



Finance Committee Special Meeting

Cravath Lakefront room 2nd floor 312 West
Whitewater Str, Whitewater, WI, 53190 *In Person
and Virtual

Thursday, October 17, 2024 - 5:00 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:

When: Oct 17, 2024 05:00 PM Central Time (US and Canada)

Topic: Finance Committee Meeting

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/88151158335>

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Webinar ID: 881 5115 8335

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

FUTURE AGENDA ITEMS

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.



To: City Council Members and Management Team

From: Rachelle Blitch, Finance Director

Re: 2025 Budget Review Timeline

The Finance Committee will conduct a detailed review of the 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 15th 6:30pm **Regular Council meeting.** City Manager Presents Requested Budget to Council

Thursday, October 17th Deliver Public Notice to Whitewater Register (Class 1 public notice, >15 days prior to Public Hearing)

Thursday, October 17th 5pm **Special Finance Committee Meeting** to review the following budgets:
Rachelle, Brad M, Kevin B

1. Public Works
a. Administration (53100)
b. Shop/Fleet Operations (53230)
c. Street Maintenance (53300)
d. Street Ice, Snow (53320)
e. Street Lights (53420)
2. Fund 215 – Equipment Replacement
3. Fund 230 – Solid Waste/Recycling
4. Fund 250 – Forestry
5. Fund 280 – Street Repair
6. Fund 610 – Water Utility
7. Fund 620 – Wastewater Utility
8. Fund 630 – Storm Water Utility

9. Fund 820 – Rock River Stormwater Group
10. Parks & Recreation Overview
a. Parks Administration (55200)
b. Park Maintenance (53270)
c. Facilities (51600, 55111)
11. Fund 217 – Building Repair
12. Fund 225 – Skate Park
13. Fund 240 – Parkland Acquisition
14. Fund 245 – Parkland Development
15. Fund 246 – Field of Dreams
16. Fund 247 – Aquatic Center
17. Fund 248 – Park & Recreation Special Revenue
18. Fund 272 – Lakes Improvement
19. Fund 452 – Birge Fountain
20. Fund 459 – Depot Restoration

Tuesday, October 23rd 4pm

Special Finance Committee Meeting to review the following budgets:

Rachelle, Diane J, Kelly F

1. Library (220, 55111)
2. Fund 249 – Fire and EMS
3. Fund 210 – Fire/Rescue Equipment Fund
4. Fund 810 – Rescue Squad Equip/Educ Fund
5. General Fund Overview
a. Revenue
b. Expenditures
6. Neighborhood Services (52400)
7. Administration
8. General Administration (51400)
a. Legislative Support (51100)
b. Contingencies (51110)
c. Legal (51300)
d. Municipal Court (51200)
e. IT (51450)
f. Finance (51500)
g. Insurance/Risk Management (51540)
h. Emergency Preparedness (52500)
9. Fund 214 – Elections
10. Fund 200 – Media Services
11. Fund 208 – Parking Permits
12. Fund 235 – Rideshare Grant Program
13. Fund 260 – Sick Leave Severance
14. Fund 271 – Insurance – SIR

Tuesday, October 30th 4pm

Special Finance Committee Meeting to review the following budgets:

Rachelle, Dan M, Taylor Z

1. Police
a. Administration (52100)
b. Patrol (52110)
c. Investigation (52120)
d. Community Services (52140)
e. Communications/Dispatch (52600)
f. Fund 216 – Vehicle Replacement
2. Fund 295 – Police Department – Trust Fund
3. Fund 900 – Economic Development
4. TIDs 10-14
5. Fund 920 – Innovation Center
6. Capital Improvement Program (CIP pdf document)
7. Debt Service – Revenue and Expense, Projections
8. Fund 450 – Capital Project Fund
9. Downtown Whitewater Grant
10. Transfers – General Fund
11. Proposed Revisions based on review feedback
12. Recommendation to full council for approval

Thursday, October 31th

Public Notice Publication Date

Thursday, November 7th 6:30p

Regular Council Meeting. Present Recommended Budget containing cumulative revisions/final adjustments to full council

Tuesday, November 19th 6:30p

Regular Council Meeting. Public Hearing and Formal Adoption of the 2025 Budget and Tax Levy

Mid-December

Publish Approved 2025 Budget document (final revised) to Common Council, Citizens, Department Heads. Post on city’s website.

**2024-2025 Budget
General Fund Summary
Public Works**

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET
PUBLIC WORKS ADMINISTRATION								
100	Personnel & Benefits	25,622	26,911	27,940	29,047	23,278	30,262	29,791
200	Professional Svcs	12,432	15,437	17,341	18,531	13,391	16,050	19,084
300	Commodities & Other Exp	2,056	2,678	2,829	2,421	2,865	3,765	2,442
53100	Total	40,109	45,026	48,109	50,000	39,534	50,077	51,317
PUBLIC WORKS SHOP/FLEET OPERATIONS								
100	Personnel & Benefits	90,626	91,719	95,840	99,239	72,356	94,063	101,798
200	Professional Svcs	21,854	27,013	22,253	21,037	13,523	20,545	21,087
300	Commodities & Other Exp	57,669	91,492	117,174	58,925	48,836	62,785	59,354
53230	Total	170,149	210,224	235,267	179,201	134,715	177,393	182,240
PUBLIC WORKS STREET MAINTENANCE								
100	Personnel & Benefits	469,444	446,020	446,262	502,960	347,478	451,721	515,373
200	Professional Svcs	18,176	25,775	36,671	20,956	20,545	22,556	21,544
300	Commodities & Other Exp	30,198	38,046	41,085	31,310	37,830	46,100	31,623
400	Construction Materials	18,013	13,990	14,213	12,120	2,845	10,000	12,241
800	Capital Outlay	-	3,484	650	4,040	-	-	4,080
53300	Total	535,830	527,315	538,881	571,387	408,698	530,377	584,862
PUBLIC WORKS STREET CLEANING/SNOW & ICE								
100	Personnel & Benefits	74,161	58,948	62,244	72,243	53,549	69,613	74,032
200	Professional Svcs	5,395	-	3,438	12,120	9,031	12,120	12,241
300	Commodities & Other Exp	41,229	22,470	42,480	39,090	19,783	25,090	39,481
400	Construction Materials	26,785	25,100	16,934	30,000	20,658	25,000	30,300
53320	Total	147,570	106,517	125,096	153,453	103,021	131,823	156,054
PUBLIC WORKS STREET LIGHTS								
100	Personnel & Benefits	7,891	13,854	22,658	8,261	9,637	12,529	8,460
200	Professional Svcs	214,629	230,801	230,664	230,041	153,713	230,000	232,341
300	Commodities & Other Exp	4,340	5,654	8,269	7,000	7,197	7,300	7,070
800	Capital Outlay	595	150	3,860	1,010	128	500	1,020
53420	Total	227,456	250,459	265,450	246,312	170,675	250,329	248,891
GRAND TOTAL		1,121,114	1,139,541	1,212,804	1,200,352	856,643	1,139,999	1,223,365

2024-2025 Budget
General Fund
Public Works Administration

PUBLIC WORKS ADMINISTRATION

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-53100-111	SALARIES/PERMANENT	18,878	19,629	20,307	20,621	16,303	21,194	21,085	21,881
100-53100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
100-53100-117	LONGEVITY PAY	-	-	-	-	-	-	-	-
100-53100-118	UNIFORM ALLOWANCES	-	-	-	-	-	-	-	-
100-53100-150	MEDICARE TAX/CITY SHARE	254	271	272	299	229	298	306	319
100-53100-151	SOCIAL SECURITY/CITY SHARE	1,085	1,124	1,162	1,278	979	1,272	1,307	1,363
100-53100-152	RETIREMENT	1,270	1,275	1,377	1,423	1,180	1,534	1,423	1,521
100-53100-153	HEALTH INSURANCE	3,611	4,093	4,314	4,884	4,047	5,261	5,128	5,342
100-53100-154	HRA-LIFE STYLE ACCT EXPENSE	475	475	475	513	513	667	513	380
100-53100-155	WORKERS COMPENSATION	38	35	23	23	19	24	23	27
100-53100-156	LIFE INSURANCE	10	10	10	6	9	12	6	6
100-53100-211	PROFESSIONAL DEVELOPMENT	855	1,234	1,201	1,111	356	750	1,122	600
100-53100-213	ENGINEERING SERVICES	8,108	9,890	8,115	12,120	8,335	10,000	12,241	12,241
100-53100-224	SOFTWARE/HARDWARE MAINTENANC	1,355	2,206	5,727	3,012	2,921	3,012	3,104	6,065
100-53100-225	TELECOM/INTERNET/COMMUNICATION	2,113	2,107	2,297	2,288	1,779	2,288	2,617	2,614
100-53100-310	OFFICE & OPERATING SUPPLIES	1,922	2,289	2,334	1,818	2,042	2,500	1,836	1,836
100-53100-320	SUBSCRIPTIONS/DUES	56	293	300	303	-	-	306	306
100-53100-325	PUBLIC EDUCATION	78	96	195	300	215	215	300	215
100-53100-330	TRAVEL EXPENSES	-	-	-	-	608	1,050	-	600
	Total Public Works Administration	40,109	45,026	48,109	50,000	39,534	50,077	51,317	55,315

**2024-2025 Budget
General Fund
Shop/Fleet Operations**

SHOP/FLEET OPERATIONS

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-53230-111	WAGES/PERMANENT	63,545	63,999	67,244	65,245	48,453	62,988	66,713	68,945
100-53230-112	WAGES/OVERTIME	-	139	460	-	219	285	-	-
100-53230-113	WAGES/TEMPORARY	-	-	578	-	51	66	-	-
100-53230-117	LONGEVITY PAY	560	695	560	810	280	364	810	810
100-53230-118	UNIFORM ALLOWANCES	(260)	(338)	(116)	68	-	-	68	135
100-53230-150	MEDICARE TAX/CITY SHARE	850	860	927	962	686	892	983	1,023
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,633	3,678	3,965	4,111	2,933	3,813	4,204	4,376
100-53230-152	RETIREMENT	4,303	4,125	4,683	4,562	3,548	4,612	4,562	4,857
100-53230-153	HEALTH INSURANCE	15,200	16,214	15,843	19,548	14,932	19,412	20,525	15,794
100-53230-154	HRA-LIFE STYLE ACCT EXPENSE	378	286	95	2,592	104	135	2,592	1,940
100-53230-155	WORKERS COMPENSATION	2,368	2,009	1,546	1,282	1,100	1,431	1,282	1,326
100-53230-156	LIFE INSURANCE	51	52	56	59	50	66	59	59
100-53230-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	4,642	6,416	4,965	4,545	3,739	4,545	4,590	4,590
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	16,752	20,215	16,554	16,000	9,784	16,000	16,000	16,000
100-53230-225	MOBILE COMMUNICATIONS	460	383	734	492	-	-	497	-
100-53230-310	OFFICE & OPERATING SUPPLIES	16,375	29,499	24,110	16,000	11,238	15,000	16,000	16,000
100-53230-352	VEHICLE REPR PARTS	23,959	44,673	59,613	25,250	15,619	25,250	25,503	25,503
100-53230-354	POLICE VEHICLE REP/MAINT	14,162	15,241	25,284	14,140	18,690	19,000	14,281	16,000
100-53230-355	BLDG MTN REPR SUPP	3,173	2,078	8,166	3,535	3,289	3,535	3,570	3,570
	Total Shop/Fleet Operations	170,149	210,224	235,267	179,201	134,715	177,393	182,240	180,929

**2024-2025 Budget
General Fund
Street Maintenance**

STREET MAINTENANCE

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-53300-111	WAGES/PERMANENT	322,101	306,678	308,240	344,187	240,061	312,079	351,931	360,615
100-53300-112	WAGES/OVERTIME	1,116	942	841	650	439	570	664	684
100-53300-113	WAGES/TEMPORARY	235	-	5,278	818	1,764	2,293	836	818
100-53300-117	LONGEVITY PAY	2,240	2,365	2,240	1,600	1,120	1,456	1,600	1,600
100-53300-118	UNIFORM ALLOWANCES	8,357	7,461	9,382	6,678	6,540	8,502	6,678	7,056
100-53300-150	MEDICARE TAX/CITY SHARE	4,442	4,272	4,414	5,152	3,552	4,617	5,268	5,436
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,996	18,264	18,872	22,029	15,186	19,742	22,525	23,244
100-53300-152	RETIREMENT	21,784	20,077	21,405	23,930	17,376	22,589	23,930	25,274
100-53300-153	HEALTH INSURANCE	69,845	69,772	64,258	80,484	50,232	65,301	84,509	69,958
100-53300-154	HRA-LIFE STYLE ACCT EXPENSE	8,046	6,439	4,102	10,503	5,676	7,378	10,503	8,505
100-53300-155	WORKERS COMPENSATION	12,138	9,611	7,085	6,789	5,404	7,025	6,789	6,961
100-53300-156	LIFE INSURANCE	143	138	146	140	129	167	140	140
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	764	1,284	1,896	505	878	890	510	750
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	13,187	18,982	27,351	15,150	14,026	15,000	15,302	15,302
100-53300-224	SOFTWARE/HARDWARE MAINTENANC	1,355	2,405	3,653	2,135	3,047	3,500	2,244	5,499
100-53300-225	TELECOM/INTERNET/COMMUNICATIO	2,869	3,103	3,771	3,166	2,594	3,166	3,488	3,471
100-53300-310	OFFICE & OPERATING SUPPLIES	668	654	1,049	1,010	1,054	1,100	1,020	1,020
100-53300-351	FUEL EXPENSES	19,687	27,972	26,883	18,180	21,213	29,000	18,362	29,000
100-53300-354	TRAFFIC CONTROL SUPP	9,843	9,421	13,153	12,120	15,563	16,000	12,241	12,241
100-53300-405	MATERIALS/REPAIRS	18,013	13,990	14,213	12,120	2,845	10,000	12,241	12,241
100-53300-821	BRIDGE/DAM	-	3,484	650	4,040	-	-	4,080	4,080
	Total Street Maintenance	535,830	527,315	538,881	571,387	408,698	530,377	584,862	593,894

**2024-2025 Budget
General Fund
Snow & Ice**

SNOW & ICE

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-53320-111	WAGES/PERMANENT	42,583	31,022	36,517	42,691	32,409	42,132	43,652	44,755
100-53320-112	WAGES/OVERTIME	11,079	10,639	6,003	8,259	3,012	3,916	8,445	8,691
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	360	360	360	220	180	234	220	220
100-53320-150	MEDICARE TAX/CITY SHARE	728	546	658	750	495	644	766	791
100-53320-151	SOCIAL SECURITY/CITY SHARE	3,114	2,334	2,815	3,205	2,118	2,753	3,277	3,381
100-53320-152	RETIREMENT	3,612	2,590	3,299	3,531	2,506	3,258	3,531	3,730
100-53320-153	HEALTH INSURANCE	9,017	9,423	10,820	11,081	11,072	14,393	11,635	8,943
100-53320-154	HRA-LIFE STYLE ACCT EXPENS	1,110	769	610	1,539	961	1,250	1,539	1,128
100-53320-155	WORKERS COMPENSATION	2,533	1,240	1,134	946	777	1,010	946	971
100-53320-156	LIFE INSURANCE	25	24	30	21	18	23	21	21
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	5,395	-	3,438	12,120	9,031	12,120	12,241	12,241
100-53320-351	FUEL EXPENSES	7,256	8,101	8,793	9,090	7,088	9,090	9,181	9,181
100-53320-353	SNOW EQUIP/REPR PARTS	33,973	14,368	33,687	30,000	12,695	16,000	30,300	25,000
100-53320-460	SALT & SAND	26,785	25,100	16,934	30,000	20,658	25,000	30,300	25,000
	Total Snow & Ice	147,570	106,517	125,096	153,453	103,021	131,823	156,054	144,051

