



Finance Committee Meeting

Whitewater Municipal Building Community Room,
312 West Whitewater St., Whitewater, WI 53190
*In Person and Virtual

Monday, October 16, 2023 - 3:30 PM

**Citizens are welcome (and encouraged) to join our webinar via computer, smart phone, or telephone.
Citizen participation is welcome during topic discussion periods.**

Please click the link below to join the webinar:

Oct 16, 2023, 3:30 – 5:30 PM (America/Chicago)

Please join my meeting from your computer, tablet or smartphone.

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Please note that although every effort will be made to provide for virtual participation, unforeseen technical difficulties may prevent this, in which case the meeting may still proceed as long as there is a quorum. Should you wish to make a comment in this situation, you are welcome to call this number: (262) 473-0108.

AGENDA

CALL TO ORDER

ROLL CALL

HEARING OF CITIZEN COMMENTS

No formal Committee action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a three minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those specific issues at the time the Committee discusses that particular item.

To make a comment during this period, or during any agenda item: On a computer or handheld device, locate the controls on your computer to raise your hand. You may need to move your mouse to see

these controls. On a traditional telephone, dial *6 to unmute your phone and dial *9 to raise your hand.

CONSIDERATIONS / DISCUSSIONS / REPORTS

- [1.](#) 2024-2025 Draft Budget Review (3 of 3)

FUTURE AGENDA ITEMS

2. Starin Water Tower/Gerber
3. Update on Library Expansion Funding/Gerber
4. Compensation Study Update
5. Employee Bonus Update

ADJOURNMENT

A quorum of the Common Council may be present. This notice is given to inform the public that no formal action will be taken at this meeting.

Anyone requiring special arrangements is asked to call the Office of the City Manager / City Clerk (262-473-0102) at least 72 hours prior to the meeting.



Council Agenda Item

| | |
|-------------------------------------|--|
| Meeting Date: | October 16 th , 2023 |
| Agenda Item: | 2024-2025 Budget Review |
| Staff Contact (name, email, phone): | Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380 |

BACKGROUND

(Enter the who, what when, where, why)

Staff has prepared a draft 2024-2025 budget under the guidance of the City Manager and Finance Director. The budget will be presented to Common Council on October 17th. The Finance Committee reviews the draft in detail with staff responsible for oversight of each budget section present to address any questions. Any issues raised will be resolved during the meeting or clarifications/revisions identified for inclusion before the final budget request is brought to council on November 7th.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

FINANCIAL IMPACT

(If none, state N/A)

Material details appropriation for authorized spending during 2024-2025 budget years.

STAFF RECOMMENDATION

None

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. 2024-2025 Draft Budget as of 10/6/2023
2. Draft Budget Review Memo



To: City Council Members and Management Team

From: Rachelle Blitch, Finance Director

Re: 2024-2025 Budget Review Timeline

The Finance Committee will conduct a detailed review of the 2024-2025 Budget Proposal as follows:

- a. Departments present to the Finance Committee at scheduled meetings with a published agenda that will enable interested parties to attend.
- b. Meeting agenda provides for questions and requests while the Departments are present and available for further detail/discussion. Any necessary analysis/follow-up would be performed for action in the next scheduled meeting.

Tuesday, October 10th 6pm

Special Finance Committee Meeting to review the following budgets:

Rachelle, Stacey L, Kelly F, Dan M, Sabrina O, Adam V

| | |
|--|-----|
| 1. Library (220, 55111) | 1-3 |
| 2. Fund 249 – Fire and EMS | 4-5 |
| 3. Fund 210 – Fire/Rescue Equipment Fund | 6 |
| 4. Fund 810 – Rescue Squad Equip/Educ Fund | 7 |
| 5. Police | |
| a. Administration (52100) | 8 |
| b. Patrol (52110) | 9 |
| c. Investigation (52120) | 10 |
| d. Community Services (52140) | 11 |
| e. Communications/Dispatch (52600) | 12 |
| f. Fund 216 – Vehicle Replacement | 13 |
| 6. Fund 295 – Police Department – Trust Fund | 14 |
| | |

Thursday, October 12th 6pm

Special Finance Committee Meeting to review the following budgets:

Rachelle, Brad M, Ben M, Brian N, Jim B

| | |
|----------------------------------|---|
| 1. Public Works | |
| a. Administration (53100) | 1 |
| b. Shop/Fleet Operations (53230) | 2 |

| | |
|---|-------|
| c. Street Maintenance (53300) | 3 |
| d. Street Ice, Snow (53320) | 4 |
| e. Street Lights (53420) | 5 |
| 2. Fund 215 – Equipment Replacement | 6 |
| 3. Fund 230 – Solid Waste/Recycling | 7 |
| 4. Fund 250 – Forestry | 8 |
| 5. Fund 280 – Street Repair | 9 |
| 6. Fund 610 – Water Utility | 10-17 |
| 7. Fund 620 – Wastewater Utility | 18-24 |
| 8. Fund 630 – Storm Water Utility | 25-28 |
| 9. Fund 820 – Rock River Stormwater Group | 29 |
| 10. Fund 200 – Media Services | 30 |
| 11. Fund 208 – Parking Permits | 31 |
| 12. Fund 235 – Rideshare Grant Program | 32 |
| 13. Fund 260 – Sick Leave Severance | 33 |
| 14. Fund 271 – Insurance – SIR | 34 |
| 15. Fund 452 – Birge Fountain | 35 |
| 16. Fund 459 – Depot Restoration | 36 |
| 17. Fund 920 – Innovation Center | 37 |

Monday, October 16th 3:30pm **Special Finance Committee Meeting** to review the following budgets:

Rachelle, Michelle D, Hunter K,

| | |
|---|-------|
| 1. Parks & Recreation Overview | |
| a. Parks Administration (55200) | 1 |
| b. Park Maintenance (53270) | 1 |
| c. Recreation Administration (55210) | 2 |
| d. Recreation Programs (55300) | 2 |
| e. Sr. Citizen's Programs | 3 |
| f. Community Events/Projects (55320, 55330) | 3 |
| g. Facilities (51600, 55111) | 4 |
| 2. Fund 217 – Building Repair | 5 |
| 3. Fund 225 – Skate Park | 6 |
| 4. Fund 240 – Parkland Acquisition | 7 |
| 5. Fund 245 – Parkland Development | 8 |
| 6. Fund 246 – Field of Dreams | 9 |
| 7. Fund 247 – Aquatic Center | 10-13 |
| 8. Fund 248 – Park & Recreation Special Revenue | 14-15 |
| 9. Fund 272 – Lakes Improvement | 16 |
| 10. General Fund Overview | |
| a. Revenue | 17-19 |
| b. Expenditures | 20 |
| 11. Neighborhood Services (52400) | 21-22 |
| 12. Administration | 23 |
| 13. General Administration (51400) | 24 |

| | |
|--|-------|
| a. Legislative Support (51100) | 25 |
| b. Contingencies (51110) | 26 |
| c. Legal (51300) | 26 |
| d. Municipal Court (51200) | 26 |
| e. IT (51450) | 27-28 |
| f. Finance (51500) | 29-30 |
| g. Insurance/Risk Management (51540) | 29-30 |
| h. Emergency Preparedness (52500) | 31 |
| 14. Fund 214 – Elections | 32 |
| 15. Transfers – General Fund | 33 |
| 16. Fund 900 – Economic Development | 34 |
| 17. TID 4 | 35 |
| 18. TID 10-14 | 36-40 |
| 19. Capital Improvement Plan- Ehler's PDF | 41-49 |
| 20. Debt Service – Revenue and Expenses, Projections | 50 |
| 21. Fund 450 – Capital Project Fund | 51-52 |
| Proposed Revisions based on review feedback | |
| Recommendation to full council for approval | |

- Tuesday, October 17th 6:30pm **Regular Council meeting.** City Manager Presents Requested Budget to Council
- Tuesday, October 17th Deliver Public Notice to Whitewater Register (Class 1 public notice, >15 days prior to Public Hearing)
- Thursday, October 19th Public Notice Publication Date
- Tuesday, November 7th 6:30p **Regular Council Meeting.** Present Recommended Budget containing cumulative revisions/final adjustments to full council
- Tuesday, November 21st 6:30p **Regular Council Meeting.** Public Hearing and Formal Adoption of the 2024 Budget and Tax Levy
- Mid-December Publish Approved 2024-2025 Budget document (final revised) to Common Council, Citizens, Department Heads. Post on city's website.

2024-2025 Budget
General Fund
Parks Administration & Maintenance

Item 1.

PARKS ADMINISTRATION

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-----------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-55200-111 | WAGES/PERMANENT | 31,449 | 31,808 | 32,433 | 61,019 | 76,250 | 61,514 | 62,898 |
| 100-55200-113 | WAGES/TEMPORARY | - | - | - | - | 388 | - | - |
| 100-55200-117 | LONGEVITY PAY | - | - | - | 300 | - | 300 | 307 |
| 100-55200-150 | MEDICARE TAX/CITY SHARE | 413 | 416 | 430 | 910 | 1,231 | 917 | 938 |
| 100-55200-151 | SOCIAL SECURITY/CITY SHARE | 1,767 | 1,779 | 1,840 | 3,891 | 5,266 | 3,922 | 4,010 |
| 100-55200-152 | RETIREMENT | 2,110 | 2,140 | 2,106 | 4,170 | 5,768 | 4,132 | 4,132 |
| 100-55200-153 | HEALTH INSURANCE | 7,017 | 7,773 | 8,892 | 12,866 | 17,196 | 13,161 | 13,819 |
| 100-55200-154 | HSA-HRA CONTRIBUTIONS | 823 | 988 | 955 | 1,250 | 1,027 | 1,350 | 1,350 |
| 100-55200-155 | WORKERS COMPENSATION | 74 | 64 | 55 | 886 | 821 | 614 | 614 |
| 100-55200-156 | LIFE INSURANCE | 9 | 9 | 9 | 15 | 21 | 15 | 15 |
| 100-55200-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-55200-211 | PROFESSIONAL DEVELOPMENT | - | - | - | - | - | - | - |
| 100-55200-219 | OTHER PROFESSIONAL SERVICES | - | - | - | - | - | - | - |
| 100-55200-224 | SOFTWARE/HARDWARE MAINTENANCE | - | - | - | - | 132 | 2,196 | 2,276 |
| 100-55200-225 | TELECOM/INTERNET/COMMUNICATION | 1,561 | 1,565 | 1,803 | 2,736 | 2,736 | 2,738 | 2,765 |
| 100-55200-310 | OFFICE & OPERATING SUPPLIES | - | - | 90 | 4,199 | 233 | 500 | 505 |
| 100-55200-320 | SUBSCRIPTIONS/DUES | - | - | - | - | 11 | - | - |
| 100-55200-324 | PROMOTIONS/ADS | - | - | - | - | 125 | - | - |
| 100-55200-330 | TRAVEL EXPENSES | - | - | - | - | - | - | - |
| | Total Parks Administration | 45,223 | 46,542 | 48,615 | 92,242 | 111,207 | 91,360 | 93,630 |

PARKS MAINTENANCE

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-53270-111 | SALARIES/WAGES/PERMANENT | 66,350 | 55,544 | 60,673 | 69,527 | 76,334 | 62,717 | 64,128 |
| 100-53270-112 | WAGES/OVERTIME | - | 112 | 983 | 185 | 1,690 | 186 | 190 |
| 100-53270-113 | WAGES/TEMPORARY | 69,888 | 38,214 | 21,059 | 80,983 | 38,153 | 80,983 | 82,806 |
| 100-53270-117 | LONGEVITY PAY | 1,000 | 1,000 | 875 | 750 | - | - | - |
| 100-53270-118 | UNIFORM ALLOWANCES | - | - | - | 83 | - | 83 | 83 |
| 100-53270-150 | MEDICARE TAX/CITY SHARE | 1,934 | 1,334 | 1,150 | 2,197 | 1,658 | 2,090 | 2,137 |
| 100-53270-151 | SOCIAL SECURITY/CITY SHARE | 8,269 | 5,704 | 4,916 | 9,395 | 7,088 | 8,935 | 9,136 |
| 100-53270-152 | RETIREMENT | 4,446 | 3,853 | 4,004 | 4,797 | 5,608 | 4,346 | 4,346 |
| 100-53270-153 | HEALTH INSURANCE | 15,665 | 13,347 | 14,019 | 15,000 | 17,335 | 19,141 | 20,098 |
| 100-53270-154 | HSA-HRA CONTRIBUTIONS | 2,356 | 1,957 | 1,859 | 2,388 | 1,388 | 2,889 | 2,889 |
| 100-53270-155 | WORKERS COMPENSATION | 6,505 | 4,261 | 2,567 | 4,671 | 2,462 | 2,827 | 2,827 |
| 100-53270-156 | LIFE INSURANCE | 45 | 39 | 45 | 56 | 50 | 56 | 56 |
| 100-53270-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-53270-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| 100-53270-211 | PROFESSIONAL DEVELOPMENT | 973 | 1,390 | 2,051 | 3,030 | 1,000 | 3,030 | 3,060 |
| 100-53270-213 | PARK/TERRACE TREE MAINT. | 7,148 | 7,307 | 6,755 | 10,605 | 1,427 | 10,605 | 10,711 |
| 100-53270-221 | MUNICIPAL UTILITIES | 10,716 | 12,521 | 11,966 | 10,605 | 11,202 | 10,605 | 10,711 |
| 100-53270-222 | ELECTRICITY | 2,762 | 8,926 | 9,577 | 6,565 | 8,747 | 6,565 | 6,631 |
| 100-53270-223 | NATURAL GAS | 1,102 | 1,261 | 1,664 | 2,525 | 1,404 | 2,525 | 2,550 |
| 100-53270-242 | REPR/MTN MACHINERY/EQUIP | 3,626 | 7,136 | 7,073 | 7,575 | 5,171 | 7,575 | 7,651 |
| 100-53270-245 | FACILITIES IMPROVEMENTS | 2,366 | 88 | 4,063 | 5,050 | 4,511 | 5,050 | 5,101 |
| 100-53270-295 | MAINTENANCE-TREES/LANDSCAPING | 24,447 | 19,362 | 47,695 | 20,300 | 26,389 | 30,000 | 30,300 |
| 100-53270-310 | OFFICE & OPERATING SUPPLIES | 10,691 | 10,852 | 3,138 | 9,595 | 16,617 | 9,595 | 9,691 |
| 100-53270-351 | FUEL EXPENSES | 8,020 | 8,108 | 12,844 | 8,080 | 13,022 | 8,080 | 8,161 |
| 100-53270-359 | OTHER REPR/MTN SUPP | 3,589 | 4,712 | 5,687 | 5,050 | 1,621 | 5,050 | 5,101 |
| | Total Parks Maintenance | 251,896 | 207,028 | 224,661 | 279,011 | 242,880 | 282,932 | 288,361 |

2024-2025 Budget
General Fund
Recreation Administration & Programs

Item 1.

RECREATION ADMINISTRATION (Moved to Fund 248)

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|--|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-55210-111 | SALARIES/PERMANENT | 131,448 | 130,685 | 156,293 | - | - | - | - |
| 100-55210-114 | WAGES/PART-TIME/PERMANENT | - | - | 25,928 | - | - | - | - |
| 100-55210-117 | LONGEVITY PAY | - | - | 500 | - | - | - | - |
| 100-55210-150 | MEDICARE TAX/CITY SHARE | 1,817 | 1,795 | 2,647 | - | - | - | - |
| 100-55210-151 | SOCIAL SECURITY/CITY SHARE | 7,769 | 7,674 | 11,320 | - | - | - | - |
| 100-55210-152 | RETIREMENT | 8,819 | 8,694 | 10,910 | - | - | - | - |
| 100-55210-153 | HEALTH INSURANCE | 26,562 | 26,717 | 22,801 | - | - | - | - |
| 100-55210-154 | HSA-HRA CONTRIBUTIONS | 3,323 | 1,296 | 1,752 | - | - | - | - |
| 100-55210-155 | WORKERS COMPENSATION | 4,846 | 3,948 | 2,795 | - | - | - | - |
| 100-55210-156 | LIFE INSURANCE | 20 | 25 | 25 | - | - | - | - |
| 100-55210-211 | PROFESSIONAL DEVELOPMENT | 218 | 1,869 | 1,514 | - | - | - | - |
| 100-55210-224 | SOFTWARE/HARDWARE MAINTENA | 1,888 | 1,355 | 5,157 | - | - | - | - |
| 100-55210-225 | TELECOM/INTERNET/COMMUNICAT | 2,028 | 2,547 | 3,655 | - | - | - | - |
| 100-55210-310 | OFFICE & OPERATING SUPPLIES | 1,859 | 2,345 | 2,664 | - | - | - | - |
| 100-55210-320 | SUBSCRIPTIONS/DUES | 208 | 1,136 | 1,286 | - | - | - | - |
| 100-55210-324 | PROMOTIONS/ADS | 1,548 | 3,062 | 4,079 | - | - | - | - |
| 100-55210-650 | USER FEE-REC DESK | 4,994 | 3,800 | 4,300 | - | - | - | - |
| 100-55210-790 | VOLUNTEER TRAINING | - | 42 | 309 | - | - | - | - |
| | Total Recreation Administration | 197,349 | 196,989 | 257,934 | - | - | - | - |

RECREATION PROGRAMS (Moved to Fund 248)

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|---|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-55300-113 | WAGES/TEMPORARY | 1,441 | 551 | 1,942 | - | - | - | - |
| 100-55300-150 | MEDICARE TAX/CITY SHARE | 23 | 7 | 29 | - | - | - | - |
| 100-55300-151 | SOCIAL SECURITY/CITY SHARE | 98 | 31 | 123 | - | - | - | - |
| 100-55300-155 | WORKERS COMPENSATION | 74 | 18 | 62 | - | - | - | - |
| 100-55300-341 | PROGRAM SUPPLIES | - | 110 | 1,237 | - | - | - | - |
| | Total Park & Rec Special Rev | 1,636 | 718 | 3,393 | - | - | - | - |

2024-2025 Budget

General Fund

Item 1.

Senior Citizens's Programs, Community Events, & Comm Coop Projects

SENIOR CITIZEN'S PROGRAMS (Moved to Fund 248)

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|---------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-55310-113 | WAGES/SEASONAL | - | - | - | - | - | - | - |
| 100-55310-114 | WAGES/PART-TIME/PERMANENT | 35,649 | 36,269 | - | - | - | - | - |
| 100-55310-117 | LONGEVITY PAY | 500 | 500 | - | - | - | - | - |
| 100-55310-150 | MEDICARE TAX/CITY SHARE | 474 | 468 | - | - | - | - | - |
| 100-55310-151 | SOCIAL SECURITY/CITY SHARE | 2,026 | 2,001 | - | - | - | - | - |
| 100-55310-152 | RETIREMENT | 2,426 | 2,474 | - | - | - | - | - |
| 100-55310-153 | HEALTH INSURANCE | 5,299 | 5,785 | - | - | - | - | - |
| 100-55310-154 | HSA-HRA CONTRIBUTIONS | - | 972 | - | - | - | - | - |
| 100-55310-155 | WORKERS COMPENSATION | - | 4 | - | - | - | - | - |
| 100-55310-156 | LIFE INSURANCE | - | - | - | - | - | - | - |
| 100-55310-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-55310-211 | PROFESSIONAL DEVELOPMENT | 734 | 1,363 | - | - | - | - | - |
| 100-55310-224 | SOFTWARE/HARDWARE MAINTENANCE | 1,888 | 1,355 | - | - | - | - | - |
| 100-55310-225 | TELECOM/INTERNET/COMMUNICATION | 946 | 1,488 | - | - | - | - | - |
| 100-55310-310 | OFFICE & OPERATING SUPPLIES | 1,911 | 1,981 | - | - | - | - | - |
| 100-55310-320 | SUBSCRIPTIONS/DUES | 370 | 410 | - | - | - | - | - |
| 100-55310-330 | TRAVEL EXPENSES | - | - | - | - | - | - | - |
| 100-55310-341 | SENIOR PROGRAM EXPENSES | - | - | - | - | - | - | - |
| | Total Senior Citizen's Program | 52,224 | 55,071 | - | - | - | - | - |

COMMUNITY EVENTS

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-55320-780 | DISCOVER WHITEWATER RACE | 6,000 | 6,000 | 6,000 | - | 6,000 | 6,000 | 6,000 |
| 100-55320-790 | CELEBRATIONS/AWARDS | 5,966 | 8,157 | 6,052 | 9,595 | 11,129 | 10,000 | 10,100 |
| | Total Community Events | 11,966 | 14,157 | 12,052 | 9,595 | 17,129 | 16,000 | 16,100 |

COMM. BASED-COOPERATIVE PROJECTS

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|---------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-55330-760 | AQUATIC CENTER CONTRIBUTION | 78,000 | 103,000 | 128,000 | 279,759 | 279,759 | 284,973 | 271,364 |
| 100-55330-761 | AQUATIC CENTER CAPITAL CONTRIB | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 100,000 | 100,000 |
| | Total Comm. Based-Coop Project | 128,000 | 153,000 | 178,000 | 329,759 | 329,759 | 384,973 | 371,364 |

2024-2025 Budget

General Fund

Facilities

Item 1.

FACILITIES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51600-111 | SALARIES/PERMANENT | 108,891 | 108,539 | 101,611 | 118,166 | 107,600 | 119,018 | 121,696 |
| 100-51600-112 | SALARIES/OVERTIME | - | - | - | 1,676 | - | - | - |
| 100-51600-113 | SALARIES/TEMPORARY | - | 3,949 | 5,788 | 6,960 | 4,893 | 7,200 | 7,362 |
| 100-51600-114 | WAGES/PART-TIME | - | - | - | - | - | - | - |
| 100-51600-117 | LONGEVITY PAY | 820 | 820 | 895 | 970 | 666 | 970 | 970 |
| 100-51600-118 | UNIFORM ALLOWANCES | 546 | 598 | 687 | 437 | 722 | 437 | 437 |
| 100-51600-150 | MEDICARE TAX/CITY SHARE | 1,574 | 1,610 | 1,546 | 1,914 | 1,663 | 1,846 | 1,888 |
| 100-51600-151 | SOCIAL SECURITY/CITY SHARE | 6,728 | 6,885 | 6,609 | 8,183 | 7,111 | 7,894 | 8,072 |
| 100-51600-152 | RETIREMENT | 7,344 | 7,389 | 6,645 | 8,224 | 7,786 | 8,289 | 8,289 |
| 100-51600-153 | HEALTH INSURANCE | 19,952 | 24,482 | 23,366 | 23,583 | 30,123 | 40,126 | 42,132 |
| 100-51600-154 | HSA-HRA CONTRIBUTIONS | 2,229 | 2,672 | 2,664 | 2,675 | 3,973 | 5,184 | 5,184 |
| 100-51600-155 | WORKERS COMPENSATION | 4,870 | 4,132 | 3,113 | 3,663 | 2,614 | 2,332 | 2,332 |
| 100-51600-156 | LIFE INSURANCE | 72 | 77 | 76 | 87 | 85 | 87 | 87 |
| 100-51600-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| 100-51600-211 | PROFESSIONAL DEVELOPMENT | 264 | 600 | 133 | 1,010 | 746 | 1,010 | 1,020 |
| 100-51600-219 | OTHER PROFESSIONAL SERVICES | - | - | - | - | 27 | - | - |
| 100-51600-221 | MUNICIPAL UTILITIES | 14,150 | 16,733 | 16,956 | 16,160 | 12,693 | 16,160 | 16,322 |
| 100-51600-222 | ELECTRICITY | 82,066 | 85,257 | 98,083 | 84,840 | 95,107 | 84,840 | 85,688 |
| 100-51600-223 | NATURAL GAS | 19,186 | 28,187 | 38,559 | 25,250 | 27,993 | 25,250 | 25,503 |
| 100-51600-224 | SOFTWARE/HARDWARE MAINTENANCE | 35 | - | - | - | 620 | 275 | 275 |
| 100-51600-225 | MOBILE COMMUNICATIONS | - | 578 | 552 | 588 | 387 | - | - |
| 100-51600-244 | HVAC-MAINTENANCE | 15,685 | 8,936 | 4,212 | 16,160 | 14,871 | 16,160 | 16,322 |
| 100-51600-245 | FACILITIES IMPROVEMENT | 30,634 | 11,045 | 1,768 | 10,100 | 2,013 | 10,100 | 10,201 |
| 100-51600-246 | JANITORIAL SERVICES | 78,464 | 83,460 | 96,103 | 86,100 | 66,977 | 86,100 | 86,961 |
| 100-51600-310 | OFFICE & OPERATING SUPPLIES | 33,039 | 15,396 | 17,815 | 14,140 | 24,012 | 14,140 | 14,281 |
| 100-51600-351 | FUEL EXPENSES | 1,689 | 2,051 | 2,926 | 2,250 | 2,442 | 2,250 | 2,273 |
| 100-51600-355 | REPAIRS & SUPPLIES | 52,855 | 16,539 | 19,489 | 13,130 | 13,829 | 13,130 | 13,261 |
| 100-51600-365 | DAMAGE CLAIM-INSURANCE | - | 2 | - | - | - | - | - |
| | Total Facilities Maintenance | 481,094 | 429,937 | 449,597 | 446,266 | 428,952 | 462,797 | 470,553 |

