-MANAGE	(65,182)	(68,368)	(42,835)	(68,273)	(69,750)	2.16%	Utilities $6000
01-51520-1120	TREASURER SAL-SUPPOR	(73,802)	(73,428)	(55,227)	(68,883)	(109,250)	58.60%	DT 30% Amb & Utilities $6000
01-51520-1140	TREASURER SAL-OVERTIME	(1,834)	(932)	(8,539)	(1,000)	(1,000)	0.00%	-
01-51520-1250	TREASURER LONGEVITY	(1,170)	(1,210)	(570)	(1,475)	(540)	-63.39%	-
01-51520-1290	TREASURER NON EL	(1,100)	(1,100)	(600)	(1,200)	-	-100.00%	-
01-51520-1310	TREASURER WIS. RETIR	(9,850)	(10,413)	(6,566)	(10,336)	(11,700)	13.20%	-
01-51520-1320	TREASURER SOCIAL SEC	(11,366)	(11,546)	(7,367)	(11,806)	(13,770)	16.64%	-
01-51520-1330	TREASURER LIFE INSUR	(628)	(629)	(321)	(720)	(550)	-23.61%	-
01-51520-1340	TREASURER MED HEALTH	(42,922)	(44,424)	(26,194)	(43,690)	(69,050)	58.05%	-
01-51520-1350	TREASURER INCOME CON	-	-	-	(500)	-	-100.00%	-
	Personnel Expense Total	(207,854)	(212,050)	(148,219)	(207,883)	(275,610)	32.58%	
	Operations							
01-51520-2230	TREASURER UTIL-TELEP	(890)	(887)	(557)	(900)	(900)	0.00%	-
01-51520-2900	TREASURER'S SERVICE CONTRACTS	(1,011)	(1,678)	(1,475)	(1,500)	(1,500)	0.00%	-
01-51520-3100	TREASURER OFFICE SUP	(18,171)	(16,497)	(11,507)	(16,000)	(17,000)	6.25%	-
01-51520-3200	TREASURER PUB & SUBS	-	-	(478)	(625)	(500)	-20.00%	-
01-51520-3250	TREASURER ASSN DUES	(135)	(135)	(140)	(200)	(400)	100.00%	MTAW & WGFOA
01-51520-3300	TREASURER TRAVEL	(1,902)	-	(483)	(1,500)	(1,500)	0.00%	-
01-51520-3350	TREASURER TRAINING	(1,588)	(340)	(605)	(1,500)	(1,500)	0.00%	-
01-51520-3400	TREASURER OPERATING SUPPLIES	-	-	(298)	-	(500)	0.00%	-
	Operations Expense Total	(23,697)	(19,537)	(15,543)	(22,225)	(23,800)	7.09%	
	Treasurer Department Total Expense	(231,551)	(231,587)	(163,762)	(230,108)	(299,410)	30.12%	

GF 01		12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
51530	**Assessor**							
	Operations							
01-51530-2100	ASSESSOR PROF SERVIC	(43,814)	(43,998)	(33,842)	(45,300)	(44,000)	-2.87%	-
01-51530-2230	ASSESSOR UTIL-TELE	(222)	(222)	(130)	(250)	(250)	0.00%	-
01-51530-2900	ASSESSOR SERVICE CONTRACTS	(2,182)	(2,184)	(2,196)	(2,000)	(2,200)	10.00%	-
01-51530-3100	ASSESSOR OFFICE SUPP	(946)	(584)	(3,826)	(1,000)	(1,000)	0.00%	-
	Operations Expense Total	(47,164)	(46,988)	(39,994)	(48,550)	(47,450)	-2.27%	
	Assessor Department Total Expense	(47,164)	(46,988)	(39,994)	(48,550)	(47,450)	-2.27%	
51540	**Special Accounting**							
	Operations							
01-51540-2100	SPEC ACCOUNTING PROF	(20,167)	(20,000)	(23,190)	(30,000)	(21,000)	-30.00%	GF 70%/H20 19%/WW 11%
	Operations Expense Total	(20,167)	(20,000)	(23,190)	(30,000)	(21,000)	-30.00%	
	Special Accounting Department Total Expense	(20,167)	(20,000)	(23,190)	(30,000)	(21,000)	-30.00%	

GF 01

Account #	Account Name	12/31/2019 2019 Actual	12/31/2020 2020 Actual	8/31/2021 2021 Actual	12/31/2021 2021 Budget	2022 Budget	Change %	NOTES
51910	**Illegal Taxes, Tax Refunds & Uncollectible Taxes, Special Assessments & Receivables**							
	Operations							
01-51910-2900	ILLEGAL TAXES, SERV	(676)	-	-	-	-	0.00%	-
01-51910-3400	ILLEGAL TAXES, OPERA	(7,939)	(497)	-	(7,000)	(7,000)	0.00%	Tax Issues, Bankruptcy, & Errors
	Operations Expense Total	(8,615)	(497)	-	(7,000)	(7,000)	0.00%	
Special Taxes & Refundables Department Total Expense		(8,615)	(497)	-	(7,000)	(7,000)	0.00%	
52300	**Public Safety - Ambulance**							
	Operations							
01-52300-2900	AMBULANCE SERV CONTR	(47,120)	(70,620)	(117,313)	(117,312)	(141,000)	20.19%	-
	Operations Expense Total	(47,120)	(70,620)	(117,313)	(117,312)	(141,000)	20.19%	
Public Safety - Ambulance Department Total Expense		(47,120)	(70,620)	(117,313)	(117,312)	(141,000)	20.19%	
59800	**Transfer to Other Funds**							
	Operations							
01-59800-7330	TRANSFER TO DEBT SERVICE	-	(228,327)	-	-	-	0.00%	-
01-59800-7360	TRANSFER TO TIF 8	-	-	-	-	(65,000)	0.00%	-
	Operations Expense Total	-	(228,327)	-	-	(65,000)	0.00%	
Transfer to Other Funds Department Total Expense		-	(228,327)	-	-	(65,000)	0.00%	

