



## Finance Committee Meeting

Cravath Lakefront Conference Room, City of  
Whitewater Municipal Building, 312 W. Whitewater  
St., Whitewater WI 53190

**Thursday, October 12, 2023 - 6:00 PM**

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

Oct 12, 2023, 6:00 – 8:00 PM (America/Chicago)

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

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

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## AGENDA

### CALL TO ORDER

### ROLL CALL

### HEARING OF CITIZEN COMMENTS

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

***To make a comment during this period, or during any agenda item: On a computer or handheld device, locate the controls on your computer to raise your hand. You may need to move your mouse to see these controls. On a traditional telephone, dial \*6 to unmute your phone and dial \*9 to raise your hand.***

**CONSIDERATIONS / DISCUSSIONS / REPORTS**

- [1.](#) 2024-2025 Draft Budget Review (2 of 3)

**FUTURE AGENDA ITEMS**

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

**ADJOURNMENT**

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

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



# Council Agenda Item

Meeting Date:	October 12 <sup>th</sup> , 2023
Agenda Item:	2024-2025 Budget Review
Staff Contact (name, email, phone):	Rachelle Blicht, <a href="mailto:rblitch@whitewater-wi.gov">rblitch@whitewater-wi.gov</a> , 262-473-1380

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

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

**PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS**  
(Dates, committees, action taken)

**FINANCIAL IMPACT**  
(If none, state N/A)

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

**STAFF RECOMMENDATION**

None

**ATTACHMENT(S) INCLUDED**  
(If none, state N/A)

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



To: City Council Members and Management Team

From: Rachelle Blitch, Finance Director

Re: 2024-2025 Budget Review Timeline

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

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

Tuesday, October 10<sup>th</sup> 6pm **Special Finance Committee Meeting** to review the following budgets:

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

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

Thursday, October 12<sup>th</sup> 6pm **Special Finance Committee Meeting** to review the following budgets:

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

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

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

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

Rachelle, Michelle D, Hunter K,

1. Parks & Recreation Overview	
a. Parks Administration (55200)	
b. Park Maintenance (53270)	
c. Recreation Administration (55210)	
d. Recreation Programs (55300)	
e. Sr. Citizen’s Programs	
f. Community Events/Projects (55320, 55330)	
g. Facilities (51600, 55111)	
2. Fund 217 – Building Repair	
3. Fund 225 – Skate Park	
4. Fund 240 – Parkland Acquisition	
5. Fund 245 – Parkland Development	
6. Fund 246 – Field of Dreams	
7. Fund 247 – Aquatic Center	
8. Fund 248 – Park & Recreation Special Revenue	
9. Fund 272 – Lakes Improvement	
10. General Fund Overview	
a. Revenue	
b. Expenditures	
11. Neighborhood Services (52400)	
12. Capital Improvement Program (CIP pdf document)	
13. Debt Service – Revenue and Expense, Projections	

14. Fund 450 – Capital Project Fund	
15. Administration	
16. 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)	
17. Fund 214 – Elections	
18. Downtown Whitewater Grant	
19. Transfers – General Fund	
20. Fund 900 – Economic Development	
21. TIDs 10-14	
22. Proposed Revisions based on review feedback	
23. Recommendation to full council for approval	

Tuesday, October 17<sup>th</sup> 6:30pm **Regular Council meeting.** City Manager Presents Requested Budget to Council

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

Thursday, October 19<sup>th</sup> Public Notice Publication Date

Tuesday, November 7<sup>th</sup> 6:30p **Regular Council Meeting.** Present Recommended Budget containing cumulative revisions/final adjustments to full council

Tuesday, November 21<sup>st</sup> 6:30p **Regular Council Meeting.** Public Hearing and Formal Adoption of the 2024 Budget and Tax Levy

Mid-December Publish Approved 2024-2025 Budget document (final revised) to Common Council, Citizens, Department Heads. Post on city’s website.

2024-2025 Budget  
 General Fund  
 Public Works Administration

PUBLIC WORKS ADMINISTRATION

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53100-111	18,667	18,878	19,629	20,362	20,167	20,621	21,085
100-53100-113	-	-	-	-	-	-	-
100-53100-117	-	-	-	-	-	-	-
100-53100-118	-	-	-	-	-	-	-
100-53100-150	251	254	271	295	286	299	306
100-53100-151	1,072	1,085	1,124	1,262	1,224	1,278	1,307
100-53100-152	1,252	1,270	1,275	1,385	1,454	1,423	1,423
100-53100-153	3,428	3,611	4,093	4,496	4,665	4,884	5,128
100-53100-154	475	475	475	475	674	513	513
100-53100-155	44	38	35	34	25	23	23
100-53100-156	8	10	10	6	11	6	6
100-53100-211	129	855	1,234	1,111	1,089	1,111	1,122
100-53100-213	14,547	8,108	9,890	12,120	22,183	12,120	12,241
100-53100-224	1,888	1,355	2,206	4,747	4,879	3,012	3,104
100-53100-225	1,574	2,113	2,107	2,366	2,366	2,288	2,617
100-53100-310	1,794	1,922	2,289	1,818	2,074	1,818	1,836
100-53100-320	292	56	293	303	300	303	306
100-53100-325	78	78	96	606	334	300	300
100-53100-330	-	-	-	-	-	-	-
<b>Total Public Works Administration</b>	<b>45,500</b>	<b>40,109</b>	<b>45,026</b>	<b>51,387</b>	<b>61,732</b>	<b>50,000</b>	<b>51,317</b>

2024-2025 Budget  
 General Fund  
 Shop/Fleet Operations

SHOPI/FLEET OPERATIONS

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53230-111	WAGES/PERMANENT	61,195	63,545	63,999	63,935	64,943	65,245	66,713
100-53230-112	WAGES/OVERTIME	-	-	139	-	305	-	-
100-53230-113	WAGES/TEMPORARY	-	-	-	-	136	-	-
100-53230-117	LONGEVITY PAY	560	560	695	830	455	810	810
100-53230-118	UNIFORM ALLOWANCES	1,526	(260)	(338)	68	(189)	68	68
100-53230-150	MEDICARE TAX/CITY SHARE	823	850	860	941	941	962	983
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,518	3,633	3,678	4,026	4,023	4,111	4,204
100-53230-152	RETIREMENT	4,158	4,303	4,125	4,409	4,809	4,562	4,562
100-53230-153	HEALTH INSURANCE	11,792	15,200	16,214	17,618	16,679	19,548	20,525
100-53230-154	HSA-HRA CONTRIBUTIONS	1,290	378	286	2,413	30	2,592	2,592
100-53230-155	WORKERS COMPENSATION	2,965	2,368	2,009	1,983	1,631	1,282	1,282
100-53230-156	LIFE INSURANCE	50	51	52	59	59	59	59
100-53230-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	4,562	4,642	6,416	4,545	4,402	4,545	4,590
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	14,374	16,752	20,215	15,150	17,548	16,000	16,000
100-53230-225	MOBILE COMMUNICATIONS	470	460	383	492	492	492	497
100-53230-242	REPRMTN VEHICLES	108	-	-	-	-	-	-
100-53230-310	OFFICE & OPERATING SUPPLIES	18,738	16,375	29,499	15,150	15,964	16,000	16,000
100-53230-352	VEHICLE REPR PARTS	19,130	23,959	44,673	25,250	65,000	25,250	25,503
100-53230-354	POLICE VEHICLE REPAIR/MAINT	8,601	14,162	15,241	14,140	13,098	14,140	14,281
100-53230-355	BLDG MTN REPR SUPP	1,967	3,173	2,078	3,535	3,535	3,535	3,570
	<b>Total Shop/Fleet Operations</b>	<b>155,827</b>	<b>170,149</b>	<b>210,224</b>	<b>174,542</b>	<b>213,861</b>	<b>179,201</b>	<b>182,240</b>