2024-2025 Budget
Building Repair Fund-217
Revenues & Expenses

0.00

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-----------------------------------|---|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 217-43355-57 | GENERAL FUND TRANSFER | 31,651 | 15,000 | 25,000 | 15,000 | 30,000 | - | 15,000 |
| | Total Intergovernmental Revenues | 31,651 | 15,000 | 25,000 | 15,000 | 30,000 | - | 15,000 |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 217-48100-57 | INTEREST INCOME | - | - | - | - | - | - | - |
| 217-48600-52 | MISC INCOME | 12,667 | - | - | - | - | - | - |
| | Total Miscellaneous Revenues | 12,667 | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 217-49300-52 | FUND BALANCE APPLIED | - | - | - | 150 | 4,502 | 15,150 | 302 |
| | Total Other Financing Sources | - | - | - | 150 | 4,502 | 15,150 | 302 |
| | Grand Total: | 44,318 | 15,000 | 25,000 | 15,150 | 34,502 | 15,150 | 15,302 |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 217-51600-850 | FACILITY REPAIRS | 4,205 | 47,973 | - | 15,150 | 25,000 | 15,150 | 15,302 |
| 217-51600-855 | ADA REPAIRS | - | - | - | - | 9,502 | - | - |
| | Total: | 4,205 | 47,973 | - | 15,150 | 34,502 | 15,150 | 15,302 |

FUND BALANCE

| | | | | | | | | |
|-----------|--------------------------------|--------|----------|--------|---|---------|----------|--------|
| 217-34300 | Net Change-Increase/(Decrease) | 52,692 | 19,719 | 44,719 | - | 40,217 | 25,067 | 24,765 |
| | | 40,113 | (32,973) | 25,000 | | (4,502) | (15,150) | (302) |

2024-2025 Budget
Skate Park Fund-225
Revenues & Expenses

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-----------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 225-43355-55 | GENERAL FUND TRANSFER | - | - | - | - | - | - | - |
| | Total Intergovernmental | - | - | - | - | - | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 225-48100-55 | INTEREST INCOME | - | - | - | - | - | - | - |
| 225-48415-00 | RESTITUTION DAMAGES | - | - | - | - | - | - | - |
| 225-48500-55 | DONATIONS | - | 3,000 | - | - | - | - | - |
| | Total Miscellaneous Rev. | - | 3,000 | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 225-49290-55 | TRANSFER IN-OTHER FUNDS | - | - | - | - | - | - | - |
| 225-49300-55 | FUND BALANCE APPLIED | - | - | - | - | - | - | - |
| | Total Other Financing Sources | - | - | - | - | - | - | - |
| | Grand Total: | - | 3,000 | - | - | - | - | - |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 225-55321-820 | CAPITAL IMPROVE-CONSTRUCTION | 5,000 | - | - | - | - | - | - |
| 225-55321-821 | DESIGN/ENGINEERING | - | - | - | - | - | - | - |
| 225-55340-911 | TRANSFERS OUT-OTHER FUNDS | - | - | - | - | - | - | - |
| | Total: | 5,000 | - | - | - | - | - | - |

FUND BALANCE

| | | | | | | | | |
|-----------|--------------------------------|---------|-------|-------|-------|-------|-------|-------|
| 225-34300 | Net Change-Increase/(Decrease) | 2,433 | 5,433 | 5,433 | 5,433 | 5,433 | 5,433 | 5,433 |
| | | (5,000) | 3,000 | - | - | - | - | - |

2024-2025 Budget

Parkland Acquisition Fund-240

Revenues & Expenses

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| PUBLIC CHARGES FOR SERVICES | | | | | | | | |
| 240-46810-56 | PARKLAND FEES | 4,480 | - | - | - | 7,168 | - | - |
| | Total Charges for Services | 4,480 | - | - | - | 7,168 | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 240-48100-56 | INTEREST INCOME | - | - | - | - | - | - | - |
| 240-48510-56 | DONATION-TREES | - | - | - | - | - | - | - |
| | Total Miscellaneous Rev. | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 240-49300-56 | FUND BALANCE APPLIED | - | - | - | - | (7,168) | - | - |
| | Total Other Financing Sources | - | - | - | - | (7,168) | - | - |
| | Grand Total: | 4,480 | - | - | - | - | - | - |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 240-56110-294 | TREE & PARK EXPENSES | - | - | - | - | - | - | - |
| 240-56110-820 | LAND/REAL ESTATE ACQUISITION | - | - | - | - | - | - | - |
| | Total: | - | - | - | - | - | - | - |

FUND BALANCE

| | | | | | | | | |
|-----------|--------------------------------|--------|--------|--------|--------|--------|--------|--------|
| 240-34300 | Net Change-Increase/(Decrease) | 53,169 | 53,169 | 53,169 | 60,337 | 60,337 | 60,337 | 60,337 |
| | | 4,480 | - | - | - | 7,168 | - | - |

2024-2025 Budget
Parkland Development Fund-245
Revenues & Expenses

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-----------------------------------|------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| PUBLIC CHARGES FOR SERVICE | | | | | | | | |
| 245-46810-56 | PARKLAND FEES | 896 | - | - | - | - | - | - |
| 245-46816-56 | PURPLE MARTIN HOUSE DONATION | - | 1,691 | 100 | - | - | - | - |
| 245-46817-56 | UFC ARBORETUM DONATIONS | - | 4,900 | 26,556 | - | 9,953 | - | - |
| | Total Charges for Service | 896 | 6,591 | 26,656 | - | 9,953 | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 245-48100-56 | INTEREST INCOME | - | - | - | - | - | - | - |
| 245-48410-56 | DONATION-PARK DEVELOPMENT | - | 4,506 | 225 | - | - | - | - |
| 245-48420-56 | DONATION-EFFEGY MOUNDS | - | 533 | - | - | - | - | - |
| | Total Miscellaneous Rev. | - | 5,039 | 225 | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 245-49290-56 | TRANSFER IN-OTHER FUNDS | - | 2,867 | - | - | - | - | - |
| 245-49300-56 | FUND BALANCE APPLIED | - | - | - | - | (2,802) | - | - |
| | Total Otr Financing Sources | - | 2,867 | - | - | (2,802) | - | - |
| | Grand Total: | 896 | 14,497 | 26,881 | - | 7,151 | - | - |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 245-56120-219 | OTHER PROFESSIONAL SERVICES | - | - | 357 | - | - | - | - |
| 245-56120-310 | OFFICE & OPERATING SUPPLIES | - | 1,361 | 19,415 | - | 3,400 | - | - |
| 245-56120-650 | TRANSFER OUT | - | - | 533 | - | - | - | - |
| 245-56120-822 | CAPITAL OUTLAY/IMPROVEMENT | 2,371 | - | 26,465 | - | - | - | - |
| 245-56120-826 | UFC ARBORETUM EXPENSE | - | - | - | - | 3,751 | - | - |
| 245-56120-830 | RAY TROST NATURE PRESERVE | - | - | - | - | - | - | - |
| 245-56120-840 | CHINMEY SWIFT PROJECT | - | - | - | - | - | - | - |
| | Total: | 2,371 | 1,361 | 46,770 | - | 7,151 | - | - |

FUND BALANCE

| | | | | | | | |
|-----------|--------------------------------|---------|--------|----------|--------|--------|--------|
| 245-34300 | Net Change-Increase/(Decrease) | 19,666 | 32,802 | 12,913 | 15,715 | 15,715 | 15,715 |
| | | (1,475) | 13,136 | (19,889) | - | 2,802 | - |

2024-2025 Budget

Treyton's Field of Dreams Fund-246

Revenues & Expenses

Item 1.

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|--------------------------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| MISC REVENUE | | | | | | | | |
| 246-48525-55 | REC BUSINESS SPONSORSHIP | - | 400 | - | - | - | - | - |
| 246-48610-55 | MISC FIELD OF DREAMS REVENUE | - | - | - | - | - | - | - |
| | Total: | - | 400 | - | - | - | - | - |
| OTHER FINANCIAL SOURCES | | | | | | | | |
| 246-49250-55 | TOURNAMENT ENTRY FEES | (2,312) | 48,592 | 13,349 | 45,000 | 32,000 | 35,000 | 35,000 |
| 246-49251-55 | TFOD CONCESSION REVENUE | - | 27,492 | 7,014 | 25,000 | 15,000 | 20,000 | 20,000 |
| 246-49252-55 | FIELD OF DREAMS RENTAL | - | 100 | 147 | - | - | - | - |
| 246-49300-55 | FUND BALANCE APPLIED | - | - | - | (538) | 3,622 | 92 | 1,004 |
| | Total: | (2,312) | 76,184 | 20,510 | 69,462 | 50,622 | 55,092 | 56,004 |
| | Grand Total: | (2,312) | 76,584 | 20,510 | 69,462 | 50,622 | 55,092 | 56,004 |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 246-55110-114 | WAGES/PART-TIME/PERMANENT | - | 32,605 | 8,088 | 30,659 | 28,809 | 28,400 | 29,039 |
| 246-55110-150 | MEDICARE TAX/CITY SHARE | - | 455 | 17 | 445 | 108 | 412 | 421 |
| 246-55110-151 | SOCIAL SECURITY/CITY SHARE | - | 1,944 | 73 | 1,901 | 463 | 1,761 | 1,800 |
| 246-55110-155 | WORKERS COMPENSATION | - | 1,600 | 36 | 951 | 132 | 558 | 558 |
| 246-55110-212 | PROFESSIONAL SERVICES | - | 2,059 | 415 | 3,030 | - | - | - |
| 246-55110-224 | SOFTWARE/HARDWARE MAINTENANCE | - | - | - | - | - | 391 | 430 |
| 246-55110-320 | SUBSCRIPTIONS/DUES | - | - | - | - | - | - | - |
| 246-55110-324 | PROMOTIONS/ADS | - | - | - | - | - | - | - |
| 246-55110-330 | TRAVEL EXPENSES | - | - | 124 | - | - | - | - |
| 246-55110-310 | OFFICE & OPERATING SUPPLIES | 398 | 4,692 | 1,097 | 5,208 | 3,000 | 4,500 | 4,545 |
| 246-55110-346 | CONCESSION SUPPLY EXPENSE | 438 | 15,574 | 4,154 | 20,200 | 8,060 | 12,000 | 12,120 |
| 246-55110-350 | FIELD & BUILDING MAINT/REPAIRS | 426 | 3,666 | 5,159 | 2,020 | 5,000 | 2,020 | 2,040 |
| 246-55110-810 | CAPITAL IMPROVEMENTS | - | - | - | - | - | - | - |
| 246-55110-913 | TRANSFER TO OTHER FUNDS | 5,000 | 5,000 | 5,000 | 5,050 | 5,050 | 5,050 | 5,050 |
| | Total: | 6,262 | 67,594 | 24,162 | 69,462 | 50,622 | 55,092 | 56,004 |

FUND BALANCE

| | | | | | | | | |
|-----------|--------------------------------|---------|--------|---------|---|---------|--------|---------|
| | | 51,393 | 60,383 | 56,731 | | 53,110 | 53,018 | 52,013 |
| 246-34300 | Net Change-Increase/(Decrease) | (8,574) | 8,990 | (3,652) | - | (3,622) | (92) | (1,004) |

2024-2025 Budget

Aquatic Center Special Revenue Fund-247

Revenues & Expenses

Item 1.

REVENUES

3% increase 4% increase

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|--------------------------------------|---------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|
| AQUATIC CTR-MEMBERSHIPS | | | | | | | | |
| 247-41000-55 | FAMILY MEMBERSHIP REVENUE | 74,490 | 81,205 | 203,618 | 200,000 | 120,937 | 132,648 | 143,444 |
| 247-41100-55 | MONTHLY EFT REVENUE | 12,532 | 1,181 | 669 | 8,000 | 361 | 396 | 428 |
| 247-41200-55 | YOUTH MEMBERSHIP REVENUE | 87 | - | - | - | 19,246 | 21,109 | 22,828 |
| 247-41250-55 | ADULT MEMBERSHIP REVENUE | 25,183 | 60,182 | 699 | 1,000 | 45,365 | 49,757 | 53,807 |
| 247-41300-55 | SENIOR MEMBERSHIP REVENUE | 90 | 432 | 180 | 1,000 | 30,686 | 33,657 | 36,396 |
| 247-41350-55 | SILVER SNEAKERS MEMBERSHIP | 5,656 | 10,470 | 14,181 | 20,000 | 22,002 | 24,132 | 26,097 |
| 247-41400-55 | COUPLE MEMBERSHIP REVENUE | - | - | - | - | - | - | - |
| 247-41500-55 | COLLEGE STUDENT MEMBERSHIPS | 519 | - | - | - | - | - | - |
| | Total: | 118,558 | 153,470 | 219,346 | 230,000 | 238,596 | 261,700 | 283,000 |
| AQUATIC CTR-PASSES | | | | | | | | |
| 247-42000-55 | ADULT DAY PASSES | 14,712 | 19,860 | 43,428 | 70,000 | 48,666 | 48,666 | 48,666 |
| 247-42100-55 | YOUTH DAY PASSES | 8,388 | 4,630 | 18,777 | 38,000 | 38,195 | 38,195 | 38,195 |
| 247-42200-55 | SENIOR DAY PASSES | - | - | - | - | - | - | - |
| 247-42300-55 | GROUP RATES | 1,624 | 4,837 | 11,491 | 14,000 | 15,375 | 15,375 | 15,375 |
| | Total: | 24,723 | 29,327 | 73,697 | 122,000 | 102,235 | 102,235 | 102,235 |
| AQUATIC CTR-CLASSES | | | | | | | | |
| 247-43000-55 | SWIM LESSONS | 3,170 | 4,738 | 15,716 | 21,000 | 13,450 | 14,854 | 15,854 |
| 247-43100-55 | SUMMER SCHOOL SWIM LESSONS | - | (942) | - | - | - | - | - |
| 247-43200-55 | LAND FITNESS CLASSES | 5,487 | 4,271 | 7,668 | 5,000 | 10,841 | 11,519 | 12,770 |
| 247-43300-55 | WATER CLASSES | 418 | 2,376 | 1,175 | 3,000 | 1,192 | 1,227 | 1,276 |
| 247-43350-55 | MERMAID CLASSES | - | - | - | - | - | - | - |
| | Total: | 9,074 | 10,443 | 24,560 | 29,000 | 25,483 | 27,600 | 29,900 |
| AQUATIC CTR-RENTALS | | | | | | | | |
| 247-44000-55 | MEETING ROOM RENTALS | 479 | 1,507 | 1,991 | 7,000 | 2,635 | 3,900 | 4,400 |
| 247-44050-55 | OFFICE SPACE RENTALS | - | 3,000 | - | - | - | - | - |
| 247-44100-55 | WHITewater SCHOOL DIST RENTAL | 182 | - | 1,075 | 1,200 | 1,064 | 3,900 | 4,400 |
| 247-44105-55 | J HAWKS RENTALS | 457 | 1,030 | 583 | 1,000 | - | 2,100 | 2,400 |
| 247-44200-55 | BIRTHDAY PARTIES | 7,141 | 111 | 142 | 20,000 | 2,761 | 3,100 | 3,500 |
| | Total: | 8,259 | 5,648 | 3,792 | 29,200 | 6,460 | 13,000 | 14,700 |
| AQUATIC CTR-OTHER INCOME | | | | | | | | |
| 247-45000-55 | LIFE GUARD REIMB WHS | - | - | - | - | - | - | - |
| 247-45050-55 | DONATIONS | - | 200 | - | 6,400 | - | - | - |
| 247-45100-55 | GIFT CERTIFICATES | - | - | - | - | - | - | - |
| 247-45400-55 | CONCESSIONS STAND | 13,214 | 10,669 | 20,771 | 25,000 | 12,950 | 13,338 | 13,338 |
| 247-45500-55 | PRO-SHOP INCOME | 930 | 277 | 469 | 4,500 | 345 | 356 | 356 |
| 247-45505-55 | MISC INCOME-ONE TIME REV | - | - | 2,500 | - | - | - | - |
| 247-45600-55 | GIFT CARDS/CERTIFICATES | 102 | 607 | 724 | 2,000 | 1,956 | 2,014 | 2,014 |
| | Total: | 14,246 | 11,753 | 24,465 | 37,900 | 15,251 | 15,708 | 15,708 |
| AQUATIC CTR-OTHER FIN SOURCES | | | | | | | | |
| 247-49280-55 | WUSD CONTRIBUTION | 78,000 | 90,500 | 115,500 | 89,000 | 448,881 | 178,000 | 183,340 |
| 247-49290-55 | CITY CONTRIBUTION/TRANSFER | 78,000 | 103,000 | 128,000 | 279,759 | 328,631 | 178,000 | 178,000 |
| 247-49291-55 | CITY ADDITIONAL CONTRIBUTION | - | - | - | - | - | 106,973 | 93,364 |
| | Total: | 156,000 | 193,500 | 243,500 | 368,759 | 777,511 | 462,973 | 454,704 |
| | Total Operating Revenue: | 330,860 | 404,141 | 589,360 | 816,859 | 1,165,536 | 883,216 | 900,247 |

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|--|-------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| | | | | | | | | Item 1. |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------------------|----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| WAC- MANAGEMENT | | | | | | | | |
| 247-55100-111 | SALARIES/PERMANENT | 56,833 | 68,535 | 85,028 | 96,970 | 68,763 | 98,216 | 100,425 |
| 247-55100-112 | WAGES/OVERTIME | - | - | - | - | - | - | - |
| 247-55100-150 | MEDICARE TAX/CITY SHARE | 897 | 1,040 | 1,258 | 1,476 | 1,145 | 1,529 | 1,563 |
| 247-55100-151 | SOCIAL SECURITY/CITY SHARE | 3,835 | 4,446 | 5,381 | 6,310 | 4,896 | 6,536 | 6,683 |
| 247-55100-152 | RETIREMENT | 3,898 | 4,436 | 5,381 | 6,594 | 5,118 | 6,777 | 6,777 |
| 247-55100-153 | HEALTH INSURANCE | 8,775 | 4,851 | 12,313 | 11,933 | 9,500 | 7,200 | 7,560 |
| 247-55100-154 | HSA-HRA CONTRIBUTIONS | 186 | - | - | 1,250 | - | - | - |
| 247-55100-155 | WORKERS COMPENSATION | 103 | 552 | 1,054 | 3,007 | 461 | 1,930 | 1,930 |
| 247-55100-156 | LIFE INSURANCE | 15 | - | 5 | - | 2 | - | - |
| 247-55100-158 | UNEMPLOYMENT COMPENSATION | 9,620 | 316 | - | - | - | - | - |
| 247-55100-211 | PROFESSIONAL DEVELOPMENT | - | 2,023 | 1,162 | - | - | - | - |
| | Total: | 84,161 | 86,199 | 111,583 | 127,539 | 89,885 | 122,187 | 124,938 |
| WAC-FRONT DESK | | | | | | | | |
| 247-55150-113 | WAGES/TEMPORARY | 48,534 | 64,883 | 84,507 | 61,952 | 116,686 | 68,184 | 69,718 |
| 247-55150-150 | MEDICARE TAX/CITY SHARE | 707 | 929 | 1,207 | 898 | 1,770 | 989 | 1,011 |
| 247-55150-151 | SOCIAL SECURITY/CITY SHARE | 3,023 | 3,973 | 5,161 | 3,841 | 7,570 | 4,227 | 4,323 |
| 247-55150-152 | RETIREMENT | - | - | - | - | 160 | - | - |
| 247-55150-155 | WORKERS COMPENSATION | 2,327 | 2,448 | 2,384 | 1,921 | 2,207 | 1,340 | 1,340 |
| 247-55150-158 | UNEMPLOYMENT COMPENSATION | 8,439 | 1,101 | - | - | - | - | - |
| | Total: | 63,030 | 73,334 | 93,258 | 68,612 | 128,394 | 74,740 | 76,392 |
| WAC-FITNESS | | | | | | | | |
| 247-55200-113 | WAGES/TEMPORARY | - | - | - | - | - | - | - |
| 247-55200-114 | WAGES/PART-TIME/PERMANENT | 29,039 | 32,460 | 41,898 | 25,700 | 48,592 | 65,831 | 67,312 |
| 247-55200-150 | MEDICARE TAX/CITY SHARE | 444 | 462 | 603 | 373 | 729 | 955 | 976 |
| 247-55200-151 | SOCIAL SECURITY/CITY SHARE | 1,898 | 1,975 | 2,579 | 1,593 | 3,116 | 4,081 | 4,173 |
| 247-55200-152 | RETIREMENT | - | - | 87 | - | 292 | - | - |
| 247-55200-153 | HEALTH INSURANCE | - | - | - | - | 833 | - | - |
| 247-55200-155 | WORKERS COMPENSATION | 1,457 | 1,032 | 1,299 | 797 | 1,083 | 1,294 | 1,294 |
| 247-55200-156 | LIFE INSURANCE | - | - | - | - | 2 | - | - |
| 247-55200-158 | UNEMPLOYMENT COMPENSATION | 805 | - | - | - | - | - | - |
| | Total: | 33,643 | 35,928 | 46,466 | 28,463 | 54,647 | 72,160 | 73,755 |
| WAC-AQUATIC | | | | | | | | |
| 247-55300-113 | WAGES/TEMPORARY | - | - | - | - | - | - | - |
| 247-55300-114 | WAGES/PART-TIME/PERMANENT | 87,635 | 102,510 | 103,926 | 181,396 | 151,796 | 252,214 | 257,888 |
| 247-55300-150 | MEDICARE TAX/CITY SHARE | 1,306 | 1,490 | 1,489 | 2,630 | 2,302 | 3,657 | 3,739 |
| 247-55300-151 | SOCIAL SECURITY/CITY SHARE | 5,585 | 6,369 | 6,367 | 11,247 | 9,843 | 15,637 | 15,989 |
| 247-55300-152 | RETIREMENT | - | - | 1,020 | - | 2,351 | - | - |
| 247-55300-153 | HEALTH INSURANCE | - | - | - | - | 1,710 | - | - |
| 247-55300-155 | WORKERS COMPENSATION | 4,333 | 3,979 | 3,183 | 5,625 | 3,617 | 4,957 | 4,957 |
| 247-55300-156 | LIFE INSURANCE | - | - | - | - | 3 | - | - |
| 247-55300-158 | UNEMPLOYMENT COMPENSATION | 1,772 | 107 | - | - | - | - | - |
| | Total: | 100,630 | 114,456 | 115,984 | 200,897 | 171,622 | 276,465 | 282,574 |
| WAC-MAINTENANCE | | | | | | | | |
| 247-55400-111 | SALARIES/PERMANENT | - | 3,381 | 12,608 | - | 12,616 | 12,616 | 12,899 |
| 247-55400-150 | MEDICARE TAX/CITY SHARE | - | 45 | 182 | - | 184 | 184 | 188 |
| 247-55400-151 | SOCIAL SECURITY/CITY SHARE | - | 192 | 780 | - | 786 | 786 | 804 |
| 247-55400-152 | RETIREMENT | - | 209 | 817 | - | 893 | 893 | 913 |
| 247-55400-153 | HEALTH INSURANCE | - | - | 497 | - | 2,814 | 2,814 | 2,877 |
| 247-55400-155 | WORKERS COMPENSATION | - | 37 | 392 | - | 303 | 303 | 309 |
| 247-55400-156 | LIFE INSURANCE | - | 0 | 4 | - | 2 | 2 | 2 |
| 247-55400-250 | CONTRACTED SERVICES | - | - | - | - | 1,463 | - | - |
| | Total: | - | 3,865 | 15,279 | - | 19,060 | 17,597 | 17,597 |
| WAC-ADMIN EXPENSES | | | | | | | | |
| 247-55500-220 | INSURANCE | - | - | - | - | 7,416 | 7,638 | 7,867 |

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 Item 1. |
|---------------|---------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|-----------------|
| 247-55500-224 | SOFTWARE/HARDWARE MAINTENANCE | 1,888 | 1,355 | 4,483 | 8,445 | 14,664 | 9,567 | 10,123 |
| 247-55500-225 | TELECOM/INTERNET/COMMUNICATIONS | 3,847 | 4,087 | 4,563 | 4,766 | 5,038 | 4,088 | 4,129 |
| 247-55500-246 | CLEANING & SUPPLIES | 172 | 26 | 8,170 | 5,500 | 8,311 | 8,400 | 8,484 |
| 247-55500-310 | FITNESS & OPERATING SUPPLIES | 1,834 | 3,843 | 1,616 | 2,000 | 3,112 | 3,300 | 3,333 |
| 247-55500-320 | CHAMBER DUES & EXPENSES | - | - | 274 | 275 | 288 | 288 | 291 |
| 247-55500-650 | CREDIT CARD PROCESSING FEES | 33 | 44 | 57 | 152 | 110 | 152 | 153 |
| 247-55500-652 | BANK CHARGES | 8 | 7 | 10 | 10 | - | 10 | 10 |
| 247-55500-654 | PERMITS & FEES | 1,035 | 1,005 | 1,005 | 1,050 | 2,100 | 1,050 | 1,061 |
| 247-55500-656 | MEMBER KEY TAGS | 295 | 885 | 1,386 | 1,100 | 1,011 | 1,100 | 1,111 |
| | Total: | 9,112 | 11,251 | 21,563 | 23,298 | 42,050 | 35,592 | 36,562 |