**2024-2025 Budget
General Fund
Street Lights**

STREET LIGHTS

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-53420-111	WAGES/PERMANENT	5,000	9,546	17,485	5,940	6,746	8,769	6,074	6,250
100-53420-112	WAGES/OVERTIME	-	139	-	186	-	-	190	195
100-53420-117	LONGEVITY PAY	40	50	40	-	20	26	-	-
100-53420-150	MEDICARE TAX/CITY SHARE	67	125	226	93	105	136	95	98
100-53420-151	SOCIAL SECURITY/CITY SHARE	287	534	964	398	447	581	407	421
100-53420-152	RETIREMENT	346	618	1,154	423	535	695	423	448
100-53420-153	HEALTH INSURANCE	1,610	2,263	2,173	993	1,351	1,756	1,042	938
100-53420-154	HRA-LIFE STYLE ACCT EXPENSE	375	280	198	108	265	344	108	110
100-53420-155	WORKERS COMPENSATION	163	295	411	119	166	216	119	122
100-53420-156	LIFE INSURANCE	3	4	7	3	4	5	3	3
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-53420-222	ELECTRICITY	214,629	230,801	230,664	230,041	153,713	230,000	232,341	232,341
100-53420-310	OFFICE & OPERATING SUPPLIES	4,340	5,654	8,269	7,000	7,197	7,300	7,070	7,070
100-53420-820	STREET LIGHTS	595	150	3,860	1,010	128	500	1,020	1,020
	Total Street Lights	227,456	250,459	265,450	246,312	170,675	250,329	248,891	249,017

2024-2025 Budget
Equipment/Vehicle Revolving Fund 215
Revenues & Expenses

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES									
215-43355-53	FUND TRANSFERS-VARIOUS	170,000	-	170,000	-	-	-	-	-
215-43510-53	FEDERAL/STATE GRANT-REIMBURS	-	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	170,000	-	170,000	-	-	-	-	-
MISCELLANEOUS REVENUES									
215-48100-53	INTEREST INCOME	45	82	972	507	1,429	1,500	451	451
215-48300-53	SALE OF VECHICLES/MISC REVENU	31,965	-	9,970	-	-	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	32,010	82	10,942	507	1,429	1,500	451	451
OTHER FINANCING SOURCES									
215-49290-53	TRANSFER IN-OTHER FUNDS	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
215-49291-53	BOND PROCEEDS	-	-	-	137,000	141,750	141,750	250,000	250,000
215-49300-53	FUND BALANCE APPLIED	-	-	-	116,493	-	(51,618)	(19,451)	(19,451)
	Total Other Financing Sources	25,000	25,000	25,000	278,493	166,750	115,132	255,549	255,549
	Grand Total:	227,010	25,082	205,942	279,000	168,180	116,632	256,000	256,000

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
215-53560-810	CAPITAL EQUIPMENT	70,912	-	-	-	-	-	-	-
215-53560-820	ROLLING STOCK	163,715	30,090	164,473	279,000	116,632	116,632	256,000	256,000
	Total:	234,627	30,090	164,473	279,000	116,632	116,632	256,000	256,000

FUND BALANCE		122,241	246,333	287,802			339,421	358,872	358,872
215-34300	Net Change-Increase/(Decrease)	(7,617)	124,092	41,470	-	51,548	51,618	19,451	19,451

2024-2025 Budget
Solid Waste/Recycling Fund-230
Revenues & Expenses

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000									
230-43355-53	GENERAL FUND TRANSFER Direct Billing for Service	450,307	406,853	476,580	488,180	326,000	488,180	492,120	500,000
230-43540-53	RECYCLING GRANT-STATE OF WIS	31,846	31,764	31,780	31,780	31,827	31,827	31,780	31,780
	Total Intergovernmental Rev.	482,153	438,617	508,360	519,960	357,827	520,007	523,900	531,780
PUBLIC CHARGES FOR SERVICE / 230-46000									
230-46422-53	TRASH REMOVAL FEES	-	-	-	-	-	-	-	-
230-46440-53	BRUSH REMOVAL FEES	60	30	-	-	-	-	-	-
	Total Public Charges - Service	60	30	-	-	-	-	-	-
OTHER FINANCING SOURCES / 230-49000									
230-49300-53	FUND BALANCE APPLIED	-	-	-	5,000	-	5,087	5,000	12,305
	Total Miscellaneous Revenues	-	-	-	5,000	-	5,087	5,000	12,305
	Grand Total:	482,213	438,647	508,360	524,960	357,827	525,094	528,900	544,085

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
230-53600-219	JOHN'S-CITY PICKUP	323,157	332,197	361,677	375,944	310,275	375,944	378,659	384,919
230-53600-220	LANDFILL CONTRACT SERVICES	9,079	9,482	10,234	7,000	5,483	7,000	7,200	10,500
230-53600-295	CONTRACT JOHN'S RECYCLE	124,677	138,718	135,618	141,935	116,447	141,935	142,960	148,583
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	78	96	195	81	215	215	82	83
	Total:	456,991	480,493	507,724	524,960	432,421	525,094	528,900	544,085

FUND BALANCE	58,984	17,138	17,774			12,687	7,687	382
230-34300 Net Change-Increase/(Decrease)	25,222	(41,846)	636	-	(74,594)	(5,087)	(5,000)	(12,305)

**2024-2025 Budget
Forestry Fund-250
Revenues & Expenses**

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES									
250-43355-56	GENERAL FUND TRANSFER	7,917	7,500	-	10,000	10,000	10,000	10,000	-
	Total Intergovernmental Rev	7,917	7,500	-	10,000	10,000	10,000	10,000	-
PUBLIC CHARGES FOR SERVICE									
250-46810-56	PARKLAND FEES--TREES	-	-	-	-	-	-	-	-
	Total Charges for Service	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES									
250-48100-56	INTEREST INCOME	1	4	46	36	68	65	32	32
250-48510-56	DONATION FOR TREES	1,500	3,750	1,530	-	350	350	-	-
	Total Miscellaneous Rev.	1,501	3,754	1,576	36	418	415	32	32
OTHER FINANCING SOURCES									
250-49300-56	FUND BALANCE APPLIED	-	-	-	5,964	-	5,436	(6,022)	3,978
	Total Otr Financing Sources	-	-	-	5,964	-	5,436	(6,022)	3,978
	Grand Total:	9,418	11,254	1,576	16,000	10,418	15,851	4,010	4,010

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
250-56130-219	PROFESSIONAL SERVICES	1,650	14,347	2,800	15,000	19,401	15,701	3,000	3,000
250-56130-294	TREE PURCHASES	1,240	-	750	1,000	150	150	1,010	1,010
250-56130-650	TRANSFER OUT	-	-	-	-	-	-	-	-
	Total:	2,890	14,347	3,550	16,000	19,551	15,851	4,010	4,010

FUND BALANCE		18,895	15,802	13,828			8,391	14,413	4,413
250-34300	Net Change-Increase/(Decrease)	6,528	(3,093)	(1,974)	-	(9,134)	(5,436)	6,022	(3,978)

**2024-2025 Budget
Street Repair Revolving Fund-280
Revenues & Expenses**

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES									
280-43355-57	GENERAL FUND TRANSFER	192,218	176,965	158,035	-	-	-	-	-
280-43378-57	PROJECT REIMBURSEMENT REV	76,812	-	-	-	-	-	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	-	-	-	-	-	-	-	-
	Total Intergovernmental	269,030	176,965	158,035	-	-	-	-	-
MISCELLANEOUS REVENUES									
280-48100-57	INTEREST INCOME	261	1,232	14,702	9,936	21,611	22,000	8,843	8,843
	Total Miscellaneous Rev.	261	1,232	14,702	9,936	21,611	22,000	8,843	8,843
OTHER FINANCING SOURCES									
280-49295-57	BOND PROCEEDS	-	-	-	-	-	-	185,000	185,000
280-49300-57	FUND BALANCE APPLIED	-	-	-	396,724	-	265,500	97,007	146,157
	Total Other Financing Sources	-	-	-	396,724	-	265,500	282,007	331,157
	Grand Total:	269,291	178,197	172,737	406,660	21,611	287,500	290,850	340,000

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-	-
280-57500-805	SIDEWALK-ANNUAL	4,841	650	4,104	20,000	899	20,000	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	192,445	293,254	121,495	366,660	145,222	245,000	250,850	300,000
280-57500-821	ENGINEERING	28,636	14,980	22,001	20,000	22,292	22,500	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-	-	-
	Total:	225,922	308,883	147,599	406,660	168,412	287,500	290,850	340,000

FUND BALANCE		721,785	591,099	616,236			350,736	253,729	107,572
280-34300	Net Change-Increase/(Decrease)	43,369	(130,686)	25,137	-	(146,802)	(265,500)	(97,007)	(146,157)

2024-2025 Budget
 Summary
 Water Utility

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FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ACT-EST	2025 ORIG BUDGET
REVENUES							
	Total Revenues	2,568,606	2,709,462	2,938,845	5,271,628	5,252,972	4,317,619
	Total	2,568,606	2,709,462	2,938,845	5,271,628	5,252,972	4,317,619
EXPENSES							
100	Personnel & Benefits	612,438	629,434	662,359	746,494	767,045	787,719
200	Professional Svcs	256,303	369,179	341,207	281,498	302,239	288,683
300	Commodities & Other Exp	470,335	449,650	551,142	1,134,497	1,111,281	1,553,292
500	Insurance	825,702	877,247	895,382	408,438	375,091	378,220
600	Debt Service	149,895	373,854	466,546	1,020,200	975,816	1,029,455
800	Capital Outlay	26,405	93,683	19,537	1,680,500	1,721,500	280,250
900	Transfers	-	-	-	-	-	-
	Total	2,341,078	2,793,047	2,936,173	5,271,628	5,252,972	4,317,619

2024-2025 Budget
 Water Utility Fund
 Revenues

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	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES									
610-46460-61	UNMETERED SALES/GENERAL CUST	(51)	(100)	-	-	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	668,745	672,469	781,067	839,396	614,234	815,019	906,548	833,181
610-46462-61	METERED SALES/COMMERCIAL	107,980	106,786	137,391	150,028	99,634	132,066	162,030	138,973
610-46463-61	METERED SALES/INDUSTRIAL	590,759	640,303	573,155	529,426	557,750	668,306	571,780	668,502
610-46464-61	SALES TO PUBLIC AUTHORITIES	190,060	201,176	238,192	236,083	183,558	225,641	254,969	217,028
610-46465-61	PUBLIC FIRE PROTECTION REV	515,063	518,488	670,402	746,595	562,709	750,038	806,323	751,294
610-46466-61	PRIVATE FIRE PROTECTION REV	43,803	61,538	66,449	52,671	55,460	73,881	56,884	52,671
610-46467-61	METERED SALES/MF RESIDENTIAL	160,160	160,682	185,261	187,934	161,599	215,294	202,968	214,215
	Total Revenues	2,276,519	2,361,342	2,651,917	2,742,132	2,234,945	2,880,246	2,961,503	2,875,864
OTHER REVENUE SOURCES									
610-47419-61	INTEREST INCOME	618	2,164	25,816	21,695	37,948	38,000	19,309	19,309
610-47420-61	INTEREST REVENUE-LEASES	-	1,836	824	-	-	-	-	-
610-47421-61	DEVELOPER CONTRIBUTION	26,800	33,000	76,522	26,657	-	-	26,657	14,925
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	7,500	-	16,657	851,866	868,523	16,657	16,657
610-47425-61	MISC AMORTIZATION	-	-	18,450	13,814	-	13,814	13,814	13,814
610-47460-61	OTR REV/TOWER/SERVICE	35,284	14,920	1,144	28,000	34,963	35,000	28,000	28,000
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	9,495	9,468	24,036	10,000	7,554	9,500	10,000	10,000
610-47471-61	MISC SERVICE REV - TURN OFF	834	515	1,645	2,000	2,215	2,300	2,000	2,000
610-47474-61	OTHER REV--LABOR/MATERIAL	11,837	14,059	51,003	15,000	15,142	15,600	15,000	15,000
610-47475-61	WATER TAPS--CONTRIBUTIONS	268	30	-	-	-	-	-	-
610-47476-61	NET RETURN ON INVEST-METERS	10,867	10,499	13,879	10,500	-	10,500	10,500	10,500
610-47481-61	MISC GRANT REVENUE	194,768	232,866	-	-	-	-	-	-
610-47482-61	SALE OF USED EQUIPMENT	1,316	1,250	9,131	2,000	5,981	5,981	2,000	2,000
610-47483-61	LEASE REVENUE	-	20,012	20,012	20,012	-	20,012	20,012	20,012
610-47485-61	BOND/NOTE/LOAN PROCEEDS	-	-	-	1,030,500	1,275,000	1,275,000	1,329,000	1,329,000
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	-	-	25,127	25,127	25,127	10,494	10,494
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	-	-	24,627	24,627	24,627	10,494	10,494
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	-	-	79,963	79,963	79,963	79,963	79,963
610-47489-61	TRANSFER TID 14-TOWER DEBT	-	-	44,465	56,263	-	56,263	55,013	55,013
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	1,146,681	-	(107,483)	(292,795)	(239,531)
	Total Other Revenue Sources	292,087	348,120	286,928	2,529,496	2,360,386	2,372,727	1,356,116	1,397,649
	610 - Water Utility	2,568,606	2,709,462	2,938,845	5,271,628	4,595,330	5,252,972	4,317,619	4,273,513