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

**STREET MAINTENANCE**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53300-111	WAGES/PERMANENT	315,450	322,101	306,678	334,349	312,501	344,187	351,931
100-53300-112	WAGES/OVERTIME	155	1,116	942	646	1,064	650	664
100-53300-113	WAGES/TEMPORARY	-	235	-	818	4,552	818	836
100-53300-117	LONGEVITY PAY	2,240	2,240	2,365	2,490	1,820	1,600	1,600
100-53300-118	UNIFORM ALLOWANCES	7,480	8,357	7,461	6,678	9,521	6,678	6,678
100-53300-150	MEDICARE TAX/CITY SHARE	4,294	4,442	4,272	4,967	4,706	5,152	5,268
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,361	18,996	18,264	21,239	20,124	22,029	22,525
100-53300-152	RETIREMENT	21,214	21,784	20,077	22,975	23,014	23,930	23,930
100-53300-153	HEALTH INSURANCE	69,322	69,845	69,772	74,919	70,385	80,484	84,509
100-53300-154	HSA-HRA CONTRIBUTIONS	5,159	8,046	6,439	10,400	1,479	10,503	10,503
100-53300-155	WORKERS COMPENSATION	15,119	12,138	9,611	10,407	7,772	6,789	6,789
100-53300-156	LIFE INSURANCE	126	143	138	140	146	140	140
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	880	764	1,284	505	1,581	505	510
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	16,802	13,187	18,982	15,150	25,707	15,150	15,302
100-53300-224	SOFTWARE/HARDWARE MAINTENANC	1,888	1,355	2,405	5,147	6,004	2,135	2,244
100-53300-225	TELECOM/INTERNET/COMMUNICATION	2,392	2,869	3,103	3,120	3,261	3,166	3,488
100-53300-310	OFFICE & OPERATING SUPPLIES	1,106	668	654	1,010	1,010	1,010	1,020
100-53300-351	FUEL EXPENSES	18,886	19,687	27,972	18,180	21,769	18,180	18,362
100-53300-354	TRAFFIC CONTROL SUPP	8,189	9,843	9,421	12,120	12,120	12,120	12,241
100-53300-405	MATERIALS/REPAIRS	15,491	18,013	13,990	12,120	12,120	12,120	12,241
100-53300-821	BRIDGE/DAM	5,517	-	3,484	4,040	-	4,040	4,080
	<b>Total Street Maintenance</b>	<b>530,072</b>	<b>535,830</b>	<b>527,315</b>	<b>561,420</b>	<b>540,656</b>	<b>571,387</b>	<b>584,862</b>

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

**SNOW & ICE**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53320-111	WAGES/PERMANENT	29,550	42,583	31,022	42,148	46,434	42,691	43,652
100-53320-112	WAGES/OVERTIME	7,760	11,079	10,639	8,217	9,199	8,259	8,445
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	360	360	360	360	293	220	220
100-53320-150	MEDICARE TAX/CITY SHARE	494	728	546	740	899	750	766
100-53320-151	SOCIAL SECURITY/CITY SHARE	2,111	3,114	2,334	3,163	3,844	3,205	3,277
100-53320-152	RETIREMENT	2,450	3,612	2,590	3,449	4,514	3,531	3,531
100-53320-153	HEALTH INSURANCE	7,879	9,017	9,423	9,558	13,726	11,081	11,635
100-53320-154	HSA-HRA CONTRIBUTIONS	829	1,110	769	1,363	370	1,539	1,539
100-53320-155	WORKERS COMPENSATION	1,721	2,533	1,240	1,475	1,576	946	946
100-53320-156	LIFE INSURANCE	15	25	24	21	41	21	21
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	9,805	5,395	-	12,120	5,893	12,120	12,241
100-53320-351	FUEL EXPENSES	7,009	7,256	8,101	9,090	9,000	9,090	9,181
100-53320-353	SNOW EQUIP/REPR PARTS	34,688	33,973	14,368	30,000	23,232	30,000	30,300
100-53320-460	SALT & SAND	25,965	26,785	25,100	30,000	17,000	30,000	30,300
	<b>Total Snow &amp; Ice</b>	<b>130,637</b>	<b>147,570</b>	<b>106,517</b>	<b>151,704</b>	<b>136,020</b>	<b>153,453</b>	<b>156,054</b>

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

**STREET LIGHTS**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
100-53420-111	WAGES/PERMANENT	5,587	5,000	9,546	6,322	18,981	5,940	6,074
100-53420-112	WAGES/OVERTIME	336	-	139	185	-	186	190
100-53420-117	LONGEVITY PAY	40	40	50	60	33	-	-
100-53420-150	MEDICARE TAX/CITY SHARE	80	67	125	95	259	93	95
100-53420-151	SOCIAL SECURITY/CITY SHARE	343	287	534	407	1,106	398	407
100-53420-152	RETIREMENT	410	346	618	447	1,340	423	423
100-53420-153	HEALTH INSURANCE	1,020	1,610	2,263	1,780	2,936	993	1,042
100-53420-154	HSA-HRA CONTRIBUTIONS	92	375	280	250	47	108	108
100-53420-155	WORKERS COMPENSATION	292	163	295	200	500	119	119
100-53420-156	LIFE INSURANCE	4	3	4	3	11	3	3
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-53420-222	ELECTRICITY	218,831	214,629	230,801	174,725	230,041	230,041	232,341
100-53420-310	OFFICE & OPERATING SUPPLIES	5,406	4,340	5,654	7,000	13,736	7,000	7,070
100-53420-820	STREET LIGHTS	-	595	150	1,010	4,697	1,010	1,020
	<b>Total Street Lights</b>	<b>232,441</b>	<b>227,456</b>	<b>250,459</b>	<b>192,483</b>	<b>273,685</b>	<b>246,312</b>	<b>248,891</b>

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

0.00

REVENUES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
215-43355-53	FUND TRANSFERS-VARIOUS	85,000	170,000	-	85,000	170,000	-	-
215-43510-53	FEDERAL/STATE GRANT-REIMBURS	-	-	-	-	-	-	-
	<b>Total Intergovernmental Rev.</b>	<b>85,000</b>	<b>170,000</b>	<b>-</b>	<b>85,000</b>	<b>170,000</b>	<b>-</b>	<b>-</b>
<b>MISCELLANEOUS REVENUES</b>								
215-48100-53	INTEREST INCOME	355	45	82	150	596	507	451
215-48300-53	SALE OF VEHICLES/MISC REVENU	13,872	31,965	-	-	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-
	<b>Total Miscellaneous Revenues</b>	<b>14,227</b>	<b>32,010</b>	<b>82</b>	<b>150</b>	<b>596</b>	<b>507</b>	<b>451</b>
<b>OTHER FINANCING SOURCES</b>								
215-49290-53	TRANSFER IN-OTHER FUNDS	21,500	25,000	25,000	25,000	25,000	25,000	25,000
215-49291-53	BOND PROCEEDS	-	-	-	-	-	137,000	-
215-49300-53	FUND BALANCE APPLIED	-	-	-	19,850	99,677	116,493	(19,451)
	<b>Total Other Financing Sources</b>	<b>21,500</b>	<b>25,000</b>	<b>25,000</b>	<b>44,850</b>	<b>124,677</b>	<b>278,493</b>	<b>5,549</b>
	<b>Grand Total:</b>	<b>120,727</b>	<b>227,010</b>	<b>25,082</b>	<b>130,000</b>	<b>295,273</b>	<b>279,000</b>	<b>6,000</b>

EXPENSES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
215-53560-810	CAPITAL EQUIPMENT	24,934	70,912	-	-	-	-	-
215-53560-820	ROLLING STOCK	147,249	163,715	30,090	130,000	295,273	279,000	6,000
	<b>Total:</b>	<b>172,183</b>	<b>234,627</b>	<b>30,090</b>	<b>130,000</b>	<b>295,273</b>	<b>279,000</b>	<b>6,000</b>

<b>FUND BALANCE</b>	129,858	122,241	246,333	146,656	30,162	49,613
215-34300 Net Change-Increase/(Decrease)	(51,456)	(7,617)	124,092	-	(99,677)	(97,043)

Note: Projected Fund Balance will be supported by distribution of General Fund operating surplus annually

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

**REVENUES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES / 230-43000</b>				1,307				
230-43355-53	GENERAL FUND TRANSFER Direct Billing for Service	427,890	450,307	406,853	476,580	476,580	478,887	482,724
230-43540-53	RECYCLING GRANT-STATE OF WIS	31,731	31,846	31,764	32,000	31,780	31,780	31,780
	<b>Total Intergovernmental Rev.</b>	<b>459,621</b>	<b>482,153</b>	<b>438,617</b>	<b>508,580</b>	<b>508,360</b>	<b>510,667</b>	<b>514,504</b>
<b>PUBLIC CHARGES FOR SERVICE / 230-46000</b>								
230-46422-53	TRASH REMOVAL FEES	200	-	-	200	-	-	-
230-46440-53	BRUSH REMOVAL FEES	51	60	30	200	-	-	-
	<b>Total Public Charges - Service</b>	<b>251</b>	<b>60</b>	<b>30</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES / 230-49000</b>								
230-49300-53	FUND BALANCE APPLIED	-	-	-	(2,949)	(4,448)	-	-
	<b>Total Miscellaneous Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,949)</b>	<b>(4,448)</b>	<b>-</b>	<b>-</b>
	<b>Grand Total:</b>	<b>459,872</b>	<b>482,213</b>	<b>438,647</b>	<b>506,031</b>	<b>503,913</b>	<b>510,667</b>	<b>514,504</b>

**EXPENSES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
230-53600-219	JOHN'S-CITY PICKUP	321,655	323,157	332,197	363,000	361,550	365,640	368,280
230-53600-220	LANDFILL CONTRACT SERVICES	17,767	9,079	9,482	6,000	6,500	7,000	7,200
230-53600-295	CONTRACT JOHN'S RECYCLE	115,982	124,677	138,718	136,950	135,570	137,946	138,942
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	78	78	96	81	293	81	82
	<b>Total:</b>	<b>455,481</b>	<b>456,991</b>	<b>480,493</b>	<b>506,031</b>	<b>503,913</b>	<b>510,667</b>	<b>514,504</b>