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 Item 1. |
|---------------------------|----------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|-----------------|
| WAC-POOL EXPENSES | | | | | | | | |
| 247-55600-310 | OFFICE & OPERATING SUPPLIES | 409 | 109 | 1,410 | 250 | 4,112 | 3,171 | 3,267 |
| 247-55600-342 | WSI CLASS EXPENSE | - | - | 634 | 100 | 1,125 | 100 | 101 |
| 247-55600-344 | LIFEGUARD CLASS EXPENSE | 114 | 1,663 | 1,695 | 1,500 | 1,500 | 1,954 | 2,013 |
| 247-55600-346 | GENERAL POOL MAINTENANCE | 10,515 | 12,963 | 12,001 | 14,000 | 10,622 | 12,000 | 12,360 |
| 247-55600-348 | POOL EQUIPMENT | 667 | 8,676 | 4,167 | 5,050 | 3,241 | 5,050 | 5,101 |
| 247-55600-350 | POOL CHEMICALS | 16,598 | 18,840 | 18,000 | 18,180 | 18,000 | 18,540 | 19,096 |
| | Total: | 28,303 | 42,250 | 37,907 | 39,080 | 38,600 | 40,815 | 41,938 |
| WAC-UTILITIES/HVAC | | | | | | | | |
| 247-55700-221 | WATER/SEWER UTILITIES | 26,230 | 22,613 | 27,529 | 28,280 | 26,605 | 28,280 | 28,563 |
| 247-55700-222 | ELECTRIC UTILITIES | 64,186 | 74,473 | 82,711 | 80,800 | 89,585 | 90,000 | 90,900 |
| 247-55700-223 | NATURAL GAS | 41,264 | 68,776 | 74,817 | 60,000 | 68,381 | 69,000 | 69,690 |
| 247-55700-244 | HVAC SUPPLIES | 2,055 | 7,790 | 9,068 | 3,535 | 1,800 | - | - |
| 247-55700-355 | REPAIR/MAINT SUPPLIES | 4,384 | 2,400 | 7,489 | 2,525 | 6,000 | 19,000 | 19,190 |
| | Total: | 138,119 | 176,052 | 201,614 | 175,140 | 192,371 | 206,280 | 208,343 |
| WAC-OTHER EXPENSES | | | | | | | | |
| 247-55800-310 | OFFICE & OPERATING SUPPLIES | 10,222 | 17,483 | 19,601 | 10,100 | 15,200 | 15,500 | 15,655 |
| 247-55800-324 | MARKETING | 1,342 | 5,463 | 5,144 | 8,080 | 8,080 | 8,080 | 8,161 |
| 247-55800-341 | JANITORIAL/CLEANING SUPPLIES | 409 | 535 | 1,055 | 505 | 500 | 1,100 | 1,111 |
| 247-55800-342 | CONCESSION SUPPLIES | 7,914 | 6,203 | 12,166 | 15,000 | 10,100 | 12,000 | 12,120 |
| 247-55800-344 | LAND FITNESS SPECIAL EVENTS | - | - | 194 | - | - | - | - |
| 247-55800-346 | PRO-SHOP INVENTORY | 250 | 456 | 654 | 750 | - | 700 | 707 |
| 247-55800-600 | SALES TAX EXPENSE | 539 | - | - | - | - | - | - |
| 247-55800-913 | GENERAL FUND TRANSFER | - | - | - | - | - | - | - |
| | Total: | 20,676 | 30,140 | 38,815 | 34,435 | 33,880 | 37,380 | 37,754 |
| | Total Operating Expenses: | 477,675 | 573,474 | 682,470 | 697,464 | 770,508 | 883,216 | 900,247 |

| | | | | | | | |
|----------------------------------|------------------|------------------|-----------------|----------------|------------------|----------------|----------------|
| Total Operating Revenue: | 330,860 | 404,141 | 589,360 | 816,859 | 1,165,536 | 883,216 | 900,247 |
| Total Operating Expenses: | 477,675 | 573,474 | 682,470 | 697,464 | 770,508 | 883,216 | 900,247 |
| Total Operating Net: | (146,815) | (169,333) | (93,109) | 119,395 | 395,028 | 0 | (0) |

CAPITAL REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|--------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 247-49285-55 | WUSD CAPITAL IMPROVE CONT | 50,000 | 50,000 | 50,000 | 50,000 | - | 100,000 | 100,000 |
| 247-49295-55 | GENERAL FUND CAP IMPROVE CONT | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 100,000 | 100,000 |
| | Total Capital Revenue: | 100,000 | 100,000 | 100,000 | 100,000 | 50,000 | 200,000 | 200,000 |

CAPITAL EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 247-55800-810 | CAPITAL EQUIPMENT | 2,881 | 9,990 | 18,275 | - | 20,000 | 105,000 | - |
| 247-55800-820 | CAPITAL IMPROVEMENTS | 23,259 | - | - | - | - | - | 100,000 |
| | Total Capital Expenses: | 26,140 | 9,990 | 18,275 | - | 20,000 | 105,000 | 100,000 |

| | | | | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|
| Total Capital Revenue: | 100,000 | 100,000 | 100,000 | 100,000 | 50,000 | 200,000 | 200,000 |
| Total Capital Expenses: | 26,140 | 9,990 | 18,275 | - | 20,000 | 105,000 | 100,000 |
| Total Capital Net: | 73,860 | 90,010 | 81,725 | 100,000 | 30,000 | 95,000 | 100,000 |

| | | | | | | | | |
|--------------|-----------------------------|----------|----------|----------|------------------|------------------|-----------------|------------------|
| 247-49300-55 | FUND BALANCE APPLIED | - | - | - | (219,395) | (425,028) | (95,000) | (100,000) |
|--------------|-----------------------------|----------|----------|----------|------------------|------------------|-----------------|------------------|

| | | | | | | | |
|---------------------------------|-----------------|-----------------|-----------------|----------|----------|----------|----------|
| Total WAFC Facility Net: | (72,956) | (79,323) | (11,385) | 0 | - | - | - |
|---------------------------------|-----------------|-----------------|-----------------|----------|----------|----------|----------|

| | | | | | | | | |
|---------------------|--------------------------------|-----------|-----------|-----------|---|---------|--------|---------|
| FUND BALANCE | | (334,106) | (413,429) | (425,028) | | 0 | 95,000 | 195,000 |
| 247-34300 | Net Change-Increase/(Decrease) | (72,956) | (79,323) | (11,599) | 0 | 425,028 | 95,000 | 100,000 |

2024-2025 Budget

Park and Rec Special Revenue Fund-248

Revenues & Expenses

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|--|---|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| PUBLIC CHARGES FOR SERVICE | | | | | | | | |
| 248-43355-53 | GENERAL FUND TRANSFER | 8,500 | - | - | 197,795 | 197,795 | 261,271 | 290,432 |
| 248-46310-55 | SENIORS PROGRAM REVENUE | - | - | 22,045 | - | 20,000 | 20,000 | 20,000 |
| 248-46312-55 | MISC DEPT EARNINGS | - | - | (50) | - | 100 | - | - |
| 248-46732-55 | AFTER SCHOOL PROG REVENUE | 25,736 | 38,722 | 54,999 | 78,000 | 51,000 | 50,000 | 50,000 |
| 248-46733-55 | SUMMER CAMP | 7,600 | 6,106 | 15,563 | 15,000 | 13,584 | 15,000 | 15,000 |
| 248-46734-55 | DANCE REVENUE | 1,192 | 379 | 373 | 5,000 | 665 | 1,500 | 1,500 |
| 248-46735-55 | SPORTS CAMP | - | - | - | 750 | - | - | - |
| 248-46736-55 | INSTRUCTION REVENUE | 2,965 | 3,741 | 5,178 | 4,500 | 2,500 | 2,500 | 2,500 |
| 248-46737-55 | CLUB BASKETBALL REVENUE | 860 | 7,086 | 7,986 | 6,000 | (75) | - | - |
| 248-46738-55 | SPORTS REVENUE | 9,353 | 6,011 | 2,023 | 12,000 | 1,400 | 1,400 | 1,400 |
| 248-46739-55 | SWL BASKETBALL LEAGUE | 10,045 | - | - | - | - | - | - |
| 248-46740-55 | CONTRACTUAL GYMNASTICS | (221) | 760 | 1,499 | 4,000 | (317) | 1,500 | 1,500 |
| 248-46743-55 | WYFL FOOTBALL REVENUE | - | 9,829 | 6,982 | 10,500 | - | - | - |
| 248-46744-55 | YOUTH FOOTBALL | - | 1,867 | 1,748 | 2,000 | 2,000 | 2,000 | 2,000 |
| 248-46745-55 | YOUTH TENNIS | - | 1,123 | 605 | 1,200 | 1,300 | 1,300 | 1,300 |
| 248-46746-55 | ADULT TENNIS | - | 329 | 35 | 1,200 | 214 | 200 | 200 |
| 248-46747-55 | TEE BALL & ROOKIE BALL | - | 1,744 | 1,743 | 2,400 | 2,305 | 2,300 | 2,300 |
| 248-46748-55 | YOUTH BASEBALL & SOFTBALL | - | 8,095 | 10,514 | 9,000 | 9,679 | 9,500 | 9,500 |
| 248-46749-55 | ADULT SOFTBALL | - | 1,420 | 726 | 1,600 | 2,132 | 2,000 | 2,000 |
| 248-46750-55 | YOUTH VOLLEYBALL | - | 862 | - | 1,600 | - | - | - |
| 248-46751-55 | START SMART SPORTS | - | 1,481 | 1,636 | 1,400 | 1,230 | 1,200 | 1,200 |
| 248-46752-55 | YOUTH BASKETBALL | - | - | 1,247 | 1,400 | - | - | - |
| | Total Public Charges for Service | 66,031 | 89,557 | 134,851 | 355,345 | 305,512 | 371,671 | 400,832 |
| SPONSORSHIP & DONATIONS | | | | | | | | |
| 248-48525-55 | REC BUSINESS SPONSORSHIP | 1,000 | 2,700 | 10,900 | 3,000 | 2,700 | 2,700 | 2,700 |
| 248-48600-55 | MISC REVENUE-SPONSORSHIP | - | - | - | - | 500 | 500 | 500 |
| 248-48611-55 | SENIORS FUNDRAISING REVENUE | - | - | 29,684 | - | 7,500 | 7,500 | 7,500 |
| 248-48612-55 | SENIORS VAN FUNDRAISING REV | - | - | 10,765 | - | - | - | - |
| 248-48613-55 | SENIORS DFCI FUNDRAISING REV | - | - | 2,429 | - | 1,500 | 1,500 | 1,500 |
| | Total Sponsorships & Donations | 1,000 | 2,700 | 53,778 | 3,000 | 12,200 | 12,200 | 12,200 |
| TOURNAMENT & CONCESSION OPERATION | | | | | | | | |
| 248-49253-55 | MISC REVENUE | 744 | 2,208 | 3,612 | - | 10 | - | - |
| 248-49295-55 | TRANSFER FROM FUND 246 | - | - | - | 5,050 | 5,050 | 5,050 | 5,050 |
| 248-49300-55 | FUND BALANCE APPLIED | - | - | - | 983 | 11,820 | 19,000 | - |
| | Total Tourn & Concession Ops | 744 | 2,208 | 3,612 | 6,033 | 16,880 | 24,050 | 5,050 |
| | 248 - Park & Rec Spec Rev | 67,774 | 94,465 | 192,241 | 364,378 | 334,592 | 407,921 | 418,082 |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|--------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| PARK & REC PROGRAMS | | | | | | | | |
| 248-55110-111 | SALARIES/PERMANENT | - | - | - | 115,003 | 105,098 | 118,581 | 121,249 |
| 248-55110-112 | WAGES/OVERTIME | - | - | - | - | - | - | - |
| 248-55110-114 | WAGES/PART-TIME/PERMANENT | 40,814 | 49,483 | 67,930 | 82,874 | 66,418 | 100,640 | 102,904 |
| 248-55110-117 | LONGEVITY PAY | - | - | - | 700 | - | 700 | 700 |
| 248-55110-150 | MEDICARE TAX/CITY SHARE | 589 | 700 | 987 | 2,963 | 2,417 | 3,238 | 3,310 |
| 248-55110-151 | SOCIAL SECURITY/CITY SHARE | 2,519 | 2,993 | 4,221 | 12,669 | 10,332 | 13,843 | 14,155 |
| 248-55110-152 | RETIREMENT | - | - | 1 | 7,868 | 7,039 | 8,230 | 8,416 |
| 248-55110-153 | HEALTH INSURANCE | - | - | - | 15,887 | 28,769 | 34,277 | 35,991 |
| 248-55110-154 | HSA-HRA CONTRIBUTIONS | - | - | - | 1,000 | 1,027 | 3,780 | 3,780 |
| 248-55110-155 | WORKERS COMPENSATION | 1,951 | 1,610 | 2,110 | 5,521 | 2,355 | 3,713 | 3,713 |
| 248-55110-156 | LIFE INSURANCE | - | - | - | 21 | 22 | 21 | 21 |
| 248-55110-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 248-55110-158 | UNEMPLOYMENT COMPENSATION | 6,124 | 75 | - | - | - | - | 20 |
| 248-55110-211 | PROFESSIONAL DEVELOPMENT | 500 | 1,103 | 794 | 3,535 | 3,136 | 3,535 | - |
| 248-55110-224 | SOFTWARE/HARDWARE MAINTENANCE | - | - | 90 | - | 7,816 | 5,615 | 6,036 |

| | | | | | | | | |
|----------------|--------------------------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 248-55110-225 | TELECOM/INTERNET/COMMUNICATI | - | - | 251 | 1,860 | 500 | 847 | Item 1. |
| 248-55110-310 | OFFICE & OPERATING SUPPLIES | 670 | 824 | 2,194 | 1,515 | 1,400 | 1,515 | 1,530 |
| 248-55110-320 | SUBSCRIPTIONS/DUES | 120 | 1,164 | 1,715 | 5,555 | 1,500 | 5,555 | 5,611 |
| 248-55110-324 | PROMOTIONS/ADS | 797 | 1,945 | 1,388 | 3,313 | 3,313 | 3,313 | 3,346 |
| 248-55110-330 | TRAVEL EXPENSES | - | - | - | 202 | - | - | - |
| 248-55110-341 | REPAIR/MAINT/FUEL-VECHICLE | - | - | - | - | 600 | 605 | 611 |
| 248-55110-342 | PROGRAM SUPPLIES | - | - | 46 | - | - | - | - |
| 248-55110-343 | POSTAGE | - | - | - | 505 | - | - | - |
| 248-55110-345 | VOLUNTEER EXPENSES | 158 | 177 | 362 | 1,010 | - | 1,000 | 1,010 |
| 248-55110-346 | CONCESSION SUPPLIES | - | - | 1,040 | - | - | - | - |
| 248-55110-400 | TEE & ROOKIE BALL-SUPPLIES | 368 | 771 | 820 | 1,111 | 864 | 1,111 | 1,122 |
| 248-55110-405 | BASKETBALL-SUPPLIES | - | 1,084 | 925 | - | - | 400 | 404 |
| 248-55110-410 | CLUB BASKETBALL-SUPPLIES | 4,132 | - | 11,500 | 8,080 | - | - | - |
| 248-55110-411 | SWL CLUB BASKETBALL-SUPPLIES | 3,851 | - | - | - | - | - | - |
| 248-55110-412 | WYFL FOOTBALL-SUPPLIES | - | 9,829 | 6,482 | 5,050 | - | - | - |
| 248-55110-417 | VOLLEYBALL-SUPPLIES | - | 585 | - | 606 | - | - | - |
| 248-55110-420 | TOURNAMENT TEAMS-SUPPLIES | - | - | - | - | - | - | - |
| 248-55110-425 | YOUTH BASE & SOFTBALL-SUPPLIES | 4,576 | 5,198 | 7,950 | 5,050 | 9,000 | 5,050 | 5,101 |
| 248-55110-430 | START SMART SPORTS-SUPPLIES | - | 816 | 103 | 505 | 203 | 505 | 510 |
| 248-55110-435 | FLAG FOOTBALL-SUPPLIES | 235 | 1,036 | 1,450 | 1,818 | 1,000 | 1,818 | 1,836 |
| 248-55110-445 | ADULT SOFTBALL-SUPPLIES | - | 60 | - | 202 | 130 | 200 | 202 |
| 248-55110-450 | DANCE-SUPPLIES | - | - | - | 404 | 400 | 404 | 408 |
| 248-55110-455 | TAE KWON DO-SUPPLIES | - | 57 | 261 | 24 | 1,053 | 200 | 202 |
| 248-55110-460 | GYMNASTICS-SUPPLIES | - | - | - | 303 | - | 303 | 306 |
| 248-55110-470 | SUMMER CAMP-SUPPLIES | 616 | 287 | 1,430 | 1,010 | 1,261 | 1,200 | 1,212 |
| 248-55110-475 | AFTER SCHOOL-SUPPLIES | 2,877 | 3,186 | 5,157 | 10,100 | 7,000 | 7,000 | 7,070 |
| 248-55110-476 | SUMMER SPORTS CAMP SUPPLIES | - | - | - | 303 | - | - | - |
| 248-55110-485 | TENNIS-SUPPLIES | - | 1,194 | 522 | 808 | 1,216 | 1,225 | 1,237 |
| 248-55110-913 | GENERAL FUND TRANSFER | - | - | 14,922 | - | - | - | - |
| | Total: | 70,897 | 84,179 | 134,651 | 297,374 | 263,868 | 328,423 | 336,855 |
| SENIORS | | | | | | | | |
| 248-55115-111 | SALARIES/PERMANENT | - | - | - | 31,450 | 27,421 | 33,538 | 34,293 |
| 248-55115-114 | WAGES/PART-TIME/PERMANENT | - | - | 11,599 | 9,192 | 11,630 | 9,399 | 9,610 |
| 248-55115-150 | MEDICARE TAX/CITY SHARE | - | - | 123 | 589 | 565 | 623 | 637 |
| 248-55115-151 | SOCIAL SECURITY/CITY SHARE | - | - | 525 | 2,520 | 2,416 | 2,662 | 2,722 |
| 248-55115-152 | RETIREMENT | - | - | - | 2,139 | 1,865 | 2,314 | 2,366 |
| 248-55115-153 | HEALTH INSURANCE | - | - | - | 5,197 | 4,223 | 5,758 | 6,046 |
| 248-55115-154 | HSA-HRA CONTRIBUTIONS | - | - | - | 1,000 | - | 1,080 | 1,080 |
| 248-55115-155 | WORKERS COMPENSATION | - | - | 65 | 870 | 81 | 844 | 844 |
| 248-55115-211 | PROFESSIONAL DEVELOPMENT | - | - | 590 | 1,010 | 1,675 | 1,100 | 1,111 |
| 248-55115-224 | SOFTWARE/HARDWARE MAINTENAI | - | - | 1,031 | 6,999 | - | 924 | 1,016 |
| 248-55115-225 | TELECOM/INTERNET/COMMUNICATI | - | - | 310 | 1,898 | 1,898 | 1,951 | 2,003 |
| 248-55115-310 | OFFICE & OPERATING SUPPLIES | - | - | 686 | 3,535 | 1,600 | 2,500 | 2,525 |
| 248-55115-320 | SUBSCRIPTIONS/DUES | - | - | 215 | 606 | - | 606 | 612 |
| 248-55115-342 | PROGRAMMING EXPENSE | - | - | 16,025 | - | 16,000 | 15,000 | 15,150 |
| 248-55115-400 | MEMBERSHIP EXPENSE | - | - | 1,897 | - | 1,350 | 1,200 | 1,212 |
| | Total: | - | - | 33,065 | 67,005 | 70,723 | 79,498 | 81,227 |
| | Total: | 70,897 | 84,179 | 167,715 | 364,378 | 334,592 | 407,921 | 418,082 |

| | | | | | | | | |
|---------------------|--------------------------------|---------|--------|--------|---|----------|----------|-----|
| FUND BALANCE | | (3,123) | 7,163 | 31,689 | | 19,869 | 869 | 869 |
| 248-34300 | Net Change-Increase/(Decrease) | (3,123) | 10,285 | 24,526 | - | (11,820) | (19,000) | - |

2024-2025 Budget
Lakes Improvement Fund-272
Revenues & Expenses

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|--------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| MISCELLANEOUS REVENUES | | | | | | | | |
| 272-48100-00 | INTEREST INCOME | - | - | - | - | - | - | - |
| 272-48410-00 | DONATIONS-LAKES IMPROVEMENT | - | - | - | - | - | - | - |
| | Total Miscellaneous Rev. | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 272-49300-00 | FUND BALANCE APPLIED | - | - | - | - | - | - | - |
| | Total Other Financing Sources | - | - | - | - | - | - | - |
| | Grand Total: | - | - | - | - | - | - | - |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 272-51920-310 | OFFICE & OPERATING SUPPLIES | - | - | - | - | - | - | - |
| 272-51920-650 | DONATION PURCHASES | - | - | - | - | - | - | - |
| 272-51920-821 | DESIGN/ENGINEERING/SURVEY | - | - | - | - | - | - | - |
| | Total: | - | - | - | - | - | - | - |


FUND BALANCE

| | | | | | | | | |
|-----------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|
| 272-34300 | Net Change-Increase/(Decrease) | 475 | 475 | 475 | 475 | 475 | 475 | 475 |
|-----------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|



1,424,670 320,773.87 - -
2024-2025 Budget
General Fund
Revenue Budget Summary

| GENERAL FUND REVENUES | | | | | | | | | | |
|--|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
| 5,756,853 | | | | | | | | | | |
| 5,852,362 5,852,362 11,039,150 11,224,585 | | | | | | | | | | |
| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 YTD-AUG | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET | |
| TAXES | | | | | | | | | | |
| 100-41110-00 | LOCAL TAX LEVY | 3,093,547 | 3,133,033 | 3,154,970 | 4,499,748 | 4,499,748 | 4,499,748 | 4,538,657 | 4,584,638 | |
| 100-41111-00 | DEBT SERVICE TAX LEVY | 892,438 | 946,352 | 1,045,965 | 1,257,105 | 1,257,105 | 1,257,105 | 1,313,705 | 1,267,724 | |
| 100-41112-00 | OMITTED PROPERTY TAXES | - | - | - | - | - | - | - | - | |
| 100-41113-00 | RESCINDED TAXES-REAL ESTATE | 4,183 | - | 6,611 | - | 2,625 | 2,625 | - | - | |
| 100-41114-00 | USE VALUE PENALTY | 224 | 546 | - | 500 | - | - | - | - | |
| 100-41140-00 | MOBILE HOME FEES | 17,400 | 38,885 | 57,754 | 25,000 | (20,191) | 58,000 | 58,000 | 58,000 | |
| 100-41210-00 | ROOM TAX-GROSS AMOUNT | 56,542 | 192,583 | 233,465 | 190,000 | 107,906 | 230,000 | 230,000 | 230,000 | |
| 100-41320-00 | IN LIEU-UNIV GARDEN & WW MANOR | 27,513 | 27,733 | 120,606 | 27,733 | 27,820 | 27,820 | 27,820 | 27,820 | |
| 100-41800-00 | INTEREST ON TAXES | 12,263 | 744 | 5,620 | 650 | 24,482 | 30,000 | 26,700 | 25,995 | |
| | TOTAL TAXES | 4,104,110 | 4,339,875 | 4,624,990 | 6,000,736 | 5,899,495 | 6,105,298 | 6,194,882 | 6,194,177 | |
| SPECIAL ASSESSMENTS | | | | | | | | | | |
| 100-42010-00 | INTEREST ON SP ASSESS. | 53 | 53 | - | - | - | - | - | - | |
| 100-42200-62 | SEWER MAINS & LATERALS | 316 | 316 | - | - | - | - | - | - | |
| 100-42310-53 | CURB & GUTTER | 58 | 58 | - | - | - | - | - | - | |
| 100-42320-53 | SIDEWALKS | 32 | 32 | - | - | - | - | - | - | |
| 100-42400-53 | SNOW REMOVAL | 641 | 1,675 | 150 | 500 | - | - | - | - | |
| 100-42500-53 | FAILURE TO MOW FINES | 425 | 1,175 | - | - | 193 | 200 | - | - | |
| | TOTAL SPECIAL ASSESSMENTS | 1,523 | 3,308 | 150 | 500 | 193 | 200 | - | - | |
| INTERGOVERNMENTAL REVENUES | | | | | | | | | | |
| 100-43344-00 | EXPENDITURE RESTRAINT PROG | 67,958 | 71,382 | 63,331 | 53,306 | - | 53,306 | - | - | |
| 100-43410-00 | SHARED REVENUE-UTILITY | 371,011 | 422,541 | 397,001 | 396,241 | - | 395,596 | 394,892 | 394,892 | |
| 100-43420-00 | SHARED REVENUE-BASE | 2,836,916 | 2,836,783 | 2,836,846 | 2,836,844 | 535,131 | 2,836,844 | 3,534,954 | 3,534,954 | |
| 100-43507-52 | POLICE-MISC SAFETY GRANTS | 7,697 | 6,841 | 8,013 | 500 | 10 | 10 | - | - | |
| 100-43510-00 | FEDERAL/STATE GRANTS-REIMBURS | 268,360 | - | - | - | - | - | - | - | |
| 100-43530-53 | TRANSPORTATION AIDS | 664,597 | 625,414 | 576,591 | 572,016 | 429,065 | 572,016 | 580,479 | 580,479 | |
| 100-43531-52 | STATE GRANT-PUBLIC SAFETY | - | - | 9,356 | - | - | - | - | - | |
| 100-43540-52 | UNIVERSITY-LEASE-PARKING | 45,000 | 45,000 | 45,000 | 45,000 | - | 45,000 | 45,000 | 45,000 | |
| 100-43550-52 | MOU-DISPATCH SERVICE | 166,561 | 170,491 | 178,963 | 179,292 | - | - | - | - | |
| 100-43610-52 | MSP-STATE UNIVERSITY SVCS PYMT | 284,694 | 279,097 | 329,598 | 205,881 | 192,781 | 192,781 | 7,331 | 217,401 | |
| 100-43663-52 | 2% FIRE DUES-ST OF WISC | 27,783 | 29,711 | 32,121 | - | - | - | - | - | |
| 100-43670-60 | EXEMPT COMPUTER AID-FR STATE | 5,587 | 5,587 | 5,846 | 5,846 | 16,330 | 16,330 | 16,330 | 16,330 | |
| 100-43670-61 | PERSONAL PROPERTY AID | - | - | - | 35,656 | 43,214 | 43,214 | 43,214 | 43,214 | |
| 100-43760-00 | WEIGHTS & MEASURES RECOVERY | 2,800 | 2,800 | 3,408 | 2,800 | - | 2,800 | 3,000 | 3,000 | |
| 100-43765-00 | REIMB-HIST SOC-DEPOT-ELIGAS | 1,784 | 1,571 | 1,416 | 1,575 | 2,029 | 2,029 | 2,029 | 2,029 | |
| 100-43767-52 | REIMB-BADGARNET-FORT ATKINSON | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | |
| 100-43745-52 | WUSD-JUVENILE OFFICER | 62,051 | 58,228 | 65,117 | 64,500 | 65,211 | 65,211 | 65,397 | 67,032 | |
| | TOTAL INTERGOVT REVENUES | 4,815,278 | 4,557,924 | 4,555,086 | 4,401,936 | 1,286,252 | 4,227,617 | 4,695,105 | 4,906,810 | |