DS 07	Debt Services	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
	Revenues							
07-41110	GENERAL PROPERTY TAX	1,273,169	1,429,800	1,349,832	1,349,833	1,057,433	-21.66%	-
07-41810	DEBT SERVICE INT-DEL. RE TAXES	-	-	-	-	-	0.00%	-
07-42100	SEWER MAINS-SPEC ASMT	2,077	-	-	-	-	0.00%	-
07-42300	STREETS SPEC ASMT	2,054	493	493	493	493	0.00%	-
07-42400	CURB & GUTTER-SPEC ASMT	253	298	207	207	250	20.77%	-
07-42500	SIDEWALK-SPEC ASSESS	1,831	1,494	1,494	1,494	1,500	0.40%	-
07-42718	WATER MAIN&LAT-SPEC ASMT	1,642	-	-	-	-	0.00%	-
07-43355	DEBT SERVICE FEDERAL REBATE-BU	-	-	-	-	-	0.00%	-
07-48110	INTEREST INCOME	1,709	902	156	1,000	250	-75.00%	-
07-48130	INT-SPEC ASSESS & SPEC CHARGES	912	389	250	250	350	40.00%	-
07-48600	WATER ADV INT & FISC CH	159,315	150,489	18,952	141,014	91,370	-35.21%	WS Utility Reimb
07-48601	TID ADVANCE INTEREST	28,767	199,016	39,083	162,219	122,649	-24.39%	TIDs Reimb
07-48900	DEBT SERVICE OTHER MISCELLANEO	-	-	-	-	-	0.00%	-
07-49100	DEBT SERVICE PROCEEDS FROM LON	-	-	5,436	-	-	0.00%	-
07-49200	TRANSFER FR OTHER FUNDS	1,033,574	2,354,379	-	510,769	665,000	30.20%	Rm Tax (240k) & TIDs
07-49210	TRANSFER FROM WATER	428,447	459,907	100,000	404,927	474,659	17.22%	WW Utility Reimb
07-49300	FUND BALANCE APPLIED	-	-	-	85,869	-	-100.00%	-
	Debt Services Revenues Grand Total	2,933,750	4,597,167	1,515,903	2,658,075	2,413,954	-9.18%	
59800	**Other Financing Uses**							
07-59800-6000	BOND ISS COSTS DS	(2,800)	(2,800)	-	(3,300)	(3,000)	-9.09%	-
07-59800-6430	DEBT SERVICE BOND ISS COSTS GO	-	-	-	-	-	0.00%	-
	Other Financing Uses Expense Total	(2,800)	(2,800)	-	(3,300)	(3,000)	-9.09%	

DS 07	Debt Services	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
58100	**Principle Payments**	Page 2						
07-58100-6320	PRINCIPAL SUPERFUND	-	-	(52,632)	(52,632)	(52,632)	0.00%	Sprfnd 05/01/22
07-58100-6390	PRIN PYMT 2013A	(140,000)	(140,000)	(145,000)	(145,000)	(150,000)	3.45%	Roads & Equip 4/1/23
07-58100-6400	PRIN PYMT 2014016	(66,448)	(68,254)	(70,153)	(70,153)	(72,082)	2.75%	2013D Refi 1/1/23
07-58100-6410	PRIN PYMT 2014015	(42,587)	(43,744)	(44,961)	(44,961)	(46,197)	2.75%	2013B & E MP Build 1/1/23
07-58100-6420	PRIN PYMT 2014039	(37,674)	(38,884)	(40,163)	(40,163)	(41,468)	3.25%	2013C MP Build 1/1/23
07-58100-6430	PRIN PYMT 2014A	(560,000)	(625,000)	-	(630,000)	(655,000)	3.97%	Infrastructure 12/1/22
07-58100-6440	PRIN PYMT 2015A	(390,000)	(390,000)	-	-	-	0.00%	-
07-58100-6450	PRIN PYMT 2016A	(49,245)	(50,469)	(51,742)	(51,738)	-	-100.00%	-
07-58100-6470	PRIN PYMT 2017A	(210,000)	(225,000)	(280,000)	(280,000)	(310,000)	10.71%	TID & City Infra 5/1/36
07-58100-6480	G.O. NOTE TID 8 2017	(51,096)	(60,599)	(488,304)	(62,773)	-	-100.00%	-
07-58100-6490	G.O. NOTE 2018A	(37,041)	(101,023)	(61,936)	(61,936)	-	-100.00%	-
07-58100-6500	G.O NOTE PRINCIPAL 2019 BCLP-1	-	(180,000)	-	-	-	0.00%	-
07-58100-6510	G.O NOTE PRINCIPAL 2019 BCLP-2	-	(70,000)	-	-	-	0.00%	-
07-58100-6520	G.O NOTE PRINCIPAL 2019 BCLP-3	-	(1,000,000)	-	-	-	0.00%	-
07-58100-6530	G.O NOTE PRINCIPAL 2019 BCLP-4	-	(46,612)	(203,388)	(47,719)	-	-100.00%	-
07-58100-6540	G.O. NOTE PRINCIPAL 2019 CCF	(770,339)	(1,026,606)	-	-	-	0.00%	-
07-58100-6550	G.O NOTE PRINCIPAL 2019 BCLP-5	-	(500,000)	-	-	-	0.00%	-
07-58100-6560	DEBT SERVICE PRINCIPAL 2020A	-	-	(545,000)	(545,000)	(490,000)	-10.09%	TID & PD Infra 6/1/30
07-58100-6561	DEBT SERVICE PRINCIPAL 2020B	-	-	(90,000)	(90,000)	(95,000)	5.56%	TID Infra 6/1/34
07-58100-6562	DEBT SERVICE PRINCIPAL 2021A	-	-	-	-	(165,000)	0.00%	TID 8 Infra & City 5/1/27 & 30
07-58100-6563	DEBT SERVICE 2021B	-	-	-	-	-	0.00%	WS Refund 4/15/30
07-58100-6564	DEBT SERVICE PRINCIPAL 2021C	-	-	-	-	-	0.00%	WW Refund 4/15/30
	Principle Payments Expense Total	(2,354,430)	(4,566,191)	(2,073,279)	(2,122,075)	(2,077,379)	-2.11%	

DS 07	Debt Services	12/31/2019	12/31/2020	8/31/2021	12/31/2021				
		2019	2020	2021	2021	2022	Change		
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***	
58200	**Interest Payment**	Page 3							
07-58200-6390	INT PYMT 2013A	(13,400)	(10,578)	(4,549)	(7,636)	(4,613)	-39.59%	Roads & Equip 4/1/23	
07-58200-6400	INT PYMT 2014016	(9,653)	(7,847)	-	(5,948)	(4,019)	-32.43%	2013D Refi 1/1/23	
07-58200-6410	INT PYMT 2014015	(6,186)	(5,029)	(3,812)	(3,812)	(2,576)	-32.42%	2013B & E MP Build 1/1/23	
07-58200-6420	INT PYMT 2014039	(6,533)	(5,323)	(9,993)	(4,045)	(2,739)	-32.29%	2013C MP Build 1/1/23	
07-58200-6430	INT PYMT 2014A	(238,248)	(228,448)	(7,882)	(215,949)	(16,375)	-92.42%	Infrastructure 12/1/22	
07-58200-6440	INT PYMT 2015A	(8,385)	(2,925)	-	-	-	0.00%		-
07-58200-6450	INT PYMT 2016A	(3,786)	(2,562)	(1,294)	(1,294)	-	-100.00%		-
07-58200-6470	INT PYMT 2017A	(175,755)	(169,230)	(161,655)	(161,655)	(166,591)	3.05%	TID & City Infra 5/1/36	
07-58200-6480	G.O. NOTE TID 8 2017	(28,767)	(19,264)	(19,008)	(17,091)	-	-100.00%		-
07-58200-6490	G.O. NOTE 2018A	(2,959)	(6,536)	(2,477)	(2,477)	-	-100.00%		-
07-58200-6500	G.O. NOTE INT 2019 BCLP-1	-	(9,146)	-	-	-	0.00%		-
07-58200-6510	G.O. NOTE INT 2019 BCLP-2	-	(2,918)	-	-	-	0.00%		-
07-58200-6520	G.O. NOTE INT 2019 BCLP-3	-	(58,782)	-	-	-	0.00%		-
07-58200-6530	G.O. NOTE INT 2019 BCLP-4	-	(9,752)	(9,496)	(8,644)	-	-100.00%		-
07-58200-6540	G.O. NOTE INT 2019 CCF	(20,905)	(24,658)	-	-	-	0.00%		-
07-58200-6550	G.O. NOTE INT 2019 BCLP-5	-	(16,926)	-	-	-	0.00%		-
07-58200-6560	DEBT SERVICE INTEREST 2020A	-	-	(53,035)	(74,860)	(36,300)	-51.51%	TID & PD Infra 6/1/30	
07-58200-6561	DEBT SERVICE INTEREST 2020B	-	-	(27,163)	(27,163)	(21,445)	-21.05%	TID Infra 6/1/34	
07-58200-6562	DEBT SERVICE INTEREST 2021A	-	-	-	-	(39,057)	0.00%	TID 8 Infra & City 5/1/27 & 30	
07-58200-6563	DEBT SERVICE INTEREST 2021B	-	-	-	-	(22,088)	0.00%	WS Refund 4/15/30	
07-58200-6564	DEBT SERVICE INTEREST 2021C	-	-	-	-	(14,450)	0.00%	WW Refund 4/15/30	
	Interest Payment Expense Total	(514,577)	(579,924)	(300,364)	(530,574)	(330,253)	-37.76%		