<b>FUND BALANCE</b>		33,762	58,984	17,138		21,585	21,585	21,585
230-34300	Net Change-Increase/(Decrease)	4,390	25,222	(41,846)	-	4,448	-	-

**NOTES**

1) <b>2022 Budgeted Rates:</b>	2024 Rates	2024 Units	2024 Cost	2025 Rates	2025 Cost	2024-2025 Increase	
	Refuse rate:	\$9.00	2,770	299,160	9.00	301,320	\$2,160.00
	Bulk collection rate:	\$2.00	2,770	66,480	2.00	66,960	\$480.00
	Recycle rate:	\$4.15	2,770	137,946	4.15	138,942	\$996.00
	<b>Total:</b>	<b>\$15.15</b>	<b>2,720</b>	<b>503,586</b>	<b>15.15</b>	<b>507,222</b>	<b>\$3,636.00</b>

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

**REVENUES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
250-43355-56	GENERAL FUND TRANSFER	6,000	7,917	7,500	-	-	10,000	10,000
	Total Intergovernmental Rev	6,000	7,917	7,500	-	-	10,000	10,000
<b>PUBLIC CHARGES FOR SERVICE</b>								
250-46810-56	PARKLAND FEES--TREES	285	-	-	-	-	-	-
	Total Charges for Service	285	-	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>								
250-48100-56	INTEREST INCOME	7	1	4	-	-	-	-
250-48510-56	DONATION FOR TREES	-	1,500	3,750	-	3,750	-	-
	Total Miscellaneous Rev.	7	1,501	3,754	-	3,750	-	-
<b>OTHER FINANCING SOURCES</b>								
250-49300-56	FUND BALANCE APPLIED	-	-	-	1,000	(650)	6,000	(5,990)
	Total Otr Financing Sources	-	-	-	1,000	(650)	6,000	(5,990)
	<b>Grand Total:</b>	<b>6,292</b>	<b>9,418</b>	<b>11,254</b>	<b>1,000</b>	<b>3,100</b>	<b>16,000</b>	<b>4,010</b>

**EXPENSES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
250-56130-219	PROFESSIONAL SERVICES	6,000	1,650	14,347	-	2,800	15,000	3,000
250-56130-294	TREE PURCHASES	275	1,240	-	1,000	300	1,000	1,010
250-56130-650	TRANSFER OUT	-	-	-	-	-	-	-
	<b>Total:</b>	<b>6,275</b>	<b>2,890</b>	<b>14,347</b>	<b>1,000</b>	<b>3,100</b>	<b>16,000</b>	<b>4,010</b>

**FUND BALANCE**

250-34300	Net Change-Increase/(Decrease)	12,367	18,895	15,802	-	16,452	10,452	16,442
		17	6,528	(3,093)	-	650	(6,000)	5,990

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

REVENUES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
280-43355-57	GENERAL FUND TRANSFER	182,782	192,218	176,965	8,035	158,035	-	-
280-43378-57	PROJECT REIMBURSEMENT REV	26,172	76,812	-	-	-	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	80,000	-	-	-	-	-	-
	<b>Total Intergovernmental</b>	<b>288,955</b>	<b>269,030</b>	<b>176,965</b>	<b>8,035</b>	<b>158,035</b>	<b>-</b>	<b>-</b>
<b>MISCELLANEOUS REVENUES</b>								
280-48100-57	INTEREST INCOME	1,300	261	1,232	-	11,690	9,936	8,843
	<b>Total Miscellaneous Rev.</b>	<b>1,300</b>	<b>261</b>	<b>1,232</b>	<b>-</b>	<b>11,690</b>	<b>9,936</b>	<b>8,843</b>
<b>OTHER FINANCING SOURCES</b>								
280-49295-57	BOND PROCEEDS	-	-	-	-	-	-	185,000
280-49300-57	FUND BALANCE APPLIED	-	-	-	351,965	63,391	396,724	97,007
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>351,965</b>	<b>63,391</b>	<b>396,724</b>	<b>97,007</b>
	<b>Grand Total:</b>	<b>290,255</b>	<b>269,291</b>	<b>178,197</b>	<b>360,000</b>	<b>233,116</b>	<b>406,660</b>	<b>290,850</b>

EXPENSES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-
280-57500-805	SIDEWALK-ANNUAL	1,168	4,841	650	20,000	20,000	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	203,777	192,445	293,254	320,000	130,000	366,660	250,850
280-57500-821	ENGINEERING	-	28,636	14,980	20,000	83,116	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-	-
	<b>Total:</b>	<b>204,945</b>	<b>225,922</b>	<b>308,883</b>	<b>360,000</b>	<b>233,116</b>	<b>406,660</b>	<b>290,850</b>

FUND BALANCE

280-34300	Net Change-Increase/(Decrease)	678,416	721,785	591,099	-	527,708	130,984	33,977
		85,310	43,369	(130,686)		(63,391)	(396,724)	(97,007)

2024-2025 Budget  
Summary  
Water Utility

(151,107.88) (189,103.36) #####

FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>							
Total Revenues	2,062,795	2,568,606	2,709,462	2,927,442	2,758,814	3,830,380	3,067,799
<b>EXPENSES</b>							
100 Personnel & Benefits	631,304	612,438	629,434	718,199	712,221	770,682	787,719
200 Professional Svcs	245,072	256,303	369,179	285,178	312,881	284,748	292,183
300 Commodities & Other Exp	254,420	470,335	449,650	484,232	493,771	831,497	1,824,792
500 Insurance	886,187	825,702	877,247	406,422	377,500	374,000	378,220
600 Debt Service	148,420	149,895	373,854	767,874	728,549	922,056	801,141
800 Capital Outlay	14,326	26,405	93,683	265,538	285,000	836,500	863,750
900 Transfers	-	-	-	-	-	-	-
<b>Total</b>	<b>2,179,729</b>	<b>2,341,078</b>	<b>2,793,047</b>	<b>2,927,442</b>	<b>2,909,922</b>	<b>4,019,483</b>	<b>4,947,805</b>

Liquid-Operating Cash	663,917	848,477	1,091,589		1,039,186		
Liquid-Restricted Cash	1,412,335	949,002	1,805,734		1,310,603		
Non-Liquid-Fund Balance	9,036,631	9,494,392	8,449,906		9,004,316		
<b>TOTAL FUND BALANCE</b>	<b>11,112,883</b>	<b>11,291,871</b>	<b>11,347,228</b>		<b>11,354,106</b>	<b>10,468,329</b>	<b>11,198,675</b>
Net Change-Increase/(Decrease)	(116,934)	178,988	55,357		6,877	(885,777)	730,346



Water Utility Fund

Revenues

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>								
610-46460-61	UNMETERED SALES/GENERAL CUST	-	(51)	(100)	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	585,419	668,745	672,469	775,177	765,834	739,396	739,396
610-46462-61	METERED SALES/COMMERCIAL	90,907	107,980	106,786	131,925	133,176	150,028	150,028
610-46463-61	METERED SALES/INDUSTRIAL	502,954	590,759	640,303	660,467	567,285	529,426	529,426
610-46464-61	SALES TO PUBLIC AUTHORITIES	142,540	190,060	201,176	212,706	221,362	236,083	236,083
610-46465-61	PUBLIC FIRE PROTECTION REV	477,961	515,063	518,488	586,569	631,083	746,595	746,595
610-46466-61	PRIVATE FIRE PROTECTION REV	41,594	43,803	61,538	48,410	62,891	52,671	52,671
610-46467-61	METERED SALES/MF RESIDENTIAL	138,808	160,160	160,682	183,540	171,732	187,934	187,934
<b>Total Revenues</b>		<b>1,980,182</b>	<b>2,276,519</b>	<b>2,361,342</b>	<b>2,598,793</b>	<b>2,553,362</b>	<b>2,642,132</b>	<b>2,642,132</b>
<b>OTHER REVENUE SOURCES</b>								
610-47419-61	INTEREST INCOME	(729)	618	2,164	500	23,725	20,166	17,948
610-47420-61	INTEREST REVENUE-LEASES	-	-	1,836	-	-	-	-
610-47421-61	DEVELOPER CONTRIBUTION	10,400	26,800	33,000	10,000	10,000	10,000	10,000
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	-	7,500	-	-	-	-
610-47425-61	MISC AMORTIZATION	-	-	-	8,000	13,814	13,814	13,814
610-47460-61	OTR REV/TOWER/SERVICE	36,197	35,284	14,920	27,155	28,038	28,000	28,000
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	6,686	9,495	9,468	6,000	15,000	10,000	10,000
610-47471-61	MISC SERVICE REV - TURN OFF	560	834	515	500	2,258	2,000	2,000
610-47474-61	OTHER REV--LABOR/MATERIAL	4,571	11,837	14,059	-	38,949	-	-
610-47475-61	WATER TAPS--CONTRIBUTIONS	-	268	30	-	-	-	-
610-47476-61	NET RETURN ON INVEST-METERS	11,229	10,867	10,499	12,000	10,500	10,500	10,500
610-47481-61	MISC GRANT REVENUE	10,330	194,768	232,866	-	-	-	-
610-47482-61	SALE OF USED EQUIPMENT	3,370	1,316	1,250	-	5,569	2,000	2,000
610-47483-61	LEASE REVENUE	-	-	20,012	-	20,012	20,012	20,012
610-47485-61	BOND/NOTE/LOAN PROCEEDS	-	-	-	-	-	-	-
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	-	-	14,633	-	25,127	10,494
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	-	-	14,633	-	24,627	10,494
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	-	-	79,963	-	79,963	79,963
610-47489-61	TRANSFER TID 14-TOWER DEBT	-	-	-	44,465	44,465	56,263	55,013
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	110,800	(6,877)	885,777	155,431
<b>Total Other Revenue Sources</b>		<b>82,613</b>	<b>292,087</b>	<b>348,120</b>	<b>328,649</b>	<b>205,452</b>	<b>1,188,248</b>	<b>425,667</b>
<b>610 - Water Utility</b>		<b>2,062,795</b>	<b>2,568,606</b>	<b>2,709,462</b>	<b>2,927,442</b>	<b>2,758,814</b>	<b>3,830,380</b>	<b>3,067,799</b>