| | | | | | | | |
|---|--|-----------|------------|---|--|------------|------------|
|  | | 1,424,670 | 320,773.87 | - | 2024-2025 Budget General Fund Revenue Budget Summary | 5,852,362 | 5,852,362 |
| GENERAL FUND REVENUES | | 5,756,853 | | | | 11,039,150 | 11,224,585 |

| | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 YTD-AUG | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---|----------------|----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|
| LICENSES & PERMITS | | | | | | | | |
| 100-44110-51 LIQUOR & BEER | 10,589 | 18,400 | 18,608 | 16,100 | 18,753 | 18,733 | 18,733 | 18,733 |
| 100-44120-51 CIGARETTE | 700 | 1,350 | 1,540 | 1,200 | 1,300 | 1,300 | 1,300 | 1,300 |
| 100-44122-51 BEVERAGE OPERATORS | 2,948 | 4,360 | 3,020 | 3,600 | 2,637 | 3,600 | 3,600 | 3,600 |
| 100-44200-51 MISC. LICENSES | 1,725 | 1,725 | 2,233 | 2,000 | 2,772 | 2,772 | 2,750 | 2,750 |
| 100-44300-53 BLDGZONING PERMITS | 17,495 | 94,149 | 42,537 | 34,725 | 102,909 | 105,000 | 50,000 | 50,000 |
| 100-44310-53 ELECTRICAL PERMITS | 6,325 | 8,752 | 6,911 | 5,550 | 7,764 | 8,000 | 5,550 | 5,550 |
| 100-44320-53 PLUMBING PERMITS | 4,422 | 12,059 | 7,785 | 5,775 | 6,674 | 7,000 | 5,775 | 5,775 |
| 100-44330-53 HVAC PERMITS | 4,020 | 5,646 | 4,668 | 3,225 | 4,739 | 5,000 | 3,225 | 3,225 |
| 100-44340-53 STREET OPENING PERMITS | 50 | 250 | 100 | 200 | 150 | 150 | 200 | 200 |
| 100-44350-53 SIGN PERMITS | 689 | 1,703 | 952 | 1,200 | 780 | 780 | 600 | 600 |
| 100-44370-51 WATERFOWL PERMITS | 20 | - | - | - | 280 | 280 | - | - |
| 100-44900-51 MISC PERMITS | 713 | 423 | 695 | 400 | 1,370 | 1,370 | 500 | 500 |
| TOTAL LICENSES & PERMITS | 49,695 | 148,817 | 89,048 | 73,975 | 150,128 | 153,985 | 92,233 | 92,233 |
| FINES, FORFEITURES - PENALTIES | | | | | | | | |
| 100-45110-52 ORDINANCE VIOLATIONS | 185,558 | 216,906 | 234,661 | 216,600 | 123,389 | 185,000 | 216,600 | 216,600 |
| 100-45113-52 MISC COURT RESEARCH FEE | 120 | 285 | 360 | 200 | 150 | 150 | 200 | 200 |
| 100-45114-52 VIOLATIONS PAID-OTHER AGENCIES | - | - | (200) | - | 650 | - | - | - |
| 100-45130-52 PARKING VIOLATIONS | 62,361 | 64,364 | 52,826 | 115,100 | 36,993 | 52,000 | 60,000 | 60,000 |
| 100-45135-53 REFUSE/RECYCLING TOTES FINES | 5,300 | 5,750 | 7,125 | 3,000 | 7,725 | 8,000 | 7,500 | 7,500 |
| 100-45145-53 RE-INSPECTION FINES | 8,875 | 8,050 | 1,300 | 1,000 | 2,850 | 4,000 | 4,500 | 4,500 |
| TOTAL FINES, FORFEIT - PENALTY | 262,214 | 295,355 | 296,072 | 335,900 | 171,757 | 249,150 | 288,800 | 288,800 |
| PUBLIC CHARGES FOR SERVICES | | | | | | | | |
| 100-46110-51 CLERK | - | - | - | - | - | - | - | - |
| 100-46120-51 TREASURER | 3,895 | 4,625 | 4,500 | 4,300 | 3,035 | 3,200 | 3,500 | 3,500 |
| 100-46210-52 POLICE-DISPATCH-MOU-UNIV | 43,005 | 42,120 | 41,520 | 55,611 | - | - | - | - |
| 100-46220-52 FALSE ALARM FINES | 450 | 2,550 | 750 | 1,800 | 900 | 1,000 | 1,500 | 1,500 |
| 100-46230-52 AMBULANCE | 11,265 | (8,640) | 12,174 | - | - | - | - | - |
| 100-46240-52 CRASH CALLS | 24 | - | 164 | - | - | - | - | - |
| 100-46310-53 DPW MISC REVENUE | 18,521 | 13,526 | 9,853 | 27,600 | 16,637 | 17,000 | 5,000 | 5,000 |
| 100-46311-53 SALE OF MATERIALS | 12 | 10 | 202 | - | 2 | 2 | - | - |
| 100-46312-51 MISC DEPT EARNINGS | 277 | 1,435 | 100 | 1,300 | - | - | - | - |
| 100-46320-53 SAND & SALT CHARGES | 700 | 1,433 | 1,056 | 4,700 | - | - | 500 | 500 |
| 100-46350-51 CITY PLANNER-SERVICES | 1,695 | - | 135 | 800 | 360 | 360 | - | - |
| 100-46733-55 SR CITZ OFFSET | 1,307 | 803 | - | - | - | - | - | - |
| 100-46736-55 ATTRACTION TICKETS | - | 42 | - | - | - | - | - | - |
| 100-46743-51 FACILITY RENTALS | 3,234 | 10,710 | 17,289 | 10,700 | 18,429 | 18,500 | 17,000 | 17,000 |
| 100-46746-55 SPECIAL EVENT FEES | 25 | 125 | 100 | 100 | 25 | 25 | 25 | 25 |
| TOTAL PUBLIC CHARGES FOR SVCS | 84,410 | 68,739 | 87,843 | 106,911 | 39,388 | 40,087 | 27,525 | 27,525 |



1,424,670 320,773.87 -
2024-2025 Budget
General Fund
Revenue Budget Summary

GENERAL FUND REVENUES 5,756,853 5,852,362 5,852,362
11,039,150 11,224,585

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 YTD-AUG | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|--------------------------------|--------------------------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| MISC. REVENUES | | | | | | | | | |
| 100-48100-00 | INTEREST INCOME | 78,769 | 6,396 | 179,090 | 49,533 | 543,333 | 700,000 | 550,350 | 478,653 |
| 100-48200-00 | LONG TERM RENTALS | 4,800 | 4,800 | 4,800 | 4,800 | 3,200 | 4,800 | 4,800 | 4,800 |
| 100-48220-55 | DEPOSITS-FORFEITED | - | - | 380 | - | 50 | 50 | 50 | 50 |
| 100-48300-00 | OTHER PROPE/EASEMENT SALES | - | - | 7,500 | - | - | - | - | - |
| 100-48410-00 | WORKERS COMP-RETURN PREMIUM | - | - | - | - | 13,514 | 13,514 | 10,000 | 10,000 |
| 100-48415-00 | RESTITUTION-DAMAGES | 4,417 | 1,121 | 7,690 | 2,000 | 4,609 | 4,650 | 3,000 | 3,000 |
| 100-48420-00 | INSURANCE DIVIDEND | 26,688 | 50,436 | 10,878 | 12,137 | 51,535 | 51,535 | 25,000 | 25,000 |
| 100-48500-55 | DONATIONS-PARKS-DOG PARK | - | - | 125 | - | - | - | - | - |
| 100-48520-55 | DONATIONS-PARK & REC | - | - | 1,500 | - | - | - | - | - |
| 100-48535-00 | P CARD REBATE REVENUE | 31,287 | 33,761 | 29,227 | 31,500 | 22,179 | 29,572 | 30,000 | 30,000 |
| 100-48545-00 | DONATION-GENERAL | 750 | - | - | - | - | - | - | - |
| 100-48546-55 | MISC GRANT INCOME | 5,000 | 7,000 | 8,000 | 53,500 | 80,043 | 80,043 | - | - |
| 100-48600-00 | MISC REVENUE-NON RECURRING | 10 | 1,262 | 2,331 | 3,600 | 35 | 35 | - | - |
| 100-48700-00 | WATER UTILITY TAXES | 349,794 | 357,531 | 344,406 | 353,500 | 353,500 | 353,500 | 350,000 | 350,000 |
| | TOTAL MISC REVENUE | 501,514 | 462,307 | 595,927 | 510,570 | 1,071,997 | 1,237,699 | 973,200 | 901,503 |
| OTHER FINANCING SOURCES | | | | | | | | | |
| 100-49260-00 | TRANSFER FROM 610 WATER | 7,500 | 8,000 | 8,000 | 8,100 | 8,500 | 8,500 | 8,500 | 8,500 |
| 100-49261-00 | TRANSFER FROM 620 WASTEWATER | 12,000 | 12,000 | 12,000 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| 100-49265-00 | TRANSFER FROM 630 STORMWATER | 7,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| 100-49266-00 | GIS TRANSFER-UTILITIES | 10,280 | 12,340 | 15,720 | 15,000 | 18,974 | 18,974 | 16,260 | 16,410 |
| 100-49267-00 | TRANSFER FROM 208 PARKING | 2,250 | 35,927 | 35,000 | 35,350 | 35,350 | 35,350 | 35,350 | 35,350 |
| 100-49275-00 | TRANSFER FROM 205 27TH PAYROLL | - | - | - | - | - | 76,547 | - | - |
| 100-49290-00 | TRANSFER IN FROM OTHER FUNDS | 5,000 | 319,073 | 5,533 | 1,000 | - | - | - | - |
| 100-49295-00 | TRANSFER FROM 248 PARK & REC | - | - | 14,922 | - | - | - | - | - |
| 100-49300-00 | FUND BALANCE APPLIED | - | - | - | 151,759 | - | - | - | - |
| | TOTAL OTHER FINANCING SOURCES | 44,530 | 395,840 | 99,675 | 232,209 | 83,824 | 160,371 | 81,110 | 81,260 |
| | TOTAL GEN FUND REVENUES | 9,863,275 | 10,272,164 | 10,348,790 | 11,662,737 | 8,703,034 | 12,174,407 | 12,352,856 | 12,492,309 |

GENERAL FUND EXPENSES

| SEC # | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-------|---------------------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|
| 1 | ADMINISTRATION | 1,559,643 | 1,628,541 | 1,736,296 | 1,733,263 | 1,724,911 | 1,853,647 | 1,877,292 |
| 2 | PUBLIC SAFETY | 3,598,921 | 3,624,927 | 3,766,018 | 5,104,763 | 4,945,084 | 5,490,628 | 5,494,602 |
| 3 | PUBLIC WORKS | 1,094,477 | 1,121,114 | 1,139,541 | 1,131,535 | 1,225,954 | 1,200,352 | 1,223,365 |
| 4 | PARKS AND RECREATION | 688,294 | 673,505 | 724,655 | 710,607 | 700,975 | 775,265 | 769,455 |
| 5 | NEIGHBORHOOD SVC/PLANNING | 254,116 | 349,565 | 309,932 | 306,784 | 315,758 | 258,543 | 262,870 |
| 6 | TRANSFERS | 2,469,144 | 2,688,325 | 2,388,226 | 2,675,785 | 2,940,951 | 2,774,421 | 2,864,725 |
| 7 | CONTINGENCIES | 26,927 | 17,258 | 0 | 0 | 0 | - | - |
| | TOTAL | 9,691,522 | 10,103,236 | 10,064,668 | 11,662,737 | 11,853,634 | 12,352,856 | 12,492,309 |

| SEC # | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-------|-----------------------------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|
| 51100 | Total Legislative Support | 137,138 | 234,884 | 263,085 | 225,511 | 273,116 | 254,474 | 255,984 |
| 51110 | Total Contingencies | 26,927 | 17,258 | - | - | - | - | - |
| 51200 | Total Court | 72,609 | 75,869 | 81,915 | 84,544 | 85,404 | 81,180 | 82,953 |
| 51300 | Total Legal | 71,277 | 72,504 | 72,901 | 74,591 | 76,184 | 84,260 | 76,003 |
| 51400 | Total General Administration | 343,224 | 370,144 | 426,841 | 405,948 | 376,631 | 388,644 | 396,768 |
| 51450 | Total Information Technology | 82,498 | 83,395 | 65,345 | 92,863 | 103,343 | 156,148 | 159,341 |
| 51500 | Total Financial Administration | 197,879 | 206,731 | 215,000 | 235,333 | 218,924 | 249,616 | 254,749 |
| 51540 | Total Insurance/Risk Mgt. | 116,260 | 97,278 | 105,745 | 113,147 | 111,472 | 118,593 | 122,151 |
| 51600 | Total Facilities Maintenance | 481,094 | 429,937 | 449,597 | 446,266 | 428,952 | 462,797 | 470,553 |
| 52100 | Total Police Administration | 642,418 | 669,231 | 709,476 | 726,491 | 755,616 | 768,065 | 785,955 |
| 52110 | Total Police Patrol | 1,916,943 | 1,877,722 | 1,914,817 | 2,078,925 | 1,949,431 | 2,181,265 | 2,237,276 |
| 52120 | Total Police Investigation | 328,880 | 378,879 | 419,193 | 434,233 | 469,987 | 498,508 | 509,258 |
| 52140 | Total Comm Service Program | 28,631 | 27,498 | 32,429 | 40,797 | 32,334 | 43,604 | 44,553 |
| 52400 | Total Neighbor Svcs & Planning | 254,116 | 349,565 | 309,932 | 306,784 | 315,758 | 258,543 | 262,870 |
| 52500 | Total Emergency Preparedness | 7,102 | 6,754 | 10,971 | 9,841 | 5,023 | 10,211 | 10,473 |
| 52600 | Total Communications/Dispatch | 459,233 | 461,006 | 479,568 | 555,861 | 474,079 | 586,470 | 594,328 |
| 53100 | Total Public Works Administration | 45,500 | 40,109 | 45,026 | 51,387 | 61,732 | 50,000 | 51,317 |
| 53230 | Total Shop/Fleet Operations | 155,827 | 170,149 | 210,224 | 174,542 | 213,861 | 179,201 | 182,240 |
| 53270 | Total Parks Maintenance | 251,896 | 207,028 | 224,661 | 279,011 | 242,880 | 282,932 | 288,361 |
| 53300 | Total Street Maintenance | 530,072 | 535,830 | 527,315 | 561,420 | 540,656 | 571,387 | 584,862 |
| 53320 | Total Snow & Ice | 130,637 | 147,570 | 106,517 | 151,704 | 136,020 | 153,453 | 156,054 |
| 53420 | Total Street Lights | 232,441 | 227,456 | 250,459 | 192,483 | 273,685 | 246,312 | 248,891 |
| 55111 | Total Young Library Building | 57,665 | 57,800 | 55,867 | 55,061 | 50,886 | 57,934 | 58,790 |
| 55200 | Total Parks Administration | 45,223 | 46,542 | 48,615 | 92,242 | 111,207 | 91,360 | 93,630 |
| 55210 | Total Recreation Administration | 197,349 | 196,989 | 257,934 | - | - | - | - |
| 55300 | Total Recreation Programs | 1,636 | 718 | 3,393 | - | - | - | - |
| 55310 | Total Senior Citizen's Program | 52,224 | 55,071 | - | - | - | - | - |
| 55320 | Total Community Events | 11,966 | 14,157 | 12,052 | 9,595 | 17,129 | 16,000 | 16,100 |
| 55330 | Total Comm. Based-Coop Projects | 128,000 | 153,000 | 178,000 | 329,759 | 329,759 | 384,973 | 371,364 |
| 59220 | Total Transfers to Other Funds | 1,401,357 | 1,745,442 | 1,297,705 | 1,418,180 | 1,683,346 | 1,460,216 | 1,596,502 |
| 59230 | Total Transfer to Debt Service | 970,287 | 942,883 | 1,043,530 | 1,257,105 | 1,257,105 | 1,313,705 | 1,267,724 |
| 59240 | Total Transfer to Fire Department | 215,715 | 203,837 | 199,564 | 1,258,615 | 1,258,615 | 1,402,506 | 1,312,760 |
| 59240 | Total Transfers | 97,500 | - | 46,991 | 500 | 500 | 500 | 500 |
| | Grand Totals | 9,691,522 | 10,103,236 | 10,064,668 | 11,662,737 | 11,853,634 | 12,352,856 | 12,492,309 |

2024-2025 Budget
General Fund Summary
Neighborhood Services

| FISCAL RESOURCES | | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|------------------------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| NEIGHBORHOOD SERVICES | | | | | | | | |
| 100 | Personnel & Benefits | 186,297 | 148,854 | 164,893 | 187,206 | 175,453 | 84,878 | 87,215 |
| 200 | Professional Svcs | 61,732 | 193,018 | 138,776 | 111,952 | 133,406 | 167,058 | 168,982 |
| 300 | Commodities & Other Exp | 6,088 | 7,693 | 6,262 | 7,626 | 6,899 | 6,607 | 6,673 |
| 52400 | Total | 254,116 | 349,565 | 309,932 | 306,784 | 315,758 | 258,543 | 262,870 |

2024-2025 Budget

General Fund

Neighborhood Services & Planning

NEIGHBORHOOD SERVICES & PLANNING

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|--|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-52400-111 | SALARIES/PERMANENT | 125,490 | 100,554 | 112,019 | 121,601 | 107,189 | 48,916 | 50,017 |
| 100-52400-113 | PT WAGES-WEEDS & SNOW ENFOR | 17,255 | 15,164 | 22,387 | 31,434 | 30,086 | 4,466 | 4,567 |
| 100-52400-117 | LONGEVITY PAY | - | - | - | - | - | - | - |
| 100-52400-118 | UNIFORM ALLOWANCES | 90 | 771 | 436 | 1,000 | - | - | - |
| 100-52400-150 | MEDICARE TAX/CITY SHARE | 2,323 | 1,754 | 2,077 | 2,373 | 2,160 | 778 | 795 |
| 100-52400-151 | SOCIAL SECURITY/CITY SHARE | 9,934 | 7,499 | 8,881 | 10,145 | 9,237 | 3,325 | 3,399 |
| 100-52400-152 | RETIREMENT | 9,178 | 6,747 | 7,276 | 8,269 | 9,113 | 3,683 | 3,683 |
| 100-52400-153 | HEALTH INSURANCE | 19,728 | 14,822 | 10,574 | 10,838 | 16,485 | 20,875 | 21,919 |
| 100-52400-154 | HSA-HRA CONTRIBUTIONS | - | 126 | 300 | 275 | 106 | 2,700 | 2,700 |
| 100-52400-155 | WORKERS COMPENSATION | 2,237 | 1,364 | 873 | 1,180 | 1,017 | 60 | 60 |
| 100-52400-156 | LIFE INSURANCE | 60 | 54 | 71 | 91 | 60 | 75 | 75 |
| 100-52400-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-52400-211 | PROFESSIONAL DEVELOPMENT | - | 87 | 245 | - | 599 | 500 | 505 |
| 100-52400-212 | LEGAL/CITY ATTORNEY | 5,321 | 7,456 | 5,580 | 5,050 | 4,740 | 4,740 | 5,100 |
| 100-52400-215 | GIS SUPPLIES | 483 | 487 | 246 | 2,525 | 750 | 1,000 | 1,010 |
| 100-52400-218 | WEIGHTS & MEASURES CONTRACT | 2,800 | 2,800 | 2,800 | 3,200 | 1,600 | 3,000 | 3,030 |
| 100-52400-219 | OTHER PROFESSIONAL SERVICES | 11,148 | 58,308 | 59,101 | 30,300 | 21,900 | 102,480 | 103,505 |
| 100-52400-220 | COMP PLAN REWRITE | - | - | - | - | - | - | - |
| 100-52400-222 | BUILDING INSPECTION SERVICES | 37,717 | 114,174 | 63,724 | 60,956 | 93,750 | 48,413 | 48,413 |
| 100-52400-224 | SOFTWARE/HARDWARE MAINTENA | 2,663 | 7,512 | 4,089 | 7,711 | 7,857 | 4,669 | 4,851 |
| 100-52400-225 | TELECOM/INTERNET/COMMUNICAT | 1,420 | 2,194 | 2,992 | 2,210 | 2,210 | 2,256 | 2,569 |
| 100-52400-292 | RADIO SERVICE | 180 | - | - | - | - | - | - |
| 100-52400-310 | OFFICE & OPERATING SUPPLIES | 4,590 | 6,097 | 4,597 | 5,050 | 5,050 | 5,050 | 5,101 |
| 100-52400-320 | DUES/SUBSCRIPTIONS | 381 | 186 | 193 | 404 | 400 | 400 | 404 |
| 100-52400-325 | PUBLIC EDUCATION | 78 | 78 | 96 | 455 | 293 | 455 | 459 |
| 100-52400-330 | TRAVEL EXPENSES | - | 100 | 290 | 202 | 700 | 202 | 204 |
| 100-52400-351 | FUEL EXPENSES | 1,038 | 1,231 | 1,087 | 1,515 | 457 | 500 | 505 |
| | Total Neighbor Svcs & Plannin | 254,116 | 349,565 | 309,932 | 306,784 | 315,758 | 258,543 | 262,870 |

2024-2025 Budget

General Fund Summary

General Admin-Legislative-Contingencies-Court-Legal

| FISCAL RESOURCES | | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-------------------------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| GENERAL ADMINISTRATION | | | | | | | | |
| 100 | Personnel & Benefits | 269,470 | 285,118 | 315,689 | 313,574 | 265,998 | 287,860 | 294,789 |
| 200 | Professional Svcs | 48,992 | 53,249 | 72,408 | 61,518 | 68,519 | 59,729 | 60,513 |
| 300 | Commodities & Other Exp | 23,400 | 28,885 | 35,274 | 28,836 | 37,114 | 36,056 | 36,416 |
| 700 | Grant Outlay | 1,362 | 2,892 | 3,471 | 2,020 | 5,000 | 5,000 | 5,050 |
| 51400 | Total | 343,224 | 370,144 | 426,841 | 405,948 | 376,631 | 388,644 | 396,768 |
| LEGISLATIVE SUPPORT | | | | | | | | |
| 100 | Personnel & Benefits | 55,040 | 55,253 | 56,128 | 57,916 | 59,840 | 58,879 | 60,293 |
| 200 | Professional Svcs | 5,051 | 4,911 | 3,246 | 3,030 | 11,198 | 3,030 | 3,060 |
| 300 | Commodities & Other Exp | 7,170 | 9,915 | 13,285 | 6,565 | 16,078 | 6,565 | 6,631 |
| 700 | Grant Outlay | 69,877 | 164,805 | 190,426 | 158,000 | 186,000 | 186,000 | 186,000 |
| 51100 | Total | 137,138 | 234,884 | 263,085 | 225,511 | 273,116 | 254,474 | 255,984 |
| CONTINGENCIES | | | | | | | | |
| 900 | Transfers | 26,927 | 17,258 | - | - | - | - | - |
| 51110 | Total | 26,927 | 17,258 | - | - | - | - | - |
| COURT | | | | | | | | |
| 100 | Personnel & Benefits | 59,162 | 62,499 | 64,057 | 63,416 | 65,170 | 62,747 | 64,106 |
| 200 | Professional Svcs | 10,061 | 10,138 | 12,230 | 17,492 | 18,381 | 14,797 | 15,174 |
| 300 | Commodities & Other Exp | 3,386 | 3,232 | 5,627 | 3,636 | 1,853 | 3,636 | 3,672 |
| 51200 | Total | 72,609 | 75,869 | 81,915 | 84,544 | 85,404 | 81,180 | 82,953 |
| LEGAL | | | | | | | | |
| 100 | Personnel & Benefits | - | 1,976 | 4,962 | 2,350 | 1,026 | - | - |
| 200 | Professional Svcs | 71,277 | 70,528 | 67,939 | 72,241 | 75,158 | 84,260 | 76,003 |
| 51300 | Total | 71,277 | 72,504 | 72,901 | 74,591 | 76,184 | 84,260 | 76,003 |
| GRAND TOTAL | | 651,175 | 770,658 | 844,742 | 790,594 | 811,335 | 808,558 | 811,707 |