DS 07	Debt Services	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
58290	**Fiscal Charges**	Page 4						
07-58290-6320	FIS CHG SUPERFUND	-	-	(526)	(526)	(527)	0.19%	-
07-58290-6430	FIS CHG 2014A	(400)	(400)	(400)	(400)	(400)	0.00%	-
07-58290-6440	FIS CHG 2015A	(400)	-	-	-	-	0.00%	-
07-58290-6470	FIS CHG 2017A	(400)	(400)	(400)	(400)	(400)	0.00%	-
07-58290-6560	FIS CHG 2020A	-	-	(400)	(400)	(400)	0.00%	-
07-58290-6561	FIS CHG 2020B	-	-	(400)	(400)	(400)	0.00%	-
07-58290-6562	FIS CHG 2021A	-	-	(669)	-	(399)	0.00%	-
07-58290-6563	FIS CHG 2021B	-	-	(669)	-	(398)	0.00%	-
07-58290-6564	FIS CHG 2021C	-	-	(669)	-	(397)	0.00%	-
	Fiscal Charges Expense Total	(1,200)	(800)	(4,133)	(2,126)	(3,321)	56.21%	
	Debt Services Department Total Expense	(2,873,007)	(5,149,715)	(2,377,776)	(2,658,075)	(2,413,953)	-9.18%	
	Debt Services Surplus (Deficit)	60,743	(552,548)	(861,873)	-	1	0.00%	
	Debt Services Balance Forward		60,743	(491,805)	(1,353,678)	(1,353,678)	0.00%	
	Debt Services Estimated End-of-Year Fund Balance	60,743	(491,805)	(1,353,678)	(1,353,678)	(1,353,677)	0.00%	

GD 05	Grants & Donations	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
	Revenues							
05-41110	GRANTS & DONATI GENERAL PROPER	-	-	-	-	-	0.00%	-
05-43521	GRANTS & DONATI GRANT-LAW ENFO	-	-	-	-	-	0.00%	-
05-43523	GRANTS & DONATI GRANT-OTHER LA	-	-	-	-	-	0.00%	-
05-43610	GRANTS & DONATI STATE PAYMENT-	-	-	-	-	-	0.00%	-
05-43792	GRANTS & DONATI OTHER LOCAL GO	-	-	-	-	-	0.00%	-
05-46210	GRANTS & DONATI LAW ENFORCEMEN	-	-	-	-	-	0.00%	-
05-47320	PUBLIC SAFETY CHARGE-MEG	-	-	-	-	-	0.00%	-
05-48301	SALE-LAW ENFORCE EQUIPMENT	1,295	-	-	-	-	0.00%	-
05-48500	DONATIONS	34,874	17,842	31,200	-	-	0.00%	-
05-48501	DONATIONS REVOLVING FUND PD	-	1,800	120	-	-	0.00%	-
05-48502	GRANTS-ANDRES/EARLE	10,000	6,180	7,500	3,000	3,000	0.00%	-
05-48503	DONATIONS-K9	1,500	2,643	17,665	1,000	1,000	0.00%	-
05-48504	DONATIONS WINNEBAGO PROJECT	-	20,000	-	-	-	0.00%	-
05-48505	DONATION JUST A SWINGIN'	846	-	-	-	-	0.00%	-
05-48506	DONATIONS - BIKE RODEO	5,105	-	7,260	4,500	4,500	0.00%	-
05-48508	DONATION SCOUT CABIN	2,968	680	6,230	-	-	0.00%	-
05-48509	DONATION - VETERAN MEM	750	-	(115)	-	-	0.00%	-
05-48550	GRANTS & DONATI DONATIONS-COMM	-	-	-	-	-	0.00%	-
05-48552	DONATION- SKATE PARK	-	-	-	-	-	0.00%	-
05-49200	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	0.00%	-
05-49300	FUND BALANCE APPLIED	-	-	-	-	-	0.00%	-
	Grants & Donations Revenues Grand Total	57,338	49,145	69,860	8,500	8,500	0.00%	
	Public Safety							
05-52100-2900	LAW ENF SERVICE CONT	-	-	(1,811)	-	-	0.00%	-
05-52100-3400	GRANTS & DONATI LAW ENFORCEMEN	-	(1,124)	-	-	-	0.00%	-
05-52100-3401	PD REVOLVING FUND SIGNS	-	(500)	(500)	-	-	0.00%	-
05-52110-3400	COMM SERVICE OP SUP	(7,180)	(1,625)	(2,566)	(7,500)	(7,500)	0.00%	-
05-52140-8300	GRANTS & DONATI CANINE PROGRAM	-	-	-	(1,000)	(1,000)	0.00%	-
05-57210-8300	LAW ENFORCE OUT EQUIP	(2,695)	(3,648)	4	-	-	0.00%	-
05-57210-8400	LAW ENFORCE OUT VEHICLES	(5,000)	-	-	-	-	0.00%	-
05-57220-8300	FIRE PROTECTION OUT EQUIP	(26,820)	(6,472)	-	-	-	0.00%	-
	Public Safety Expense Total	(41,695)	(13,369)	(4,873)	(8,500)	(8,500)	0.00%	