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>SOURCE OF SUPPLY EXPENSES / 610-61600</b>								
610-61600-111	SALARIES/WAGES	18,003	14,408	18,883	16,632	20,081	18,141	18,549
610-61600-112	WAGES/OVERTIME	608	448	2,010	5,529	1,981	5,209	5,327
610-61600-310	OFFICE & OPERATING SUPPLIES	567	154	308	550	1,390	1,500	1,500
610-61600-350	REPAIR/MTN EXPENSES	801	245	47	500	350	500	500
	<b>Total Source Of Supply Exp.</b>	<b>19,979</b>	<b>15,255</b>	<b>21,247</b>	<b>23,211</b>	<b>23,802</b>	<b>25,350</b>	<b>25,875</b>
<b>PUMPING OPERATIONS EXPENSES / 610-61620</b>								
610-61620-111	SALARIES/WAGES	40,224	29,366	37,610	38,530	43,718	42,025	42,970
610-61620-112	WAGES/OVERTIME	-	-	-	-	129	-	-
610-61620-220	UTILITIES	158,749	179,531	209,850	180,000	170,490	180,000	181,800
610-61620-310	OFFICE & OPERATING SUPPLIES	485	76	353	400	3,266	2,000	2,000
610-61620-350	REPAIR/MTN EXPENSE	24,360	171,068	201,060	118,500	118,500	353,000	1,387,000
	<b>Total Pumping Operations Exp.</b>	<b>223,818</b>	<b>380,041</b>	<b>448,873</b>	<b>337,430</b>	<b>336,103</b>	<b>577,025</b>	<b>1,613,770</b>
<b>WATER TREATMENT OPERATIONS EXP / 610-61630</b>								
610-61630-111	SALARIES/WAGES	19,462	14,713	18,084	22,580	23,494	24,629	25,183
610-61630-112	WAGES/OVERTIME	-	-	-	-	-	-	-
610-61630-310	WATER TESTING & OP SUPPLIES	9,083	11,587	12,014	20,200	20,200	21,000	25,000
610-61630-341	CHEMICALS	24,343	21,708	33,399	37,500	37,500	35,000	38,500
610-61630-350	Repair/Maint Expense	79,097	125,003	22,180	119,000	119,000	190,000	129,000
	<b>Total Water Treatment Op</b>	<b>131,986</b>	<b>173,010</b>	<b>85,676</b>	<b>199,280</b>	<b>200,194</b>	<b>270,629</b>	<b>217,683</b>
<b>TRANSMISSION EXPENSES / 610-61640</b>								
610-61640-111	SALARIES/WAGES	957	588	640	1,057	723	1,153	1,179
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-	-
610-61640-310	OFFICE & OPERATING SUPPLIES	34	-	-	-	-	-	-
	<b>Total Transmission Expenses</b>	<b>991</b>	<b>588</b>	<b>640</b>	<b>1,057</b>	<b>723</b>	<b>1,153</b>	<b>1,179</b>
<b>TOWER/RESERVOIRS MTN. EXPENSES / 610-61650</b>								
610-61650-111	MTN SALARIES/WAGES	2,547	1,351	2,399	2,660	3,033	2,902	2,967
610-61650-112	WAGES/OVERTIME	-	-	-	-	772	-	-
610-61650-350	REPAIR/MTN EXPENSE	25,245	31,407	34,762	60,000	65,000	73,500	70,000
	<b>Total Reservoirs Mtn. Expense</b>	<b>27,792</b>	<b>32,759</b>	<b>37,161</b>	<b>62,660</b>	<b>68,805</b>	<b>76,402</b>	<b>72,967</b>
<b>MAINS MTN. EXPENSE / 610-61651</b>								
610-61651-111	MTN SALARIES/WAGES	19,417	12,083	13,419	17,752	21,225	19,362	19,798
610-61651-112	WAGES/OVERTIME	-	-	186	-	-	394	403
610-61651-113	TEMPORARY WAGES	1,656	2,169	189	-	-	-	-
610-61651-350	REPAIR/MTN EXPENSE	28,363	35,338	45,308	36,000	36,000	40,000	45,000
	<b>Total Mains Mtn. Expense</b>	<b>49,436</b>	<b>49,590</b>	<b>59,101</b>	<b>53,752</b>	<b>57,225</b>	<b>59,756</b>	<b>65,200</b>
<b>SERVICES MTN. EXPENSES / 610-61652</b>								
0-61652-111	MTN SALARIES/WAGES	16,850	10,738	33,620	15,589	16,901	17,004	17,386
0-61652-112	WAGES/OVERTIME	82	-	1,294	427	186	2,742	2,803

(151,107.88) (189,103.36) (1,880,005.67)

2024-2025 Budget  
Water Utility Fund  
Expenditures

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
610-61652-350 REPAIR/MTN EXPENSE	11,347	13,446	22,711	35,000	30,000	30,000	35,000
Total Services Mtn. Expenses	28,279	24,184	57,625	51,016	47,087	49,745	55,190
<b>METERS MTN. EXPENSES / 610-61653</b>							
610-61653-111 MTN SALARIES/WAGES	10,349	15,575	18,898	12,941	30,235	14,115	14,433
610-61653-112 WAGES/OVERTIME	-	-	-	-	65	-	-
610-61653-210 CONTRACTUAL SERVICES	48,346	23,858	15,505	14,100	14,100	16,000	20,000
610-61653-350 REPAIR/MTN EXPENSE	2,101	6,936	3,563	2,750	2,750	3,000	3,500
Total Meters Mtn. Expenses	60,796	46,368	37,966	29,791	47,149	33,115	37,933

DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>HYDRANTS MTN. EXPENSES / 610-61654</b>							
610-61654-111 MTN SALARIES/WAGES	8,921	8,412	8,078	9,893	27,604	10,790	11,033
610-61654-112 WAGES/OVERTIME	-	-	18	-	598	39	40
610-61654-113 WAGES TEMPORARY	4,536	3,105	279	-	-	-	-
610-61654-350 REPAIR/MTN EXPENSE	10,850	8,716	9,927	10,100	10,100	15,000	15,000
<b>Total Hydrants Mtn. Expenses</b>	<b>24,307</b>	<b>20,233</b>	<b>18,302</b>	<b>19,993</b>	<b>38,301</b>	<b>25,829</b>	<b>26,073</b>
<b>METER READING EXPENSES / 610-61901</b>							
610-61901-111 SALARIES/WAGES	1,083	95	198	800	1,446	873	893
610-61901-112 WAGES/OVERTIME	-	-	-	-	-	-	-
<b>Total Meter Reading Expenses</b>	<b>1,083</b>	<b>95</b>	<b>198</b>	<b>800</b>	<b>1,446</b>	<b>873</b>	<b>893</b>
<b>ACCOUNTING &amp; COLLECTING EXP / 610-61902</b>							
610-61902-111 SALARIES/WAGES	38,081	38,147	37,924	42,217	57,327	44,397	45,396
610-61902-112 WAGES/OVERTIME	-	-	-	-	161	-	-
<b>Total Acct. &amp; Collecting Exp.</b>	<b>38,081</b>	<b>38,147</b>	<b>37,924</b>	<b>42,217</b>	<b>57,489</b>	<b>44,397</b>	<b>45,396</b>
<b>CUSTOMERS ACCOUNTS EXPENSES / 610-61903</b>							
610-61903-224 SOFTWARE/HARDWARE MAINTENANC	4,886	6,556	4,562	10,646	12,612	7,981	8,223
610-61903-310 INFO TECH & OPERATING SUPPLIES	641	53	161	-	50	-	-
610-61903-325 PUBLIC EDUCATION	78	78	96	657	300	657	664
610-61903-361 AMR GATEWAY SERVICES	1,354	9,022	9,934	12,500	12,500	17,000	19,500
610-61903-362 CREDIT/DEBIT CARD EXPENSES	7,653	10,408	12,013	9,275	-	9,275	9,368
<b>Total Customer Accounts Exp.</b>	<b>14,611</b>	<b>26,117</b>	<b>26,767</b>	<b>33,078</b>	<b>25,462</b>	<b>34,913</b>	<b>37,754</b>
<b>ADMINISTRATIVE EXPENSES / 610-61920</b>							
610-61920-111 SALARIES/WAGES	118,616	120,800	125,280	132,225	126,936	133,566	136,572
610-61920-154 PROFESSIONAL DEVELOPMENT	91	-	-	-	280	-	-
<b>Total Administrative Expenses</b>	<b>118,707</b>	<b>120,800</b>	<b>125,280</b>	<b>132,225</b>	<b>127,216</b>	<b>133,566</b>	<b>136,572</b>
<b>OFFICE SUPPLIES EXPENSES / 610-61921</b>							
610-61921-224 SOFTWARE/HARDWARE MAINTENANC	1,160	1,273	1,374	595	686	1,620	1,208
610-61921-225 TELECOM/INTERNET/COMMUNICATION	3,099	3,827	3,304	3,297	3,382	3,107	3,622
610-61921-310 OFFICE & OPERATING SUPPLIES	9,954	10,712	9,611	9,750	9,750	8,000	8,500
<b>Total Office Supplies Expense</b>	<b>14,214</b>	<b>15,812</b>	<b>14,289</b>	<b>13,642</b>	<b>13,817</b>	<b>12,727</b>	<b>13,330</b>
<b>OUTSIDE SERVICES EMPLOYED / 610-61923</b>							
610-61923-210 PROFESSIONAL SERVICES	14,645	24,428	109,240	58,500	90,000	54,750	55,750
610-61923-211 PLANNING	7,500	8,000	8,000	8,500	8,500	8,500	8,500
610-61923-212 GIS SERVICES	4,034	5,072	5,920	5,500	5,500	5,500	5,500
<b>Total Outside Services Emp.</b>	<b>26,179</b>	<b>37,501</b>	<b>123,160</b>	<b>72,500</b>	<b>104,000</b>	<b>68,750</b>	<b>69,750</b>
<b>INSURANCE / 610-61924</b>							
610-61924-510 INSURANCE EXPENSES	20,207	21,868	23,238	24,039	24,000	24,000	24,720
<b>Total Insurance Expense</b>	<b>20,207</b>	<b>21,868</b>	<b>23,238</b>	<b>24,039</b>	<b>24,000</b>	<b>24,000</b>	<b>24,720</b>
<b>EMPLOYEE BENEFITS / 610-61926</b>							

(151,107.88) (189,103.36) (1,880,005.67)

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

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST.	2024 BUDGET	2025 BUDGET
610-61926-150	143,647	143,371	153,552	189,746	150,129	188,116	192,348
610-61926-590	33,912	32,588	32,236	32,383	39,027	34,438	35,213
<b>Total Employee Benefits</b>	<b>177,559</b>	<b>175,959</b>	<b>185,789</b>	<b>222,129</b>	<b>189,157</b>	<b>222,554</b>	<b>227,561</b>
<b>EMPLOYEE TRAINING EXPENSE / 610-61927</b>							
610-61927-154	1,326	2,806	5,266	6,500	6,500	7,000	7,070
<b>Total Employee Training Exp.</b>	<b>1,326</b>	<b>2,806</b>	<b>5,266</b>	<b>6,500</b>	<b>6,500</b>	<b>7,000</b>	<b>7,070</b>
<b>PSC ASSESSMENT / 610-61928</b>							
610-61928-210	2,028	2,548	8,263	2,525	4,063	2,525	2,550
<b>Total PSC Assessment</b>	<b>2,028</b>	<b>2,548</b>	<b>8,263</b>	<b>2,525</b>	<b>4,063</b>	<b>2,525</b>	<b>2,550</b>

2024-2025 Budget  
 Water Utility Fund  
 Expenditures

(151,107.88)

(189,103.36)

(1,880,005.67)

Item 1.

DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>MISC. GENERAL EXPENSES / 610-61930</b>							
610-61930-540 LOSS ON DISPOSAL OF ASSET	105,328	7,644	-	-	-	-	-
610-61930-550 DEPRECIATION EXPENSE	239,725	271,444	341,300	-	-	-	-
610-61930-551 DEPRECIATION EXPENSE-CIAC	144,336	141,678	142,196	-	-	-	-
610-61930-590 TAXES	342,678	350,480	338,276	350,000	353,500	350,000	353,500
610-61930-910 CONTINGENCIES/COST REALLOC	-	-	-	-	-	-	-
<b>Total Misc. General Expenses</b>	<b>832,068</b>	<b>771,246</b>	<b>821,772</b>	<b>350,000</b>	<b>353,500</b>	<b>350,000</b>	<b>353,500</b>
<b>TRANSPORTATION EXPENSES / 610-61933</b>							
610-61933-310 VEHICLE REPAIRS & MAINTENANCE	1,750	601	2,345	5,050	5,050	5,000	5,050
610-61933-351 FUEL EXPENSE	6,655	6,349	9,998	6,500	7,565	7,565	7,641
<b>Total Transportation Expenses</b>	<b>8,405</b>	<b>6,950</b>	<b>12,343</b>	<b>11,550</b>	<b>12,615</b>	<b>12,565</b>	<b>12,691</b>
<b>GENERAL PLANT MTN. EXPENSE / 610-61935</b>							
610-61935-111 MTN SALARIES/WAGES	159,334	171,846	128,324	154,941	127,499	168,996	172,799
610-61935-112 WAGES/OVERTIME	296	77	75	1,954	-	322	329
610-61935-113 WAGES/TEMPORARY	5,320	2,907	1,836	22,392	-	22,392	22,896
610-61935-116 ON CALL PAY	11,905	12,530	12,723	13,052	13,285	13,346	13,346
610-61935-118 CLOTHING ALLOWANCE	3,354	3,392	4,155	2,800	2,410	300	303
610-61935-154 ORGANIZATION MEMBERSHIPS	382	1,137	1,934	3,000	3,000	3,250	3,500
610-61935-220 UTILITIES	626	1,211	3,160	1,515	548	1,515	1,530
610-61935-350 REPAIR/MTN EXPENSE	9,524	7,429	19,861	-	8,000	12,500	15,000
610-61935-365 DAMAGE CLAIM-INSURANCE	135	-	-	-	-	-	-
<b>Total General Plant Mtn. Exp.</b>	<b>190,875</b>	<b>200,529</b>	<b>172,067</b>	<b>199,654</b>	<b>154,742</b>	<b>222,621</b>	<b>229,702</b>
<b>CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936</b>							
610-61936-111 SALARIES/WAGES	4,258	2,373	2,560	4,981	2,977	5,432	5,555
610-61936-112 WAGES/OVERTIME	-	-	-	-	-	-	-
610-61936-810 CAPITAL EQUIPMENT	7,205	22,964	1,358	110,000	110,000	335,000	110,000
610-61936-820 CAP OUTLAY/CONTRACT PAYMENTS	3,551	3,440	84,879	90,000	125,000	380,000	629,500
610-61936-823 METER PURCHASES	3,570	-	7,446	65,538	50,000	121,500	124,250
<b>Total Capital Outlay/Construct</b>	<b>18,584</b>	<b>28,778</b>	<b>96,244</b>	<b>270,518</b>	<b>287,977</b>	<b>841,932</b>	<b>869,305</b>
<b>DEBT SERVICE COSTS / 610-61950</b>							
610-61950-610 PRINCIPAL ON DEBT	-	-	-	346,300	346,300	590,195	532,885
610-61950-620 INTEREST ON DEBT	121,946	148,945	219,965	381,174	381,174	291,460	267,181
610-61950-630 DEBT SERVICE EXP/AMORTATION	-	-	650	-	-	-	-
610-61950-650 BOND ISSUE/PAYING AGENT EXP	26,474	950	153,239	40,400	1,075	40,400	1,075
<b>Total Debt Service Costs</b>	<b>148,420</b>	<b>149,895</b>	<b>373,854</b>	<b>767,874</b>	<b>728,549</b>	<b>922,056</b>	<b>801,141</b>
<b>WATER UTILITY EXPENSE TOTALS</b>	<b>2,179,729</b>	<b>2,341,078</b>	<b>2,793,047</b>	<b>2,927,442</b>	<b>2,909,922</b>	<b>4,019,483</b>	<b>4,947,805</b>