2024-2025 Budget
General Fund
General Administration

GENERAL ADMINISTRATION

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51400-111 | SALARIES/PERMANENT | 197,823 | 204,175 | 196,599 | 224,045 | 201,920 | 207,993 | 212,672 |
| 100-51400-112 | SALARIES/OVERTIME | 935 | - | 175 | - | 275 | - | - |
| 100-51400-113 | SALARIES/TEMPORARY | - | - | 41,296 | - | - | - | - |
| 100-51400-115 | INTERNSHIP PROGRAM | - | - | - | - | 1,825 | 12,000 | 12,270 |
| 100-51400-116 | ELECTION INSPECTORS | - | - | 309 | - | - | - | - |
| 100-51400-117 | LONGEVITY PAY | 1,800 | 1,800 | 1,580 | - | 500 | - | - |
| 100-51400-119 | EMPLOYEE SERVICE AWARDS | - | - | - | 1,360 | - | - | - |
| 100-51400-150 | MEDICARE TAX/CITY SHARE | 2,797 | 2,814 | 2,074 | 3,324 | 3,139 | 3,268 | 3,341 |
| 100-51400-151 | SOCIAL SECURITY/CITY SHARE | 11,961 | 12,034 | 12,168 | 14,213 | 13,422 | 13,973 | 14,287 |
| 100-51400-152 | RETIREMENT | 13,446 | 13,854 | 12,802 | 15,328 | 14,079 | 14,351 | 14,351 |
| 100-51400-153 | HEALTH INSURANCE | 36,829 | 45,785 | 44,302 | 48,522 | 27,166 | 31,827 | 33,418 |
| 100-51400-154 | HSA-HRA CONTRIBUTIONS | 3,278 | 4,111 | 3,912 | 6,200 | 3,300 | 4,104 | 4,104 |
| 100-51400-155 | WORKERS COMPENSATION | 470 | 411 | 337 | 378 | 260 | 246 | 246 |
| 100-51400-156 | LIFE INSURANCE | 130 | 132 | 134 | 203 | 110 | 98 | 98 |
| 100-51400-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-51400-211 | PROFESSIONAL DEVELOPMENT | 1,273 | 1,911 | 1,119 | 4,040 | 2,377 | 4,000 | 4,040 |
| 100-51400-217 | CONTRACTUAL/PROFESSIONAL SVC | 1,249 | 2,036 | 26,659 | 6,565 | 15,029 | 6,000 | 6,060 |
| 100-51400-219 | ASSESSOR SERVICES | 42,460 | 45,501 | 39,815 | 42,925 | 42,925 | 42,925 | 43,354 |
| 100-51400-224 | SOFTWARE/HARDWARE MAINTENAN | 2,092 | 1,355 | 2,405 | 5,147 | 5,347 | 4,813 | 4,894 |
| 100-51400-225 | TELECOM/INTERNET/COMMUNICATIO | 1,918 | 2,445 | 2,409 | 2,841 | 2,841 | 1,991 | 2,164 |
| 100-51400-310 | OFFICE & OPERATING SUPPLIES | 17,397 | 19,483 | 19,146 | 14,645 | 26,775 | 15,000 | 15,150 |
| 100-51400-312 | BREAK ROOM SUPPLIES | - | - | - | - | - | 10,000 | 10,100 |
| 100-51400-320 | SUBSCRIPTIONS/DUES | 5,458 | 9,241 | 14,120 | 11,110 | 8,090 | 8,000 | 8,080 |
| 100-51400-325 | PUBLIC ED--CUSTOMER SERVICE | 78 | 78 | 96 | 556 | 293 | 556 | 561 |
| 100-51400-330 | TRAVEL EXPENSES | 467 | 83 | 1,911 | 1,515 | 1,957 | 2,500 | 2,525 |
| 100-51400-335 | MISC COMMITTEE GRANTS | - | - | - | 1,010 | - | - | - |
| 100-51400-790 | CELEBRATIONS/AWARDS | 1,362 | 2,892 | 3,471 | 2,020 | 5,000 | 5,000 | 5,050 |
| | Total General Administration | 343,224 | 370,144 | 426,841 | 405,948 | 376,631 | 388,644 | 396,768 |

2024-2025 Budget
General Fund
Legislative Support

LEGISLATIVE SUPPORT

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|----------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51100-111 | SALARIES/PERMANENT | 20,247 | 20,844 | 21,259 | 22,486 | 24,592 | 21,873 | 22,365 |
| 100-51100-112 | OVERTIME | 234 | - | 44 | - | 69 | - | - |
| 100-51100-114 | WAGES/PART-TIME/PERMANENT | 25,350 | 24,825 | 25,500 | 25,200 | 26,569 | 25,767 | 26,347 |
| 100-51100-117 | LONGEVITY PAY | 200 | 200 | 200 | 200 | - | - | - |
| 100-51100-150 | MEDICARE TAX/CITY SHARE | 662 | 661 | 675 | 708 | 780 | 691 | 706 |
| 100-51100-151 | SOCIAL SECURITY/CITY SHARE | 2,826 | 2,822 | 2,883 | 3,028 | 3,332 | 2,954 | 3,020 |
| 100-51100-152 | RETIREMENT | 1,387 | 1,416 | 1,396 | 1,543 | 1,051 | 1,509 | 1,509 |
| 100-51100-153 | HEALTH INSURANCE | 3,887 | 4,129 | 4,076 | 4,141 | 3,373 | 5,204 | 5,464 |
| 100-51100-154 | HSA-HRA CONTRIBUTIONS | 126 | 250 | - | 500 | - | 810 | 810 |
| 100-51100-155 | WORKERS COMPENSATION | 107 | 93 | 81 | 81 | 65 | 53 | 53 |
| 100-51100-156 | LIFE INSURANCE | 14 | 14 | 15 | 29 | 9 | 18 | 18 |
| 100-51100-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-51100-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| 100-51100-218 | PROFESSIONAL SERV/CONSULTING | 1,543 | - | - | 1,010 | 5,720 | 1,010 | 1,020 |
| 100-51100-295 | CODIFICATION OF ORDINANCES | 3,508 | 4,911 | 3,246 | 2,020 | 5,478 | 2,020 | 2,040 |
| 100-51100-310 | OFFICE & OPERATING SUPPLIES | 40 | 146 | 475 | - | - | - | - |
| 100-51100-320 | PUBLICATION-MINUTES | 7,130 | 9,769 | 12,810 | 6,565 | 16,078 | 6,565 | 6,631 |
| 100-51100-715 | TOURISM COMMITTEE-ROOM TAX | 39,877 | 134,805 | 163,426 | 133,000 | 161,000 | 161,000 | 161,000 |
| 100-51100-720 | DOWNTOWN WHITEWATER GRANT | 30,000 | 30,000 | 27,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | Total Legislative Support | 137,138 | 234,884 | 263,085 | 225,511 | 273,116 | 254,474 | 255,984 |

2024-2025 Budget
General Fund
Contingencies-Municipal Court-Legal Svcs

CONTINGENCIES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51110-910 | COST REALLOCATIONS | 14,084 | 17,258 | - | - | - | - | - |
| 100-51110-911 | TRANSFER IN/OUT-OTHER FUNDS | 12,843 | - | - | - | - | - | - |
| | Total Contingencies | 26,927 | 17,258 | - | - | - | - | - |

MUNICIPAL COURT

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51200-111 | SALARIES/PERMANENT | 51,553 | 53,690 | 55,261 | 54,281 | 56,224 | 53,634 | 54,840 |
| 100-51200-112 | BALIFF WAGES & OVERTIME | 1,213 | 2,264 | 2,078 | 2,500 | 1,696 | 2,500 | 2,556 |
| 100-51200-150 | MEDICARE TAX/CITY SHARE | 761 | 795 | 817 | 823 | 869 | 814 | 832 |
| 100-51200-151 | SOCIAL SECURITY/CITY SHARE | 3,252 | 3,399 | 3,495 | 3,520 | 3,716 | 3,480 | 3,559 |
| 100-51200-152 | RETIREMENT | 2,051 | 2,193 | 2,255 | 2,185 | 2,513 | 2,246 | 2,246 |
| 100-51200-153 | HEALTH INSURANCE | 98 | 37 | 34 | - | 60 | - | - |
| 100-51200-155 | WORKERS COMPENSATION | 126 | 112 | 103 | 96 | 72 | 63 | 63 |
| 100-51200-156 | LIFE INSURANCE | 109 | 9 | 14 | 10 | 19 | 10 | 10 |
| 100-51200-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-51200-211 | PROFESSIONAL DEVELOPMENT | - | - | 129 | 505 | 700 | 700 | 707 |
| 100-51200-214 | FINANCIAL/BONDING SERVICES | - | 100 | - | 101 | 100 | 101 | 102 |
| 100-51200-219 | OTHER PROFESSIONAL SERVICES | 621 | 660 | 645 | 606 | 900 | 606 | 612 |
| 100-51200-224 | SOFTWARE/HARDWARE MAINTEN. | 8,427 | 7,863 | 9,102 | 14,309 | 14,513 | 11,443 | 11,787 |
| 100-51200-225 | TELECOM/INTERNET/COMMUNICA | 937 | 1,485 | 1,634 | 1,718 | 1,718 | 1,694 | 1,711 |
| 100-51200-293 | PRISONER CONFINEMENT | 75 | 30 | 720 | 253 | 450 | 253 | 255 |
| 100-51200-310 | OFFICE & OPERATING SUPPLIES | 2,626 | 1,947 | 3,991 | 2,020 | 1,725 | 2,020 | 2,040 |
| 100-51200-320 | SUBSCRIPTIONS/DUES | 760 | 820 | 800 | 1,010 | 128 | 1,010 | 1,020 |
| 100-51200-330 | TRAVEL EXPENSES | - | 464 | 836 | 606 | - | 606 | 612 |
| | Total Court | 72,609 | 75,869 | 81,915 | 84,544 | 85,404 | 81,180 | 82,953 |

LEGAL SERVICES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51300-166 | BENEFITS-HRA-CITY ATTORNEY | - | 1,976 | 4,962 | 2,350 | 1,026 | - | - |
| 100-51300-212 | GENERAL CITY SERVICES | 43,145 | 42,634 | 39,838 | 41,177 | 41,870 | 41,870 | 42,289 |
| 100-51300-214 | MUNI COURT LEGAL SERVICES | 27,709 | 27,894 | 28,102 | 31,064 | 32,390 | 32,390 | 32,714 |
| 100-51300-219 | UNION ATTORNEY-PROF SERV | 423 | - | - | - | 898 | 10,000 | 1,000 |
| | Total Legal | 71,277 | 72,504 | 72,901 | 74,591 | 76,184 | 84,260 | 76,003 |

2024-2025 Budget
General Fund Summary
Information Technology

Item 1.

| FISCAL RESOURCES | | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-------------------------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| INFORMATION TECHNOLOGY | | | | | | | | |
| 100 | Personnel & Benefits | 76,298 | 78,317 | 63,761 | 85,340 | 63,458 | 126,448 | 129,496 |
| 200 | Professional Svcs | 6,200 | 5,078 | 1,584 | 7,523 | 39,875 | 29,700 | 29,846 |
| 300 | Commodities & Other Exp | - | - | - | - | 10 | - | - |
| 51450 | Total | 82,498 | 83,395 | 65,345 | 92,863 | 103,343 | 156,148 | 159,341 |

2024-2025 Budget
General Fund
Information Technology

Item 1.

INFORMATION TECHNOLOGY

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51450-111 | SALARIES/PERMANENT | 56,252 | 56,887 | 47,408 | 61,359 | 47,813 | 95,821 | 97,977 |
| 100-51450-150 | MEDICARE TAX/CITY SHARE | 783 | 792 | 189 | 890 | 689 | 1,389 | 1,421 |
| 100-51450-151 | SOCIAL SECURITY/CITY SHARE | 3,347 | 3,384 | 3,363 | 3,804 | 2,949 | 5,941 | 6,075 |
| 100-51450-152 | RETIREMENT | 3,774 | 3,828 | 3,104 | 4,172 | 3,455 | 6,612 | 6,612 |
| 100-51450-153 | HEALTH INSURANCE | 10,954 | 12,004 | 7,867 | 13,123 | 7,226 | 14,539 | 15,266 |
| 100-51450-154 | HSA-HRA CONTRIBUTIONS | 1,047 | 1,297 | 1,740 | 1,875 | 1,266 | 2,025 | 2,025 |
| 100-51450-155 | WORKERS COMPENSATION | 132 | 114 | 81 | 104 | 60 | 107 | 107 |
| 100-51450-156 | LIFE INSURANCE | 11 | 11 | 9 | 13 | - | 13 | 13 |
| 100-51450-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-51450-211 | PROFESSIONAL DEVELOPMENT | - | - | - | - | 575 | 600 | 606 |
| 100-51450-219 | OTHER PROFESSIONAL SERVICES | - | - | - | - | - | - | - |
| 100-51450-225 | TELECOM/INTERNET/COMMUNICATIO | - | 869 | 0 | - | 1,000 | 265 | 405 |
| 100-51450-244 | NETWORK HDW MTN | - | - | - | - | 5,816 | 4,540 | 4,540 |
| 100-51450-245 | NETWORK SOFTWARE MTN | - | - | - | - | 20,990 | 14,975 | 14,975 |
| 100-51450-246 | NETWORK OPERATING SUPP | 6,200 | 4,210 | 1,584 | 7,523 | 6,730 | 8,410 | 8,410 |
| 100-51450-247 | SOFTWARE UPGRADES | - | - | - | - | 1,264 | 910 | 910 |
| 100-51450-310 | OFFICE & OPERATING SUPPLIES | - | - | - | - | 3,500 | - | - |
| 100-51450-330 | TRAVEL EXPENSES | - | - | - | - | 10 | - | - |
| | Total Information Technology | 82,498 | 83,395 | 65,345 | 92,863 | 103,343 | 156,148 | 159,341 |

2024-2025 Budget
General Fund Summary
Finance & Insurance/Risk Mgmt

| FISCAL RESOURCES | | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|----------------------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| FINANCE | | | | | | | | |
| 100 | Personnel & Benefits | 146,279 | 154,307 | 161,019 | 173,412 | 154,236 | 187,413 | 192,247 |
| 200 | Professional Svcs | 37,106 | 36,684 | 37,529 | 45,255 | 46,009 | 43,783 | 43,898 |
| 300 | Commodities & Other Exp | 10,042 | 10,956 | 12,012 | 9,595 | 9,380 | 9,380 | 9,474 |
| 500 | Insurance | 1,134 | 887 | 777 | 3,030 | 5,300 | 5,000 | 5,050 |
| 600 | Misc Exp | 3,319 | 3,897 | 3,664 | 4,040 | 4,000 | 4,040 | 4,080 |
| 51500 | Total | 197,879 | 206,731 | 215,000 | 235,333 | 218,924 | 249,616 | 254,749 |
| INSURANCE RISK MGMT | | | | | | | | |
| 500 | Insurance | 116,260 | 97,278 | 105,745 | 113,147 | 111,472 | 118,593 | 122,151 |
| 51540 | Total | 116,260 | 97,278 | 105,745 | 113,147 | 111,472 | 118,593 | 122,151 |
| GRAND TOTAL | | 314,139 | 304,009 | 320,745 | 348,480 | 330,396 | 368,209 | 376,900 |

2024-2025 Budget
General Fund
Finance & Insurance/Risk Mgmt

FINANCIAL ADMINISTRATION

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|---------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51500-111 | SALARIES/PERMANENT | 111,678 | 113,623 | 116,666 | 128,651 | 115,687 | 130,441 | 133,376 |
| 100-51500-112 | SALARIES/OVERTIME | - | - | - | 105 | - | - | - |
| 100-51500-117 | LONGEVITY PAY | 200 | 200 | 200 | - | - | - | - |
| 100-51500-150 | MEDICARE TAX/CITY SHARE | 1,618 | 1,594 | 1,597 | 1,902 | 1,735 | 1,891 | 1,934 |
| 100-51500-151 | SOCIAL SECURITY/CITY SHARE | 6,918 | 6,817 | 6,766 | 8,132 | 7,418 | 8,087 | 8,269 |
| 100-51500-152 | RETIREMENT | 7,512 | 7,654 | 7,530 | 8,755 | 8,161 | 9,000 | 9,000 |
| 100-51500-153 | HEALTH INSURANCE | 16,676 | 23,337 | 25,970 | 22,601 | 20,999 | 33,477 | 35,151 |
| 100-51500-154 | HSA-HRA CONTRIBUTIONS | 1,376 | 810 | 2,033 | 3,000 | - | 4,320 | 4,320 |
| 100-51500-155 | WORKERS COMPENSATION | 258 | 233 | 218 | 217 | 191 | 146 | 146 |
| 100-51500-156 | LIFE INSURANCE | 43 | 40 | 38 | 50 | 45 | 50 | 50 |
| 100-51500-157 | L-T DISABILITY INSURANCE | - | - | - | - | - | - | - |
| 100-51500-210 | PROFESSIONAL SERVICES | 950 | 338 | 1,203 | - | - | - | - |
| 100-51500-211 | PROFESSIONAL DEVELOPMENT | 929 | 1,059 | 1,723 | 1,010 | 1,658 | 1,500 | 1,515 |
| 100-51500-214 | AUDIT SERVICES | 19,500 | 18,764 | 19,074 | 24,240 | 24,240 | 24,240 | 24,482 |
| 100-51500-217 | CONTRACT SERVICES-125 PLAN | 7,326 | 7,754 | 7,551 | 8,080 | 8,186 | 8,080 | 8,161 |
| 100-51500-224 | SOFTWARE/HARDWARE MAINTENANCE | 7,884 | 7,648 | 6,745 | 10,821 | 10,821 | 8,873 | 8,639 |
| 100-51500-225 | TELECOM/INTERNET/COMMUNICATIONS | 516 | 1,122 | 1,233 | 1,104 | 1,104 | 1,090 | 1,101 |
| 100-51500-310 | OFFICE & OPERATING SUPPLIES | 9,263 | 10,807 | 11,489 | 8,080 | 8,080 | 8,080 | 8,161 |
| 100-51500-325 | PUBLIC EDUCATION | 78 | 78 | 96 | 758 | 300 | 300 | 303 |
| 100-51500-330 | TRAVEL EXPENSES | 701 | 71 | 427 | 758 | 1,000 | 1,000 | 1,010 |
| 100-51500-560 | COLLECTION FEES/WRITE-OFFS | 1,134 | 887 | 777 | 3,030 | 5,300 | 5,000 | 5,050 |
| 100-51500-650 | BANK FEES/CREDIT CARD FEES | 3,319 | 3,897 | 3,664 | 4,040 | 4,000 | 4,040 | 4,080 |
| | Total Financial Administration | 197,879 | 206,731 | 215,000 | 235,333 | 218,924 | 249,616 | 254,749 |

INSURANCE/RISK MANAGEMENT

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|----------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51540-511 | BUILDINGS/CONTENTS INSURANCE | 40,590 | 45,776 | 49,494 | 48,900 | 39,311 | 50,367 | 51,878 |
| 100-51540-512 | VEHICLES/EQUIPMENT INSURANCE | 11,855 | 9,990 | 12,561 | 17,522 | 25,436 | 18,048 | 18,589 |
| 100-51540-513 | LIABILITY-GENL/PUBLIC OFFICIAL | 24,275 | 25,816 | 27,318 | 29,133 | 29,133 | 30,007 | 30,907 |
| 100-51540-514 | POLICE PROFESSIONAL LIAB INS | 12,519 | 13,322 | 13,930 | 14,719 | 14,719 | 15,161 | 15,615 |
| 100-51540-515 | BOILER/EQUIP BREAKDOWN INS | 2,022 | 2,374 | 2,443 | 2,873 | 2,873 | 5,011 | 5,161 |
| 100-51540-520 | SELF-INSURED RETENTION(SIR) | 25,000 | - | - | - | - | - | - |
| | Total Insurance/Risk Mgt. | 116,260 | 97,278 | 105,745 | 113,147 | 111,472 | 118,593 | 122,151 |

2024-2025 Budget
General Fund
Emergency Preparedness

EMERGENCY PREPAREDNESS

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-52500-111 | EMERGENCY PREPAREDNESS WAG | - | 204 | 44 | 519 | - | 530 | 542 |
| 100-52500-150 | EMERG PREP MEDICARE | - | 3 | 1 | 8 | - | 8 | 8 |
| 100-52500-151 | EMERG PREP SOCIAL SECURITY | - | 13 | 3 | 32 | - | 33 | 34 |
| 100-52500-152 | EMERG PREP RETIREMENT | - | - | - | - | - | 37 | 37 |
| 100-52500-155 | EMERG PREP WORKERS COMP | - | 10 | 2 | 16 | - | 10 | 10 |
| 100-52500-219 | OTHER PROFESSIONAL SERVICES | - | - | 70 | - | - | - | - |
| 100-52500-224 | SOFTWARE/HARDWARE MAINTENA | - | - | 1,460 | 1,400 | - | - | - |
| 100-52500-225 | TELECOM/INTERNET/COMMUNICAT | 3,881 | 3,784 | 4,382 | 4,111 | 3,723 | 4,841 | 5,043 |
| 100-52500-242 | REPR/MTN MACHINERY/EQUIP | 2,198 | 1,798 | 3,835 | 2,000 | - | 2,000 | 2,020 |
| 100-52500-295 | CONTRACTUAL SERVICES | - | - | - | 1,251 | - | 1,251 | 1,264 |
| 100-52500-310 | OFFICE & OPERATING SUPPLIES | 1,023 | 943 | 1,174 | 505 | 1,300 | 1,500 | 1,515 |
| | Total Emergency Preparedness | 7,102 | 6,754 | 10,971 | 9,841 | 5,023 | 10,211 | 10,473 |

2024-2025 Budget
Fund 214
Elections

(0.00)

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|--------------------------------|----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| OTHER FINANCING SOURCES | | | | | | | | |
| 214-43355-55 | TRANSFER FROM GENERAL FUND | 37,534 | 25,000 | 33,426 | 25,000 | 25,000 | 50,000 | 25,000 |
| 214-48100-51 | GRANT INCOME | - | - | - | - | 1,852 | - | - |
| 214-49300-51 | FUND BALANCE APPLIED | - | - | - | 11,203 | (9,676) | 7,736 | (6,646) |
| | Grand Total: | 37,534 | 25,000 | 33,426 | 36,203 | 17,176 | 57,736 | 18,354 |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 214-51400-111 | WAGES & SALARIES / PERMANENT | - | - | - | - | - | - | - |
| 214-51400-113 | WAGES / TEMPORARY | - | - | - | - | 52 | - | 52 |
| 214-51400-116 | ELECTION INSPECTORS | 24,320 | 5,217 | 18,255 | 25,249 | 8,710 | 34,387 | 9,000 |
| 214-51400-150 | MEDICARE TAX/CITY SHARE | 76 | 3 | 9 | 366 | 17 | 499 | 25 |
| 214-51400-151 | SOCIAL SECURITY/CITY SHARE | 324 | 12 | 38 | 1,565 | 72 | 2,132 | 75 |
| 214-51400-155 | WORKERS COMPENSATION | 122 | 14 | 31 | 43 | 10 | 39 | 15 |
| 214-51400-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| 214-51400-211 | PROFESSIONAL DEVELOPMENT | - | - | - | - | - | - | - |
| 214-51400-217 | CONTRACTUAL SERVICES | - | - | - | - | - | - | - |
| 214-51400-225 | TELECOM/INTERNET/COMMUNICATION | 480 | 480 | 400 | 480 | 480 | 480 | 485 |
| 214-51400-310 | OFFICE & OPERATING SUPPLIES | 29,100 | 8,187 | 18,250 | 8,500 | 7,635 | 20,000 | 8,500 |
| 214-51400-320 | SUBSCRIPTIONS/DUES | - | - | - | - | - | - | - |
| 214-51400-330 | TRAVEL EXPENSES | - | 212 | - | - | 200 | 200 | 202 |
| 214-51400-810 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | Total: | 54,422 | 14,124 | 36,982 | 36,203 | 17,176 | 57,736 | 18,354 |

FUND BALANCE

| | | | | | | | |
|-----------|--------------------------------|----------|--------|---------|--------|---------|--------|
| 214-34300 | Net Change-Increase/(Decrease) | 3,096 | 13,972 | 10,416 | 20,091 | 12,355 | 19,001 |
| | | (16,888) | 10,876 | (3,556) | - | (7,736) | 6,646 |

2024-2025 Budget
General Fund
Transfers

Item 1.