GD 05 Account #	Grants & Donations Account Name	12/31/2019 2019 Actual	12/31/2020 2020 Actual	8/31/2021 2021 Actual	12/31/2021 2021 Budget	2022 Budget	Change %	*NOTES*
	Public Works	Page 2						
05-53311-3405	HWY/ST MAINT OP SUP-ST.MAIN	(3,454)	(729)	(1,606)	-	-	0.00%	-
05-55120-8300	GRANTS & DONATI MUSEUM EQUIPME	-	-	-	-	-	0.00%	-
	Public Works Expense Total	(3,454)	(729)	(1,606)	-	-	0.00%	
	Culture, Recreation & Education							
05-55200-3400	OTHER PARKS OPERATING SUP	(8,594)	(3,326)	-	-	-	0.00%	-
05-55300-3400	REC PROGRAMS OP SUP	(1,984)	(7,130)	-	-	-	0.00%	-
05-55401-3400	GRANTS & DONATI RECREATION PAR	-	-	-	-	-	0.00%	-
05-57610-8300	GRANTS & DONATI LIBRARY OUTLAY	-	-	-	-	-	0.00%	-
05-57612-8300	MUSEUM OUTLAY EQUIP	(1,108)	(597)	(400)	-	-	0.00%	-
05-57620-0820	GRANTS & DONATI PARKS OUTLAY B	-	-	-	-	-	0.00%	-
05-57620-8200	OTHER PARKS OUT BUILDING	(51)	(4,341)	-	-	-	0.00%	-
05-57620-8300	OTHER PARKS OUT EQUIP	-	-	-	-	-	0.00%	-
05-57621-0820	GRANTS & DONATI REC PARK OUT B	-	-	-	-	-	0.00%	-
05-57621-8300	REC PARK OUT EQUIPMENT	-	-	-	-	-	0.00%	-
05-57650-8300	SR & DIS OUTLAY EQUIPMENT	-	-	-	-	-	0.00%	-
	Culture, Recreation & Education Expense Total	(11,737)	(15,394)	(400)	-	-	0.00%	
	Grants & Donations Department Total Expense	(56,886)	(29,492)	(6,879)	(8,500)	(8,500)	0.00%	
	Grants & Donations Surplus (Deficit)	452	19,653	62,981	-	-	0.00%	
	Grants & Donations Balance Forward		117,756	137,409	137,409	137,409	0.00%	
	Grants & Donations Estimated End-of-Year Fund Balance	117,756	137,409	200,390	137,409	137,409	0.00%	

MT 11	Mass Transit Shared Ride Program	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
	Revenues							
11-41110	GENERAL PROPERTY TAXES	45,035	45,000	45,000	45,000	45,140	0.31%	-
11-43537	OTHER TRANSPORTATION	279,469	301,236	139,293	334,864	300,000	-10.41%	Fed, State & Veh Reimb
11-46350	MASS TRANSIT FARES	335,609	269,134	162,931	252,756	200,000	-20.87%	-
11-48303	MASS TRANSIT SALE-HIGHWAY EQUI	-	6,937	-	-	8,000	0.00%	-
	Grand Total Revenues	660,113	622,307	347,224	632,620	553,140	-12.56%	
	Personnel							
11-53520-1100	MASS TRANSIT SAL-MANAGERIAL	(773)	(1,025)	(111)	(2,500)	(3,000)	20.00%	-
11-53520-1310	MASS TRANSIT WI RETIREMENT	(51)	(69)	(7)	(169)	(195)	15.38%	-
11-53520-1320	MASS TRANSIT SOCIAL SECURITY	(55)	(73)	(8)	(191)	(230)	20.16%	-
11-53520-1330	MASS TRANSIT LIFE INSURANCE	-	(6)	(1)	(10)	(10)	0.00%	-
11-53520-1340	MASS TRANSIT MED HEALTH	(251)	(331)	(33)	(250)	(350)	40.00%	-
	Total Personnel	(1,130)	(1,504)	(160)	(3,120)	(3,785)	21.31%	
	Operations							
11-53520-2100	SHARED RIDE PROF SERVICES	(7,500)	(7,500)	(7,500)	(7,500)	(8,000)	6.67%	Smart Bus Share
11-53520-3200	SHARED RIDE PUB & SUBSCRIP	-	-	-	-	-	0.00%	-
11-53520-3300	MASS TRANSIT SHARED RIDE TRAVE	-	-	-	-	-	0.00%	-
11-53520-3400	SHARED RIDE OPERATING SUP	(585,007)	(611,970)	(384,626)	(583,500)	(590,000)	1.11%	Service Agreement
	Total Operations	(592,507)	(619,470)	(392,126)	(591,000)	(598,000)	1.18%	

MT 11	Mass Transit Shared Ride Program	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
	Other	Page 2						
11-53520-7300	MASS TRANSIT TO GENERAL FUND	-	-	-	(38,500)	-	-100.00%	-
11-57350-8400	OTHER TRANSPORT VEHICLES	(36,261)	-	-	-	-	0.00%	-
11-59100-5400	DEPRECIATION DEPR & AMORT	-	(26,074)	-	-	-	0.00%	-
	Total Other	(36,261)	(26,074)	-	(38,500)	-	-100.00%	
	Mass Transit Shared Ride Program Expense Total	(629,898)	(647,048)	(392,286)	(632,620)	(601,785)	-4.87%	
	Mass Transit Shared Ride Program Surplus (Deficit)	**30,215**	**(24,741)**	**(45,062)**	**-**	**(48,645)**	**0.00%**	
	Mass Transit Shared Ride Program Estimated Net Fiscal Fund	(66,251)	(36,036)	(60,777)	(60,777)	(60,777)	0.00%	
	Mass Transit Shared Ride Program Fund Balance (Estimate)	(36,036)	(60,777)	(105,839)	(60,777)	(109,422)	80.04%	

GF 01		12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
52200	**Fire Protection**							
	Personnel							
01-52200-1100	FIRE PROTECTION SAL-	(50,018)	(69,807)	(49,371)	(49,535)	(53,170)	7.34%	Dir Public Safety
01-52200-1110	FIRE PROTECTION SAL-	(24,080)	(20,907)	(22,661)	(87,632)	(93,800)	7.04%	FT & 3 PT Deputy Fire Chiefs, 2 Capts, Safety Ofc,, Inspectors
01-52200-1120	FIRE PROTECTION SAL-	(17,168)	(17,498)	(10,996)	(27,100)	(23,000)	-15.13%	Calls for Service & Training
01-52200-1130	FIRE PROTECTION SAL-	(15,247)	(17,285)	(11,081)	(20,000)	(20,000)	0.00%	-
01-52200-1310	FIRE PROTECTION WIS.	(8,324)	(11,839)	(9,799)	(15,223)	(22,796)	49.75%	-
01-52200-1320	FIRE PROTECTION SOCI	(4,822)	(5,258)	(5,123)	(11,025)	(14,533)	31.82%	-
01-52200-1330	FIRE PROTECTION LIFE	(346)	(377)	(274)	(551)	(800)	45.19%	3 FT Positions
01-52200-1340	FIRE PROTECTION HEALTH INS	(42)	(5,346)	(12,118)	(26,292)	(30,000)	14.10%	-
01-52200-1350	FIRE PROTECTION INCO	-	-	-	-	(300)	0.00%	-
01-52200-1360	FIRE PROTECTION ACC/	-	(1,701)	-	(1,750)	(1,750)	0.00%	37 Empl Based
	Personnel Expense Total	(120,047)	(150,018)	(121,423)	(239,108)	(260,149)	8.80%	
	Operations							
01-52200-2100	FIRE PROTECTION PROF	(6,013)	(6,687)	(16,380)	(9,000)	(10,000)	11.11%	Equip Testing
01-52200-2200	FIRE PROTECTION UTIL	(2,328)	(2,295)	(1,957)	(4,000)	(3,000)	-25.00%	-
01-52200-2210	FIRE PROTECTION UTIL	(2,513)	(2,665)	(1,569)	(2,500)	(3,000)	20.00%	-
01-52200-2220	FIRE PROTECTION UTIL	(315)	(417)	(236)	(500)	(500)	0.00%	-
01-52200-2230	FIRE PROTECTION UTIL	(3,305)	(3,449)	(2,879)	(3,740)	(4,000)	6.95%	-
01-52200-2900	FIRE PROTECTION SERV	(2,831)	(2,936)	(2,254)	(3,500)	(3,200)	-8.57%	Software
01-52200-3100	FIRE PROTECTION OFFI	(996)	(1,205)	(150)	(1,000)	(1,200)	20.00%	-
01-52200-3200	FIRE PROTECTION PUBL & SUBS	-	-	(1,246)	(250)	(300)	20.00%	-
01-52200-3250	FIRE PROTECTION ASSN	(1,465)	(1,395)	(1,536)	(1,535)	(1,535)	0.00%	NFPA, WI State FCs, Etc.
01-52200-3300	FIRE PROTECTION TRAV	-	-	-	-	-	0.00%	-
01-52200-3350	FIRE PROTECTION TRAI	(4,577)	(4,287)	(4,014)	(5,000)	(9,000)	80.00%	-
01-52200-3400	FIRE PROTECTION OPER	(9,786)	(9,706)	(7,176)	(8,500)	(10,000)	17.65%	-
01-52200-3500	FIRE PROTECTION REPA	(7,437)	(8,826)	(7,467)	(8,000)	(8,000)	0.00%	Trucks & Equip
	Operations Expense Total	(41,566)	(43,868)	(46,864)	(47,525)	(53,735)	13.07%	
01-52222-3400	FIRE FIGHTERS OPERATING SUP	(47,178)	(70,328)	-	-	-	0.00%	-
	Expense Total	(47,178)	(70,328)	-	-	-	0.00%	
	Fire Protection Department Total Expense	(208,791)	(264,214)	(168,287)	(286,633)	(313,884)	9.51%	
	Fire Outlay							
01-57220-8300	FIRE OUTLAY EQUIPMEN	(14,752)	(26,429)	(5,218)	(19,000)	-	-100.00%	*0*
	Fire Outlay Expense Total	**(14,752)**	**(26,429)**	**(5,218)**	**(19,000)**	**-**	**-100.00%**	
	Fire Outlay Department Total Expense	(14,752)	(26,429)	(5,218)	(19,000)	-	-100.00%	