<b>WATER UTILITY EXPENSE NOTES</b>		<b>2024</b>	<b>2025</b>
<b>PUMPING OPERATIONS EXPENSES / 610-61620</b>			
A	Well Re-hab. Well 6 in 2024 & well 8 for 2025	140,000	160,000
	Well Performance Testing	7,000	7,500
	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	70,000	-
	Regular maintenance	35,000	35,000
	Well 7 Modification	96,000	1,179,000
	<b>Total:</b>	<b>353,000</b>	<b>1,387,000</b>
<b>WATER TREATMENT OPERATIONS EXP / 610-61630</b>			
B	Filter tank media replacement (IF NEEDED) well 6 (two tanks) 2024.Well 8 in 20	175,000	95,000
	Well 9 backwash holding tank cleaning/insp.	-	14,000
	Well 9 air compressors	-	20,000
	Automatic hydrant flushing equipment (3)	15,000	-
	<b>Total:</b>	<b>190,000</b>	<b>129,000</b>
<b>TOWER/RESERVOIR MTN. EXPENSES / 610-61650</b>			
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	-
	<b>Total:</b>	<b>73,500</b>	<b>70,000</b>
<b>SERVICES MTN. EXPENSES / 610-61652</b>			
D	Lead Lateral Replacement		
	<b>Total:</b>	<b>30,000</b>	<b>35,000</b>
<b>CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653</b>			
E	Vell house meter yearly testing	-	2,500
	Large meter testing yearly requirement distribution.	16,000	17,500
	<b>Total:</b>	<b>16,000</b>	<b>20,000</b>
<b>OUTSIDE SERVICES EMPLOYED / 610-61923</b>			
F	Audit, Consultants	12,000	13,000
	Cross connection surveys for Industrial/Comm/MF/ PA	30,250	30,250
	SCADA consultant	12,500	12,500
	<b>Total:</b>	<b>54,750</b>	<b>55,750</b>
G	Engineering transfer to General Fund		
	<b>Total:</b>	<b>8,500</b>	<b>8,500</b>
H	GIS transfer to General Fund	4,250	4,250
	EIG Whitewater.org GIS Hosting	1,250	1,250
	<b>Total:</b>	<b>5,500</b>	<b>5,500</b>
<b>CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810</b>			
I	Fire hydrant replacement	75,000	75,000
	New service vehicle	65,000	-
	Skidsteer lease	-	6,000
	Office computers	7,000	-
	Enclosed Water material hauling trailer	-	12,500
	Mounted valve operator/ vac service truck	180,000	-
	Concrete barriers/material dividers	8,000	-
	Pneumatic contol cut off saw	-	16,500
	<b>Total:</b>	<b>335,000</b>	<b>110,000</b>
<b>CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820</b>			
J	Vehicle Garage	300,000	524,500
	Tree/brush/stump removal (street dept./Kienbaums	40,000	-
	Fire Hydrant painting	40,000	40,000
	Paving well 9 road	-	65,000
	<b>Total:</b>	<b>380,000</b>	<b>629,500</b>
<b>CAPITAL OUTLAY / CONSTRUCTION WIP / 610-61936-823</b>			
K	Residential meters	24,000	26,500
	Residential back flow preventers	2,500	2,750
	Celluar endpoints	75,000	75,000
	Large meter replacements (Determined after testing)	20,000	20,000
	<b>Total:</b>	<b>121,500</b>	<b>124,250</b>

2024-2025 Budget  
 Summary  
 Wastewater Utility

FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>							
Total Revenues	3,818,214	4,160,133	4,193,260	4,465,858	4,496,110	4,583,279	4,545,540
<b>EXPENSES</b>							
100 Personnel & Benefits	866,312	827,137	765,784	899,328	915,778	910,382	930,565
200 Professional Svcs	374,768	360,102	373,502	417,172	436,169	427,688	432,762
300 Commodities & Other Exp	160,622	204,641	181,125	193,737	203,877	193,737	195,674
500 Insurance	1,336,197	1,358,808	1,379,772	55,837	62,900	55,837	57,361
600 Debt Service	572,865	547,517	688,283	2,308,687	2,308,387	2,308,687	2,331,774
800 Capital Outlay	105,118	33,571	30,927	591,098	569,000	591,098	597,009
<b>Total</b>	<b>3,415,882</b>	<b>3,331,776</b>	<b>3,419,392</b>	<b>4,465,858</b>	<b>4,496,110</b>	<b>4,487,428</b>	<b>4,545,145</b>
Liquid-Operating Cash	318,722	1,216,574	1,023,833		2,594,131		
Liquid-Restricted Cash	5,188,776	4,355,159	7,902,240		6,020,132		
Non-Liquid-Fund Balance	12,371,359	13,130,475	10,654,502		10,604,124		
<b>FUND BALANCE</b>	<b>17,878,858</b>	<b>18,702,208</b>	<b>19,580,574</b>		<b>19,218,388</b>	<b>19,189,323</b>	<b>19,123,753</b>
Net Change-Increase/(Decrea	402,333	823,350	878,367		(362,187)	(29,065)	(65,570)



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

- 95,850.41

395. Item 1.

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD-AUG	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>									
620-41110-62	RESIDENTIAL REVENUES	1,934,518	1,932,342	1,963,681	1,992,439	1,309,219	1,963,829	1,964,318	1,964,318
620-41112-62	COMMERCIAL REVENUES	1,034,020	1,038,897	1,048,029	1,087,875	680,588	1,020,881	1,282,113	1,282,112
620-41113-62	INDUSTRIAL REVENUES	160,353	178,327	182,622	162,579	101,914	152,871	158,083	158,082
620-41114-62	PUBLIC REVENUES	525,902	643,518	747,139	689,589	441,617	662,425	682,340	682,340
620-41115-62	PENALTIES	15,529	19,940	18,829	16,161	11,264	16,896	18,838	18,838
620-41116-62	MISC REVENUES	82,628	82,255	96,089	79,431	72,299	108,449	94,847	94,846
620-41117-62	SEWER CONNECTION REVENUES	40,129	133,232	5,472	40,400	96,672	93,024	40,400	40,400
	<b>Total Revenues</b>	<b>3,793,078</b>	<b>4,028,513</b>	<b>4,061,860</b>	<b>4,068,473</b>	<b>2,713,573</b>	<b>4,018,375</b>	<b>4,240,939</b>	<b>4,240,936</b>
<b>REVENUES/OTHER SOURCES</b>									
620-42110-62	INTEREST INCOME	14,747	2,698	9,480	2,525	69,284	103,925	88,336	78,619
620-42150-62	FOCUS ON ENERGY REBATES	-	-	-	-	-	-	-	-
620-42175-62	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-	-
620-42212-62	CLEAN WATER FD REIMBURSEMENT	-	-	-	-	-	-	-	-
620-42213-62	MISC INCOME	10,389	9,225	11,252	7,575	11,623	11,623	11,600	11,600
620-42214-62	REPLACEMENT FUND	-	-	-	-	-	-	-	-
620-42215-62	SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-
620-42217-62	BOND PROCEEDS	-	-	-	-	-	-	-	-
620-42218-62	GRANT PROCEEDS	-	49,017	110,667	-	-	-	-	-
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	-	70,680	-	-	-	-	-	-
620-49920-62	TRANSFER TID 14-LIFT ST DEBT	-	-	-	95,694	-	-	213,339	119,750
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	291,592	-	362,187	29,065	94,635
	<b>Total Revenues/Other Sources</b>	<b>25,136</b>	<b>131,621</b>	<b>131,399</b>	<b>397,385</b>	<b>80,907</b>	<b>477,735</b>	<b>342,340</b>	<b>304,604</b>
	<b>620 - Wastewater Utility</b>	<b>3,818,214</b>	<b>4,160,133</b>	<b>4,193,260</b>	<b>4,465,858</b>	<b>2,794,479</b>	<b>4,496,110</b>	<b>4,583,279</b>	<b>4,545,540</b>

**NOTES**

A A rate increase of 3% is planned to take effect 3/31/2022. The last rate change for Wastewater took effect June 27, 2019

B Estimated 22 Sewer Connections at \$1,824 each

C Wastewater CIP Items

2024-2025 Budget  
Wastewater Utility Fund  
Expenditures

0 95,850.41 395.10

Item 1.