TRANSFERS TO OTHER FUNDS

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 100-59220-901 | TRANS TO FD 260 SICK/SEVERENCE | 42,000 | 75,000 | 18,888 | 55,000 | 55,000 | - | 50,000 |
| 100-59220-903 | TRANS TO FD 271 SIR | - | 50,000 | - | - | - | - | - |
| 100-59220-913 | TRANS IN/OUT-OTHER FUNDS | 8,500 | - | 181,965 | - | 30,166 | - | - |
| 100-59220-914 | TRANS TO FD 210 FIRE EQUIP REV | - | 260,000 | - | - | - | - | - |
| 100-59220-916 | TRANS TO FD 205 27TH PAYROLL | 15,000 | 30,000 | - | 15,000 | - | - | - |
| 100-59220-955 | TRANS TO FD 248 PARK & REC | - | - | - | 197,795 | 197,795 | 261,271 | 290,432 |
| 100-59220-917 | TRANS TO FD 250 FORESTRY | 6,000 | 7,917 | 7,500 | - | - | 10,000 | 10,000 |
| 100-59220-918 | TRANS TO FD 230 RECYCLING | 427,890 | 450,307 | 406,853 | 476,580 | 476,580 | 478,887 | 482,724 |
| 100-59220-919 | TRANS TO FD 900 ECONOMIC DEV | - | - | 117,343 | 32,500 | 32,500 | 32,500 | 76,500 |
| 100-59220-925 | TRANS TO FD 215 DPW EQUIP REV | 85,000 | 170,000 | - | 85,000 | 170,000 | - | - |
| 100-59220-926 | TRANS TO FD 216 PD VEHICLE REV | 95,000 | - | 21,730 | 38,270 | 38,270 | - | - |
| 100-59220-927 | TRANS TO FD 217 BLDING REPAIR | 31,651 | 15,000 | 25,000 | 15,000 | 30,000 | - | 15,000 |
| 100-59220-928 | TRANS TO FD 280 STREET REPAIR | 182,782 | 192,218 | - | 8,035 | 158,035 | - | - |
| 100-59220-939 | TRANS TO FD 214 ELECTIONS | 37,534 | 25,000 | 33,426 | 25,000 | 25,000 | 50,000 | 25,000 |
| 100-59220-994 | TRANS TO FD 235 RIDE SHARE | - | - | - | - | - | - | - |
| 100-59220-998 | TRANS TO FD 220 LIBRARY | 470,000 | 470,000 | 485,000 | 470,000 | 470,000 | 627,558 | 646,846 |
| 100-59230-990 | TRANS TO FD 300 DEBT SERVICE | 970,287 | 942,883 | 1,043,530 | 1,257,105 | 1,257,105 | 1,313,705 | 1,267,724 |
| 100-59240-901 | TRANS TO FD 249 FIRE DEPART | 177,516 | 182,529 | 182,529 | 1,258,615 | 1,258,615 | 1,402,506 | 1,312,760 |
| 100-59240-902 | TRANS TO FD 249 FIRE-ST PYMTS | 38,199 | 21,308 | 17,035 | - | - | - | - |
| 100-59240-945 | TRANS TO FD 452 BIRGE FOUNTAIN | 2,500 | - | 500 | 500 | 500 | 500 | 500 |
| 100-59240-960 | TRANS TO FD 450 CIP | 95,000 | - | 46,491 | - | - | - | - |
| | Total Transfers | 2,684,859 | 2,892,162 | 2,587,789 | 3,934,400 | 4,199,566 | 4,176,927 | 4,177,485 |

Prefunding Funds 215, 216, 280 with excess 2023 fund balance.

2024-2025 Budget**Economic Development - Fund 900****Revenues & Expenses****REVENUES**

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|--------------|---------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 900-48100-56 | INTEREST INCOME | - | - | - | - | - | - | - |
| 900-49262-56 | TRANSFER-TID #4-ADMINISTRATION | 75,000 | 75,000 | - | - | - | - | - |
| 900-49263-56 | TRANSFER-TID #6-ADMINISTRATION | 25,000 | 25,000 | - | - | - | - | - |
| 900-49265-56 | TRANSFER TID #4 AFFORD HOUSING | - | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 900-49266-56 | TRANSFER TID #11-ADMIN | - | - | - | 5,000 | 10,000 | 25,000 | 25,000 |
| 900-49267-56 | TRANSFER TID #12-ADMIN | - | - | - | 5,000 | - | 25,000 | 25,000 |
| 900-49268-56 | TRANSFER TID #13-ADMIN | - | - | - | 35,000 | - | - | - |
| 900-49269-56 | TRANSFER TID #14-ADMIN | - | - | - | - | - | 25,000 | 25,000 |
| 900-49270-56 | TRANSFER TID #10-ADMIN | - | - | - | - | - | 22,500 | 25,000 |
| 900-49290-56 | GENERAL FUND TRANSFER | - | - | 117,343 | 32,500 | 32,500 | 32,500 | 76,500 |
| 900-49300-56 | FUND BALANCE APPLIED | - | - | - | 63,245 | (15,433) | 55,815 | 14,404 |
| | Fund 900 - Ec Dev Income | 100,000 | 100,000 | 167,343 | 190,745 | 77,067 | 235,815 | 240,904 |

EXPENDITURES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-----------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 900-56500-111 | SALARIES | 42,792 | 78,276 | 43,172 | 84,000 | 8,450 | 102,235 | 104,536 |
| 900-56500-115 | WAGES/PART-TIME/PERMANENT | 21,152 | 21,011 | 42,275 | 23,063 | 24,895 | 47,853 | 48,930 |
| 900-56500-151 | FRINGE BENEFITS | 12,206 | 22,068 | 12,624 | 34,080 | 3,755 | 42,039 | 42,985 |
| 900-56500-158 | UNEMPLOYMENT COMPENSATION | - | - | - | - | - | - | - |
| 900-56500-210 | PROFESSIONAL DEVELOPMENT | 935 | 1,776 | 665 | 3,535 | 90 | 3,535 | 3,570 |
| 900-56500-211 | CONSULTANT FEES | - | - | - | - | - | - | - |
| 900-56500-212 | LEGAL SERVICES | 2,418 | 10,025 | 375 | 12,625 | - | 12,625 | 12,751 |
| 900-56500-215 | PROFESSIONAL SERVICES | 5,061 | 2,942 | 1,511 | 2,525 | 19,000 | 2,525 | 2,550 |
| 900-56500-219 | AUDIT FEES | 1,000 | 1,000 | - | 4,040 | - | - | - |
| 900-56500-222 | COUNTY/REGIONAL ECON DEV | 9,752 | 9,143 | 8,436 | 9,343 | 10,854 | 11,000 | 11,110 |
| 900-56500-223 | MARKETING | 2,822 | 2,329 | 833 | 2,525 | 1,800 | 2,525 | 2,550 |
| 900-56500-224 | SOFTWARE/HARDWARE MAINTENANCE | 3,614 | 2,811 | 4,097 | 7,012 | 4,500 | 3,591 | 3,803 |
| 900-56500-225 | TELECOM/INTERNET/COMMUNICATIONS | 1,219 | 1,990 | 2,145 | 2,210 | 2,210 | 1,991 | 2,164 |
| 900-56500-310 | OFFICE & OPERATING SUPPLIES | 2,756 | 1,411 | 489 | 606 | 438 | 606 | 612 |
| 900-56500-311 | POSTAGE | 21 | 252 | 162 | 202 | 75 | 202 | 204 |
| 900-56500-320 | DUES | 10 | 1,360 | - | 1,192 | 500 | 1,000 | 1,010 |
| 900-56500-321 | SUBSCRIPTIONS & BOOKS | 299 | - | - | - | - | - | - |
| 900-56500-325 | PUBLIC EDUCATION | - | 78 | 96 | 51 | 200 | 51 | 51 |
| 900-56500-330 | TRAVEL EXPENSE | 104 | 367 | 1,904 | 3,737 | - | 3,737 | 3,774 |
| 900-56500-341 | MISC EXPENSE | 2,606 | 25 | 15 | - | 300 | 300 | 303 |
| 900-56500-371 | DEPRECIATION EXPENSE | 148 | - | - | - | - | - | - |
| 900-56500-649 | TRANSFER-TO FUND 910 | - | - | - | - | - | - | - |
| 900-56500-650 | TRANSFER-GENERAL FUND | - | - | - | - | - | - | - |
| 900-56500-651 | TRANSFER-FUND 200 | 23,000 | - | - | - | - | - | - |
| | Total CDA General Expenses | 131,914 | 156,864 | 118,798 | 190,745 | 77,067 | 235,815 | 240,904 |

| | | | | | | | |
|--------------|--------|---------|--------|---|--------|--------|-------|
| Fund Balance | 55,343 | (1,496) | 57,427 | - | 72,860 | 17,045 | 2,641 |
|--------------|--------|---------|--------|---|--------|--------|-------|

2024-2025 Budget

TID District #4-Affordable Housing
Revenues & Expenses

REVENUES

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-----------------------------------|--------------------------------------|----------------|------------------|----------------|-----------------|----------------|----------------|
| TAXES | | | | | | | |
| 441-41110-57 | PROPERTY TAX INCREMENT | - | 2,058,640 | - | - | - | - |
| | Total Taxes | - | 2,058,640 | - | - | - | - |
| INTERGOVERNMENTAL REVENUES | | | | | | | |
| 441-43581-57 | WI PERSONAL PROPERTY TAX AID | - | 27,844 | - | - | - | - |
| 441-43660-57 | EXEMPT COMPUTER AID-FR STATE | - | 39,878 | - | - | - | - |
| 441-43665-57 | HOUSING ASSISTANCE DONATIONS | - | - | - | 2,000 | - | - |
| | Total Intergovernmental Rev | - | 67,722 | - | 2,000 | - | - |
| MISCELLANEOUS REVENUES | | | | | | | |
| 441-48100-57 | INTEREST INCOME | - | - | - | - | - | - |
| | Total Misc Revenues | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | |
| 441-49300-57 | FUND BALANCE APPLIED | - | - | 50,000 | 50,009 | 50,000 | 50,000 |
| | Total Other Financing Sources | - | - | 50,000 | 50,009 | 50,000 | 50,000 |
| | Fund 440 - TID District #4 | - | 2,126,362 | 50,000 | 52,009 | 50,000 | 50,000 |

EXPENSES

| | DESCRIPTION | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 441-57660-212 | LEGAL | - | - | - | - | - | - |
| 441-57660-213 | ARCHITECTURAL & ENGINEERING | - | - | - | - | - | - |
| 441-57660-214 | FINANCIAL/BONDING SERVICES | - | - | - | - | - | - |
| 441-57660-219 | OTHER PROFESSIONAL SERVICES | - | - | - | - | - | - |
| 441-57660-295 | CONSTRUCTION CONTRACTS | - | - | - | 2,009 | - | - |
| 441-57660-350 | MISC EXPENSES | - | - | - | - | - | - |
| 441-57660-610 | PRINCIPAL ON DEBT | - | - | - | - | - | - |
| 441-57660-620 | INTEREST ON DEBT | - | - | - | - | - | - |
| 441-57660-650 | TRANSFER OUT-OTHER FUNDS | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 441-57660-810 | CAPITAL OUTLAY | - | - | - | - | - | - |
| | Total TID # 4 | - | 50,000 | 50,000 | 52,009 | 50,000 | 50,000 |

FUND BALANCE

| | | | | | | |
|-----------|--------------------------------|---|-----------|-----------|-----------|-----------|
| 441-34300 | Net Change-Increase/(Decrease) | - | 2,076,362 | 2,026,353 | 1,976,353 | 1,926,353 |
| | | - | 2,076,362 | (50,009) | (50,000) | (50,000) |

2024-2025 Budget
TID District #10
Revenues & Expenses

Project Plan
Admin Costs: 62,500 3,125

per yr/20 yr

Item 1.

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-----------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| TAXES | | | | | | | | |
| 410-41110-57 | PROPERTY TAX INCREMENT | - | - | - | 4,503 | 4,503 | 245,421 | 245,421 |
| | Total Taxes | - | - | - | 4,503 | 4,503 | 245,421 | 245,421 |
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 410-43660-57 | EXEMPT COMPUTER AID-FR STATE | - | - | - | - | - | - | - |
| | Total Intergovernmental Rev | - | - | - | - | - | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 410-48100-57 | INTEREST INCOME | - | - | - | - | - | - | - |
| | Total Misc Revenues | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 410-49120-57 | BOND PROCEEDS | - | - | - | - | - | - | - |
| 410-49150-57 | GRANT REVENUE | - | - | - | - | - | - | 359,174 |
| 410-49300-57 | FUND BALANCE APPLIED | - | - | - | 10,280 | (4,353) | (115,644) | (97,583) |
| | Total Other Financing Sources | - | - | - | 10,280 | (4,353) | (115,644) | 261,591 |
| | Fund 440 - TID District #10 | - | - | - | 14,783 | 150 | 129,777 | 507,012 |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 410-57660-214 | FINANCIAL/BONDING SERVICES | - | - | - | - | - | - | - |
| 410-57660-219 | OTHER PROFESSIONAL SERVICES | - | 17,660 | 139 | - | - | - | - |
| 410-57660-240 | TID FEES-STATE OF WISCONSIN | - | 1,000 | 150 | 150 | 150 | 150 | 150 |
| 410-57660-295 | CONSTRUCTION CONTRACTS | - | - | - | - | - | 82,000 | 471,368 |
| 410-57660-610 | PRINCIPAL ON DEBT | - | - | - | - | - | - | - |
| 410-57660-620 | INTEREST ON DEBT | - | - | - | - | - | - | - |
| 410-57660-650 | TRANSFER OUT-OTHER FUNDS | - | - | - | - | - | 22,500 | 25,000 |
| 410-57665-650 | TRANSFER OUT-WATER UTILITY | - | - | - | 14,633 | - | 25,127 | 10,494 |
| 410-57660-810 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | Total TID # 10 | - | 18,660 | 289 | 14,783 | 150 | 129,777 | 507,012 |

| | | | | | | | | |
|---------------------|--------------------------------|---|----------|----------|--|----------|---------|---------|
| FUND BALANCE | | - | (18,660) | (18,948) | | (14,595) | 101,049 | 198,632 |
| 410-34300 | Net Change-Increase/(Decrease) | - | (18,660) | (289) | | 4,353 | 115,644 | 213,227 |

2024-2025 Budget
TID District #11
Revenues & Expenses

Project Plan
Admin Costs: 70,000 3,500

per yr/20 yr - -

Item 1.

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-----------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| TAXES | | | | | | | | |
| 411-41110-57 | PROPERTY TAX INCREMENT | - | - | - | 26,784 | 26,784 | 66,273 | 66,273 |
| | Total Taxes | - | - | - | 26,784 | 26,784 | 66,273 | 66,273 |
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 411-43355-57 | GENERAL FUND TRANSFER | - | - | - | - | - | - | - |
| 411-43660-57 | EXEMPT COMPUTER AID-FR STATE | - | - | - | - | - | - | - |
| | Total Intergovernmental Rev | - | - | - | - | - | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 411-48100-57 | INTEREST INCOME | - | - | - | - | - | - | - |
| | Total Misc Revenues | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 411-49120-57 | BOND PROCEEDS | - | - | - | - | - | - | - |
| 411-49300-57 | FUND BALANCE APPLIED | - | - | - | (7,001) | (15,134) | (16,496) | (30,629) |
| | Total Other Financing Sources | - | - | - | (7,001) | (15,134) | (16,496) | (30,629) |
| | Fund 440 - TID District #11 | - | - | - | 19,783 | 11,650 | 49,777 | 35,644 |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 411-57660-212 | LEGAL | - | - | - | - | - | - | - |
| 411-57660-219 | OTHER PROFESSIONAL SERVICES | (9,710) | (9,710) | 139 | - | 1,500 | - | - |
| 411-57660-240 | TID FEES-STATE OF WISCONSIN | (1,000) | (1,000) | 150 | 150 | 150 | 150 | 150 |
| 411-57660-295 | CONSTRUCTION CONTRACTS | - | - | - | - | - | - | - |
| 411-57660-519 | INSURANCE | - | - | - | - | - | - | - |
| 411-57660-610 | PRINCIPAL ON DEBT | - | - | - | - | - | - | - |
| 411-57660-620 | INTEREST ON DEBT | - | - | - | - | - | - | - |
| 411-57660-650 | TRANSFER OUT-OTHER FUNDS | - | - | - | 5,000 | 10,000 | 25,000 | 25,000 |
| 411-57665-650 | TRANSFER OUT-WATER UTILITY | - | - | - | 14,633 | - | 24,627 | 10,494 |
| 411-57660-810 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | Total TID # 11 | (10,710) | (10,710) | 289 | 19,783 | 11,650 | 49,777 | 35,644 |

| | | | | | | | | |
|---------------------|--------------------------------|----------|----------|----------|--|--------|--------|--------|
| FUND BALANCE | | (10,710) | (10,710) | (10,998) | | 4,136 | 20,632 | 51,261 |
| 411-34300 | Net Change-Increase/(Decrease) | 10,710 | - | (289) | | 15,134 | 16,496 | 30,629 |

2024-2025 Budget
TID District #12
Revenues & Expenses

Project Plan
Admin Costs: 25,000 2,500

per yr/20 yr - -

Item 1.

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-----------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| TAXES | | | | | | | | |
| 412-41110-57 | PROPERTY TAX INCREMENT | - | - | - | 12,842 | 12,842 | 148,210 | 148,210 |
| | Total Taxes | - | - | - | 12,842 | 12,842 | 148,210 | 148,210 |
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 412-43660-57 | EXEMPT COMPUTER AID-FR STATE | - | - | - | - | - | - | - |
| | Total Intergovernmental Rev | - | - | - | - | - | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 412-48100-57 | INTEREST INCOME | - | - | 8,668 | - | - | - | - |
| | Total Misc Revenues | - | - | 8,668 | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 412-49120-57 | BOND PROCEEDS | - | - | 205,000 | - | - | - | - |
| 412-49300-57 | FUND BALANCE APPLIED | - | - | - | 108,894 | 31,895 | (106,460) | (106,860) |
| | Total Other Financing Sources | - | - | 205,000 | 108,894 | 31,895 | (106,460) | (106,860) |
| | Fund 440 - TID District #12 | - | - | 213,668 | 121,736 | 44,737 | 41,750 | 41,350 |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 412-57660-214 | FINANCIAL/BONDING SERVICES | - | - | 6,367 | - | - | - | - |
| 412-57660-219 | OTHER PROFESSIONAL SERVICES | 9,710 | 9,710 | 139 | - | 28,001 | - | - |
| 412-57660-240 | TID FEES-STATE OF WISCONSIN | 1,000 | 1,000 | 150 | 150 | 150 | 150 | 150 |
| 412-57660-295 | CONSTRUCTION CONTRACTS | - | - | 200,000 | 100,000 | - | - | - |
| 412-57660-610 | PRINCIPAL ON DEBT | - | - | - | 5,000 | 5,000 | 10,000 | 10,000 |
| 412-57660-620 | INTEREST ON DEBT | - | - | - | 11,586 | 11,586 | 6,600 | 6,200 |
| 412-57660-650 | TRANSFER OUT-OTHER FUNDS | - | - | - | 5,000 | - | 25,000 | 25,000 |
| 412-57660-810 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | Total TID # 12 | 10,710 | 10,710 | 206,656 | 121,736 | 44,737 | 41,750 | 41,350 |

| | | | | | | | | |
|---------------------|--------------------------------|----------|----------|---------|--|----------|---------|---------|
| FUND BALANCE | | (10,710) | (10,710) | (3,698) | | (35,593) | 70,867 | 177,727 |
| 412-34300 | Net Change-Increase/(Decrease) | (10,710) | (10,710) | 7,012 | | (31,895) | 106,460 | 106,860 |

2024-2025 Budget

Project Plan

per yr/20 yr

Item 1.

TID District #13

Admin Costs:

57,500

2,500

Revenues & Expenses

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-----------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| TAXES | | | | | | | | |
| 413-41110-57 | PROPERTY TAX INCREMENT | - | - | - | 5,694 | 5,694 | 90,739 | 90,739 |
| | Total Taxes | - | - | - | 5,694 | 5,694 | 90,739 | 90,739 |
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 413-43660-57 | EXEMPT COMPUTER AID-FR STATE | - | - | - | - | - | - | - |
| | Total Intergovernmental Rev | - | - | - | - | - | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 413-48100-57 | INTEREST INCOME | - | - | - | - | - | - | - |
| | Total Misc Revenues | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 413-49120-57 | BOND PROCEEDS | - | - | - | - | - | - | - |
| 413-49300-57 | FUND BALANCE APPLIED | - | - | - | 109,419 | (5,544) | (10,626) | (10,626) |
| | Total Other Financing Sources | - | - | - | 109,419 | (5,544) | (10,626) | (10,626) |
| | Fund 440 - TID District #13 | - | - | - | 115,113 | 150 | 80,113 | 80,113 |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 413-57660-219 | OTHER PROFESSIONAL SERVICES | 9,710 | 9,710 | 139 | - | - | - | - |
| 413-57660-240 | TID FEES-STATE OF WISCONSIN | 1,000 | 1,000 | 150 | 150 | 150 | 150 | 150 |
| 413-57660-295 | CONSTRUCTION CONTRACTS | - | - | - | - | - | - | - |
| 413-57660-610 | PRINCIPAL ON DEBT | - | - | - | - | - | - | - |
| 413-57660-620 | INTEREST ON DEBT | - | - | - | - | - | - | - |
| 413-57660-650 | TRANSFER OUT-OTHER FUNDS | - | - | - | 35,000 | - | - | - |
| 413-57665-650 | TRANSFER OUT-WATER UTILITY | - | - | - | 79,963 | - | 79,963 | 79,963 |
| 413-57660-810 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | Total TID # 13 | 10,710 | 10,710 | 289 | 115,113 | 150 | 80,113 | 80,113 |

| | | | | | | | | |
|---------------------|--------------------------------|----------|----------|----------|--|---------|--------|--------|
| FUND BALANCE | | (10,710) | (10,710) | (10,998) | | (5,454) | 5,172 | 15,798 |
| 413-34300 | Net Change-Increase/(Decrease) | (10,710) | (10,710) | (289) | | 5,544 | 10,626 | 10,626 |

2024-2025 Budget
TID District #14
Revenues & Expenses

Project Plan
Admin Costs: 57,500 2,500

per yr/20 yr - -

Item 1.

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-----------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| TAXES | | | | | | | | |
| 414-41110-57 | PROPERTY TAX INCREMENT | - | - | - | 61,563 | 61,563 | 364,424 | 364,424 |
| | Total Taxes | - | - | - | 61,563 | 61,563 | 364,424 | 364,424 |
| INTERGOVERNMENTAL REVENUES | | | | | | | | |
| 414-43660-57 | EXEMPT COMPUTER AID-FR STATE | - | - | - | - | - | - | - |
| | Total Intergovernmental Rev | - | - | - | - | - | - | - |
| MISCELLANEOUS REVENUES | | | | | | | | |
| 414-48100-57 | INTEREST INCOME | - | - | - | - | - | - | - |
| | Total Misc Revenues | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | | | |
| 414-49120-57 | BOND PROCEEDS | - | - | - | - | - | - | - |
| 414-49300-57 | FUND BALANCE APPLIED | - | - | - | 78,746 | (16,948) | (69,672) | (164,511) |
| | Total Other Financing Sources | - | - | - | 78,746 | (16,948) | (69,672) | (164,511) |
| | Fund 440 - TID District #14 | - | - | - | 140,309 | 44,615 | 294,752 | 199,913 |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 414-57660-219 | OTHER PROFESSIONAL SERVICES | 9,710 | 9,710 | 139 | - | - | - | - |
| 414-57660-240 | TID FEES-STATE OF WISCONSIN | 1,000 | 1,000 | 150 | 150 | 150 | 150 | 150 |
| 414-57660-295 | CONSTRUCTION CONTRACTS | - | - | - | - | - | - | - |
| 414-57660-610 | PRINCIPAL ON DEBT | - | - | - | - | - | - | - |
| 414-57660-620 | INTEREST ON DEBT | - | - | - | - | - | - | - |
| 414-57660-650 | TRANSFER OUT-OTHER FUNDS | - | - | - | - | - | 25,000 | 25,000 |
| 414-57665-650 | TRANSFER OUT-WATER UTILITY | - | - | - | 44,465 | 44,465 | 56,263 | 55,013 |
| 414-57666-650 | TRANSFER OUT-SEWER UTILITY | - | - | - | 95,694 | - | 213,339 | 119,750 |
| 414-57660-810 | CAPITAL OUTLAY | - | - | - | - | - | - | - |
| | Total TID # 14 | 10,710 | 10,710 | 289 | 140,309 | 44,615 | 294,752 | 199,913 |

| | | | | | | | | |
|---------------------|--------------------------------|----------|----------|----------|--|--------|--------|---------|
| FUND BALANCE | | (10,710) | (10,710) | (10,998) | | 5,950 | 75,622 | 240,133 |
| 414-34300 | Net Change-Increase/(Decrease) | (10,710) | (10,710) | (289) | | 16,948 | 69,672 | 234,183 |