Amb 03	PUBLIC SAFETY - AMBULANCE	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
	Revenues							
03-43300	GENERAL FEDERAL GRANT - OTHER	-	79,203	-	-	-	0.00%	-
03-43550	STATE GRANT AMBULANCE	4,165	-	6,292	6,500	6,000	-7.69%	-
03-46100	GEN GOVERN PUBLIC CHARGES	179	257	305	100	250	150.00%	-
03-46230	AMBULANCE FEES	3,770,156	3,968,266	2,998,127	3,383,769	4,200,000	24.12%	Fee Increase & Critical Care Paramedic
03-46231	PARAMEDIT TRAINING REIMBURSEME	-	-	-	-	-	0.00%	-
03-47324	AMBULANCE SERVICES	95,720	144,578	144,188	251,225	301,470	20.00%	15 per capita
03-48110	INTEREST INCOME	22,505	9,250	142	5,000	5,000	0.00%	-
03-48302	SALE OF AMBULANCE EQUIP & PROP	7,000	4,500	3,071	5,000	5,000	0.00%	-
03-48309	SALE-OTHER EQUIP/PROPERTY	-	-	-	-	-	0.00%	-
03-48440	INS. RECOV.-OTHER EQ	184,452	18,951	12,408	-	-	0.00%	-
03-48500	DONATIONS	4,500	1,923	289	4,333	4,333	0.00%	-
03-48502	DONATIONS ANDRES/EARLE	4,600	3,800	-	3,000	3,000	0.00%	-
03-48900	OTHER MISCELLANEOUS	47	572	1,050	1,000	1,000	0.00%	-
03-49300	AMBULANCE FUND BALANCE APPLIED	-	-	-	-	-	0.00%	-
	PUBLIC SAFETY - AMBULANCE Revenues Grand Total	4,093,324	4,231,300	3,165,872	3,659,927	4,526,053	23.67%	
57230	**Ambulance Outlay**							
03-57230-8200	AMBULANCE AMBULANCE OUT BUILDI	-	-	(90,000)	-	-	0.00%	-
03-57230-8300	AMBULANCE OUTLAY EQUIPMENT	(126,038)	(141,403)	-	(45,300)	(100,000)	120.75%	-
03-57230-8400	AMBULANCE AMBULANCE OUT VEHICL	(387,968)	(237,137)	-	-	(200,000)	0.00%	-
	Ambulance Outlay Expense Total	(514,006)	(378,540)	(90,000)	(45,300)	(300,000)	562.25%	

Amb 03	PUBLIC SAFETY - AMBULANCE	12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
52300	**Public Safety Ambulance**							
	Personnel							
03-52300-1100	AMBULANCE SAL-MANAGE	(75,225)	(78,014)	(39,859)	(49,535)	(51,500)	3.97%	Dir Public Safety 50%
03-52300-1110	AMBULANCE SAL-SUPER	-	-	(39,852)	(60,924)	(69,000)	13.26%	Dep Amb Dir
03-52300-1120	AMBULANCE SAL-SUPPOR	(48,371)	(67,880)	(37,845)	(54,704)	(69,000)	26.13%	Admin Asst & Dep Treasurer
03-52300-1130	AMBULANCE SAL-OPERAT	(626,986)	(609,963)	(360,547)	(567,898)	(500,000)	-11.96%	12 FT Paramedics, 3 FT AEMT's, 20 PT Par, AEMT, and EMT's
03-52300-1140	AMBULANCE OVERTIME	(334,744)	(300,775)	(199,812)	(246,234)	(400,000)	62.45%	$300K Built-in O/T
03-52300-1250	AMBULANCE LONGEVITY	(840)	(1,425)	(985)	(2,560)	(1,740)	-32.03%	-
03-52300-1280	AMBULANCE PA	(21,428)	(30,047)	(18,754)	(27,100)	(30,000)	10.70%	-
03-52300-1290	AMBULANCE NON-ELECT COMP	(20,380)	(14,055)	(2,800)	(5,400)	(5,400)	0.00%	-
03-52300-1310	AMBULANCE WIS. RETIR	(60,557)	(104,284)	(75,007)	(114,611)	(130,740)	14.07%	-
03-52300-1320	AMBULANCE SOCIAL SEC	(83,706)	(80,235)	(48,126)	(74,527)	(83,347)	11.83%	-
03-52300-1330	AMBULANCE LIFE INSUR	(758)	(747)	(723)	(992)	(1,047)	5.50%	-
03-52300-1340	AMBULANCE MED HEALTH	(184,202)	(214,474)	(148,701)	(225,409)	(250,000)	10.91%	-
03-52300-1360	AMBULANCE ACC/SICK INS	-	(1,229)	(2,878)	(1,500)	(3,000)	100.00%	-
03-52300-1390	AMBULANCE OTH EMP BENEFITS	(17,428)	(14,234)	(7,466)	(17,000)	(17,000)	0.00%	-
	Personnel Expense Total	(1,474,625)	(1,517,362)	(983,355)	(1,448,394)	(1,611,774)	11.28%	
	Operations							
03-52300-2100	AMBULANCE PROF SERVI	(7,743)	(6,552)	(4,577)	(5,000)	(7,000)	40.00%	-
03-52300-2200	AMBULANCE UTIL-GAS	(1,209)	(690)	(666)	(1,800)	(1,800)	0.00%	-
03-52300-2210	AMBULANCE UTIL-ELECT	(4,160)	(5,473)	(2,583)	(4,600)	(6,000)	30.43%	-
03-52300-2220	AMBULANCE UTIL-W&S	(1,809)	(1,811)	(893)	(1,500)	(1,800)	20.00%	-
03-52300-2230	AMBULANCE UTIL-TELEP	(8,650)	(8,685)	(5,372)	(9,500)	(8,600)	-9.47%	-
03-52300-2900	AMBULANCE SERV CONTR	(17,128)	(21,831)	(19,029)	(22,000)	(22,000)	0.00%	-
03-52300-2901	AMBULANCE MUTUAL AID	-	(800)	-	-	-	0.00%	-
03-52300-3100	AMBULANCE OFFICE SUP	(10,151)	(7,959)	(3,714)	(9,000)	(7,000)	-22.22%	-
03-52300-3200	AMBULANCE PUB & SUBS	(469)	(450)	(598)	(500)	(500)	0.00%	-
03-52300-3250	AMBULANCE ASSN DUES	(450)	(40)	-	(500)	(500)	0.00%	-
03-52300-3300	AMBULANCE TRAVEL	(2,421)	(1,791)	(430)	(5,000)	(2,500)	-50.00%	-
03-52300-3350	AMBULANCE TRAINING	(20,332)	(20,882)	(3,505)	(21,333)	(12,000)	-43.75%	-
03-52300-3400	AMBULANCE OPERATING	(138,735)	(138,081)	(78,479)	(120,000)	(130,000)	8.33%	-