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>ADMINISTRATIVE/GENERAL EXPENSES / 620-62810</b>								
620-62810-111	SALARIES/PERMANENT	142,748	144,324	150,573	159,096	153,711	192,641	196,975
620-62810-116	ACCOUNTING/COLLECT SALARIES	38,080	37,730	37,533	42,217	53,846	44,397	45,396
620-62810-118	METER READING SALARIES	8,199	1,083	7,213	-	-	-	-
620-62810-154	PROFESSIONAL DEVELOPMENT	69	-	-	-	600	-	-
620-62810-219	PROF SERVICES/ACCTG & AUDIT	10,950	9,622	10,348	10,100	12,300	10,100	10,201
620-62810-220	PLANNING	12,000	12,000	12,000	12,120	12,500	12,500	12,500
620-62810-221	GIS SERVICES/EXPENSES	4,534	5,612	6,500	7,314	7,846	4,600	4,750
620-62810-222	SAFETY PROGRAM-ALL DPW	3,949	-	-	2,323	1,800	2,323	2,346
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	6,630	6,366	5,936	9,236	11,007	12,997	12,870
620-62810-225	TELECOM/INTERNET/COMMUNICATION	1,440	1,946	2,177	2,228	2,228	4,289	5,409
620-62810-310	OFFICE SUPPLIES	6,421	6,683	8,055	6,565	7,000	6,565	6,631
620-62810-345	NO FAULT SEWER BKUP CLAIMS	-	-	-	-	750	-	-
620-62810-356	JOINT METER EXPENSE	11,229	17,917	10,499	19,342	19,342	19,342	19,535
620-62810-362	CREDIT/DEBIT CARD EXPENSES	14,110	16,949	19,564	25,250	20,000	25,250	25,503
620-62810-519	INSURANCE EXPENSE	39,829	42,266	45,494	48,262	57,200	48,262	49,710
620-62810-550	DEPRECIATION EXPENSE	1,289,501	1,308,672	1,326,998	-	-	-	-
620-62810-555	LOSS ON SALE/DISPOSAL OF ASSET	-	-	-	-	-	-	-
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,603,007	1,603,007	1,603,007	1,619,037
620-62810-620	INTEREST ON DEBT	545,843	547,042	571,305	675,380	675,380	675,380	682,134
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	27,022	475	116,978	30,300	30,000	30,300	30,603
620-62810-820	CAPITAL IMPROVEMENTS	3,551	4,018	6,377	459,000	459,000	459,000	463,590
620-62810-821	CAPITAL EQUIPMENT	1,374	-	-	20,000	-	20,000	20,200
620-62810-822	EQUIP REPL FUND ITEMS	11,068	2,206	2,178	10,100	-	10,100	10,201
620-62810-825	SEWER REPAIR/MAINT FUNDING	88,157	26,592	18,425	100,000	108,000	100,000	101,000
620-62810-826	OPERATING RESERVE FUNDING	-	-	3,515	-	-	-	-
620-62810-830	AMR GATEWAY SERVICES	968	756	432	1,998	2,000	1,998	2,018
<b>Total Adm./General Expenses</b>		<b>2,267,672</b>	<b>2,192,257</b>	<b>2,362,100</b>	<b>3,243,838</b>	<b>3,237,517</b>	<b>3,283,051</b>	<b>3,320,608</b>
<b>SUPERVISORY/CLERICAL / 620-62820</b>								
620-62820-111	SALARIES/PERMANENT	79,450	80,605	82,482	87,945	109,875	86,913	88,868
620-62820-112	WAGES/OVERTIME	-	-	-	1,440	-	-	-
620-62820-117	LONGEVITY PAY	-	-	500	-	-	-	-
620-62820-120	EMPLOYEE BENEFITS	226,211	212,363	183,950	228,130	231,102	241,891	247,333
620-62820-154	PROFESSIONAL DEVELOPMENT	2,443	2,655	3,031	2,750	2,300	2,750	2,778
620-62820-219	PROFESSIONAL SERVICES	70,192	25,924	18,972	8,550	18,000	8,550	8,636
620-62820-225	TELECOM/INTERNET/COMMUNICATION	3,946	3,751	3,798	3,840	3,800	3,840	3,878
620-62820-310	OFFICE & OPERATING SUPPLIES	3,400	1,452	2,493	3,030	2,500	3,030	3,060
<b>Total Supervisory/Clerical</b>		<b>385,643</b>	<b>326,750</b>	<b>295,226</b>	<b>335,685</b>	<b>367,577</b>	<b>346,973</b>	<b>354,553</b>
<b>COLLECTION SYSTEM O&amp;M / 620-62830</b>								
620-62830-111	SALARIES/PERMANENT	78,563	86,566	80,420	88,591	88,262	91,150	93,201
620-62830-112	WAGES/OVERTIME	645	372	1,591	6,371	2,696	2,384	2,438
620-62830-222	ELECTRICITY/LIFT STATIONS	9,189	11,411	10,692	10,100	10,593	10,100	10,201
620-62830-295	CONTRACTUAL SERVICES	11,305	-	2,704	7,400	9,400	7,400	7,474
620-62830-353	REPR/MTN - LIFT STATIONS	22,975	13,372	5,380	14,140	2,373	14,140	14,281
620-62830-354	REPR MTN - SANITARY SEWERS	5,197	7,718	4,430	6,565	2,402	6,565	6,631
620-62830-355	REP/MAINT-COLLECTION EQUIP	7,394	3,917	4,476	4,000	2,948	4,000	4,040
620-62830-356	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-
<b>Total Collection System O&amp;M</b>		<b>135,266</b>	<b>123,357</b>	<b>109,692</b>	<b>137,168</b>	<b>118,674</b>	<b>135,739</b>	<b>138,266</b>

2024-2025 Budget  
Wastewater Utility Fund  
Expenditures

0 95,850.41 395.10

Item 1.

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>TREATMENT PLANT OPERATIONS / 620-62840</b>								
620-62840-111	SALARIES/PERMANENT	107,882	58,487	34,334	59,855	34,092	38,915	39,790
620-62840-112	OVERTIME	2,204	1,644	4,296	6,371	4,829	6,437	6,582
620-62840-116	ON-CALL PAY	12,476	12,228	12,387	13,052	12,279	13,346	13,346
620-62840-118	CLOTHING ALLOWANCE	3,809	4,684	4,158	4,545	2,234	4,278	4,321
620-62840-156	LIFE INSURANCE	-	-	(3)	-	-	-	-
620-62840-222	ELECTRICITY/PLANT	113,904	155,230	142,746	141,400	130,035	141,400	142,814
620-62840-223	NATURAL GAS/PLANT	22,639	48,150	49,858	40,400	40,249	40,400	40,804
620-62840-310	OFFICE & OPERATING SUPPLIES	16,447	14,380	13,702	15,150	15,000	15,150	15,302
620-62840-341	CHEMICALS	14,797	14,672	22,275	32,000	30,000	32,000	32,320
620-62840-342	CONTRACTUAL SERVICES	19,064	6,196	10,139	12,100	11,023	12,100	12,221
620-62840-351	FUEL EXPENSES	5,562	6,605	8,855	7,500	7,000	7,500	7,575
620-62840-353	REPAIR/MTN-TREATMENT PLANT	-	644	-	-	-	-	-
620-62840-355	TRUCK/AUTO EXPENSES	-	-	102	1,010	-	1,010	1,020
620-62840-590	DNR ENVIRONMENTAL FEE	6,867	7,870	7,280	7,575	5,700	7,575	7,651
	<b>Total Treatment Plant Oper.</b>	<b>325,650</b>	<b>330,791</b>	<b>310,130</b>	<b>340,958</b>	<b>292,441</b>	<b>320,111</b>	<b>323,745</b>
<b>TREATMENT EQUIPMENT MAINTENANCE / 620-62850</b>								
620-62850-111	SALARIES/PERMANENT	63,962	90,583	66,785	92,701	75,827	75,696	77,399
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-
620-62860-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	127	-	-
620-62850-242	CONTRACTUAL SERVICES	15,119	32,663	44,876	55,800	55,800	55,800	56,358
620-62850-342	LUBRICANTS	2,465	1,639	2,287	3,030	2,741	3,030	3,060
620-62850-357	REPAIRS & SUPPLIES	16,245	62,344	33,156	21,400	70,000	21,400	21,614
	<b>Total Maint./Treatment Equip.</b>	<b>97,791</b>	<b>187,229</b>	<b>147,104</b>	<b>172,931</b>	<b>204,495</b>	<b>155,926</b>	<b>158,431</b>
<b>MAINTENANCE - BUILDINGS &amp; GROUNDS / 620-62860</b>								
620-62860-111	SALARIES/PERMANENT	8,172	12,530	8,351	12,823	6,409	9,465	9,678
620-62860-112	WAGES/OVERTIME	107	117	159	-	179	-	-
620-62860-113	SEASONAL WAGES	6,903	6,134	6,218	15,600	11,136	14,400	14,724
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,600	1,600	1,600	1,616
620-62860-245	CONTRACTUAL REPAIRS	4,572	6,876	5,028	6,000	7,000	6,000	6,060
620-62860-355	EQUIPMENT	2,328	2,560	737	2,525	1,200	2,525	2,550
620-62860-357	REPAIRS & SUPPLIES	5,190	18,152	25,013	7,500	3,000	7,500	7,575
	<b>Total Maint-Build &amp; Grounds</b>	<b>28,847</b>	<b>47,944</b>	<b>47,082</b>	<b>46,048</b>	<b>30,524</b>	<b>41,490</b>	<b>42,203</b>
<b>LABORATORY EXPENSE / 620-62870</b>								
620-62870-111	SALARIES/PERMANENT	81,125	73,549	80,340	75,270	129,442	91,059	93,108
620-62870-112	WAGES/OVERTIME	1,147	608	1,127	2,358	1,342	1,689	1,727
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-
620-62870-295	CONTRACTUAL SERVICES	3,347	5,718	2,571	18,000	26,400	18,000	18,180
620-62870-310	LAB & OPERATING SUPPLIES	7,730	8,352	9,011	9,600	5,848	9,600	9,696
	<b>Total Laboratory Expense</b>	<b>93,350</b>	<b>88,228</b>	<b>93,050</b>	<b>105,227</b>	<b>163,032</b>	<b>120,349</b>	<b>122,711</b>
<b>POWER GENERATION EXPENSE / 620-62880</b>								
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-	-
620-62880-242	CONTRACTUAL SERVICES	3,420	2,162	-	1,010	1,200	1,010	1,020
620-62880-357	REPAIRS & SUPPLIES	24	468	-	1,010	-	1,010	1,020
	<b>Total Power Generation Exp.</b>	<b>3,444</b>	<b>2,630</b>	<b>-</b>	<b>2,020</b>	<b>1,200</b>	<b>2,020</b>	<b>2,040</b>