City of Whitewater, WI Preliminary 2024-2028 Financing Plan

October 10, 2023

Preliminary Financing Plan Overview

1. G.O. debt finances non-utility projects from 2024-2028.

2. Scenario #1: Library in 2024.
Scenario #2: defers library to 2025.

3. Model focuses on debt service levy and G.O. borrowing capacity.

Summary of Existing G.O. Debt

| Year Ending | Total G.O. Debt Payments | Existing Debt | | | | | Equalized Value (TID OUT) | Net Tax Levy | Tax Rate Per \$1,000 | Annual Taxes \$400,000 Home | Year Ending |
|-------------|--------------------------|---------------|-------------|-------------|--------------|--|---------------------------|--------------|----------------------|-----------------------------|-------------|
| | | Less: Water | Less: Sewer | Less: Storm | Less: TID 12 | | | | | | |
| 2024 | 2,167,417 | (333,567) | (249,750) | (253,795) | (16,600) | | 925,184,300 | 1,313,705 | \$1.42 | \$567.98 | 2024 |
| 2025 | 2,110,022 | (325,637) | (247,454) | (253,008) | (16,200) | | 977,494,526 | 1,267,724 | \$1.30 | \$518.76 | 2025 |
| 2026 | 2,059,518 | (322,667) | (251,833) | (247,008) | (15,800) | | 1,032,762,391 | 1,222,211 | \$1.18 | \$473.38 | 2026 |
| 2027 | 2,060,892 | (324,468) | (250,689) | (245,880) | (15,400) | | 1,091,155,118 | 1,224,455 | \$1.12 | \$448.87 | 2027 |
| 2028 | 1,970,732 | (317,913) | (250,824) | (250,090) | (15,000) | | 1,152,849,389 | 1,136,904 | \$0.99 | \$394.47 | 2028 |
| 2029 | 1,952,247 | (311,289) | (250,884) | (248,915) | (14,600) | | 1,218,031,875 | 1,126,559 | \$0.92 | \$369.96 | 2029 |
| 2030 | 1,729,931 | (243,260) | (213,273) | (177,290) | (14,200) | | 1,286,899,801 | 1,081,908 | \$0.84 | \$336.28 | 2030 |
| 2031 | 1,704,656 | (238,048) | (218,823) | (172,490) | (13,800) | | 1,359,661,541 | 1,061,496 | \$0.78 | \$312.28 | 2031 |
| 2032 | 1,285,051 | (237,835) | (219,160) | (137,940) | (13,450) | | 1,436,537,255 | 676,666 | \$0.47 | \$188.42 | 2032 |
| 2033 | 1,252,543 | (237,410) | (214,335) | (134,615) | (13,150) | | 1,517,759,546 | 653,033 | \$0.43 | \$172.10 | 2033 |
| 2034 | 1,242,105 | (231,935) | (214,460) | (131,290) | (12,850) | | 1,603,574,174 | 651,570 | \$0.41 | \$162.53 | 2034 |
| 2035 | 1,221,318 | (231,410) | (209,535) | (137,890) | (12,550) | | 1,694,240,788 | 629,933 | \$0.37 | \$148.72 | 2035 |
| 2036 | 1,195,430 | (225,835) | (209,560) | (134,253) | (12,250) | | 1,790,033,723 | 613,533 | \$0.34 | \$137.10 | 2036 |
| 2037 | 1,164,430 | (230,260) | (204,535) | (130,565) | (11,950) | | 1,891,242,822 | 587,120 | \$0.31 | \$124.18 | 2037 |
| 2038 | 668,380 | (104,360) | (109,510) | (76,990) | (16,575) | | 1,998,174,317 | 360,945 | \$0.18 | \$72.25 | 2038 |
| 2039 | 672,280 | (107,310) | (112,360) | (79,965) | (16,125) | | 2,111,151,754 | 356,520 | \$0.17 | \$67.55 | 2039 |
| 2040 | 522,228 | (60,630) | (60,630) | (77,858) | (15,675) | | 2,230,516,973 | 307,435 | \$0.14 | \$55.13 | 2040 |
| 2041 | 350,175 | 0 | 0 | (60,900) | (15,225) | | 2,356,631,141 | 274,050 | \$0.12 | \$46.52 | 2041 |
| 2042 | 0 | | | 0 | 0 | | 2,489,875,845 | 0 | \$0.00 | \$0.00 | 2042 |
| 2043 | | | | | | | 2,630,654,250 | 0 | \$0.00 | \$0.00 | 2043 |
| Total | 25,329,352 | (4,083,834) | (3,487,613) | (2,950,740) | (261,400) | | 14,545,765 | | | | Total |

| Projects | Department | Repayment/Purpose | Plan Issue | Funding | 2024 | 2025 | 2026 | 2027 | 2028 | Totals |
|---|------------|-------------------|-----------------|-----------|-----------|---------|-----------|-----------|-----------|------------|
| DPW Equipment | DPW | Lewy-Streets | 2024 G.O. Bonds | G.O. Debt | 137,000 | | | | | 137,000 |
| Squad Car and Changeover | Police | Lewy-Police | 2024 G.O. Bonds | G.O. Debt | 137,256 | | | | | 137,256 |
| Portable Mobile P25 Dual Band Radio Upgrade | Police | Lewy-Police | 2024 G.O. Bonds | G.O. Debt | 617,268 | | | | | 617,268 |
| Building Improvements | Library | Lewy-Library | 2024 G.O. Bonds | G.O. Debt | 3,000,000 | | | | | 3,000,000 |
| Ann Street/Fremont St Reconstruction | Streets | Lewy-Streets | 2024 G.O. Bonds | G.O. Debt | 541,573 | | | | | 541,573 |
| Fremont Street Reconstruction | Streets | Lewy-Streets | 2024 G.O. Bonds | G.O. Debt | 667,845 | | | | | 667,845 |
| Forest Street Reconstruction | Streets | Lewy-Streets | 2024 G.O. Bonds | G.O. Debt | 195,700 | | | | | 195,700 |
| Walworth Ave Resurfacing | Streets | Lewy-Streets | 2024 G.O. Bonds | G.O. Debt | 296,000 | | | | | 296,000 |
| IT Software/Hardware | Admin | Lewy | 2024 G.O. Notes | G.O. Debt | | 20,500 | | | | 20,500 |
| IT Software/Hardware | Police | Lewy | 2024 G.O. Notes | G.O. Debt | | 6,000 | | | | 6,000 |
| IT Software/Hardware | Admin | Lewy | 2024 G.O. Notes | G.O. Debt | | 160,000 | | | | 160,000 |
| Cravath Lake Mill Pond Dam Repairs | Dam | Lewy | 2024 G.O. Notes | G.O. Debt | | 130,000 | | | | 130,000 |
| Lake Shoreline Restoration | Lake | Lewy | 2024 G.O. Notes | G.O. Debt | | 100,000 | | | | 100,000 |
| City Facility Roof Replacement | Admin | Lewy | 2024 G.O. Notes | G.O. Debt | | 100,000 | | | | 100,000 |
| PC Replacement | Admin | Lewy | 2024 G.O. Notes | G.O. Debt | | 34,125 | | | | 34,125 |
| Lake Shoreline Restoration | Lake | Lewy | 2024 G.O. Notes | G.O. Debt | | 110,000 | | | | 110,000 |
| Quad Axle Dump Truck Replacement | DPW | Lewy-Streets | 2025 G.O. Bonds | G.O. Debt | | 250,000 | | | | 250,000 |
| Squad Car and Changeover | Police | Lewy-Police | 2025 G.O. Bonds | G.O. Debt | | 70,000 | | | | 70,000 |
| Fund 280 Projects | Streets | Lewy-Streets | 2025 G.O. Bonds | G.O. Debt | | 185,000 | | | | 185,000 |
| Walworth Ave Resurfacing | Streets | Lewy-Streets | 2025 G.O. Bonds | G.O. Debt | | 581,548 | | | | 581,548 |
| Jefferson Street Reconstruction | Streets | Lewy-Streets | 2025 G.O. Bonds | G.O. Debt | | 40,000 | | | | 40,000 |
| Loader Snow Blower Replacement | DPW | Lewy-Streets | 2026 G.O. Bonds | G.O. Debt | | | 250,000 | | | 250,000 |
| Squad Car and Changeover | Police | Lewy-Police | 2026 G.O. Bonds | G.O. Debt | | | 140,000 | | | 140,000 |
| Park Master Plan Update | Parks | Lewy-Parks | 2026 G.O. Bonds | G.O. Debt | | | 25,000 | | | 25,000 |
| Street Garage | DPW | Lewy-Streets | 2026 G.O. Bonds | G.O. Debt | | | 7,210,000 | | | 7,210,000 |
| Park Pathway Repair and Resurfacing | Parks | Lewy-Parks | 2026 G.O. Bonds | G.O. Debt | | | 50,000 | | | 50,000 |
| Putnam Street | Streets | Lewy-Streets | 2026 G.O. Bonds | G.O. Debt | | | 235,100 | | | 235,100 |
| Jefferson Street Reconstruction | Streets | Lewy-Streets | 2026 G.O. Bonds | G.O. Debt | | | 1,026,500 | | | 1,026,500 |
| Putnam Street | Storm | Lewy-Storm | 2026 G.O. Bonds | G.O. Debt | | | 90,800 | | | 90,800 |
| Jefferson Street Reconstruction | Storm | Lewy-Storm | 2026 G.O. Bonds | G.O. Debt | | | 181,500 | | | 181,500 |
| Squad Car and Changeover | Police | Lewy-Police | 2027 G.O. Bonds | G.O. Debt | | | | 70,000 | | 70,000 |
| Street Garage | Streets | Lewy-Streets | 2027 G.O. Bonds | G.O. Debt | | | | 200,000 | | 200,000 |
| Biennial Street Reconstruction | Streets | Lewy-Streets | 2027 G.O. Bonds | G.O. Debt | | | | 90,000 | | 90,000 |
| Whitewater Street Brick Replacement | Streets | Lewy-Streets | 2027 G.O. Bonds | G.O. Debt | | | | 147,000 | | 147,000 |
| South Tripp Lake Property Purchase | Streets | Lewy-Streets | 2027 G.O. Bonds | G.O. Debt | | | | 272,000 | | 272,000 |
| Biennial Street Reconstruction | Storm | Lewy-Storm | 2027 G.O. Bonds | G.O. Debt | | | | 90,000 | | 90,000 |
| Vogele Tracked Asphalt Paver | DPW | Lewy-Streets | 2028 G.O. Bonds | G.O. Debt | | | | | 215,000 | 215,000 |
| Squad Car and Changeover | Police | Lewy-Police | 2028 G.O. Bonds | G.O. Debt | | | | | 145,000 | 145,000 |
| Street Garage | Streets | Lewy-Streets | 2028 G.O. Bonds | G.O. Debt | | | | | 3,000,000 | 3,000,000 |
| Biennial Street Reconstruction | Streets | Lewy-Streets | 2028 G.O. Bonds | G.O. Debt | | | | | 1,500,000 | 1,500,000 |
| Park Pathway Repair and Resurfacing | Parks | Lewy-Parks | 2028 G.O. Bonds | G.O. Debt | | | | | 100,000 | 100,000 |
| Biennial Street Reconstruction | Storm | Lewy-Storm | 2028 G.O. Bonds | G.O. Debt | | | | | 200,000 | 200,000 |
| Actual CIP Costs | | | | | 5,592,642 | 660,625 | 1,126,548 | 9,208,900 | 869,000 | 22,617,715 |

Tax Levy Impact (Scenario #1)

| Year Ending | Existing Debt | | | | Proposed Debt | | | | | | | | | | Total Tax Rate for Debt Service | Taxes | | Year Ending |
|----------------|-----------------------------|------------------------------|---|---|---|--|--|--|----------------|-----------|-----------------------------------|-----------------------------------|-----------------------------------|-------|---------------------------------------|-------|--|----------------|
| | Net Debt Service Levy | Equalized Value (TID OUT) | 2024 G.O. Bonds 5,715,000 Dated: 6/1/2024 Total P&I 3.85%-4.80% | 2024 G.O. Notes 725,000 Dated: 6/1/2024 Total P&I 3.65%-3.85% | 2025 G.O. Bonds 1,200,000 Dated: 6/1/2025 Total P&I 3.95%-4.90% | 2026 G.O. Bonds 9,360,000 Dated: 6/1/2026 Total P&I | 2027 G.O. Bonds 935,000 Dated: 6/1/2027 Total P&I | 2028 G.O. Bonds 5,280,000 Dated: 6/1/2028 Total P&I | Abatements | | Total Net Debt Service Levy | Levy Change from Prior Year | Annual Taxes \$400,000 Home | | | | | |
| | | | | | | | | | Less: Storm | Year | | | | | | | | |
| 2024 | 1,313,705 | 925,184,300 | 0 | 0 | 0 | 5% | 5% | 0 | 0 | 0 | 1,313,705 | 383,761 | \$1.42 | \$568 | 2024 | | | |
| 2025 | 1,267,724 | 977,494,526 | 390,522 | 39,221 | 0 | 0 | 0 | 0 | 0 | 0 | 1,697,466 | 383,761 | \$1.74 | \$695 | 2025 | | | |
| 2026 | 1,222,211 | 1,032,762,391 | 685,474 | 89,928 | 90,089 | 0 | 0 | 0 | 0 | 0 | 2,087,703 | 390,236 | \$2.02 | \$809 | 2026 | | | |
| 2027 | 1,224,455 | 1,091,155,118 | 354,109 | 87,523 | 98,702 | 736,125 | 0 | 0 | (25,500) | 2,475,415 | 387,712 | \$2.27 | \$907 | 2027 | | | | |
| 2028 | 1,136,904 | 1,152,849,389 | 388,179 | 90,095 | 116,427 | 1,075,625 | 84,750 | 0 | (30,375) | 2,861,605 | 386,190 | \$2.48 | \$993 | 2028 | | | | |
| 2029 | 1,126,559 | 1,218,031,875 | 415,991 | 92,521 | 118,746 | 732,375 | 75,250 | 732,859 | (45,759) | 3,248,541 | 386,935 | \$2.67 | \$1,067 | 2029 | | | | |
| 2030 | 1,081,908 | 1,286,899,801 | 639,009 | 89,858 | 116,008 | 1,175,375 | 78,625 | 502,026 | (45,449) | 3,637,361 | 388,821 | \$2.83 | \$1,131 | 2030 | | | | |
| 2031 | 1,061,496 | 1,359,661,541 | 598,301 | 87,196 | 88,727 | 985,500 | 76,875 | 415,816 | (44,504) | 3,269,406 | (367,955) | \$2.40 | \$962 | 2031 | | | | |
| 2032 | 676,666 | 1,436,537,255 | 568,240 | 84,522 | 91,811 | 759,500 | 75,125 | 533,278 | (48,470) | 2,740,671 | (388,548) | \$1.91 | \$763 | 2032 | | | | |
| 2033 | 653,033 | 1,517,759,546 | 410,924 | 116,189 | 89,795 | 641,000 | 78,250 | 410,278 | (47,345) | 2,352,123 | (388,548) | \$1.55 | \$620 | 2033 | | | | |
| 2034 | 651,570 | 1,603,574,174 | 332,387 | 117,099 | 87,760 | 625,000 | 81,125 | 409,778 | (46,220) | 2,258,498 | (93,624) | \$1.41 | \$563 | 2034 | | | | |
| 2035 | 629,933 | 1,694,240,788 | 428,034 | 0 | 85,706 | 613,875 | 78,875 | 403,903 | (49,970) | 2,190,354 | (68,144) | \$1.29 | \$517 | 2035 | | | | |
| 2036 | 613,533 | 1,790,033,723 | 367,409 | 0 | 83,619 | 670,750 | 76,625 | 378,275 | (48,594) | 2,141,616 | (48,739) | \$1.20 | \$479 | 2036 | | | | |
| 2037 | 587,120 | 1,891,242,822 | 357,387 | 0 | 81,474 | 626,375 | 74,375 | 402,140 | (47,214) | 2,081,657 | (59,959) | \$1.10 | \$440 | 2037 | | | | |
| 2038 | 360,945 | 1,998,174,317 | 400,312 | 0 | 79,257 | 758,750 | 77,000 | 292,623 | (45,830) | 1,923,057 | (158,600) | \$0.96 | \$385 | 2038 | | | | |
| 2039 | 356,520 | 2,111,151,754 | 322,678 | 0 | 76,865 | 634,750 | 74,500 | 368,495 | (44,441) | 1,789,367 | (133,690) | \$0.85 | \$339 | 2039 | | | | |
| 2040 | 307,435 | 2,230,516,973 | 365,028 | 0 | 74,302 | 564,500 | 72,000 | 396,245 | (43,041) | 1,736,469 | (52,898) | \$0.78 | \$311 | 2040 | | | | |
| 2041 | 274,050 | 2,356,631,141 | 355,855 | 0 | 71,695 | 545,500 | 74,375 | 397,588 | (41,628) | 1,677,435 | (59,034) | \$0.71 | \$285 | 2041 | | | | |
| 2042 | 0 | 2,489,875,845 | 336,518 | 0 | 69,063 | 672,750 | 71,625 | 393,225 | (40,183) | 1,502,998 | (174,437) | \$0.60 | \$241 | 2042 | | | | |
| 2043 | 0 | 2,630,654,250 | 297,721 | 0 | 66,401 | 553,625 | 68,875 | 422,410 | (43,582) | 1,365,451 | (137,547) | \$0.52 | \$208 | 2043 | | | | |
| 2044 | 0 | 2,779,392,311 | 343,040 | 0 | 63,706 | 580,625 | 71,000 | 298,204 | (46,726) | 1,309,848 | (55,602) | \$0.47 | \$189 | 2044 | | | | |
| 2045 | 0 | 2,936,540,072 | 0 | 0 | 153,675 | 751,375 | 68,000 | 335,488 | (44,743) | 1,263,795 | (46,054) | \$0.43 | \$172 | 2045 | | | | |
| 2046 | 0 | 3,102,573,020 | 0 | 0 | 0 | 1,009,625 | 69,875 | 175,256 | (42,752) | 1,212,004 | (51,791) | \$0.39 | \$156 | 2046 | | | | |
| 2047 | 0 | 3,277,993,525 | 0 | 0 | 0 | 0 | 66,625 | 563,630 | (21,252) | 609,003 | (603,001) | \$0.19 | \$74 | 2047 | | | | |
| 2048 | 0 | 3,463,332,364 | 0 | 0 | 0 | 0 | 0 | 312,625 | (15,375) | 297,250 | (311,753) | \$0.09 | \$34 | 2048 | | | | |
| 2049 | 0 | 3,659,150,322 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (297,250) | \$0.00 | \$0 | 2049 | | | | |
| Total | 14,545,765 | 8,357,116 | 8,357,116 | 894,151 | 1,803,825 | 14,713,000 | 1,493,750 | 8,144,138 | (908,950) | 0 | (297,250) | \$0.00 | \$0 | Total | | | | |

G.O. Debt Capacity (Scenario #1)

| Year Ending | Existing Debt | | | | Proposed Debt | | | | | | | | | | Combined Principal Existing & Proposed | | % of Limit | Residual Capacity | Year Ending |
|-------------|------------------------------------|-------------|--------------------------------|------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|-----------------|------------|-------------------|-------------|
| | Projected Equalized Value (TID IN) | Debt Limit | Existing Principal Outstanding | % of Limit | 2024 G.O. Bonds | 2024 G.O. Notes | 2025 G.O. Bonds | 2026 G.O. Bonds | 2027 G.O. Bonds | 2028 G.O. Bonds | 2028 G.O. Bonds | 2028 G.O. Bonds | 2028 G.O. Bonds | 2028 G.O. Bonds | 2028 G.O. Bonds | 2028 G.O. Bonds | | | |
| 2023 | 976,283,200 | 48,814,160 | 20,782,415 | 43% | 5,715,000 | 725,000 | | | | | | | | | \$20,782,415 | \$28,031,745 | 43% | \$28,031,745 | 2023 |
| 2024 | 1,019,115,935 | 50,955,797 | 19,211,315 | 38% | 5,670,000 | 725,000 | 1,200,000 | | | | | | | | \$25,651,315 | \$25,304,481 | 50% | \$25,304,481 | 2024 |
| 2025 | 1,063,827,883 | 53,191,394 | 17,651,109 | 33% | 5,205,000 | 660,000 | 1,185,000 | 9,360,000 | | | | | | | \$32,508,741 | \$27,945,285 | 47% | \$27,945,285 | 2025 |
| 2026 | 1,110,501,489 | 55,525,074 | 16,098,741 | 29% | 5,060,000 | 595,000 | 1,135,000 | 9,325,000 | 935,000 | | | | | | \$31,549,124 | \$23,016,333 | 59% | \$23,016,333 | 2026 |
| 2027 | 1,159,222,820 | 57,961,141 | 14,499,124 | 25% | 4,875,000 | 525,000 | 1,065,000 | 8,700,000 | 920,000 | 5,280,000 | | | | | \$34,310,798 | \$26,412,017 | 54% | \$26,412,017 | 2027 |
| 2028 | 1,210,081,714 | 60,504,086 | 12,945,798 | 21% | 4,655,000 | 450,000 | 990,000 | 8,395,000 | 890,000 | 4,930,000 | | | | | \$31,677,194 | \$31,481,404 | 50% | \$31,481,404 | 2028 |
| 2029 | 1,263,171,954 | 63,158,598 | 11,367,194 | 18% | 4,200,000 | 375,000 | 915,000 | 7,620,000 | 855,000 | 4,665,000 | | | | | \$28,589,856 | \$37,339,715 | 43% | \$37,339,715 | 2029 |
| 2030 | 1,318,591,437 | 65,929,572 | 9,959,856 | 15% | 3,770,000 | 300,000 | 865,000 | 7,000,000 | 820,000 | 4,475,000 | | | | | \$25,762,223 | \$43,059,895 | 37% | \$43,059,895 | 2030 |
| 2031 | 1,376,442,354 | 68,822,118 | 8,532,223 | 12% | 3,355,000 | 225,000 | 810,000 | 6,580,000 | 785,000 | 4,155,000 | | | | | \$23,390,000 | \$48,451,569 | 33% | \$48,451,569 | 2031 |
| 2032 | 1,436,831,379 | 71,841,569 | 7,480,000 | 10% | 3,085,000 | 115,000 | 755,000 | 6,260,000 | 745,000 | 3,945,000 | | | | | \$21,335,000 | \$53,658,493 | 28% | \$53,658,493 | 2032 |
| 2033 | 1,499,869,868 | 74,993,493 | 6,430,000 | 9% | 2,885,000 | 0 | 700,000 | 5,940,000 | 700,000 | 3,775,000 | | | | | \$19,310,000 | \$58,973,703 | 25% | \$58,973,703 | 2033 |
| 2034 | 1,565,674,062 | 78,283,703 | 5,360,000 | 7% | 2,580,000 | | 645,000 | 5,615,000 | 655,000 | 3,500,000 | | | | | \$17,275,000 | \$64,443,265 | 21% | \$64,443,265 | 2034 |
| 2035 | 1,634,365,301 | 81,718,265 | 4,280,000 | 5% | 2,325,000 | | 590,000 | 5,215,000 | 610,000 | 3,290,000 | | | | | \$15,225,000 | \$70,078,512 | 18% | \$70,078,512 | 2035 |
| 2036 | 1,706,070,250 | 85,303,512 | 3,195,000 | 4% | 2,070,000 | | 535,000 | 4,840,000 | 565,000 | 3,045,000 | | | | | \$13,165,000 | \$75,881,056 | 15% | \$75,881,056 | 2036 |
| 2037 | 1,780,921,128 | 89,046,056 | 2,110,000 | 2% | 1,760,000 | | 480,000 | 4,310,000 | 515,000 | 2,900,000 | | | | | \$11,455,000 | \$81,497,798 | 12% | \$81,497,798 | 2037 |
| 2038 | 1,859,055,960 | 92,952,798 | 1,490,000 | 2% | 1,515,000 | | 425,000 | 3,880,000 | 465,000 | 2,670,000 | | | | | \$9,805,000 | \$87,225,941 | 10% | \$87,225,941 | 2038 |
| 2039 | 1,940,618,821 | 97,030,941 | 850,000 | 1% | 1,215,000 | | 370,000 | 3,500,000 | 415,000 | 2,400,000 | | | | | \$8,245,000 | \$93,043,006 | 8% | \$93,043,006 | 2039 |
| 2040 | 2,025,760,113 | 101,288,006 | 345,000 | 0% | 910,000 | | 315,000 | 3,120,000 | 360,000 | 2,115,000 | | | | | \$6,820,000 | \$98,911,842 | 6% | \$98,911,842 | 2040 |
| 2041 | 2,114,636,831 | 105,731,842 | (0) | 0% | 610,000 | | 260,000 | 2,590,000 | 305,000 | 1,820,000 | | | | | \$5,585,000 | \$104,785,643 | 5% | \$104,785,643 | 2041 |
| 2042 | 2,207,412,861 | 110,370,643 | 0 | 0% | 335,000 | | 205,000 | 2,155,000 | 250,000 | 1,480,000 | | | | | \$4,425,000 | \$110,787,964 | 4% | \$110,787,964 | 2042 |
| 2043 | 2,304,259,279 | 115,212,964 | 0 | 0% | 0 | | 150,000 | 1,670,000 | 190,000 | 1,250,000 | | | | | \$3,260,000 | \$117,007,733 | 3% | \$117,007,733 | 2043 |
| 2044 | 2,405,354,665 | 120,267,733 | 0 | 0% | | | 0 | 985,000 | 130,000 | 970,000 | | | | | \$2,085,000 | \$123,459,272 | 2% | \$123,459,272 | 2044 |
| 2045 | 2,510,885,437 | 125,544,272 | 0 | 0% | | | 0 | 0 | 65,000 | 840,000 | | | | | \$905,000 | \$130,147,309 | 1% | \$130,147,309 | 2045 |
| 2046 | 2,621,046,189 | 131,052,309 | 0 | 0% | | | 0 | 0 | 0 | 305,000 | | | | | \$305,000 | \$136,497,003 | 0% | \$136,497,003 | 2046 |
| 2047 | 2,736,040,053 | 136,802,003 | 0 | 0% | | | 0 | 0 | 0 | 0 | | | | | \$0 | \$0 | 0% | \$0 | 2047 |