Amb 03	PUBLIC SAFETY - AMBULANCE	12/31/2019 2019 Actual	12/31/2020 2020 Actual	8/31/2021 2021 Actual	12/31/2021 2021 Budget	2022 Budget	Change %	NOTES
Account #	**Account Name**							
52300	**Public Safety Ambulance**	Page 2						
	Operations							
03-52300-3500	AMBULANCE REPAIR & M	(26,565)	(26,540)	(8,620)	(10,000)	(20,000)	100.00%	-
03-52300-3930	AMBULANCE BAD DEBT	(398,310)	(180,238)	-	(400,000)	(400,000)	0.00%	-
03-52300-3950	AMBULANCE DISALLOWED	(1,567,210)	(1,775,109)	(1,143,318)	(1,500,000)	(1,600,000)	6.67%	-
03-52300-5100	AMBULANCE LIABILITY INS	(5,586)	(5,700)	(6,645)	(10,500)	(7,500)	-28.57%	-
03-52300-5110	AMBULANCE PROPERTY INS	(506)	(558)	(686)	(2,500)	(1,200)	-52.00%	-
03-52300-5120	AMBULANCE WORKER COMP	(27,381)	(28,913)	(28,540)	(35,000)	(35,000)	0.00%	-
03-52300-5140	AMBULANCE AUTO INS	(2,717)	(3,627)	(4,343)	(4,500)	(6,000)	33.33%	-
03-52300-5160	AMBULANCE UNEMPLOYMENT	-	(14)	-	(3,000)	(3,000)	0.00%	-
03-52300-8300	AMBULANCE EQUIPMENT	(1,380)	-	-	-	-	0.00%	-
	Operations Expense Total	(2,242,912)	(2,235,744)	(1,311,998)	(2,166,233)	(2,272,400)	4.90%	
PUBLIC SAFETY - AMBULANCE Department Total Expense		(4,231,543)	(4,131,646)	(2,385,353)	(3,659,927)	(4,184,174)	14.32%	
PUBLIC SAFETY - AMBULANCE Surplus (Deficit)		(138,219)	99,654	780,519	-	341,879	0.00%	
PUBLIC SAFETY - AMBULANCE Balance Forward		1,395,638	1,257,419	1,357,073	1,357,073	1,357,073	0.00%	
PS - AMBULANCE Estimated End-of-Year Fund Balance		1,257,419	1,357,073	2,137,592	1,357,073	1,698,952	25.19%	

GF 01

Account #	Account Name	12/31/2019 2019 Actual	12/31/2020 2020 Actual	8/31/2021 2021 Actual	12/31/2021 2021 Budget	2022 Budget	Change %	NOTES
52100	**Law Enforcement**							
	Personnel							
01-52100-1100	LAW ENFORCE SAL- MANAGE	(111,216)	(177,785)	(95,859)	(178,797)	(284,438)	59.08%	Chief, Asst Chief, Lt
01-52100-1110	LAW ENFORCE SAL- SUPER	(363,794)	(303,324)	(234,899)	(384,874)	(335,743)	-12.77%	Sgts Only
01-52100-1120	LAW ENFORCE SAL- SUPPORT	(110,571)	(138,059)	(89,366)	(149,343)	(166,353)	11.39%	Office Staff & Evidence Custodian
01-52100-1130	LAW ENFORCE SAL- SUPPORT	(771,866)	(779,840)	(497,596)	(798,150)	(830,000)	3.99%	Patrol, Invest & Cross Guards
01-52100-1140	LAW ENFORCE OT	(189,192)	(160,893)	(117,331)	(170,000)	(170,000)	0.00%	-
01-52100-1250	LAW ENFORCE LONGEVITY	(10,955)	(10,715)	(7,430)	(12,280)	(12,000)	-2.28%	-
01-52100-1270	LAW ENFORCE NIGHT DIF	(7,358)	(6,255)	(3,422)	(5,500)	(6,500)	18.18%	-
01-52100-1280	LAW ENFORCE HOLIDAY	(47,644)	(55,236)	(28,927)	(48,000)	(55,000)	14.58%	-
01-52100-1290	LAW ENFORCE NON ELECT	(3,800)	(350)	(3,000)	-	(3,600)	0.00%	-
01-52100-1310	LAW ENFORCE WRS	(213,120)	(228,480)	(147,880)	(234,268)	(214,384)	-8.49%	-
01-52100-1320	LAW ENFORCE SOCIAL SEC	(119,667)	(121,486)	(80,329)	(133,641)	(136,670)	2.27%	-
01-52100-1330	LAW ENFORCE LIFE INS	(2,027)	(1,960)	(1,363)	(2,130)	(2,247)	5.50%	-
01-52100-1340	LAW ENFORCE MED INS	(394,980)	(445,423)	(253,127)	(428,788)	(425,000)	-0.88%	-
01-52100-1350	LAW ENFORCE INCOME CON	-	-	-	(3,200)	(3,200)	0.00%	-
01-52100-1390	LAW ENFORCE OTHER	(20,667)	(18,425)	(24,811)	(18,900)	(21,050)	11.38%	-
	Personnel Expense Total	(2,366,857)	(2,448,231)	(1,585,340)	(2,567,871)	(2,666,185)	3.83%	
	Operations							
01-52100-2100	LAW ENFORCE PROF SERV	(8,643)	(5,861)	(9,461)	(12,000)	(10,630)	-11.42%	-
01-52100-2200	LAW ENFORCE UTIL GAS	(7,567)	(4,491)	(3,936)	(7,900)	(7,600)	-3.80%	-
01-52100-2210	LAW ENFORCE UTIL ELECT	(22,780)	(22,130)	(12,425)	(25,000)	(23,500)	-6.00%	-
01-52100-2220	LAW ENFORCE UTIL W&S	(2,248)	(3,118)	(1,897)	(2,700)	(2,800)	3.70%	-
01-52100-2230	LAW ENFORCE UTIL TEL	(26,932)	(24,951)	(16,628)	(27,100)	(27,000)	-0.37%	-
01-52100-2900	LAW ENFORCE SERV CONT	(63,845)	(60,993)	(58,204)	(73,200)	(70,000)	-4.37%	IT, Software, Equip
01-52100-3100	LAW ENFORCE OFFICE SUPP	(6,945)	(8,311)	(5,448)	(9,000)	(9,000)	0.00%	-
01-52100-3200	LAW ENFORCE PUBLICATIONS	(103)	(94)	(49)	(300)	(250)	-16.67%	-
01-52100-3250	LAW ENFORCE ASSN DUES	(650)	(800)	(760)	(720)	(770)	6.94%	MOCIC, WI Chiefs, IACP, FBINAA
01-52100-3300	LAW ENFORCE TRAVEL	-	-	-	-	-	0.00%	-
01-52100-3350	LAW ENFORCE TRAINING	(14,669)	(13,787)	(9,083)	(15,000)	(15,000)	0.00%	-
01-52100-3360	LAW ENFORCE EDUCATION	(1,000)	(3,000)	(2,935)	(3,000)	(3,000)	0.00%	-
01-52100-3400	LAW ENFORCE OPER SUPPLIES	(54,303)	(59,138)	(29,305)	(58,000)	(62,000)	6.90%	Animal Boarding, Drug Cash, Evidence, Etc.
01-52100-3500	LAW ENFORCE REPAIR & MAINT	(20,850)	(23,628)	(11,646)	(18,000)	(18,000)	0.00%	-