2024-2025 Budget
Water Utility Fund
Expenditures

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	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
SOURCE OF SUPPLY EXPENSES / 610-61600									
610-61600-111	SALARIES/WAGES	14,408	18,883	23,610	18,141	23,373	30,385	18,549	23,290
610-61600-112	WAGES/OVERTIME	448	2,010	2,530	5,209	1,855	2,411	5,327	5,152
610-61600-310	OFFICE & OPERATING SUPPLIES	154	308	844	1,500	9	500	1,500	1,500
610-61600-350	REPAIR/MTN EXPENSES	245	47	430	500	8	500	500	500
	Total Source Of Supply Exp.	15,255	21,247	27,413	25,350	25,244	33,796	25,875	30,442
PUMPING OPERATIONS EXPENSES / 610-61620									
610-61620-111	SALARIES/WAGES	29,366	37,610	43,313	42,025	38,868	50,529	42,970	45,582
610-61620-112	WAGES/OVERTIME	-	-	79	-	-	-	-	64
610-61620-220	UTILITIES	179,531	209,850	209,015	180,000	136,409	183,000	181,800	183,000
610-61620-310	OFFICE & OPERATING SUPPLIES	76	353	1,905	2,000	-	500	2,000	2,000
610-61620-350	REPAIR/MTN EXPENSE	171,068	201,060	44,113	513,000	218,825	513,000	1,227,000	1,227,000
	Total Pumping Operations Exp.	380,041	448,873	298,426	737,025	394,102	747,029	1,453,770	1,457,646
WATER TREATMENT OPERATIONS EXP / 610-61630									
610-61630-111	SALARIES/WAGES	14,713	18,084	24,366	24,629	21,525	27,983	25,183	23,090
610-61630-112	WAGES/OVERTIME	-	-	-	-	43	56	-	35
610-61630-154	PROFESSIONAL DEVELOPMENT	-	-	142	-	78	78	-	-
610-61630-310	WATER TESTING & OP SUPPLIES	11,587	12,014	13,744	21,000	2,413	10,000	25,000	25,000
610-61630-341	CHEMICALS	21,708	33,399	33,221	35,000	27,835	35,000	38,500	38,500
610-61630-350	Repair/Maint Expense	125,003	22,180	267,724	340,000	264,550	340,000	14,000	14,000
	Total Water Treatment Op	173,010	85,676	339,196	420,629	316,443	413,116	102,683	100,624
TRANSMISSION EXPENSES / 610-61640									
610-61640-111	SALARIES/WAGES	588	640	918	1,153	575	748	1,179	904
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
610-61640-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-	-
	Total Transmission Expenses	588	640	918	1,153	575	748	1,179	904
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650									
610-61650-111	MTN SALARIES/WAGES	1,351	2,399	3,097	2,902	2,094	2,722	2,967	2,768
610-61650-112	WAGES/OVERTIME	-	-	558	-	-	-	-	450
610-61650-350	REPAIR/MTN EXPENSE	31,407	34,762	65,531	73,500	64,725	73,500	70,000	70,000
	Total Reservoirs Mtn. Expense	32,759	37,161	69,187	76,402	66,819	76,222	72,967	73,218
MAINS MTN. EXPENSE / 610-61651									
610-61651-111	MTN SALARIES/WAGES	12,083	13,419	27,857	19,362	17,808	23,151	19,798	22,305

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2024-2025 Budget
Water Utility Fund
Expenditures

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	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
610-61651-112	WAGES/OVERTIME	-	186	167	394	1,390	1,807	403	1,404
610-61651-113	TEMPORARY WAGES	2,169	189	-	-	-	-	-	-
610-61651-350	REPAIR/MTN EXPENSE	35,338	45,308	36,880	40,000	33,757	40,000	45,000	45,000
	Total Mains Mtn. Expense	49,590	59,101	64,903	59,756	52,955	64,958	65,200	68,708
SERVICES MTN. EXPENSES / 610-61652									
610-61652-111	MTN SALARIES/WAGES	10,738	33,620	16,746	17,004	12,508	16,261	17,386	22,531
610-61652-112	WAGES/OVERTIME	-	1,294	115	2,742	90	117	2,803	1,207
610-61652-350	REPAIR/MTN EXPENSE	13,446	22,711	6,711	30,000	13,223	13,500	35,000	35,000
	Total Services Mtn. Expenses	24,184	57,625	23,572	49,745	25,821	29,878	55,190	58,739
METERS MTN. EXPENSES / 610-61653									
610-61653-111	MTN SALARIES/WAGES	15,575	18,898	21,151	14,115	20,385	26,500	14,433	21,236
610-61653-112	WAGES/OVERTIME	-	-	40	-	-	-	-	32
610-61653-210	CONTRACTUAL SERVICES	23,858	15,505	-	16,000	-	14,000	20,000	20,000
610-61653-350	REPAIR/MTN EXPENSE	6,936	3,563	5,255	3,000	4,054	4,500	3,500	3,500
	Total Meters Mtn. Expenses	46,368	37,966	26,446	33,115	24,439	45,000	37,933	44,768

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2024-2025 Budget
Water Utility Fund
Expenditures

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	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
HYDRANTS MTN. EXPENSES / 610-61654									
610-61654-111	MTN SALARIES/WAGES	8,412	8,078	22,925	10,790	11,976	15,569	11,033	14,730
610-61654-112	WAGES/OVERTIME	-	18	701	39	702	912	40	963
610-61654-113	WAGES TEMPORARY	3,105	279	-	-	-	-	-	-
610-61654-350	REPAIR/MTN EXPENSE	8,716	9,927	6,449	15,000	8,682	15,000	15,000	15,000
Total Hydrants Mtn. Expenses		20,233	18,302	30,075	25,829	21,360	31,481	26,073	30,694
METER READING EXPENSES / 610-61901									
610-61901-111	SALARIES/WAGES	95	198	339	873	1,151	1,496	893	628
610-61901-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
Total Meter Reading Expenses		95	198	339	873	1,151	1,496	893	628
ACCOUNTING & COLLECTING EXP / 610-61902									
610-61902-111	SALARIES/WAGES	38,147	37,924	52,732	44,397	39,081	50,806	45,396	48,273
610-61902-112	WAGES/OVERTIME	-	-	99	-	-	-	-	-
Total Acct. & Collecting Exp.		38,147	37,924	52,831	44,397	39,081	50,806	45,396	48,273
CUSTOMERS ACCOUNTS EXPENSES / 610-61903									
610-61903-224	SOFTWARE/HARDWARE MAINTENANC	6,556	4,562	8,408	7,981	5,621	7,981	8,223	11,701
610-61903-310	INFO TECH & OPERATING SUPPLIES	53	161	74	-	-	-	-	-
610-61903-325	PUBLIC EDUCATION	78	96	195	657	215	215	664	215
610-61903-361	AMR GATEWAY SERVICES	9,022	9,934	23,827	17,000	9,474	17,000	19,500	19,500
610-61903-362	CREDIT/DEBIT CARD EXPENSES	10,408	12,013	12,510	9,275	-	9,275	9,368	9,368
Total Customer Accounts Exp.		26,117	26,767	45,014	34,913	15,310	34,471	37,754	40,784
ADMINISTRATIVE EXPENSES / 610-61920									
610-61920-111	SALARIES/WAGES	120,800	125,280	123,777	133,566	109,684	142,589	136,572	177,584
610-61920-154	PROFESSIONAL DEVELOPMENT	-	-	187	-	100	100	-	-
Total Administrative Expenses		120,800	125,280	123,964	133,566	109,784	142,689	136,572	177,584
OFFICE SUPPLIES EXPENSES / 610-61921									
610-61921-224	SOFTWARE/HARDWARE MAINTENANC	1,273	1,374	608	1,620	1,225	1,620	1,208	1,305
610-61921-225	TELECOM/INTERNET/COMMUNICATION	3,827	3,304	4,000	3,107	3,403	3,500	3,622	5,712
610-61921-310	OFFICE & OPERATING SUPPLIES	10,712	9,611	11,981	8,000	9,604	10,000	8,500	8,500
Total Office Supplies Expense		15,812	14,289	16,589	12,727	14,232	15,120	13,330	15,517
OUTSIDE SERVICES EMPLOYED / 610-61923									
610-61923-210	PROFESSIONAL SERVICES	24,428	109,240	97,384	54,750	72,534	73,000	55,750	62,200
610-61923-211	PLANNING	8,000	8,000	8,500	8,500	8,500	8,500	8,500	8,500

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Water Utility Fund
Expenditures

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	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
610-61923-212	GIS SERVICES	5,072	5,920	5,500	5,500	5,500	5,500	5,500	5,500
	Total Outside Services Emp.	37,501	123,160	111,384	68,750	86,534	87,000	69,750	76,750
INSURANCE / 610-61924									
610-61924-510	INSURANCE EXPENSES	21,868	23,238	21,955	24,000	25,091	25,091	24,720	28,500
	Total Insurance Expense	21,868	23,238	21,955	24,000	25,091	25,091	24,720	28,500
EMPLOYEE BENEFITS / 610-61926									
610-61926-150	EMPLOYEE FRINGE BENEFITS	143,371	153,552	139,171	188,116	136,806	177,848	192,348	183,500
610-61926-590	SOC SEC TAXES EXPENSE	32,588	32,236	36,401	34,438	31,393	40,811	35,213	39,322
	Total Employee Benefits	175,959	185,789	175,571	222,554	168,199	218,658	227,561	222,821
EMPLOYEE TRAINING EXPENSE / 610-61927									
610-61927-154	PROFESSIONAL DEVELOPMENT	2,806	5,266	4,455	7,000	1,359	2,000	7,070	5,000
	Total Employee Training Exp.	2,806	5,266	4,455	7,000	1,359	2,000	7,070	5,000
PSC ASSESSMENT / 610-61928									
610-61928-210	PSC REMAINDER ASSESSMENT	2,548	8,263	6,007	2,525	3,623	3,623	2,550	2,550
	Total PSC Assessment	2,548	8,263	6,007	2,525	3,623	3,623	2,550	2,550

2024-2025 Budget
Water Utility Fund
Expenditures

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	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
MISC. GENERAL EXPENSES / 610-61930									
610-61930-540	LOSS ON DISPOSAL OF ASSET	7,644	-	-	-	-	-	-	-
610-61930-550	DEPRECIATION EXPENSE	271,444	341,300	344,743	-	-	-	-	-
610-61930-551	DEPRECIATION EXPENSE-CIAC	141,678	142,196	151,065	-	-	-	-	-
610-61930-590	TAXES	350,480	338,276	341,219	350,000	350,000	350,000	353,500	353,500
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	-	-	-	-	-
	Total Misc. General Expenses	771,246	821,772	837,027	350,000	350,000	350,000	353,500	353,500
TRANSPORTATION EXPENSES / 610-61933									
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	601	2,345	2,002	5,000	778	2,500	5,050	5,050
610-61933-351	FUEL EXPENSE	6,349	9,998	8,490	7,565	5,505	7,800	7,641	7,800
	Total Transportation Expenses	6,950	12,343	10,492	12,565	6,283	10,300	12,691	12,850
GENERAL PLANT MTN. EXPENSE / 610-61935									
610-61935-111	MTN SALARIES/WAGES	171,846	128,324	131,442	168,996	100,959	131,247	172,799	170,260
610-61935-112	WAGES/OVERTIME	77	75	-	322	-	-	329	60
610-61935-113	WAGES/TEMPORARY	2,907	1,836	-	22,392	90	117	22,896	22,392
610-61935-116	ON CALL PAY	12,530	12,723	13,212	13,346	9,852	12,807	13,346	13,346
610-61935-118	CLOTHING ALLOWANCE	3,392	4,155	3,042	300	2,122	2,759	303	2,900
610-61935-154	ORGANIZATION MEMBERSHIPS	1,137	1,934	1,901	3,250	1,913	1,913	3,500	2,500
610-61935-220	UTILITIES	1,211	3,160	1,785	1,515	469	1,515	1,530	1,530
610-61935-350	REPAIR/MTN EXPENSE	7,429	19,861	9,257	12,500	12,106	14,500	15,000	15,000
610-61935-365	DAMAGE CLAIM-INSURANCE	-	-	-	-	-	-	-	-
	Total General Plant Mtn. Exp.	200,529	172,067	160,640	222,621	127,513	164,859	229,702	227,988
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936									
610-61936-111	SALARIES/WAGES	2,373	2,560	3,686	5,432	5,628	7,316	5,555	4,214
610-61936-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
610-61936-810	CAPITAL EQUIPMENT	22,964	1,358	18,016	60,000	49,330	60,000	116,000	116,000
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	3,440	84,879	(378)	1,499,000	1,539,288	1,540,000	-	40,000
610-61936-822	INVENTORY PURCHASES	-	-	1,579	-	-	-	-	-
610-61936-823	METER PURCHASES	-	7,446	319	121,500	116,650	121,500	164,250	124,250
	Total Capital Outlay/Construct	28,778	96,244	23,223	1,685,932	1,710,895	1,728,816	285,805	284,464
DEBT SERVICE COSTS / 610-61950									
610-61950-610	PRINCIPAL ON DEBT	-	-	-	511,300	511,300	511,300	481,300	481,300
610-61950-620	INTEREST ON DEBT	148,945	219,965	416,019	352,235	211,196	352,235	428,185	428,185

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	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
610-61950-625	CDBG GRANT FD 910 REPAYMENT	-	-	-	116,265	-	-	118,895	-
610-61950-630	DEBT SERVICE EXP/AMORTATION	-	650	-	-	-	-	-	-
610-61950-650	BOND ISSUE/PAYING AGENT EXP	950	153,239	50,526	40,400	112,281	112,281	1,075	1,075
	Total Debt Service Costs	149,895	373,854	466,546	1,020,200	834,777	975,816	1,029,455	910,560
	WATER UTILITY EXPENSE TOTALS	2,341,078	2,793,047	2,936,173	5,271,628	4,421,589	5,252,972	4,317,619	4,273,513

WATER UTILITY EXPENSE NOTES		2024		2025	
PUMPING OPERATIONS EXPENSES / 610-61620					
A	Well Re-hab. Well 6 in 2024 & well 8 for 2025	CIP	300,000	2022 Rev Bond	-
	Well Performance Testing		7,000		7,500
	Hydrant Install at East Tower	CIP	-		- Defer
	Maintenance service agreement for backup generators.		3,000		3,000
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter		2,000		2,500
	Variable Frequency Drive (VFD) for wells 5 & 9	CIP	70,000	2022 Rev Bond	-
	Regular maintenance		35,000		35,000
	Well 7 Modification	CIP	96,000	Rev Bond	1,179,000 Rev Bond
	Total:		513,000		1,227,000
WATER TREATMENT OPERATIONS EXP / 610-61630					
B	Filter tank media replacement well 6 (two tanks) 2024. Well 8 in 2025	CIP	270,000	2022 Rev Bond	-
	Well 8 Discharge	CIP	35,000	2022 Rev Bond	-
	Well 9 backwash holding tank cleaning/insp.	CIP	-		14,000 Fund Balance
	Well 9 air compressors	CIP	20,000	2022 Rev Bond	-
	Automatic hydrant flushing equipment (3)	CIP	15,000	Fund Balance	-
	Total:		340,000		14,000
TOWER/RESERVOIR MTN. EXPENSES / 610-61650					
C	Tower contracts for East and Southwest towers.		68,500		70,000
	Well #7 reservoir storage tank inspection. <i>If DNR requires us. Delayed for 2023.</i>		5,000		-
	Total:		73,500		70,000
SERVICES MTN. EXPENSES / 610-61652					
D	Lead Lateral Replacement		Total: 30,000		35,000
CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653					
E	Well house meter yearly testing		-		2,500
	Large meter testing yearly requirement distribution.		16,000		17,500
	Total:		16,000		20,000
OUTSIDE SERVICES EMPLOYED / 610-61923					
F	Audit, Consultants		21,000		20,000
	Cross connection surveys for Industrial/Comm/MF/ PA		30,250		30,250
	SCADA consultant		12,500		12,500
	Total:		63,750		62,750
G	Engineering transfer to General Fund		Total: 8,500		8,500
H	GIS transfer to General Fund		4,250		4,250
	EIG Whitewater.org GIS Hosting		1,250		1,250
	Total:		5,500		5,500
CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810					
I	Fire hydrant replacement	CIP	45,000	2022 Rev Bond	45,000 Rev Bond
	New service vehicle	CIP	-		65,000 Rev Bond
	Skidsteer lease	CIP	-		6,000 Fund Balance
	Office computers	CIP	7,000	Fund Balance	-
	Enclosed Water material hauling trailer	CIP	-	Defer	-
	Mounted valve operator/ vac service truck	CIP	-	Defer	-
	Concrete barriers/material dividers	CIP	8,000	Fund Balance	-
	Pneumatic contol cut off saw	CIP	-	Defer	-
	Total:		60,000		116,000
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820					
J	Vehicle Garage	CIP	524,500	2022 Rev Bond	-
	Tree/brush/stump removal (street dept./Kienbaums	CIP	40,000	Fund Balance	-
	Fire Hydrant painting	CIP	-	Defer	- Defer
	Paving well 9 road	CIP	-		- Defer
	Total:		564,500		-
CAPITAL OUTLAY / CONSTRUCTION / 610-61936-823					
K	Residential meters	CIP	24,000	Fund Balance	26,500 Fund Balance
	Residential back flow preventers	CIP	2,500	Fund Balance	2,750 Fund Balance
	Celluar endpoints	CIP	75,000	Fund Balance	75,000 Fund Balance
	Large meter replacements (Determined after testing)	CIP	20,000	Fund Balance	20,000 Fund Balance
	Ann Street/Fremont St Reconstruction	CIP	481,400	Rev Bond	-
	Fremont Street Reconstruction	CIP	311,100	Rev Bond	-
	Forest Street Reconstruction	CIP	142,000	Rev Bond	-
	Jefferson Street Reconstruction-Engineering	CIP	-		40,000 Rev Bond
	Lead Lateral Replacement	CIP	-		2,975,000 Rev Bond/Gra
	Total:		1,056,000		3,139,250
			<u>2,730,750</u>		<u>4,698,000</u>
			191,500	Fund Balance	144,250
			1,030,500	Rev Bond	1,329,000
			1,264,500	2022 Rev Bond	-
			<u>2,486,500</u>		<u>1,473,250</u>
			CIP 2,486,500		4448250