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Tax Impact (Scenario #2)

| Year Ending | Existing Debt | | Proposed Debt | | | | | | | | | | | Taxes | | Year Ending |
|-------------|-----------------------|---------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-------------|-----------------------|-----------------------------|-----------|---------------------------------|-----------------------------|-------|-------------|
| | Net Debt Service Levy | Equalized Value (TID OUT) | 2024 G.O. Bonds | 2024 G.O. Notes | 2025 G.O. Bonds | 2026 G.O. Bonds | 2027 G.O. Bonds | 2028 G.O. Bonds | Abatements | | Debt Service Levy | | Total Tax Rate for Debt Service | Annual Taxes \$400,000 Home | | |
| | | | Dated: 6/1/2024 Total P&I | Dated: 6/1/2024 Total P&I | Dated: 6/1/2025 Total P&I | Dated: 6/1/2026 Total P&I | Dated: 6/1/2027 Total P&I | Dated: 6/1/2028 Total P&I | Less: Storm | Net Debt Service Levy | Levy Change from Prior Year | | | | | |
| 2024 | 1,313,705 | 925,184,300 | 3.85%-4.80% | 3.65%-3.85% | 3.95%-4.90% | 5% | 5% | 5% | 0 | 0 | 0 | 1,313,705 | | \$1.42 | \$568 | 2024 |
| 2025 | 1,267,724 | 977,494,526 | 369,251 | 38,947 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,675,922 | 362,217 | \$1.71 | \$686 | 2025 |
| 2026 | 1,222,211 | 1,032,762,391 | 311,746 | 89,746 | 414,661 | 0 | 0 | 0 | 0 | 0 | 0 | 2,038,364 | 362,442 | \$1.97 | \$789 | 2026 |
| 2027 | 1,224,455 | 1,091,155,118 | 151,620 | 87,341 | 231,336 | 736,125 | 0 | 0 | (25,500) | (25,500) | 2,405,377 | 367,013 | \$2.20 | \$882 | 2027 | |
| 2028 | 1,136,904 | 1,152,849,389 | 164,194 | 89,912 | 395,868 | 929,375 | 84,750 | 0 | (30,375) | (30,375) | 2,770,628 | 365,251 | \$2.40 | \$961 | 2028 | |
| 2029 | 1,126,559 | 1,218,031,875 | 210,644 | 92,338 | 338,271 | 603,375 | 75,250 | 736,183 | (47,750) | (47,750) | 3,134,869 | 364,241 | \$2.57 | \$1,029 | 2029 | |
| 2030 | 1,081,908 | 1,286,899,801 | 265,141 | 89,676 | 375,879 | 1,146,000 | 78,625 | 509,065 | (46,750) | (46,750) | 3,499,544 | 364,675 | \$2.72 | \$1,088 | 2030 | |
| 2031 | 1,061,496 | 1,359,661,541 | 204,550 | 87,013 | 318,579 | 1,002,250 | 76,875 | 417,620 | (45,750) | (45,750) | 3,122,633 | (376,911) | \$2.30 | \$919 | 2031 | |
| 2032 | 676,666 | 1,436,537,255 | 185,184 | 84,340 | 322,009 | 971,250 | 75,125 | 422,805 | (49,625) | (49,625) | 2,687,753 | (434,879) | \$1.87 | \$748 | 2032 | |
| 2033 | 653,033 | 1,517,759,546 | 151,587 | 116,006 | 320,137 | 818,375 | 78,250 | 417,492 | (48,375) | (48,375) | 2,506,505 | (181,249) | \$1.65 | \$661 | 2033 | |
| 2034 | 651,570 | 1,603,574,174 | 187,767 | 112,008 | 318,014 | 720,500 | 81,125 | 416,805 | (47,125) | (47,125) | 2,440,664 | (65,841) | \$1.52 | \$609 | 2034 | |
| 2035 | 629,933 | 1,694,240,788 | 188,055 | 0 | 315,637 | 743,375 | 78,875 | 410,742 | (50,750) | (50,750) | 2,315,867 | (124,797) | \$1.37 | \$547 | 2035 | |
| 2036 | 613,533 | 1,790,033,723 | 183,115 | 0 | 317,855 | 656,750 | 76,625 | 409,304 | (49,250) | (49,250) | 2,207,932 | (107,935) | \$1.23 | \$493 | 2036 | |
| 2037 | 587,120 | 1,891,242,822 | 178,006 | 0 | 314,566 | 612,375 | 74,375 | 407,364 | (47,750) | (47,750) | 2,126,056 | (81,876) | \$1.12 | \$450 | 2037 | |
| 2038 | 360,945 | 1,998,174,317 | 177,369 | 0 | 310,799 | 696,000 | 77,000 | 297,672 | (46,250) | (46,250) | 1,873,535 | (252,521) | \$0.94 | \$375 | 2038 | |
| 2039 | 356,520 | 2,111,151,754 | 132,137 | 0 | 306,114 | 672,000 | 74,500 | 344,103 | (44,750) | (44,750) | 1,840,623 | (32,912) | \$0.87 | \$349 | 2039 | |
| 2040 | 307,435 | 2,230,516,973 | 176,564 | 0 | 305,393 | 618,750 | 72,000 | 358,528 | (43,250) | (43,250) | 1,795,419 | (45,204) | \$0.80 | \$322 | 2040 | |
| 2041 | 274,050 | 2,356,631,141 | 174,653 | 0 | 304,016 | 625,500 | 74,375 | 347,321 | (41,750) | (41,750) | 1,758,165 | (37,255) | \$0.75 | \$298 | 2041 | |
| 2042 | 0 | 2,489,875,845 | 167,543 | 0 | 302,052 | 601,500 | 71,625 | 404,349 | (40,250) | (40,250) | 1,506,818 | (251,346) | \$0.61 | \$242 | 2042 | |
| 2043 | 0 | 2,630,654,250 | 160,343 | 0 | 294,589 | 582,375 | 68,875 | 409,111 | (43,625) | (43,625) | 1,471,667 | (35,152) | \$0.56 | \$224 | 2043 | |
| 2044 | 0 | 2,779,392,311 | 143,360 | 0 | 296,479 | 606,875 | 71,000 | 359,244 | (46,750) | (46,750) | 1,430,207 | (41,459) | \$0.51 | \$206 | 2044 | |
| 2045 | 0 | 2,936,540,072 | 0 | 0 | 307,350 | 580,125 | 68,000 | 345,249 | (44,750) | (44,750) | 1,255,974 | (174,233) | \$0.43 | \$171 | 2045 | |
| 2046 | 0 | 3,102,573,020 | 0 | 0 | 0 | 650,875 | 69,875 | 380,002 | (42,750) | (42,750) | 1,058,002 | (197,972) | \$0.34 | \$136 | 2046 | |
| 2047 | 0 | 3,277,993,525 | 0 | 0 | 0 | 0 | 66,625 | 465,877 | (21,250) | (21,250) | 511,252 | (546,751) | \$0.16 | \$62 | 2047 | |
| 2048 | 0 | 3,463,332,364 | 0 | 0 | 0 | 0 | 0 | 410,000 | (15,375) | (15,375) | 394,625 | (116,627) | \$0.11 | \$46 | 2048 | |
| 2049 | 0 | 3,659,150,322 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (394,625) | \$0.00 | \$0 | 2049 | |
| Total | 14,545,765 | | 3,882,827 | 887,326 | 6,409,603 | 14,573,750 | 1,493,750 | 8,268,833 | (919,750) | (919,750) | | | | | \$0 | Total |

G.O. Debt Capacity (Scenario #2)

| Year Ending | Existing Debt | | | | Proposed Debt | | | | | | | | | | Combined Principal Existing & Proposed | | Residual Capacity | Year Ending |
|-------------|------------------------------------|-------------|--------------------------------|------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|------------|-------------------|-------------|
| | Projected Equalized Value (TID IN) | Debt Limit | Existing Principal Outstanding | % of Limit | 2024 G.O. Bonds | 2024 G.O. Notes | 2025 G.O. Bonds | 2026 G.O. Bonds | 2027 G.O. Bonds | 2028 G.O. Bonds | 2028 G.O. Bonds | 2028 G.O. Bonds | 2028 G.O. Bonds | 2028 G.O. Bonds | 2028 G.O. Bonds | % of Limit | | |
| 2023 | 976,283,200 | 48,814,160 | 20,782,415 | 43% | 2,680,000 | 720,000 | | | | | | | | | \$20,782,415 | 43% | \$28,031,745 | 2023 |
| 2024 | 1,019,115,935 | 50,955,797 | 19,211,315 | 38% | 2,470,000 | 720,000 | 4,230,000 | | | | | | | | \$22,611,315 | 44% | \$28,344,481 | 2024 |
| 2025 | 1,063,827,883 | 53,191,394 | 17,651,109 | 33% | 2,255,000 | 655,000 | 4,080,000 | 9,360,000 | | | | | | | \$25,071,109 | 47% | \$28,120,285 | 2025 |
| 2026 | 1,110,501,489 | 55,525,074 | 16,098,741 | 29% | 2,195,000 | 590,000 | 4,020,000 | 9,325,000 | 935,000 | | | | | | \$32,448,741 | 58% | \$23,076,333 | 2026 |
| 2027 | 1,159,222,820 | 57,961,141 | 14,499,124 | 25% | | | | | | | | | | | \$31,564,124 | 54% | \$26,397,017 | 2027 |
| 2028 | 1,210,081,714 | 60,504,086 | 12,945,798 | 21% | 2,120,000 | 520,000 | 3,790,000 | 8,850,000 | 920,000 | 5,280,000 | | | | | \$34,425,798 | 57% | \$26,078,288 | 2028 |
| 2029 | 1,263,171,954 | 63,158,598 | 11,367,194 | 18% | 1,995,000 | 445,000 | 3,610,000 | 8,685,000 | 890,000 | 4,930,000 | | | | | \$31,922,194 | 51% | \$31,236,404 | 2029 |
| 2030 | 1,318,591,437 | 65,929,572 | 9,959,856 | 15% | 1,810,000 | 370,000 | 3,385,000 | 7,955,000 | 855,000 | 4,660,000 | | | | | \$28,994,856 | 44% | \$36,934,715 | 2030 |
| 2031 | 1,376,442,354 | 68,822,118 | 8,532,223 | 12% | 1,680,000 | 295,000 | 3,210,000 | 7,335,000 | 820,000 | 4,470,000 | | | | | \$26,342,223 | 38% | \$42,479,895 | 2031 |
| 2032 | 1,436,831,379 | 71,841,569 | 7,480,000 | 10% | 1,565,000 | 220,000 | 3,025,000 | 6,715,000 | 785,000 | 4,265,000 | | | | | \$24,055,000 | 33% | \$47,786,569 | 2032 |
| 2033 | 1,499,869,868 | 74,993,493 | 6,430,000 | 9% | 1,480,000 | 110,000 | 2,835,000 | 6,220,000 | 745,000 | 4,055,000 | | | | | \$21,875,000 | 29% | \$53,118,493 | 2033 |
| 2034 | 1,565,674,062 | 78,283,703 | 5,360,000 | 7% | 1,355,000 | 0 | 2,640,000 | 5,800,000 | 700,000 | 3,835,000 | | | | | \$19,690,000 | 25% | \$58,593,703 | 2034 |
| 2035 | 1,634,365,301 | 81,718,265 | 4,280,000 | 5% | 1,225,000 | | 2,440,000 | 5,335,000 | 655,000 | 3,610,000 | | | | | \$17,545,000 | 21% | \$64,173,265 | 2035 |
| 2036 | 1,706,070,250 | 85,303,512 | 3,195,000 | 4% | 1,095,000 | | 2,230,000 | 4,935,000 | 610,000 | 3,375,000 | | | | | \$15,440,000 | 18% | \$69,863,512 | 2036 |
| 2037 | 1,780,921,128 | 89,046,056 | 2,110,000 | 2% | 965,000 | | 2,015,000 | 4,560,000 | 565,000 | 3,130,000 | | | | | \$13,345,000 | 15% | \$75,701,056 | 2037 |
| 2038 | 1,859,055,960 | 92,952,798 | 1,490,000 | 2% | 830,000 | | 1,795,000 | 4,080,000 | 515,000 | 2,985,000 | | | | | \$11,695,000 | 13% | \$81,257,798 | 2038 |
| 2039 | 1,940,618,821 | 97,030,941 | 850,000 | 1% | 735,000 | | 1,570,000 | 3,600,000 | 465,000 | 2,785,000 | | | | | \$10,005,000 | 10% | \$87,025,941 | 2039 |
| 2040 | 2,025,760,113 | 101,288,006 | 345,000 | 0% | 590,000 | | 1,335,000 | 3,150,000 | 415,000 | 2,560,000 | | | | | \$8,395,000 | 8% | \$92,893,006 | 2040 |
| 2041 | 2,114,636,831 | 105,731,842 | (0) | 0% | 440,000 | | 1,090,000 | 2,670,000 | 360,000 | 2,335,000 | | | | | \$6,895,000 | 7% | \$98,836,842 | 2041 |
| 2042 | 2,207,412,861 | 110,370,643 | 0 | 0% | 290,000 | | 835,000 | 2,190,000 | 305,000 | 2,040,000 | | | | | \$5,660,000 | 5% | \$104,710,643 | 2042 |
| 2043 | 2,304,259,279 | 115,212,964 | 0 | 0% | 140,000 | | 575,000 | 1,705,000 | 250,000 | 1,725,000 | | | | | \$4,395,000 | 4% | \$110,817,964 | 2043 |
| 2044 | 2,405,354,665 | 120,267,733 | 0 | 0% | 0 | | 300,000 | 1,170,000 | 190,000 | 1,445,000 | | | | | \$3,105,000 | 3% | \$117,162,733 | 2044 |
| 2045 | 2,510,885,437 | 125,544,272 | 0 | 0% | | | 0 | 635,000 | 130,000 | 1,165,000 | | | | | \$1,930,000 | 2% | \$123,614,272 | 2045 |
| 2046 | 2,621,046,189 | 131,052,309 | 0 | 0% | | | | 0 | 65,000 | 835,000 | | | | | \$900,000 | 1% | \$130,152,309 | 2046 |
| 2047 | 2,736,040,053 | 136,802,003 | 0 | 0% | | | | | 0 | 400,000 | | | | | \$400,000 | 0% | \$136,402,003 | 2047 |

Scenario Comparison

Scenario #1

- Debt service levy increase from 2025 to 2030 is about \$387,000 per year.
- G.O. Debt capacity utilization reaches 59% in 2026.
- Levy decreases in 2031 to leave levy room for projects financed in 2030.

Scenario #2

- Debt service levy increase from 2025 to 2030 is about \$365,000 per year.
- G.O. Debt Capacity utilization reaches 58% in 2026.
- Levy decreases in 2031 to leave levy room for projects financed in 2030.

REVENUES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|--------------|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 300-41110-00 | LOCAL PROPERTY TAXES | 929,607 | 942,883 | 1,043,530 | 1,257,105 | 1,257,105 | 1,313,705 | 1,267,724 |
| 300-48100-00 | INTEREST INCOME | - | - | - | - | - | - | - |
| 300-49120-00 | BOND PROCEEDS | 987,307 | - | - | - | - | - | - |
| 300-49240-00 | TIF TRANSFER-DEBT SERVICE | 2,167,925 | 2,090,936 | - | 16,586 | 16,586 | 16,600 | 16,200 |
| 300-49250-00 | BAB REBATE REVENUE | 6,329 | (121) | - | - | - | - | - |
| 300-49290-00 | TRANSFER FROM GENERAL FUND | 40,680 | - | - | - | 30,166 | - | - |
| 300-49300-00 | FUND BALANCE APPLIED | - | - | - | 0 | (3,651) | - | - |
| | Total Revenue | 4,131,848 | 3,033,698 | 1,043,530 | 1,273,691 | 1,300,206 | 1,330,305 | 1,283,924 |

EXPENDITURES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|---------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 300-58000-500 | DEBT INTEREST EXPENSE | - | 310,543 | 250,681 | 461,016 | 461,016 | 354,705 | 327,518 |
| 300-58000-668 | 2010-TAXABLE-BAB-TID #4 | 314,028 | 2,060,000 | - | - | - | - | - |
| 300-58000-671 | 2010 GO BAB-2.110M-870K GF-P&I | 505,185 | - | - | - | - | - | - |
| 300-58000-672 | 2010 GO BAB-2.110M-290K TID 6 | 130,208 | - | - | - | - | - | - |
| 300-58000-673 | 2010 GO BAB-2.110M-950K TID #4 | 992,390 | - | - | - | - | - | - |
| 300-58000-675 | 2010 GO REF 5M-4.105M TID #4 | 731,300 | - | - | - | - | - | - |
| 300-58000-677 | 2012 GO 5.475M-GF P & I | 357,850 | 270,000 | 275,000 | 280,000 | 280,000 | 290,000 | 295,000 |
| 300-58000-678 | 2014 GO 4.28M-2.645M GF | 191,740 | 145,000 | 150,000 | 150,000 | 150,000 | 155,000 | 285,000 |
| 300-58000-681 | 2017 GO 1ST CIT .1435K AMBUL | 30,875 | 29,398 | 30,103 | - | - | - | - |
| 300-58000-682 | 2017 GO PREMIER .1435K AMBUL | 30,853 | 29,382 | 30,071 | - | - | - | - |
| 300-58000-683 | 2018A GO CORP BOND-6.54M-P&I | 151,738 | 65,000 | 147,675 | 120,000 | 120,000 | 110,000 | - |
| 300-58000-684 | 2019 GO NOTES 1.15 & 2.25M | 675,594 | 87,675 | - | 87,675 | 87,675 | 64,050 | 57,750 |
| 300-58000-685 | 2020 GO CORP 5.195M-1.45M GF | - | 80,000 | 160,000 | 170,000 | 170,000 | 170,000 | 175,000 |
| 300-58000-686 | 2022 GO CORP PURP BD 5.13M GF | - | - | - | - | - | 125,000 | 80,000 |
| 300-58000-689 | 2022 GO BOND 205K TID 12 | - | - | - | 5,000 | 5,000 | 10,000 | 10,000 |
| 300-58000-690 | 2022 GO NOTE 10YR 304.5K | - | - | - | - | 24,365 | 51,550 | 53,656 |
| 300-58000-900 | BOND ISSUE EXPENSES | 20,089 | 2,373 | 1,275 | - | 2,150 | - | - |
| 300-58000-911 | TRANSFERS IN/OUT OTHER FDS | - | - | - | - | - | - | - |
| | Total Debt Service | 4,131,848 | 3,079,372 | 1,044,805 | 1,273,691 | 1,300,206 | 1,330,305 | 1,283,924 |

| | | | | | | | | |
|---------------------|--------------------------------|--------|----------|---------|---|-----|-----|---|
| FUND BALANCE | | 43,298 | (2,376) | (3,651) | | (0) | (0) | - |
| 300-34300 | Net Change-Increase/(Decrease) | - | (45,674) | (1,275) | - | - | - | - |

2024-2025 Budget
Capital Projects-Utility Shared Revenue Fund-450
Revenues & Expenses

Item 1.

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET |
|-----------------------------------|------------------------------------|----------------|----------------|------------------|----------------|-----------------|------------------|
| INTERGOVERNMENTAL REVENUES | | | | | | | |
| 450-43355-57 | GENERAL FUND TRANSFER | 95,000 | - | 46,491 | - | - | - |
| 450-43510-57 | FEDERAL/STATE GRANT | - | 69,358 | 859,366 | - | 34,793 | 26,677 |
| 450-43536-57 | ARPA FUNDS | - | 22,371 | 16,767 | - | - | - |
| 450-43540-57 | CONSTRUCTION REIMBURSEMENT | 25,500 | - | - | - | - | - |
| 450-43541-57 | MISC INCOME, INSUR PROCEEDS | - | 14,661 | 91,667 | - | 1,000 | - |
| | Total | 120,500 | 106,390 | 1,014,291 | - | 35,793 | 26,677 |
| MISCELLANEOUS REVENUES | | | | | | | |
| 450-48100-57 | INTEREST INCOME | 1,188 | 377 | 19,664 | 200 | 65,000 | 40,000 |
| 450-48500-57 | DONATIONS | 50,000 | 10,000 | 3,700 | - | - | 2,250,000 |
| 450-48550-57 | DEVELOPER CONTRIBUTION | - | - | - | - | - | - |
| | Total Misc Revenues | 51,188 | 10,377 | 23,364 | 200 | 65,000 | 2,290,000 |
| OTHER FINANCING SOURCES | | | | | | | |
| 450-49120-57 | BOND PROCEEDS | 513,867 | - | 3,045,800 | - | - | 5,979,011 |
| 450-49122-57 | PREMIUM ON DEBT | 2,100 | - | 110,931 | - | - | - |
| 450-49290-57 | TRANSFER IN-OTHER FUNDS | - | - | - | - | - | 805,000 |
| 450-49300-57 | FUND BALANCE APPLIED | - | - | - | 245,800 | 171,022 | (259,125) |
| | Total Other Financing | 515,967 | - | 3,156,731 | 245,800 | 171,022 | 6,524,886 |
| | Fund 450 - Capital Projects | 687,655 | 116,768 | 4,194,386 | 246,000 | 271,815 | 8,841,563 |

EXPENSES

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET |
|-----------------------------------|--------------------------------|----------------|----------------|------------------|----------------|-----------------|------------------|
| IT CAPITAL OUTLAY | | | | | | | |
| 450-52000-887 | IT SOFTWARE REPLACEMENT | - | - | - | - | - | - |
| 450-52000-888 | IT HARDWARE REPLACEMENT | - | - | - | 10,000 | 10,000 | 186,500 |
| | Total: | - | - | - | 10,000 | 10,000 | 186,500 |
| DPW CAPITAL OUTLAY | | | | | | | |
| 450-54000-805 | DPW FACILITY STUDY 2020 | 8,982 | 998 | - | - | - | - |
| 450-54000-828 | STREET LIGHT REPLACEMENT | 5,810 | 5,810 | 91,251 | 82,000 | 5,000 | - |
| 450-54000-836 | CLAY ST. RECONSTRUCTION | 177,450 | 48,915 | 41,198 | - | 1,694 | - |
| 450-54000-861 | ANN-FREMONT ST/RECONSTRUCTIO | - | - | 2,694 | - | 36,972 | 568,250 |
| 450-54000-862 | FREMONT ST/RECONSTRUCTION | - | - | 1,795 | - | 28,917 | 667,845 |
| 450-54000-863 | PUTNAM ST/RECONSTRUCTION | - | - | 1,321 | - | 13,701 | - |
| 450-54000-864 | FOREST ST/RECONSTRUCTION | - | - | 2,532 | - | 10,411 | 195,700 |
| 450-54000-866 | WALWORTH AVE/RECONSTRUCTION | - | - | - | - | - | 296,000 |
| 450-54000-868 | JEFFERSON ST/RECONSTRUCTION | - | - | - | - | - | - |
| 450-54000-880 | 3110-06-00/70/71 MIL-NEWCOMB | 65,379 | 6,330 | 269 | - | - | - |
| 450-54000-899 | YODER LANE RECONSTRUCTION | - | 9,228 | 247,549 | - | 2,906 | - |
| 450-54000-900 | E MAIN ST RECONSTRUCTION | - | 32,819 | 974,839 | - | 10,333 | - |
| 450-54000-901 | TRAFFIC SIGNAL IMPROVEMENT | - | 42,020 | - | - | - | - |
| 450-54000-904 | BIENNIAL STREET RECONSTRUCTION | - | - | - | 90,000 | - | - |
| | Total: | 257,621 | 146,120 | 1,363,449 | 172,000 | 109,933 | 1,727,795 |
| PD ADMIN CAPITAL OUTLAY | | | | | | | |
| 450-55000-810 | POLICE MISC EQUIPMENT | - | 4,975 | - | 14,000 | 23,793 | - |
| 450-55000-818 | POLICE EVIDENCE GARAGE | - | - | - | - | - | - |
| 450-55000-866 | PORTABLE RADIOS-RADICOM | - | - | - | - | - | 617,268 |
| | Total: | - | 4,975 | - | 14,000 | 23,793 | 617,268 |
| PD DISPATCH CAPITAL OUTLAY | | | | | | | |
| 450-55300-887 | COMM CTR-911 SYSTEM | 292,567 | - | - | - | - | - |
| | Total: | 292,567 | - | - | - | - | - |
| MISC DEPT CAPITAL OUTLAY | | | | | | | |
| 450-57500-650 | TRANSFER OUT-OTHER FUNDS | - | - | 859,366 | - | - | - |
| 450-57500-670 | BOND ISSUE EXPENSES | 5,470 | - | 89,921 | - | - | - |
| 450-57500-690 | ELECTION MACHINES | - | - | - | - | 25,306 | - |
| 450-57500-806 | ADA COMPLIANCE | - | - | - | - | - | 25,000 |
| 450-57500-870 | EMERGENCY MGMT CAPITAL EQUIP | - | 22,892 | 20,066 | - | - | - |
| | Total: | 5,470 | 22,892 | 969,353 | - | 25,306 | 25,000 |
| FACILITIES CAPITAL OUTLAY | | | | | | | |
| 450-58000-812 | PARKING LOT IMPVTS | - | - | - | - | - | - |
| 450-58000-813 | OLD MILL DAM REPAIR | - | - | - | - | - | 130,000 |
| 450-58000-830 | LIBRARY BUILDING IMPVTS | - | - | - | - | - | 6,055,000 |
| 450-58000-899 | ROOF REPAIRS CITY BUILDINGS | - | - | - | - | - | - |
| | Total: | - | - | - | - | - | 6,185,000 |
| PARKS CAPITAL OUTLAY | | | | | | | |

2024-2025 Budget
Capital Projects-Utility Shared Revenue Fund-450
Revenues & Expenses

Item 1.

| | DESCRIPTION | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET |
|-----------------------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| 450-58100-808 | BIKE PATHS-TOTAL-2016 | - | (319) | - | - | - | - |
| 450-58100-828 | AMPHITHEATER-DESIGN/CONSTRUC | 249,111 | 8,584 | - | - | - | - |
| 450-58100-829 | FEASIBILITY-DREDGING-LAKES | 42,069 | 78,399 | 1,370,799 | 50,000 | 100,000 | 100,000 |
| | Total: | 291,180 | 86,664 | 1,370,799 | 50,000 | 100,000 | 100,000 |
| PARKS CAPITAL OUTLAY | | | | | | | |
| 450-58200-800 | COUNCIL ROOM TECH UPDATES | - | 17,396 | 8,290 | - | 2,783 | - |
| | Total: | - | 17,396 | 8,290 | - | 2,783 | - |
| | Grand Total: | 846,838 | 278,048 | 3,711,891 | 246,000 | 271,815 | 8,841,563 |
| FUND BALANCE | | 288,576 | 127,296 | 609,791 | | 438,769 | 697,894 |