GF 01

Account #	Account Name	12/31/2019 2019 Actual	12/31/2020 2020 Actual	8/31/2021 2021 Actual	12/31/2021 2021 Budget	2022 Budget	Change %	NOTES
52100	**Law Enforcement**	Page 2						
01-52100-3550	LAW ENFORCE BUILDING MAINT	(12,636)	(12,211)	(7,771)	(14,000)	(14,000)	0.00%	-
	Operations Expense Total	(243,171)	(242,513)	(169,548)	(265,920)	(263,550)	-0.89%	
	Law Enforcement Department Total Expense	(2,610,028)	(2,690,744)	(1,754,888)	(2,833,791)	(2,929,735)	3.39%	
52140	**Canine Program**							
	Operations							
01-52140-3400	CANINE PROGRAM OPERATING SU	(187)	(288)	(123)	(500)	(1,000)	100.00%	-
01-52140-8300	CANINE EQUIPMENT	-	-	-	-	(500)	0.00%	-
	Operations Expense Total	(187)	(288)	(123)	(500)	(1,500)	200.00%	
	Canine Program Department Total Expense	(187)	(288)	(123)	(500)	(1,500)	200.00%	
52900	**Other Public Safety**							
01-52900-2210	OTHER PUBLIC SA UTIL	(607)	(590)	(455)	(660)	(672)	1.82%	
01-52900-2900	OTHER PUBLIC SA SERV	(2,626)	(3,553)	-	(3,450)	(3,400)	-1.45%	
	Other Public Safety Expense Total	(3,233)	(4,143)	(455)	(4,110)	(4,072)	-0.92%	
	Other Public Safety Department Total Expense	(3,233)	(4,143)	(455)	(4,110)	(4,072)	-0.92%	
	Other Public Safety Outlay							
01-57210-8300	LAW ENFORCE OUT EQUI	(24,319)	(30,360)	(27,048)	(44,650)	(31,700)	-29.00%	-
01-57210-8400	GENERAL LAW ENFORCE OUT VEHICL	-	(10,265)	(3,988)	-	-	0.00%	-
	Other Public Safety Outlay Expense Total	(24,319)	(40,625)	(31,036)	(44,650)	(31,700)	-29.00%	
	Other Public Safety Outlay Department Total Expense	(24,319)	(40,625)	(31,036)	(44,650)	(31,700)	-29.00%	

GF 01		12/31/2019	12/31/2020	8/31/2021	12/31/2021			
		2019	2020	2021	2021	2022	Change	
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	***NOTES***
51200	**Judicial**							
	Personnel							
01-51200-1100	JUDICIAL SAL-MANAGERIAL	(12,000)	(11,667)	(8,667)	(12,667)	(12,667)	0.00%	Judge
01-51200-1120	JUDICIAL SAL-SUPPORT	(47,706)	(49,382)	(33,174)	(49,588)	(53,805)	8.50%	Court Clerk
01-51200-1140	JUDICIAL OVERTIME	(34)	(35)	-	-	(50)	0.00%	-
01-51200-1250	JUDICIAL LONGEVITY	(550)	(605)	(510)	(715)	(800)	11.89%	-
01-51200-1290	JUDICIAL NON ELECT/COMP	(1,100)	(1,100)	(500)	(1,200)	-	-100.00%	-
01-51200-1310	JUDICIAL WIS. RETIRE	(3,128)	(3,350)	(2,259)	(3,395)	(3,501)	3.11%	-
01-51200-1320	JUDICIAL SOCIAL SECU	(4,671)	(4,803)	(3,189)	(4,909)	(5,089)	3.67%	-
01-51200-1330	JUDICIAL LIFE INSUR	(148)	(140)	(106)	(155)	(165)	6.45%	-
01-51200-1340	JUDICIAL HEALTH INSUR	-	-	(7,282)	-	(24,165)	0.00%	-
01-51200-1350	JUDICIAL INCOME CONT	-	-	-	-	(140)	0.00%	-
	Personnel Expense Total	(69,337)	(71,082)	(55,687)	(72,629)	(100,382)	38.21%	
	Operations							
01-51200-2100	JUDICIAL PROF SERVIC	(535)	(17)	(24)	(1,000)	(500)	-50.00%	Sub & Paper Service
01-51200-2110	JUDICIAL WITNESS FEE	(51)	(10)	-	(150)	(100)	-33.33%	-
01-51200-2230	JUDICIAL UTIL-TELEPH	(635)	(566)	(360)	(550)	(550)	0.00%	-
01-51200-2900	JUDICIAL SERV CONTRA	(2,316)	(6,629)	(6,429)	(6,750)	(7,100)	5.19%	-
01-51200-3100	JUDICIAL OFFICE SUPP	(2,044)	(1,592)	(618)	(2,250)	(2,000)	-11.11%	-
01-51200-3250	JUDICIAL ASSN DUES	(845)	(845)	(820)	(845)	(845)	0.00%	-
01-51200-3300	JUDICIAL TRAVEL	(503)	-	-	(850)	(700)	-17.65%	-
01-51200-3350	JUDICIAL TRAINING	(40)	-	-	(250)	(250)	0.00%	-
01-51200-3500	JUDICIAL REPAIR & MAINTENANCE	-	(18)	-	-	-	0.00%	-
	Operations Expense Total	(6,969)	(9,677)	(8,251)	(12,645)	(12,045)	-4.74%	
	Judicial Department Total Expense	(76,306)	(80,759)	(63,938)	(85,274)	(112,427)	31.84%	