**2024-2025 Budget
Summary
Wastewater Utility**

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET
REVENUES								
	Total Revenues	4,160,133	4,193,260	4,265,452	9,688,833	4,648,154	9,590,767	4,616,530
	Total	4,160,133	4,193,260	4,265,452	9,688,833	4,648,154	9,590,767	4,616,530
EXPENSES								
100	Personnel & Benefits	827,137	765,784	846,605	917,410	670,257	869,532	934,886
200	Professional Svcs	360,102	373,502	424,091	501,160	302,534	505,221	493,577
300	Commodities & Other Exp	204,641	181,125	202,475	199,087	117,837	176,150	192,321
500	Insurance	1,358,808	1,379,772	1,349,696	55,837	66,337	66,337	57,361
600	Debt Service	547,517	688,283	457,640	2,209,943	1,984,633	2,214,728	2,339,509
800	Capital Outlay	33,571	30,927	6,911	5,805,397	2,616,402	5,758,799	598,876
	Total	3,331,776	3,419,392	3,287,418	9,688,833	5,758,000	9,590,767	4,616,530

**2024-2025 Budget
Wastewater Utility Fund
Revenues**

Item 1.

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES									
620-41110-62	RESIDENTIAL REVENUES	1,932,342	1,963,681	1,965,548	1,964,318	1,463,693	1,954,000	1,964,318	1,952,162
620-41112-62	COMMERCIAL REVENUES	1,038,897	1,048,029	1,037,831	1,282,113	822,097	1,093,000	1,282,113	1,491,849
620-41113-62	INDUSTRIAL REVENUES	178,327	182,622	150,871	158,083	121,011	160,000	158,083	161,762
620-41114-62	PUBLIC REVENUES	643,518	747,139	736,603	682,340	538,204	686,000	682,340	676,090
620-41115-62	PENALTIES	19,940	18,829	19,562	18,838	13,154	16,600	18,838	19,732
620-41116-62	MISC REVENUES	82,255	96,089	129,257	94,847	103,398	118,000	94,847	154,985
620-41117-62	SEWER CONNECTION REVENUES	133,232	5,472	98,496	1,824	23,712	24,000	1,824	1,824
	Total Revenues	4,028,513	4,061,860	4,138,169	4,202,363	3,085,269	4,051,600	4,202,363	4,458,403
REVENUES/OTHER SOURCES									
620-42110-62	INTEREST INCOME	2,698	9,480	113,086	95,036	179,696	175,000	84,582	84,582
620-42175-62	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-	-
620-42212-62	CLEAN WATER FD REIMBURSEMENT	-	-	-	-	-	-	-	-
620-42213-62	MISC INCOME	9,225	11,252	8,077	11,600	-	8,900	11,600	11,600
620-42215-62	SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-
620-42217-62	BOND PROCEEDS	-	-	-	2,299,000	1,383,189	2,299,000	145,000	145,000
620-42218-62	GRANT PROCEEDS	49,017	110,667	6,120	2,763,100	-	2,763,100	203,800	203,800
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	70,680	-	-	-	-	-	-	-
620-49920-62	TRANSFER TID 14-LIFT ST DEBT	-	-	-	-	-	-	-	-
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	317,735	-	293,167	(30,815)	(158,313)
	Total Revenues/Other Sources	131,621	131,399	127,283	5,486,471	1,562,886	5,539,167	414,167	286,669
	620 - Wastewater Utility	4,160,133	4,193,260	4,265,452	9,688,833	4,648,154	9,590,767	4,616,530	4,745,071

NOTES

A Wastewater CIP Items

2024-2025 Budget
Wastewater Utility Fund
Expenditures

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	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810										
620-62810-111	SALARIES/PERMANENT	144,324	150,573	150,782	192,641	131,626	171,114	196,975	254,497	
620-62810-116	ACCOUNTING/COLLECT SALARIES	37,730	37,533	50,231	44,397	35,740	46,463	45,396	55,309	
620-62810-118	METER READING SALARIES	1,083	7,213	6,561	-	-	-	-	-	
620-62810-154	PROFESSIONAL DEVELOPMENT	-	-	851	-	651	652	-	-	
620-62810-219	PROF SERVICES/ACCTG & AUDIT	9,622	10,348	12,287	10,100	13,666	15,000	10,201	10,201	
620-62810-220	PLANNING	12,000	12,000	12,500	12,500	12,500	12,500	12,500	12,500	A
620-62810-221	GIS SERVICES/EXPENSES	5,612	6,500	7,314	4,600	5,630	5,700	4,750	4,750	B
620-62810-222	SAFETY PROGRAM-ALL DPW	-	-	1,050	2,323	-	-	2,346	-	
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	6,366	5,936	11,075	12,997	5,816	12,997	12,870	13,690	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	1,946	2,177	3,110	4,289	3,188	4,289	5,409	5,406	
620-62810-310	OFFICE SUPPLIES	6,683	8,055	11,357	6,565	5,631	6,200	6,631	6,631	
620-62810-345	NO FAULT SEWER BKUP CLAIMS	-	-	743	-	-	-	-	-	
620-62810-356	JOINT METER EXPENSE	17,917	10,499	13,879	19,342	-	19,342	19,535	19,535	
620-62810-362	CREDIT/DEBIT CARD EXPENSES	16,949	19,564	20,373	25,250	31,187	25,250	25,503	25,503	
620-62810-519	INSURANCE EXPENSE	42,266	45,494	57,191	48,262	61,705	61,705	49,710	70,000	
620-62810-550	DEPRECIATION EXPENSE	1,308,672	1,326,998	1,286,828	-	-	-	-	-	
620-62810-555	LOSS ON SALE/DISPOSAL OF ASSET	-	-	-	-	-	-	-	-	
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,676,993	1,676,993	1,676,993	1,770,115	1,770,115	
620-62810-620	INTEREST ON DEBT	547,042	571,305	507,767	502,650	283,529	513,623	538,791	538,791	
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	475	116,978	(50,126)	30,300	24,112	24,112	30,603	30,603	
620-62810-820	CAPITAL IMPROVEMENTS	4,018	6,377	(786)	5,660,799	2,595,151	5,608,799	161,657	213,657	C
620-62810-821	CAPITAL EQUIPMENT	-	-	7,697	7,500	747	75,000	275,000	340,000	D
620-62810-822	EQUIP REPL FUND ITEMS	2,206	2,178	-	10,100	-	-	10,201	10,201	
620-62810-825	SEWER REPAIR/MAINT FUNDING	26,592	18,425	-	125,000	20,504	75,000	150,000	150,000	E
620-62810-826	OPERATING RESERVE FUNDING	-	3,515	-	-	-	-	-	-	
620-62810-830	AMR GATEWAY SERVICES	756	432	-	1,998	-	-	2,018	-	
Total Adm./General Expenses		2,192,257	2,362,100	2,110,683	8,398,606	4,908,376	8,354,738	3,330,210	3,531,387	
SUPERVISORY/CLERICAL / 620-62820										
620-62820-111	SALARIES/PERMANENT	80,605	82,482	67,615	86,913	71,376	92,788	88,868	91,615	
620-62820-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-	
620-62820-117	LONGEVITY PAY	-	500	-	-	-	-	-	-	
620-62820-120	EMPLOYEE BENEFITS	212,363	183,950	183,440	241,891	176,947	230,031	247,333	248,267	
620-62820-154	PROFESSIONAL DEVELOPMENT	2,655	3,031	2,363	2,750	1,227	2,750	2,778	4,000	
620-62820-219	PROFESSIONAL SERVICES	25,924	18,972	29,190	55,050	11,926	55,050	52,550	2,550	F
620-62820-225	TELECOM/INTERNET/COMMUNICATION	3,751	3,798	4,243	3,840	-	-	3,878	3,878	
620-62820-310	OFFICE & OPERATING SUPPLIES	1,452	2,493	1,821	3,030	1,383	2,000	3,060	3,060	
Total Supervisory/Clerical		326,750	295,226	288,672	393,473	262,859	382,620	398,468	353,371	
COLLECTION SYSTEM O&M / 620-62830										
620-62830-111	SALARIES/PERMANENT	86,566	80,420	85,784	91,150	62,049	80,663	93,201	71,150	
620-62830-112	WAGES/OVERTIME	372	1,591	2,076	2,384	722	938	2,438	2,913	
620-62830-222	ELECTRICITY/LIFT STATIONS	11,411	10,692	11,233	10,100	8,630	13,000	10,201	13,000	
620-62830-295	CONTRACTUAL SERVICES	-	2,704	6,483	14,700	10,293	14,700	8,600	8,600	G
620-62830-353	REPR/MTN - LIFT STATIONS	13,372	5,380	1,385	14,140	849	5,000	14,281	14,281	
620-62830-354	REPR MTN - SANITARY SEWERS	7,718	4,430	2,041	6,565	3,232	5,000	6,631	6,631	
620-62830-355	REP/MAINT-COLLECTION EQUIP	3,917	4,476	2,593	4,000	5,743	6,000	4,040	7,000	
620-62830-356	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	-	
Total Collection System O&M		123,357	109,692	111,594	143,039	91,517	125,302	139,392	123,574	

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Wastewater Utility Fund
Expenditures

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	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
TREATMENT PLANT OPERATIONS / 620-62840									
620-62840-111	SALARIES/PERMANENT	58,487	34,334	33,795	38,915	29,108	37,840	39,790	28,029
620-62840-112	OVERTIME	1,644	4,296	4,983	6,437	2,097	2,726	6,582	6,991
620-62840-116	ON-CALL PAY	12,228	12,387	12,404	13,346	9,596	12,475	13,346	13,346
620-62840-118	CLOTHING ALLOWANCE	4,684	4,158	2,805	4,278	3,128	4,066	4,321	4,700
620-62840-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	45	45	-	2,500
620-62840-156	LIFE INSURANCE	-	(3)	-	-	-	-	-	-
620-62840-222	ELECTRICITY/PLANT	155,230	142,746	148,302	141,400	106,286	142,000	142,814	142,814
620-62840-223	NATURAL GAS/PLANT	48,150	49,858	35,310	40,400	19,480	40,400	40,804	40,804
620-62840-310	OFFICE & OPERATING SUPPLIES	14,380	13,702	15,280	16,800	9,317	15,000	17,300	17,300
620-62840-341	CHEMICALS	14,672	22,275	30,820	33,000	15,250	25,000	34,000	34,000
620-62840-342	CONTRACTUAL SERVICES	6,196	10,139	6,930	12,100	4,565	12,100	12,100	12,100
620-62840-351	FUEL EXPENSES	6,605	8,855	6,076	7,500	5,038	7,000	7,575	7,575
620-62840-353	REPAIR/MTN-TREATMENT PLANT	644	-	-	-	-	-	-	-
620-62840-355	TRUCK/AUTO EXPENSES	-	102	-	1,010	-	-	1,020	1,020
620-62840-590	DNR ENVIRONMENTAL FEE	7,870	7,280	5,676	7,575	4,632	4,632	7,651	7,651
Total Treatment Plant Oper.		330,791	310,130	302,381	322,761	208,542	303,285	327,303	318,830
TREATMENT EQUIPMENT MAINTENANCE / 620-62850									
620-62850-111	SALARIES/PERMANENT	90,583	66,785	81,598	75,696	85,157	110,704	77,399	67,678
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
620-62850-154	PROFESSIONAL DEVELOPMENT	-	-	74	-	-	-	-	-
620-62850-242	CONTRACTUAL SERVICES	32,663	44,876	60,850	112,250	58,068	112,250	77,250	59,250
620-62850-342	LUBRICANTS	1,639	2,287	2,828	3,030	2,040	3,030	3,060	3,060
620-62850-357	REPAIRS & SUPPLIES	62,344	33,156	71,829	26,200	20,013	26,200	24,400	29,000
Total Maint./Treatment Equip.		187,229	147,104	217,178	217,176	165,277	252,184	182,109	158,988
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860									
620-62860-111	SALARIES/PERMANENT	12,530	8,351	4,526	9,465	2,831	3,681	9,678	3,754
620-62860-112	WAGES/OVERTIME	117	159	110	-	-	-	-	-
620-62860-113	SEASONAL WAGES	6,134	6,218	12,352	14,400	7,304	9,496	14,724	14,400
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,600	1,182	1,575	1,616	1,616
620-62860-245	CONTRACTUAL REPAIRS	6,876	5,028	7,546	6,000	2,745	4,000	6,060	6,060
620-62860-355	EQUIPMENT	2,560	737	586	2,525	342	1,000	2,550	2,550
620-62860-357	REPAIRS & SUPPLIES	18,152	25,013	2,305	7,500	3,576	7,500	7,575	7,575
Total Maint-Build & Grounds		47,944	47,082	28,999	41,490	17,980	27,251	42,203	35,955
LABORATORY EXPENSE / 620-62870									
620-62870-111	SALARIES/PERMANENT	73,549	80,340	142,146	91,059	49,807	64,749	93,108	117,896
620-62870-112	WAGES/OVERTIME	608	1,127	1,596	1,689	642	835	1,727	2,239
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	-
620-62870-295	CONTRACTUAL SERVICES	5,718	2,571	25,678	18,000	14,404	18,000	18,180	10,000
620-62870-310	LAB & OPERATING SUPPLIES	8,352	9,011	10,642	7,500	8,143	9,000	-	9,000
Total Laboratory Expense		88,228	93,050	180,062	118,249	72,996	92,583	113,015	139,136
POWER GENERATION EXPENSE / 620-62880									
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-	-	-
620-62880-242	CONTRACTUAL SERVICES	2,162	-	-	1,010	-	1,010	1,020	1,020
620-62880-357	REPAIRS & SUPPLIES	468	-	-	1,010	1,528	1,528	1,020	1,020
Total Power Generation Exp.		2,630	-	-	2,020	1,528	2,538	2,040	2,040

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2024-2025 Budget
Wastewater Utility Fund
Expenditures

- (0.00)

Item 1.

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	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
BIOSOLIDS HANDLING EXPENSE / 620-62890									
620-62890-111	SALARIES/PERMANENT	775	339	512	-	205	266	-	-
620-62890-112	WAGES/OVERTIME	55	-	-	-	-	-	-	-
620-62890-154	PROFESSIONAL DEVELOPMENT	45	-	-	-	-	-	-	-
620-62890-295	CONTRACTUAL SERVICES	31,094	53,721	46,346	50,000	28,721	50,000	79,750	79,750
620-62890-351	DIESEL FUEL EXPENSE	-	-	-	-	-	-	-	-
620-62890-357	REPAIRS & SUPPLIES	621	948	989	2,020	-	-	2,040	2,040
	Total Sludge Application Exp.	32,590	55,008	47,847	52,020	28,926	50,266	81,790	81,790
WASTEWATER UTILITY EXP TOTAL		3,331,776	3,419,392	3,287,418	9,688,833	5,758,000	9,590,767	4,616,530	4,745,071

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WASTEWATER UTILITY EXPENSE NOTES		2024		2025	
A	Planning/Eng/Transfer to GF	Total:	12,500		12,500
B	GIS Technician/Transfer GF	Total:	4,600		4,750
C	Capital Improvements				
	Vanderlip Lift Station	CIP	4,830,342	CWF/Grant/2022 Rev Bond	-
	Roof Replacement Program	CIP	65,000	2022 Rev Bond	105,000 Rev Bond
	Repurpose Fraternity LS Genset	CIP	-	Move to 2025	35,000 Fund Balance
	Replace Solids Loadout Pump	CIP	15,000	2022 Rev Bond	-
	Milwaukee St. LS Access Road	CIP	-	Move to 2025	17,000 2022 Rev Bond
	Johns Water Main	CIP	16,657	Fund Balance	16,657 Fund Balance
	Sealcoating Asphalt	CIP	30,000	2022 Rev Bond	-
	Ann Street/Fremont St Reconstruction	CIP	281,000	ARPA	-
	Fremont Street Reconstruction	CIP	256,300	ARPA	-
	Forest Street Reconstruction	CIP	114,500	ARPA	-
	Jefferson Street Reconstruction	CIP	-		40,000 Rev Bond
	Total:		5,608,799		213,657
D	Capital Equipment				
	Installation of RAS pump No.4	CIP	-	2022 Rev Bond	140,000
	Emergency Dialer	CIP	75,000	Fund Balance	- Move to 2024
	Spectrophotometer	CIP	-	ARPA-completed 2023	-
	Sludge Thickener/Dewatering	CIP	-		200,000 ARPA
	Total:		75,000		340,000
E	Transfer to Sewer Repair/Replacement Fund	Total:	125,000		150,000
F	Professional Services				
	Cleansweep collection day - share with Water Dept.		750		750
	IT Support		50,000	SCADA IT Support	- removed for 2025
	MEG membership		1,800		1,800
	GIS enhancements		2,500		-
	Total:		55,050		2,550
G	Collection System - Contractual Services				
	Generator Maintenance- even numbered years		2,500		600
	Vactor Maint.		5,400		1,200
	Cross Connection Inspection Service (340 @ \$8.82)		3,000		3,000
	Lift Station pump rebuild	CIP	3,800	ARPA	3,800 ARPA
	Total:		14,700		8,600
H	Operating Supplies				
	Process Sensors/Ortho Analyzer reagents		3,000		3,500
	Other		13,800		13,800
	Total:		16,800		17,300
I	Chemicals - Polymer & Alum	Total:	33,000		34,000
J	Treatment Plant Operations Contractual Services				
	Software support - Hach-\$3,300, Win911-\$1000		4,300		4,300
	Meter calibrations		800		800
	Uniform Service		5,500		5,500
	Other		1,500		1,500
	Total:		12,100		12,100
K	Lab and Operating Supplies - Spectrophotometer	Total:	7,500		-
L	Equipment - Contractual Services				
	Cat Switchgear PLC Replacement	CIP	-		8,000 Fund Balance
	Influent Pump Rebuild	CIP	17,000	2022 Rev Bond	18,000 Fund Balance
	Installation of RAS pump No.4	CIP	55,000	2022 Rev Bond	-
	Thickner Feed Pump Maint		3,000		3,000
	Bldg. 320 Conduit Repair		3,500		-
	Plant Boiler Maint.		3,250		3,250
	Plant Generator Maint.		-		2,500
	General electrical services		4,000		4,000
	Centrifuge Maintenance	CIP	18,000	Fund Balance	30,000 Fund Balance
	Other		8,500		8,500
	Total:		112,250		77,250
M	Equipment - Repairs and Supplies				
	UV Hydraulic hoses	CIP	5,500	Fund Balance	-
	Electric motor rebuilds		700		1,400
	Other		20,000		27,600
	Total:		26,200		29,000
N	Biosolids - Contract Land Application	Total:	50,000		79,750
			<u>6,153,499</u>		<u>981,457</u>
			115,157	Fund Balance	107,657 Fund Balance
			182,000	2022 Rev Bond	145,000 Rev Bond
			630,342	CWF/Grant/2022 Rev Bond	- CWF/Grant/2022 Rev E
			2,100,000	CWF Loan	203,800 ARPA
			2,100,000	CWF Grant	456,457
			655,600	ARPA	
			<u>5,783,099</u>		
		CIP	5,783,099		613,457

**2024-2025 Budget
Summary
Stormwater Utility**

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET
REVENUES								
	Total Revenues	594,103	553,558	555,037	1,194,408	768,525	1,233,622	913,174
	Total	594,103	553,558	555,037	1,194,408	768,525	1,233,622	913,174
EXPENSES								
100	Personnel & Benefits	263,408	283,798	266,203	287,138	228,605	297,186	293,599
200	Professional Svcs	36,413	38,153	81,382	42,828	34,809	40,155	43,013
300	Commodities & Other Exp	60,017	65,561	56,925	34,746	53,442	60,891	42,922
500	Insurance	112,809	129,814	135,468	13,997	13,411	13,411	14,377
600	Debt Service	54,664	108,892	72,267	276,499	248,332	287,794	279,264
800	Capital Outlay	-	410	937	514,200	476,591	514,200	215,000
900	Transfers	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total	552,311	651,628	638,182	1,194,408	1,080,189	1,238,637	913,174

**2024-2025 Budget
Stormwater Utility Fund
Revenues**

(5,015.79)

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Item 1.

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
REVENUES									
630-41110-63	RESIDENTIAL REVENUES	206,427	207,115	205,029	207,114	153,934	205,000	207,114	205,285
630-41112-63	COMMERCIAL REVENUES	140,262	144,864	148,415	144,864	112,070	149,000	144,864	149,233
630-41113-63	INDUSTRIAL REVENUES	73,037	73,029	73,041	73,029	54,848	73,000	73,029	73,095
630-41114-63	PUBLIC/TAX EXEMPT REVENUES	102,448	102,448	102,283	102,448	76,703	102,000	102,448	102,270
630-41115-63	PENALTIES	5,369	5,236	5,402	5,235	3,969	5,100	5,235	5,955
630-41116-63	OTHER REVENUES	15,000	17,000	17,000	-	17,000	17,000	-	17,000
630-41118-63	RESERVE ERU'S	-	-	-	-	-	-	-	-
	Total Revenues	542,543	549,692	551,171	532,690	418,525	551,100	532,690	552,839
REVENUES/OTHER SOURCES									
630-42110-63	INTEREST INCOME	30	-	-	-	-	-	-	-
630-42212-63	GRANTS-REIMBURSEMENT-STATE	49,800	-	-	42,500	-	42,500	-	-
630-42213-63	MISC INCOME	1,730	3,866	3,866	3,000	-	3,000	2,000	2,000
630-42400-63	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-	-
630-49920-63	TRANS-CITY-STORMWATER ASSETS	-	-	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	144,518	-	287,022	163,484	186,141
630-49940-63	LOAN PROCEEDS	-	-	-	-	350,000	350,000	-	-
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	471,700	-	-	215,000	215,000
	Total Revenues/Other Sources	51,560	3,866	3,866	661,718	350,000	682,522	380,484	403,141
	630 - Stormwater Util	594,103	553,558	555,037	1,194,408	768,525	1,233,622	913,174	955,980

**2024-2025 Budget
Stormwater Utility Fund
Expenditures**

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Item 1.

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300									
630-63300-115	ADMINISTRATIVE SALARIES	65,195	66,100	69,655	67,093	60,274	78,356	68,602	87,456
630-63300-116	ACCOUNTING/FINANCE SALARIES	18,755	19,756	21,506	26,002	14,889	19,355	26,587	28,463
630-63300-120	EMPLOYEE BENEFITS-TOTAL	80,682	78,614	59,975	87,715	68,286	88,771	89,689	89,163
630-63300-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	-
630-63300-214	PROF SERVICES/AUDIT EXPENSES	3,079	3,010	3,754	4,040	1,367	1,367	4,040	1,500
630-63300-220	ENGINEERING/PLANNING- TO GF	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
630-63300-221	GIS EXPENSES	4,344	5,700	6,160	6,160	6,160	6,160	6,160	6,160
630-63300-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	151	4,128	536	4,128	4,313	4,510
630-63300-225	TELECOM/INTERNET/COMMUNICATIO	-	-	-	-	-	-	-	-
630-63300-247	SOFTWARE EXPENSES	-	-	-	-	-	-	-	-
630-63300-310	OFFICE & OPERATING SUPPLIES	5,401	4,473	4,620	4,040	2,857	3,100	4,080	4,080
630-63300-350	CONTINGENCIES	-	-	-	-	-	-	-	-
630-63300-352	INFO TECHNOLOGY EXPENSES	2,568	2,214	2,750	2,818	2,228	2,818	2,846	2,846
630-63300-362	CREDIT/DEBIT CARD EXPENSES	2,379	2,746	2,859	2,608	-	2,608	2,635	2,635
630-63300-519	INSURANCE EXPENSES	10,124	10,527	11,877	11,977	11,411	11,411	12,336	13,000
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	54,664	78,918	72,267	276,499	237,038	276,499	279,264	279,264
630-63300-913	ERF TRANSFER-DPW ERF	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Adm./General Expenses		280,691	305,558	289,074	526,580	438,545	528,074	534,052	552,577
STREET CLEANING / 630-63310									
630-63310-111	SALARIES/WAGES	23,795	24,013	27,199	24,697	14,286	18,572	25,252	25,144
630-63310-351	FUEL EXPENSES	222	2,431	1,355	2,000	455	2,000	2,000	2,000
630-63310-353	EQUIPMENT PARTS/SUPPLIES	1,511	355	-	505	1,512	2,000	510	2,000
630-63310-550	DEPRECIATION EXPENSE	100,685	117,144	121,028	-	-	-	-	-
Total Street Cleaning Exp.		126,212	143,943	149,582	27,202	16,253	22,572	27,763	29,144
STORMWATER MANAGEMENT / 630-63440									
630-63440-111	SALARIES/WAGES	16,304	27,059	15,546	22,401	8,644	11,238	22,905	14,589
630-63440-113	SEASONAL WAGES	-	-	-	-	-	-	-	-
630-63440-295	CONTRACTUAL SERVICES	20,489	20,943	62,818	20,000	18,245	20,000	20,000	20,000
630-63440-320	PUBLIC EDUCATION/OUTREACH	5,078	5,096	5,195	5,200	5,215	5,215	5,200	5,200
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	12,517	12,619	4,314	5,050	3,683	5,050	5,101	5,101
630-63440-351	FUEL EXPENSES	-	-	-	-	-	-	-	-
630-63440-590	PERMIT FEES-DNR	2,000	2,144	2,564	2,020	2,000	2,000	2,040	2,040
630-63440-670	BOND ISSUE EXPENSES	-	29,974	-	-	11,295	11,295	-	-
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-
630-63440-820	CAPITAL IMPROVEMENTS	-	410	937	514,200	476,591	514,200	215,000	215,000
630-63440-856	TMDL STORMWATER PLAN	-	-	-	-	-	-	-	-
Total Stormwater Maintenance		56,388	98,244	91,373	568,871	525,674	568,998	270,246	261,930
COMPOST SITE/YARD WASTES / 630-63600									
630-63600-111	SALARIES/WAGES	53,235	61,423	62,389	59,230	58,472	76,014	60,563	71,779
630-63600-113	SEASONAL WAGES	5,443	6,832	9,933	-	3,753	4,879	-	-
630-63600-310	OFFICE & OPERATING SUPPLIES	-	6,000	7,034	8,000	7,927	8,000	8,000	8,000
630-63600-351	FUEL EXPENSES	2,700	2,448	2,182	2,525	1,516	2,000	2,550	2,550
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	27,641	27,180	26,615	2,000	28,049	28,100	10,000	30,000
Total Compost Site/Yard Wastes		89,019	103,882	108,153	71,755	99,717	118,993	81,113	112,329
LAKE MANAGEMENT/MAINTENANCE / 630-63610									
630-63610-291	LAKE WEED CONTROL EXPENSES	-	-	-	-	-	-	-	-
630-63610-295	CONTRACTUAL EXPENSES	-	-	-	-	-	-	-	-
Total Lake Management/Maintenance		-	-	-	-	-	-	-	-
STORMWATER EXPENSE TOTAL		552,311	651,628	638,182	1,194,408	1,080,189	1,238,637	913,174	955,980

STORMWATER UTILITY EXPENSE NOTES 2,024 2,025

A	Transfer to GF for general engineering services	8,500	8,500	A
B	Transfer to GF for GIS services	6,160	6,160	B
C	Debt Service	279,264	279,264	C
D	Transfer to DPW ERF	25,000	25,000	D
E	Contractual Services	20,000	20,000	E
F	Capital Equipment	-	-	F
G	Capital Improvements:			
	Stormwater Quality Mgmt Plan	85,000	-	
	BMP Dredging	125,000	175,000	
	Ann/Fremont Construction	171,300	-	
	Fremont Construction	82,400	-	
	Forest Construction	50,500	-	
	Jefferson Street Design	-	40,000	
	Total:	514,200	215,000	G

2024-2025 Budget
Rock River Stormwater Fund-820
Revenues & Expenses

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
PUBLIC CHARGES FOR SVCS									
820-46600-52	MEMBERSHIP DUES	44,900	44,000	47,333	49,000	#####	49,000	49,000	49,000
820-46620-52	DNR GRANT INCOME	-	-	-	-	-	-	-	-
	Total Public Chgs for Svcs	44,900	44,000	47,333	49,000	49,000	49,000	49,000	49,000
MISCELLANEOUS REVENUES									
820-48100-52	INTEREST INCOME	102	208	1,307	896	1,221	1,500	850	850
	Total Miscellaneous Rev.	102	208	1,307	896	1,221	1,500	850	850
OTHER FINANCING SOURCES									
820-49290-00	TRANSFER IN	-	-	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	30,104	-	29,500	30,150	30,150
	Total Other Financing Sources	-	-	-	30,104	-	29,500	30,150	30,150
	Grand Total:	45,002	44,208	48,641	80,000	50,221	80,000	80,000	80,000