CIP 08	Capital Projects	12/31/2019	12/31/2020	8/31/2021	12/31/2021				
		2019	2020	2021	2021	2022	Change		
Account #	**Account Name**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**%**	**NOTES**	
	Revenues								
08-41110	GENERAL PROPERTY TAX	100,000	-	-	-	-	0.00%		-
08-48110	INTEREST INCOME	10,549	3,146	84	2,500	2,500	0.00%		-
08-48440	CAPITAL PROJECT INS. RECOV.-OT	-	156,538	-	-	-	0.00%		-
08-48500	CAPITAL PROJECT DONATIONS	-	-	-	25,000	475,000	1800.00%	Gerke In Kind Donation- Flare	
08-48900	OTHER MISC REVENUE	-	-	8,238	-	-	0.00%		-
08-49100	PROCEEDS FROM LT DEBT	-	1,244,827	3,190,000	8,149,254	9,216,100	13.09%		-
08-49200	TRANSFER FR OTHER FUNDS	83,739	324,344	-	40,000	480,000	1100.00%	80K Room Tax/400K Sewer	
08-49300	FUND BALANCE APPLIED	-	-	-	33,000	-	-100.00%		-
	Capital Projects Revenues Grand Total	194,288	1,728,855	3,198,322	8,249,754	10,173,600	23.32%		
	General Government								
08-57190-8300	GEN GOVT OUTLAY EQUI	(7,965)	-	(142,855)	(225,000)	(70,000)	-68.89%	City Hall Chiller	
	General Government Expense Total	(7,965)	-	(142,855)	(225,000)	(70,000)	-68.89%		
	Public Safety								
08-57210-8200	LAW ENF BUILDINGS	-	-	(73,625)	(94,054)	(153,000)	62.67%	PD Generator	
08-57210-8300	LAW ENF OUT EQUIP	(20,913)	(18,487)	-	-	-	0.00%	IA Pro Blue PD Tracking	
08-57210-8400	LAW ENF OUT VEHICLE	(81,738)	(39,600)	(82,206)	(86,700)	(75,000)	-13.49%	2 Squads & Change over, CTU Conversion	
08-57220-8200	FIRE PROTECTION BUILDINGS	-	-	-	(5,250,000)	(6,000,000)	14.29%	ESB	
08-57220-8300	FIRE OUTLAY EQUIP	-	-	-	-	-	0.00%		-
08-57220-8400	CAPITAL PROJECT FIRE OUTLAY VE	-	-	-	-	-	0.00%		-
	Public Safety Expense Total	(102,651)	(58,087)	(155,831)	(5,430,754)	(6,228,000)	14.68%		
	Public Works								
08-57324-8300	CAPITAL PROJECT HWY EQUIP OUT	(103,321)	(389,197)	(499,304)	(470,000)	(360,000)	-23.40%	2 Dumps w/ Plows	
08-57327-8200	CAPITAL PROJECT HWY EQUIP OUTL	(224,300)	-	-	-	-	0.00%		-
08-57331-8500	CAPITAL PROJECT HWY/STREET OUT	-	(513,288)	(328,929)	(1,290,000)	(1,370,000)	6.20%	Road work: W Monowau (Butts to Lakeside), Lakeside (Brandon to Juneau), Brandon (Butts to Lakeside), Charles, & Ellen, & Seal Coating	
08-57331-8550	CAPITAL PROJECT HWY/STREET OUT	(21,479)	-	-	-	-	0.00%		-
08-57331-8551	CAPITAL PROJECT HWY/STREET OUT	(2,581)	-	-	-	-	0.00%		-

CIP 08	Capital Projects	12/31/2019 2019 Actual	12/31/2020 2020 Actual	8/31/2021 2021 Actual	12/31/2021 2021 Budget	2022 Budget	Change %	NOTES
Account #	**Account Name**							
	Public Works (continued)							
08-57351-8100	CAPITAL PROJECT AIRPORT OUTLAY	(6,733)	(6,719)	(83)	(10,000)	(10,000)	0.00%	-
08-57420-8300	REFUSE VEHICLES OUTLAY	-	-	-	(150,000)	-	-100.00%	-
08-57435-8300	RECYCLING OUTLY EQUIPMENT	-	-	(154,125)	-	-	0.00%	-
	Public Works Expense Total	(358,414)	(909,204)	(982,441)	(1,920,000)	(1,740,000)	-9.38%	
	Culture Recreation & Education							
08-57620-8100	CAPITAL PROJECT PARKS OUTLAY L	(142,508)	(61,980)	(38,584)	(634,000)	(167,000)	-73.66%	Fire Sidewalk, Vet Shltr, & Winnebago Roadways
08-57620-8200	CAPITAL PROJECT PARKS OUTLAY B	-	-	-	-	(1,850,000)	0.00%	Flare Ave - $450 Gerke/$400 Sewer
08-57620-8300	PARKS OUTLAY EQUIP	(70,311)	-	-	-	-	0.00%	-
08-57620-8400	OTHER PARK OUTLAY VEHICLE	-	-	-	-	-	0.00%	-
08-57621-8100	REC PARK OUTLAY LAND	(9,387)	(551,324)	(12,912)	-	(10,000)	0.00%	-
08-57621-8200	REC PARK OUTLAY BLDG	(23,875)	(36,393)	(248,196)	(40,000)	(30,000)	-100.00%	-
08-57621-8300	REC PARK OUTLAY EQUIP	(28,003)	(84,966)	-	-	(28,600)	0.00%	-
08-57621-8400	REC PARK CAPITAL PROJ VEH.	(45,090)	-	-	-	-	0.00%	-
08-57622-8300	CAPITAL PROJECT AQUATIC CENTER	(44,754)	(25,487)	-	-	(50,000)	0.00%	Bath House
	Culture Recreation & Education Expense Total	(363,928)	(760,150)	(299,692)	(674,000)	(2,135,600)	216.85%	
	Miscellaneous							
08-59200-7330	TRANSFER TO DEBT SERVICE	-	(45,254)	(3,206,893)	-	-	0.00%	-
08-59200-7390	TRANSFER TO TID 10	-	-	-	-	-	0.00%	-
08-59800-2100	CAPITAL PROJECT BOND ISS COSTS	-	(32,478)	(60,435)	-	-	0.00%	-
	Miscellaneous Expense Total	-	(77,732)	(3,267,328)	-	-	0.00%	
	Capital Projects Department Total Expense	(832,958)	(1,805,173)	(4,848,147)	(8,249,754)	(10,173,600)	23.32%	
	Capital Projects Surplus (Deficit)	(638,670)	(76,318)	(1,649,825)	-	-	0.00%	
	Capital Projects Balance Forward		261,186	184,868	184,868	184,868	0.00%	
	Capital Projects Estimated End-of-Year Fund Balance		184,868	(1,464,957)	184,868	184,868	0.00%	