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EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
820-52200-219	PROFESSIONAL SERVICES	21,600	50,844	75,682	80,000	44,498	80,000	80,000	80,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	-
	Total:	21,600	50,844	75,682	80,000	44,498	80,000	80,000	80,000

FUND BALANCE		97,193	90,557	63,516			34,016	3,866	3,866
820-34300	Net Change-Increase/(Decrease)	23,402	(6,636)	(27,041)	-	5,722	(29,500)	(30,150)	(30,150)

2024-2025 Budget
 General Fund Summary
 Parks & Recreation

FISCAL RESOURCES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET
FACILITY MAINTENANCE								
100	Personnel & Benefits	161,153	152,999	161,259	184,288	109,574	142,446	189,110
200	Professional Svcs	234,796	256,367	264,379	239,895	169,279	251,010	242,292
300	Commodities & Other Exp	33,989	40,230	41,672	29,520	37,709	43,264	29,815
51600	Total	429,937	449,597	467,311	453,703	316,562	436,720	461,217
YOUNG LIBRARY BUILDING								
100	Personnel & Benefits	10,269	10,736	11,496	16,806	11,472	14,914	17,251
200	Professional Svcs	40,358	42,228	40,368	39,108	25,643	35,350	39,500
300	Commodities & Other Exp	7,173	2,904	3,192	2,020	3,198	3,500	2,040
55111	Total	57,800	55,867	55,057	57,934	40,313	53,764	58,790
PARKS ADMINISTRATION								
100	Personnel & Benefits	44,977	46,721	92,426	85,926	70,951	92,237	88,084
200	Professional Svcs	1,565	1,803	7,188	4,934	4,285	4,934	5,041
300	Commodities & Other Exp	-	90	2,547	500	1,024	1,250	505
55200	Total	46,542	48,615	102,161	91,360	76,260	98,421	93,630
PARKS MAINTENANCE								
100	Personnel & Benefits	125,365	112,148	143,024	184,252	162,551	211,316	188,694
200	Professional Svcs	62,704	96,531	64,841	81,005	54,235	66,805	81,815
300	Commodities & Other Exp	18,959	15,982	25,658	17,675	17,242	20,019	17,852
53270	Total	207,028	224,661	233,524	282,932	234,028	298,140	288,361
RECREATION ADMINISTRATION								
100	Personnel & Benefits	180,833	234,970	-	-	-	-	-
200	Professional Svcs	5,771	10,325	-	-	-	-	-
300	Commodities & Other Exp	6,544	8,030	-	-	-	-	-
600	Misc Exp	3,800	4,300	-	-	-	-	-
700	Grant Outlay	42	309	-	-	-	-	-
55210	Total	196,989	257,934	-	-	-	-	-
RECREATION PROGRAMS								
100	Personnel & Benefits	608	2,156	-	-	-	-	-
300	Commodities & Other Exp	110	1,237	1,055	-	-	-	-
56120	Total	718	3,393	1,055	-	-	-	-
SENIORS PROGRAMS								
100	Personnel & Benefits	48,473	-	-	-	-	-	-
200	Professional Svcs	4,207	-	-	-	-	-	-
300	Commodities & Other Exp	2,391	-	-	-	-	-	-
55310	Total	55,071	-	-	-	-	-	-
COMMUNITY EVENTS								
700	Grant Outlay	14,157	12,052	15,538	16,000	10,820	10,820	16,100
55320	Total	14,157	12,052	15,538	16,000	10,820	10,820	16,100
COMMUNITY BASED COOP PROJECTS								
700	Grant Outlay	153,000	178,000	329,759	384,973	314,510	395,277	371,364
55330	Total	153,000	178,000	329,759	384,973	314,510	395,277	371,364
GRAND TOTAL		1,160,525	1,226,726	1,203,349	1,286,902	992,493	1,293,143	1,289,462

2024-2025 Budget

General Fund

Parks Administration & Maintenance

Item 1.

PARKS ADMINISTRATION

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-55200-111	WAGES/PERMANENT	31,808	32,433	65,994	61,514	49,898	64,868	62,898	72,744
100-55200-113	WAGES/TEMPORARY	-	-	1,063	-	950	1,235	-	-
100-55200-117	LONGEVITY PAY	-	-	-	300	-	-	307	300
100-55200-150	MEDICARE TAX/CITY SHARE	416	430	1,008	917	751	976	938	1,087
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,779	1,840	4,309	3,922	3,212	4,176	4,010	4,646
100-55200-152	RETIREMENT	2,140	2,106	4,694	4,132	3,598	4,678	4,132	4,943
100-55200-153	HEALTH INSURANCE	7,773	8,892	14,001	13,161	11,166	14,516	13,819	9,306
100-55200-154	HRA-LIFE STYLE ACCT EXPENSE	988	955	632	1,350	922	1,198	1,350	1,200
100-55200-155	WORKERS COMPENSATION	64	55	709	614	442	574	614	750
100-55200-156	LIFE INSURANCE	9	9	17	15	12	16	15	15
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-55200-211	PROFESSIONAL DEVELOPMENT	-	-	960	-	994	1,060	-	1,060
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-
100-55200-224	SOFTWARE/HARDWARE MAINTENANC	-	-	2,377	2,196	845	2,196	2,276	5,247
100-55200-225	TELECOM/INTERNET/COMMUNICATION	1,565	1,803	3,735	2,738	2,445	2,738	2,765	3,203
100-55200-242	REPR/MTN MACHINERY/EQUIP	-	-	115	-	-	-	-	-
100-55200-310	OFFICE & OPERATING SUPPLIES	-	90	1,337	500	1,015	1,100	505	505
100-55200-320	SUBSCRIPTIONS/DUES	-	-	196	-	150	150	-	150
100-55200-324	PROMOTIONS/ADS	-	-	780	-	-	-	-	-
100-55200-341	PROGRAM SUPPLIES	-	-	75	-	(141)	-	-	-
100-55200-359	OTHER REPR/MTN SUPP	-	-	160	-	-	-	-	-
	Total Parks Administration	46,542	48,615	102,161	91,360	76,260	99,481	93,630	105,155

PARKS MAINTENANCE

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	55,544	60,673	78,080	62,717	72,020	93,626	64,128	66,132
100-53270-112	WAGES/OVERTIME	112	983	1,040	186	-	-	190	195
100-53270-113	WAGES/TEMPORARY	38,214	21,059	30,658	80,983	54,627	71,015	82,806	80,983
100-53270-117	LONGEVITY PAY	1,000	875	-	-	-	-	-	-
100-53270-118	UNIFORM ALLOWANCES	-	-	-	83	-	-	83	165
100-53270-150	MEDICARE TAX/CITY SHARE	1,334	1,150	1,502	2,090	1,808	2,350	2,137	2,148
100-53270-151	SOCIAL SECURITY/CITY SHARE	5,704	4,916	6,420	8,935	7,729	10,048	9,136	9,187
100-53270-152	RETIREMENT	3,853	4,004	5,384	4,346	5,166	6,716	4,346	4,621
100-53270-153	HEALTH INSURANCE	13,347	14,019	16,248	19,141	16,388	21,304	20,098	10,746
100-53270-154	HRA-LIFE STYLE ACCT EXPENSE	1,957	1,859	1,395	2,889	2,022	2,629	2,889	1,615
100-53270-155	WORKERS COMPENSATION	4,261	2,567	2,247	2,827	2,739	3,560	2,827	2,832
100-53270-156	LIFE INSURANCE	39	45	50	56	53	68	56	56
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	1,390	2,051	1,749	3,030	3,597	3,600	3,060	3,060
100-53270-221	MUNICIPAL UTILITIES	12,521	11,966	13,295	10,605	9,179	10,950	10,711	10,711
100-53270-222	ELECTRICITY	8,926	9,577	9,254	6,565	6,634	9,730	6,631	9,800
100-53270-223	NATURAL GAS	1,261	1,664	1,383	2,525	792	2,525	2,550	2,550
100-53270-242	REPR/MTN MACHINERY/EQUIP	11,849	12,759	8,017	12,625	9,621	10,000	12,751	12,751
100-53270-245	PARK IMPROVEMENTS	88	4,063	3,007	5,050	-	-	5,101	5,101
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	26,668	54,450	28,136	40,605	24,413	30,000	41,011	41,011
100-53270-310	OFFICE & OPERATING SUPPLIES	10,852	3,138	13,825	9,595	5,989	6,000	9,691	9,691
100-53270-330	TRAVEL EXPENSES	-	-	-	-	278	300	-	1,500
100-53270-351	FUEL EXPENSES	8,108	12,844	11,833	8,080	10,975	13,719	8,161	12,500
	Total Parks Maintenance	207,028	224,661	233,524	282,932	234,028	298,140	288,361	287,356

FACILITIES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
100-51600-111	SALARIES/PERMANENT	108,539	101,611	107,194	113,225	70,889	92,156	115,772	77,757
100-51600-112	SALARIES/OVERTIME	-	-	-	-	-	-	-	5,048
100-51600-113	SALARIES/TEMPORARY	3,949	5,788	3,011	7,200	7,058	9,175	7,362	7,200
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	820	895	820	970	-	-	970	-
100-51600-118	UNIFORM ALLOWANCES	598	687	618	429	636	827	429	491
100-51600-150	MEDICARE TAX/CITY SHARE	1,610	1,546	1,526	1,762	1,172	1,524	1,802	1,406
100-51600-151	SOCIAL SECURITY/CITY SHARE	6,885	6,609	6,525	7,534	5,011	6,514	7,704	6,013
100-51600-152	RETIREMENT	7,389	6,645	7,326	7,888	4,734	6,154	7,888	5,768
100-51600-153	HEALTH INSURANCE	24,482	23,366	29,198	38,062	18,191	23,648	39,965	7,721
100-51600-154	HRA-LIFE STYLE ACCT EXPENSE	2,672	2,664	2,583	4,914	230	300	4,914	835
100-51600-155	WORKERS COMPENSATION	4,132	3,113	2,379	2,218	1,621	2,108	2,218	1,537
100-51600-156	LIFE INSURANCE	77	76	79	86	31	40	86	68
100-51600-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	600	133	524	1,010	491	500	1,020	500
100-51600-219	OTHER PROFESSIONAL SERVICES	-	-	27	-	-	-	-	-
100-51600-221	MUNICIPAL UTILITIES	16,733	16,956	16,286	16,160	12,971	16,160	16,322	16,322
100-51600-222	ELECTRICITY	85,257	98,083	107,276	84,840	75,902	114,000	85,688	114,000
100-51600-223	NATURAL GAS	28,187	38,559	27,899	25,250	14,565	25,250	25,503	25,503
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	692	275	494	500	275	55
100-51600-225	MOBILE COMMUNICATIONS	578	552	861	-	-	-	-	-
100-51600-244	HVAC-MAINTENANCE	8,936	4,212	27,786	16,160	3,378	6,000	16,322	16,322
100-51600-245	FACILITIES IMPROVEMENT	11,045	1,768	1,371	10,100	2,270	2,500	10,201	10,201
100-51600-246	JANITORIAL SERVICES	83,460	96,103	81,656	86,100	59,208	86,100	86,961	89,544
100-51600-310	OFFICE & OPERATING SUPPLIES	15,396	17,815	22,834	14,140	17,580	20,000	14,281	20,000
100-51600-351	FUEL EXPENSES	2,051	2,926	2,356	2,250	1,884	2,250	2,273	2,273
100-51600-355	REPAIRS & SUPPLIES	16,539	19,489	16,482	13,130	18,233	21,000	13,261	13,261
100-51600-365	DAMAGE CLAIM-INSURANCE	2	-	-	-	12	14	-	-
	Total Facilities Maintenance	429,937	449,597	467,311	453,703	316,562	436,720	461,217	421,824

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

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES									
217-43355-57	GENERAL FUND TRANSFER	15,000	25,000	30,000	-	-	-	15,000	15,000
	Total Intergovernmental Revenues	15,000	25,000	30,000	-	-	-	15,000	15,000
MISCELLANEOUS REVENUES									
217-48100-57	INTEREST INCOME	-	-	-	-	-	-	-	-
217-48600-52	MISC INCOME	-	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
217-49300-52	FUND BALANCE APPLIED	-	-	-	15,150	-	18,847	302	302
	Total Other Financing Sources	-	-	-	15,150	-	18,847	302	302
	Grand Total:	15,000	25,000	30,000	15,150	-	18,847	15,302	15,302

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
217-51600-850	FACILITY REPAIRS	47,973	-	22,233	15,150	-	15,150	15,302	15,302
217-51600-855	ADA REPAIRS	-	-	6,335	-	-	3,697	-	-
	Total:	47,973	-	28,567	15,150	-	18,847	15,302	15,302

FUND BALANCE		19,719	44,719	46,152			27,305	27,003	27,003
217-34300	Net Change-Increase/(Decrease)	(32,973)	25,000	1,433	-	-	(18,847)	(302)	(302)

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

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ 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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTIO	-	-	-	-	-	-	-	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-

FUND BALANCE		5,433	5,433	5,433			5,433	5,433	5,433
225-34300	Net Change-Increase/(Decrease)	3,000	-	-	-	-	-	-	-

2024-2025 Budget
Parkland Acquisition Fund-240
Revenues & Expenses

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
PUBLIC CHARGES FOR SERVICES									
240-46810-56	PARKLAND FEES	-	-	8,064	-	-	-	-	24,751
	Total Charges for Services	-	-	8,064	-	-	-	-	24,751
MISCELLANEOUS REVENUES									
240-48100-56	INTEREST INCOME	-	-	-	-	-	-	-	-
240-48410-56	DONATION-PARK DEVELOPMENT	-	-	-	-	1,534	1,550	1,318	1,318
240-48510-56	DONATION-TREES	-	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	1,534	1,550	1,318	1,318
OTHER FINANCING SOURCES									
240-49300-56	FUND BALANCE APPLIED	-	-	-	-	-	(16)	(1,318)	(26,069)
	Total Other Financing Sources	-	-	-	-	-	(16)	(1,318)	(26,069)
	Grand Total:	-	-	8,064	-	1,534	1,534	-	-

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
240-56110-294	TREE & PARK EXPENSES	-	-	-	-	1,534	1,534	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	1,534	1,534	-	-

FUND BALANCE		53,169	53,169	61,233			61,249	62,567	87,318
240-34300	Net Change-Increase/(Decrease)	-	-	8,064	-	-	16	1,318	26,069

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

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
PUBLIC CHARGES FOR SERVICE									
245-46810-56	PARKLAND FEES	-	-	-	-	-	-	-	58,471
245-46816-56	PURPLE MARTIN HOUSE DONATION	1,691	100	-	-	-	-	-	-
245-46817-56	UFC ARBORETUM DONATIONS	4,900	26,556	9,953	-	9,830	9,830	-	-
	Total Charges for Service	6,591	26,656	9,953	-	9,830	9,830	-	58,471
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	-	-	-	-	-	(2,218)	-	(15,971)
	Total Otr Financing Sources	2,867	-	-	-	-	(2,218)	-	(15,971)
	Grand Total:	14,497	26,881	9,953	-	9,830	7,612	-	42,500
						-	2,313	-	-

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	-	357	-	-	305	-	-	34,500
245-56120-310	OFFICE & OPERATING SUPPLIES	1,361	19,415	8,127	-	35	35	-	-
245-56120-650	TRANSFER OUT	-	533	-	-	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	-	26,465	-	-	-	-	-	8,000
245-56120-826	UFC ARBORETUM EXPENSE	-	-	3,751	-	7,177	7,577	-	-
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-	-	-
245-56120-840	CHINMEY SWIFT PROJECT	-	-	-	-	-	-	-	-
	Total:	1,361	46,770	11,878	-	7,517	7,612	-	42,500

FUND BALANCE		32,802	12,913	17,488			19,705	19,705	35,676
245-34300	Net Change-Increase/(Decrease)	13,136	(19,889)	4,575	-	2,313	2,218	-	15,971

Treyton's Field of Dreams Fund-246

Item 1.

Revenues & Expenses

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
MISC REVENUE									
246-48525-55	REC BUSINESS SPONSORSHIP	400	-	-	-	75	75	-	-
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	-	-	-	1,705	1,705	-	-
	Total:	400	-	-	-	1,780	1,780	-	-
OTHER FINANCIAL SOURCES									
246-49250-55	TOURNAMENT ENTRY FEES	48,592	13,349	30,408	35,000	8,035	7,855	35,000	20,000
246-49251-55	TFOD CONCESSION REVENUE	27,492	7,014	12,887	20,000	6,334	6,334	20,000	10,000
246-49252-55	FIELD OF DREAMS RENTAL	100	147	-	-	664	664	-	-
246-49300-55	FUND BALANCE APPLIED	-	-	-	92	-	7,423	1,004	19,181
	Total:	76,184	20,510	43,295	55,092	15,033	22,276	56,004	49,181
	Grand Total:	76,584	20,510	43,295	55,092	16,813	24,056	56,004	49,181

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	32,605	8,088	17,728	28,400	5,085	5,085	29,039	28,401
246-55110-150	MEDICARE TAX/CITY SHARE	455	17	67	412	30	30	421	412
246-55110-151	SOCIAL SECURITY/CITY SHARE	1,944	73	285	1,761	129	129	1,800	1,761
246-55110-155	WORKERS COMPENSATION	1,600	36	81	558	44	44	558	546
246-55110-212	PROFESSIONAL SERVICES	2,059	415	-	-	-	-	-	-
246-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	391	1,400	1,400	430	426
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	-	124	-	-	-	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	4,692	1,097	3,328	4,500	4,610	4,610	4,545	4,545
246-55110-346	CONCESSION SUPPLY EXPENSE	15,574	4,154	7,760	12,000	3,885	3,885	12,120	6,000
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	3,666	5,159	614	2,020	3,821	3,821	2,040	2,040
246-55110-810	CAPIAL IMPROVEMENTS	-	-	-	-	-	-	-	-
246-55110-913	TRANSFER TO OTHER FUNDS	5,000	5,000	5,050	5,050	5,050	5,050	5,050	5,050
	Total:	67,594	24,162	34,914	55,092	24,055	24,056	56,004	49,181

FUND BALANCE		60,383	56,731	65,113			57,690	56,686	38,509
246-34300	Net Change-Increase/(Decrease)	8,990	(3,652)	8,382	-	(7,241)	(7,423)	(1,004)	(19,181)

Aquatic Center Special Revenue Fund-247

Revenues & Expenses

Item 1.

REVENUES 3% increase

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
AQUATIC CTR-MEMBERSHIPS									
247-41000-55	FAMILY MEMBERSHIP REVENUE	81,205	203,618	123,557	132,647	95,388	163,522	143,444	143,444
247-41100-55	MONTHLY EFT REVENUE	1,181	669	376	396	-	-	428	428
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	17,026	21,109	8,022	13,751	22,828	22,828
247-41250-55	ADULT MEMBERSHIP REVENUE	60,182	699	48,333	49,757	33,718	57,803	53,807	53,807
247-41300-55	SENIOR MEMBERSHIP REVENUE	432	180	41,568	33,657	47,036	80,634	36,396	36,396
247-41350-55	SILVER SNEAKERS MEMBERSHIP	10,470	14,181	27,408	24,132	15,952	27,346	26,097	26,097
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	-	-	450	-	-	-
	Total:	153,470	219,346	258,269	261,700	200,566	343,056	283,000	283,000
AQUATIC CTR-PASSES									
247-42000-55	ADULT DAY PASSES	19,860	43,428	44,356	48,666	40,081	68,710	48,666	48,666
247-42100-55	YOUTH DAY PASSES	4,630	18,777	31,217	38,195	17,274	29,613	38,195	38,195
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	4,837	11,491	11,471	15,375	7,798	13,368	15,375	15,375
	Total:	29,327	73,697	87,045	102,235	65,153	111,691	102,236	102,236
AQUATIC CTR-CLASSES									
247-43000-55	SWIM LESSONS	4,738	15,716	11,923	14,854	7,599	13,027	15,854	15,854
247-43100-55	SUMMER SCHOOL SWIM LESSONS	(942)	-	-	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	4,271	7,668	9,884	11,519	6,097	10,451	12,770	12,770
247-43300-55	WATER CLASSES	2,376	1,175	794	1,227	-	-	1,276	1,276
247-43350-55	WAFC PROGRAMS	-	-	-	-	600	1,029	-	-
	Total:	10,443	24,560	22,601	27,600	14,296	24,507	29,900	29,900
AQUATIC CTR-RENTALS									
247-44000-55	MEETING ROOM RENTALS	1,507	1,991	1,828	3,900	7,505	12,866	4,400	4,400
247-44050-55	OFFICE SPACE RENTALS	3,000	-	-	-	-	-	-	-
247-44100-55	WHITWATER SCHOOL DIST RENTAL	-	1,075	709	3,900	7,595	13,020	4,400	4,400
247-44105-55	J HAWKS RENTALS	1,030	583	389	2,100	389	667	2,400	2,400
247-44200-55	BIRTHDAY PARTIES	111	142	5,771	3,100	12,815	21,968	3,500	3,500
	Total:	5,648	3,792	8,698	13,000	28,304	48,521	14,700	14,700
AQUATIC CTR-OTHER INCOME									
247-45050-55	DONATIONS	200	-	103	-	25	25	-	-
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	10,669	20,771	11,520	13,338	8,421	14,435	13,338	13,338
247-45500-55	PRO-SHOP INCOME	277	469	303	356	1,698	2,910	356	356
247-45505-55	MISC INCOME-ONE TIME REV	-	2,500	44	-	3,450	5,914	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	607	724	1,824	2,014	155	266	2,014	2,014
	Total:	11,753	24,465	13,794	15,708	13,748	23,550	15,708	15,708
AQUATIC CTR-OTHER FIN SOURCES									
247-49280-55	WUSD CONTRIBUTION	90,500	115,500	400,009	178,000	216,934	172,770	183,340	183,340

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-49290-55	CITY CONTRIBUTION/TRANSFER	103,000	128,000	279,759	178,000	178,000	258,767	178,000	266,530
247-49291-55	CITY ADDITIONAL CONTRIBUTION	-	-	-	106,973	-	-	93,363	20,000
	Total:	193,500	243,500	679,767	462,973	394,934	431,537	454,703	469,870
	Total Operating Revenue:	404,141	589,360	#####	883,216	717,001	982,862	900,247	915,414

Item 1.

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
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Item 1.

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
WAC- MANAGEMENT									
247-55100-111	SALARIES/PERMANENT	68,535	85,028	60,238	98,216	41,449	53,883	100,425	62,270
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,040	1,258	972	1,529	1,089	1,415	1,563	910
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,446	5,381	4,156	6,536	1,941	2,523	6,683	3,892
247-55100-152	RETIREMENT	4,436	5,381	4,353	6,777	2,886	3,752	6,777	4,328
247-55100-153	HEALTH INSURANCE	4,851	12,313	8,217	7,200	12,666	16,466	7,560	16,252
247-55100-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-	-	-	-	2,000
247-55100-155	WORKERS COMPENSATION	552	1,054	300	1,930	38	49	1,930	1,198
247-55100-156	LIFE INSURANCE	-	5	1	-	3	4	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	316	-	-	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	2,023	1,162	-	-	278	300	-	300
	Total:	86,199	111,583	78,238	122,187	60,349	78,392	124,938	91,150
WAC-FRONT DESK									
247-55150-113	WAGES/TEMPORARY	64,883	84,507	107,242	68,184	67,560	87,828	69,718	85,007
247-55150-150	MEDICARE TAX/CITY SHARE	929	1,207	1,551	989	1,032	1,342	1,011	1,233
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,973	5,161	6,632	4,227	4,413	5,736	4,323	5,270
247-55150-152	RETIREMENT	-	-	133	-	8	11	-	-
247-55150-155	WORKERS COMPENSATION	2,448	2,384	2,003	1,340	1,385	1,801	1,340	1,635
247-55150-158	UNEMPLOYMENT COMPENSATION	1,101	-	-	-	-	-	-	-
	Total:	73,334	93,258	117,562	74,740	74,398	96,718	76,392	93,145
WAC-FITNESS									
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	32,460	41,898	46,066	65,831	34,037	44,249	67,312	32,240
247-55200-150	MEDICARE TAX/CITY SHARE	462	603	664	955	513	667	976	467
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,975	2,579	2,838	4,081	2,192	2,850	4,173	1,999
247-55200-152	RETIREMENT	-	87	267	-	228	297	-	-
247-55200-153	HEALTH INSURANCE	-	-	513	-	-	-	-	-
247-55200-155	WORKERS COMPENSATION	1,032	1,299	967	1,294	694	903	1,294	620
247-55200-156	LIFE INSURANCE	-	-	2	-	1	1	-	-
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
	Total:	35,928	46,466	51,316	72,160	37,666	48,966	73,755	35,327
WAC-AQUATIC									
247-55300-113	WAGES/TEMPORARY	-	-	10	-	30	39	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	102,510	103,926	157,400	252,214	206,668	268,668	257,888	311,707
247-55300-150	MEDICARE TAX/CITY SHARE	1,490	1,489	2,243	3,657	3,099	4,028	3,739	4,520
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,369	6,367	9,588	15,637	13,249	17,224	15,989	19,326
247-55300-152	RETIREMENT	-	1,020	2,136	-	2,614	3,398	-	3,211
247-55300-153	HEALTH INSURANCE	-	-	1,052	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	3,979	3,183	3,445	4,957	4,495	5,844	4,957	5,996
247-55300-156	LIFE INSURANCE	-	-	3	-	4	5	-	-

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-55300-158	UNEMPLOYMENT COMPENSATION	107	-	-	-	-	-	-	-
	Total:	114,456	115,984	175,877	276,465	230,159	299,206	282,574	344,759
WAC-MAINTENANCE									
247-55400-111	SALARIES/PERMANENT	3,381	12,608	12,558	12,580	15,826	20,574	12,841	16,845
247-55400-150	MEDICARE TAX/CITY SHARE	45	182	173	181	225	292	177	267
247-55400-151	SOCIAL SECURITY/CITY SHARE	192	780	740	775	962	1,250	757	1,143
247-55400-152	RETIREMENT	209	817	846	882	1,122	1,459	865	1,171
247-55400-153	HEALTH INSURANCE	-	497	2,980	2,866	4,621	6,008	3,047	1,440
247-55400-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	-	-	-	-	150
247-55400-155	WORKERS COMPENSATION	37	392	280	294	348	452	286	323
247-55400-156	LIFE INSURANCE	0	4	2	2	3	3	2	13
247-55400-250	CONTRACTED SERVICES	-	-	1,463	-	6,000	6,000	-	-
	Total:	3,865	15,279	19,041	17,580	29,107	36,039	17,975	21,352
WAC-ADMIN EXPENSES									
247-55500-220	INSURANCE	-	-	7,416	7,638	300	300	7,867	300
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,355	4,483	11,472	9,567	11,850	17,776	10,123	11,091
247-55500-225	TELECOM/INTERNET/COMMUNICATIONS	4,087	4,563	4,440	4,088	3,689	4,088	4,129	4,753
247-55500-246	CLEANING & SUPPLIES	26	8,170	9,278	8,400	6,941	10,411	8,484	9,000
247-55500-310	FITNESS & OPERATING SUPPLIES	3,843	1,616	2,660	3,300	13,328	19,993	3,333	1,000
247-55500-320	CHAMBER DUES & EXPENSES	-	274	288	288	-	-	291	-
247-55500-650	CREDIT CARD PROCESSING FEES	44	57	90	152	55	82	153	153
247-55500-652	BANK CHARGES	7	10	-	10	8	12	10	12
247-55500-654	PERMITS & FEES	1,005	1,005	2,035	1,050	1,212	1,400	1,061	1,400
247-55500-656	MEMBER KEY TAGS	885	1,386	885	1,100	855	1,000	1,111	1,000
	Total:	11,251	21,563	38,564	35,592	38,238	55,062	36,562	28,709

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	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
WAC-POOL EXPENSES									
247-55600-310	OFFICE & OPERATING SUPPLIES	109	1,410	6,191	3,171	9,682	14,523	3,267	5,000
247-55600-342	WSI CLASS EXPENSE	-	634	656	100	-	-	101	101
247-55600-344	LIFEGUARD CLASS EXPENSE	1,663	1,695	2,087	1,954	2,862	3,000	2,013	3,000
247-55600-346	GENERAL POOL MAINTENANCE	12,963	12,001	13,126	12,000	12,357	18,536	12,360	12,000
247-55600-348	POOL EQUIPMENT	8,676	4,167	13,051	5,050	7,335	8,500	5,101	7,500
247-55600-350	POOL CHEMICALS	18,840	18,000	18,000	18,540	15,000	22,500	19,096	19,096
	Total:	42,250	37,907	53,110	40,815	47,236	67,059	41,938	46,697
WAC-UTILITIES/HVAC									
247-55700-221	WATER/SEWER UTILITIES	22,613	27,529	26,350	28,280	22,682	34,023	28,563	30,516
247-55700-222	ELECTRIC UTILITIES	74,473	82,711	87,824	90,000	67,777	101,665	90,900	105,000
247-55700-223	NATURAL GAS	68,776	74,817	53,879	69,000	27,935	41,902	69,690	45,000
247-55700-355	REPAIR/MAINT SUPPLIES	10,190	16,557	10,894	19,000	14,893	17,791	19,190	18,000
	Total:	176,052	201,614	178,946	206,280	133,287	195,382	208,343	198,516
WAC-OTHER EXPENSES									
247-55800-310	OFFICE & OPERATING SUPPLIES	17,483	19,601	16,686	15,500	24,451	25,000	15,655	16,700
247-55800-324	MARKETING	5,463	5,144	10,788	8,080	3,905	27,000	8,161	5,000
247-55800-341	JANITORIAL/CLEANING SUPPLIES	535	1,055	337	1,100	789	1,184	1,111	1,111
247-55800-342	CONCESSION SUPPLIES	6,203	12,166	9,903	12,000	5,055	7,583	12,120	8,000
247-55800-344	LAND FITNESS MAINTENANCE	-	194	-	-	-	1,800	-	4,300
247-55800-346	PRO-SHOP INVENTORY	456	654	185	700	1,417	2,125	707	1,700
	Total:	30,140	38,815	37,900	37,380	35,617	64,692	37,754	36,811
	Total Operating Expenses:	573,474	682,470	750,553	883,199	686,057	941,515	900,229	896,465

	Total Operating Revenue:	404,141	589,360	#####	883,216	717,001	982,862	900,247	915,414
	Total Operating Expenses:	573,474	682,470	750,553	883,199	686,057	941,515	900,229	896,465
	Total Operating Net:	(169,333)	(93,109)	319,620	17	30,944	41,347	18	18,949

CAPITAL REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	-	100,000	-	43,441	100,000	156,559
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	100,000	100,000	100,000	100,000	100,000
	Total Capital Revenue:	100,000	100,000	50,000	200,000	100,000	143,441	200,000	256,559

CAPITAL EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-55800-810	CAPITAL EQUIPMENT	9,990	18,275	14,171	105,000	9,314	9,500	-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	-	-	77,567	78,000	100,000	300,000
	Total Capital Expenses:	9,990	18,275	14,171	105,000	86,881	87,500	100,000	300,000

	Total Capital Revenue:	100,000	100,000	50,000	200,000	100,000	143,441	200,000	256,559
	Total Capital Expenses:	9,990	18,275	14,171	105,000	86,881	87,500	100,000	300,000
	Total Capital Net:	90,010	81,725	35,829	95,000	13,119	55,941	100,000	(43,441)

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
247-49300-55	FUND BALANCE APPLIED	-	-	-	(95,017)		(97,288)	(100,018)	24,492
	Total WAFC Facility Net:	(79,323)	(11,385)	355,449	-	44,063	-	-	-
	FUND BALANCE	(413,429)	(425,028)	(69,578)			27,709	127,727	3,217
247-34300	Net Change-Increase/(Decrease)	(79,323)	(11,599)	355,449		44,063	97,288	100,018	(24,492)

Item 1.

2024-2025 Budget

(0.01)

(0.00)

0.00

Item 1.

**Park and Rec Special Revenue Fund-248
Revenues & Expenses**

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
PUBLIC CHARGES FOR SERVICE									
248-43355-53	GENERAL FUND TRANSFER	-	-	197,795	261,271	175,000	261,271	290,432	249,242
248-46312-55	MISC DEPT EARNINGS	-	(50)	553	-	1,685	1,685	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	38,722	54,999	57,499	50,000	35,190	52,785	50,000	50,000
248-46733-55	SUMMER CAMP	6,106	15,563	13,876	15,000	12,865	12,865	15,000	15,000
248-46734-55	DANCE REVENUE	379	373	386	1,500	980	1,470	1,500	1,500
248-46736-55	INSTRUCTION REVENUE	3,741	5,178	3,426	2,500	3,281	4,922	2,500	2,500
248-46737-55	CLUB BASKETBALL REVENUE	7,086	7,986	(75)	-	-	-	-	-
248-46738-55	SPORTS REVENUE	6,011	2,023	2,232	1,400	80	120	1,400	-
248-46740-55	CONTRACTUAL GYMNASTICS	760	1,499	(317)	1,500	-	-	1,500	-
248-46743-55	WYFL FOOTBALL REVENUE	9,829	6,982	-	-	4,950	7,425	-	-
248-46744-55	YOUTH FOOTBALL	1,867	1,748	1,690	2,000	1,880	1,830	2,000	2,000
248-46745-55	YOUTH TENNIS	1,123	605	1,287	1,300	900	900	1,300	1,300
248-46746-55	ADULT TENNIS	329	35	214	200	-	-	200	200
248-46747-55	TEE BALL & ROOKIE BALL	1,744	1,743	2,305	2,300	2,412	2,412	2,300	2,300
248-46748-55	YOUTH BASEBALL & SOFTBALL	8,095	10,514	9,679	9,500	6,431	6,431	9,500	9,500
248-46749-55	ADULT SOFTBALL	1,420	726	1,982	2,000	(9)	(9)	2,000	2,000
248-46750-55	YOUTH VOLLEYBALL	862	-	-	-	-	-	-	-
248-46751-55	START SMART SPORTS	1,481	1,636	1,230	1,200	1,272	1,272	1,200	1,200
248-46752-55	YOUTH BASKETBALL	-	1,247	-	-	280	420	-	-
248-47100-55	SENIORS PROGRAM REVENUE	-	22,045	18,667	20,000	14,359	21,538	20,000	20,000
248-47110-55	SENIORS FUNDRAISING REVENUE	-	29,684	10,657	7,500	2,884	4,326	7,500	7,500
248-47120-55	SENIORS VAN FUNDRAISING REV	-	10,765	-	-	-	-	-	-
248-47130-55	SENIORS DFCI FUNDRAISING REV	-	2,429	1,119	1,500	3,100	4,650	1,500	1,500
	Total Public Charges for Service	89,557	177,729	324,206	380,671	267,539	386,313	409,832	365,742
SPONSORSHIP & DONATIONS									
248-48130-55	MISC REVENUE	2,208	3,612	41	-	25	38	-	-
248-48525-55	REC BUSINESS SPONSORSHIP	2,700	10,900	2,700	2,700	1,200	1,800	2,700	2,700
248-48600-55	MISC REVENUE-SPONSORSHIP	-	-	650	500	-	-	500	500
	Total Sponsorships & Donations	4,908	14,512	3,391	3,200	1,225	1,838	3,200	3,200
TOURNAMENT & CONCESSION OPERATION									
248-49295-55	TRANSFER FROM FUND 246	-	-	5,050	5,050	5,050	5,050	5,050	5,050
248-49300-55	FUND BALANCE APPLIED	-	-	-	19,000	-	(43,196)	(0)	60,000
	Total Tourn & Concession Ops	-	-	5,050	24,050	5,050	(38,146)	5,050	65,050
	248 - Park & Rec Spec Rev	94,465	192,241	332,647	407,921	273,814	350,005	418,082	433,992

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
PARK & REC PROGRAMS									
248-55110-111	SALARIES/PERMANENT	-	-	103,843	118,581	90,631	117,820	121,249	134,723
248-55110-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
248-55110-114	WAGES/PART-TIME/PERMANENT	49,483	67,930	62,129	100,640	42,353	55,059	102,904	100,639
248-55110-117	LONGEVITY PAY	-	-	-	700	-	-	700	700
248-55110-150	MEDICARE TAX/CITY SHARE	700	987	2,279	3,238	1,970	2,561	3,310	3,487
248-55110-151	SOCIAL SECURITY/CITY SHARE	2,993	4,221	9,744	13,843	8,423	10,950	14,155	14,909
248-55110-152	RETIREMENT	-	1	6,691	8,230	6,561	8,530	8,416	9,412
248-55110-153	HEALTH INSURANCE	-	-	26,322	34,277	18,433	23,962	35,991	16,685
248-55110-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	632	3,780	922	1,198	3,780	2,400
248-55110-155	WORKERS COMPENSATION	1,610	2,110	2,220	3,713	1,856	2,412	3,713	3,878
248-55110-156	LIFE INSURANCE	-	-	20	21	20	26	21	21
248-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
248-55110-158	UNEMPLOYMENT COMPENSATION	75	-	-	-	-	-	-	-
248-55110-211	PROFESSIONAL DEVELOPMENT	1,103	794	2,127	3,535	2,416	2,121	3,570	4,500
248-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	90	9,087	5,615	6,299	9,449	6,036	15,295
248-55110-225	TELECOM/INTERNET/COMMUNICATIONS	-	251	889	847	325	488	1,292	887
248-55110-310	OFFICE & OPERATING SUPPLIES	824	2,194	1,900	1,515	1,427	2,141	1,530	1,750
248-55110-320	SUBSCRIPTIONS/DUES	1,164	1,715	743	5,555	414	621	5,611	2,500
248-55110-324	PROMOTIONS/ADS	1,945	1,388	2,645	3,313	4,777	5,500	3,346	3,346
248-55110-330	TRAVEL EXPENSES	-	-	-	-	917	917	-	1,500
248-55110-341	REPAIR/MAINT/FUEL-VEHICLE	-	-	631	605	559	839	611	611
248-55110-342	PROGRAM SUPPLIES	-	46	32	-	1,434	2,151	-	-
248-55110-343	POSTAGE	-	-	-	-	-	-	-	-
248-55110-345	VOLUNTEER EXPENSES	177	362	-	1,000	25	25	1,010	1,010
248-55110-346	CONCESSION SUPPLIES	-	1,040	-	-	40	40	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	771	820	864	1,111	846	846	1,122	1,000
248-55110-405	BASKETBALL-SUPPLIES	1,084	925	1,308	400	-	-	404	404
248-55110-410	CLUB BASKETBALL-SUPPLIES	-	11,500	-	-	-	-	-	-
248-55110-411	SWL CLUB BASKETBALL-SUPPLIES	-	-	-	-	-	-	-	-
248-55110-412	WYFL FOOTBALL-SUPPLIES	9,829	6,482	-	-	-	-	-	-
248-55110-417	VOLLEYBALL-SUPPLIES	585	-	-	-	-	-	-	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	-	-	750	-	-	-	-	-
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	5,198	7,950	8,960	5,050	5,234	5,234	5,101	5,101
248-55110-430	START SMART SPORTS-SUPPLIES	816	103	203	505	426	426	510	510
248-55110-435	FLAG FOOTBALL-SUPPLIES	1,036	1,450	1,277	1,818	530	1,818	1,836	1,836
248-55110-445	ADULT SOFTBALL-SUPPLIES	60	-	130	200	-	-	202	202
248-55110-450	DANCE-SUPPLIES	-	-	-	404	-	404	408	408
248-55110-455	TAE KWON DO-SUPPLIES	57	261	1,053	200	-	200	202	202
248-55110-460	GYMNASTICS-SUPPLIES	-	-	-	303	-	-	306	-
248-55110-470	SUMMER CAMP-SUPPLIES	287	1,430	1,261	1,200	566	490	1,212	1,212
248-55110-475	AFTER SCHOOL-SUPPLIES	3,186	5,157	4,783	7,000	2,985	7,000	7,070	7,070
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	-	-	84	-	75	75	-	-
248-55110-485	TENNIS-SUPPLIES	1,194	522	1,216	1,225	1,162	1,162	1,237	1,250

248-55110-913	GENERAL FUND TRANSFER	-	14,922	-	-	-	-	-	-
	Total:	84,179	134,651	253,822	328,423	201,627	264,467	336,855	337,448
	SENIORS								
248-55115-111	SALARIES/PERMANENT	-	-	29,866	33,538	29,485	38,330	34,293	46,925
248-55115-114	WAGES/PART-TIME/PERMANENT	-	11,599	11,516	9,399	9,724	12,641	9,610	10,733
248-55115-150	MEDICARE TAX/CITY SHARE	-	123	569	623	600	780	637	842
248-55115-151	SOCIAL SECURITY/CITY SHARE	-	525	2,435	2,662	2,564	3,333	2,722	3,600
248-55115-152	RETIREMENT	-	-	1,943	2,314	2,124	2,761	2,366	3,261
248-55115-153	HEALTH INSURANCE	-	-	4,378	5,758	6,017	7,822	6,046	5,459
248-55115-154	HRA-LIFE STYLE ACCT EXPENSE	-	-	-	1,080	-	-	1,080	1,000
248-55115-155	WORKERS COMPENSATION	-	65	82	844	84	109	844	1,109
248-55115-211	PROFESSIONAL DEVELOPMENT	-	590	1,577	1,100	100	100	1,111	1,111
248-55115-224	SOFTWARE/HARDWARE MAINTENANCE	-	1,031	-	924	1,261	1,261	1,016	1,000
248-55115-225	TELECOM/INTERNET/COMMUNICATIONS	-	310	1,802	1,951	1,855	1,542	2,003	2,006
248-55115-310	OFFICE & OPERATING SUPPLIES	-	686	1,123	2,500	399	1,000	2,525	2,525
248-55115-320	SUBSCRIPTIONS/DUES	-	215	-	606	-	-	612	612
248-55115-342	PROGRAMMING EXPENSE	-	16,025	17,614	15,000	13,351	15,000	15,150	15,150
248-55115-400	MEMBERSHIP EXPENSE	-	1,897	1,461	1,200	717	860	1,212	1,212
	Total:	-	33,065	74,366	79,498	68,280	85,538	81,227	96,544
	Total:	84,179	167,715	328,187	407,921	269,907	350,005	418,082	433,992

FUND BALANCE		7,163	31,689	35,981			79,177	79,177	19,177
248-34300	Net Change-Increase/(Decrease)	10,285	24,526	4,292	-	3,907	43,196	0	(60,000)

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

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
MISCELLANEOUS REVENUES									
272-48100-00	INTEREST INCOME	-	-	-	-	-	-	-	-
272-48410-00	DONATIONS-LAKES IMPROVEMEN	-	-	-	-	415	415	-	-
	Total Miscellaneous Rev.	-	-	-	-	415	415	-	-
OTHER FINANCING SOURCES									
272-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	734	-	-
	Total Other Financing Sources	-	-	-	-	-	734	-	-
	Grand Total:	-	-	-	-	415	1,149	-	-

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
272-51920-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	1,149	1,149	-	-
272-51920-650	DONATION PURCHASES	-	-	-	-	-	-	-	-
272-51920-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	1,149	1,149	-	-

FUND BALANCE		475	475	475			(259)	(259)	(259)
272-34300	Net Change-Increase/(Decrease)	-	-	-	-	(734)	(734)	-	-

2024-2025 Budget
Birge Fountain Restoration Fund-452
Revenues & Expenses

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
452-43355-57	GENERAL FUND TRANSFER	-	500	500	500	-	500	500	500
452-48100-57	INTEREST INCOME	-	-	-	-	-	-	-	-
452-48400-57	INS. CLAIMS RECOVERY	-	-	-	-	-	-	-	-
452-48500-57	DONATIONS	10,305	-	-	-	-	-	-	-
452-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	250	-	-
	Total:	10,305	500	500	500	-	750	500	500

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	283	429	530	500	-	750	500	500
	Total:	283	429	530	500	-	750	500	500

FUND BALANCE		10,515	10,586	10,556			10,306	10,306	10,306
452-34300	Net Change-Increase/(Decrease)	10,022	71	(30)	-	-	(250)	-	-

2024-2025 Budget
Depot Restoration Fund-459
Revenues & Expenses

REVENUES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
INTERGOVERNMENTAL REVENUES									
459-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-	-
459-43510-57	FEDERAL/STATE GRANT	-	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES									
459-48100-57	INTEREST INCOME	-	-	-	-	-	-	-	-
459-48545-57	DONATIONS	-	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
459-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	-	-	-

EXPENSES

	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-Oct	2024 ACT-EST	2025 ORIG BUDGET	2025 ADJ BUDGET
459-57500-212	ADMIN/LEGAL	-	-	-	-	-	-	-	-
459-57500-650	TRANSFER OUT	-	-	-	-	-	-	-	-
459-57500-820	CONSTRUCTION	-	-	-	-	-	-	-	-
459-57500-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-	-
459-57500-822	CONSTRUCTION ADMINISTRATION	-	-	-	-	-	-	-	-
459-57500-830	CONTINGENCIES	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-

FUND BALANCE		31,368	31,368	31,368			31,368	31,368	31,368
459-34300	Net Change-Increase/(Decrease)	-	-	-	-	-	-	-	-