2024-2025 Budget  
Wastewater Utility Fund  
Expenditures

0 95,850.41 395.10

Item 1.

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>BIOSOLIDS HANDLING EXPENSE / 620-62890</b>								
620-62890-111	SALARIES/PERMANENT	2,111	775	339	-	151	-	-
620-62890-112	WAGES/OVERTIME	7	55	-	213	-	-	-
620-62890-154	PROFESSIONAL DEVELOPMENT	-	45	-	-	-	-	-
620-62890-295	CONTRACTUAL SERVICES	76,057	31,094	53,721	79,750	79,000	79,750	80,548
620-62890-351	DIESEL FUEL EXPENSE	-	-	-	-	-	-	-
620-62890-357	REPAIRS & SUPPLIES	45	621	948	2,020	1,500	2,020	2,040
	Total Sludge Application Exp.	78,220	32,590	55,008	81,983	80,651	81,770	82,588
<b>WASTEWATER UTILITY EXP TOTAL</b>		<b>3,415,882</b>	<b>3,331,776</b>	<b>3,419,392</b>	<b>4,465,858</b>	<b>4,496,110</b>	<b>4,487,428</b>	<b>4,545,145</b>

**WASTEWATER UTILITY EXPENSE NOTES**

	2024	2025
<b>A Planning/Eng/Transfer to GF</b>	<b>Total: 12,500</b>	<b>12,500</b>
<b>B GIS Technician/Transfer GF</b>	<b>Total: 4,600</b>	<b>4,750</b>
<b>C Capital Improvements</b>		
Vanderlip Lift Station	-	2,827,200
Roof Replacement Program	65,000	105,000
Repurpose Fraternity LS Genset	20,000	-
Replace Solids Loadout Pump	15,000	-
Milwaukee St. LS Access Road	17,000	-
Johns Water Main	16,657	16,657
Sealcoating Asphalt	30,000	-
	<b>Total: 163,657</b>	<b>2,948,857</b>
<b>D Capital Equipment</b>		
Installation of RAS pump No.4	-	55,000
Emergency Dialer	-	20,000
Sludge Thickener/Dewatering	-	200,000
	<b>Total: -</b>	<b>275,000</b>
<b>E Transfer to Sewer Repair/Replacement Fund</b>	<b>Total: 125,000</b>	<b>150,000</b>
<b>F Professional Services</b>		
Cleansweep collection day - share with Water Dept.	750	750
IT Support	50,000	50,000
MEG membership	1,800	1,800
GIS enhancements	2,500	-
	<b>Total: 55,050</b>	<b>52,550</b>
<b>G Collection System - Contractual Services</b>		
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	3,800	3,800
	<b>Total: 14,700</b>	<b>8,600</b>
<b>H Operating Supplies</b>		
Process Sensors/Ortho Analyzer reagents	3,000	3,500
Other	13,800	13,800
	<b>Total: 16,800</b>	<b>17,300</b>
<b>I Chemicals - Polymer &amp; Alum</b>	<b>Total: 33,000</b>	<b>34,000</b>
<b>J Treatment Plant Operations Contractual Services</b>		
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
	<b>Total: 12,100</b>	<b>12,100</b>
<b>K Lab and Operating Supplies - Spectrophotometer</b>	<b>Total: 7,500</b>	<b>-</b>
<b>L Equipment - Contractual Services</b>		
Cat Switchgear PLC Replacement	-	8,000

Influent Pump Rebuild	17,000	18,000
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	18,000	30,000
Other	8,500	8,500
<b>Total:</b>	<b>57,250</b>	<b>77,250</b>

**M Equipment - Repairs and Supplies**

UV Hydraulic hoses	5,500	-
Electric motor rebuilds	700	1,400
Other	20,000	23,000
<b>Total:</b>	<b>26,200</b>	<b>24,400</b>

**N Biosolids - Contract Land Application**

<b>Total:</b>	<b>50,000</b>	<b>79,750</b>
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2024-2025 Budget  
 Summary  
 Stormwater Utility

FISCAL RESOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>							
Total Revenues	540,353	594,103	553,558	751,341	727,735	1,034,149	743,014
<b>Total</b>	<b>540,353</b>	<b>594,103</b>	<b>553,558</b>	<b>751,341</b>	<b>727,735</b>	<b>1,034,149</b>	<b>743,014</b>
<b>EXPENSES</b>							
100 Personnel & Benefits	250,640	263,408	283,798	282,429	280,894	287,138	293,599
200 Professional Svcs	25,439	36,413	38,153	28,700	61,660	38,700	38,700
300 Commodities & Other Exp	64,794	60,017	65,561	34,716	26,205	34,746	42,922
500 Insurance	94,235	112,809	129,814	13,997	14,000	13,997	14,377
600 Debt Service	56,334	54,664	108,892	276,499	276,499	276,499	279,264
800 Capital Outlay	9,360	-	410	90,000	60,000	354,200	45,000
900 Transfers	21,500	25,000	25,000	25,000	25,000	25,000	25,000
<b>Total</b>	<b>522,302</b>	<b>552,311</b>	<b>651,628</b>	<b>751,341</b>	<b>744,258</b>	<b>1,030,280</b>	<b>738,861</b>

Liquid-Operating Cash	308,650	(53,873)	642,970		386,498		
Liquid-Restricted Cash	-	-	-		-		
Non-Liquid-Fund Balance	4,206,114	4,610,373	3,854,567		3,921,883		
<b>FUND BALANCE</b>	<b>4,514,764</b>	<b>4,556,500</b>	<b>4,497,536</b>		<b>4,308,381</b>	<b>3,811,661</b>	<b>3,606,075</b>
Net Change-Increase/(Decr	18,051	41,736	(58,964)		(189,155)	(496,721)	(205,586)

2024-2025 Budget  
 Stormwater Utility Fund  
 Revenues

(16,523.20)

(259.10)

(16 Item 1.)

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>REVENUES</b>								
630-41110-63	RESIDENTIAL REVENUES	205,635	206,427	207,115	205,412	205,152	207,114	207,114
630-41112-63	COMMERCIAL REVENUES	138,913	140,262	144,864	138,442	148,322	144,864	144,864
630-41113-63	INDUSTRIAL REVENUES	73,038	73,037	73,029	73,164	73,036	73,029	73,029
630-41114-63	PUBLIC/TAX EXEMPT REVENUES	102,314	102,448	102,448	101,655	102,282	102,448	102,448
630-41115-63	PENALTIES	3,529	5,369	5,236	4,303	5,050	5,235	5,235
630-41116-63	OTHER REVENUES	15,000	15,000	17,000	-	-	-	-
630-41118-63	RESERVE ERU'S	-	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>538,428</b>	<b>542,543</b>	<b>549,692</b>	<b>522,977</b>	<b>533,842</b>	<b>532,690</b>	<b>532,690</b>
<b>REVENUES/OTHER SOURCES</b>								
630-42110-63	INTEREST INCOME	195	30	-	500	-	-	-
630-42212-63	GRANTS-REIMBURSEMENT-STATE	-	49,800	-	-	-	-	-
630-42213-63	MISC INCOME	1,730	1,730	3,866	-	4,738	4,738	4,738
630-42400-63	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-
630-49920-63	TRANS-CITY-STORMWATER ASSETS	-	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	227,864	189,155	496,721	205,586
630-49940-63	RETAINED LOAN PROCEEDS	-	-	-	-	-	-	-
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	-	-	-	-
	<b>Total Revenues/Other Sources</b>	<b>1,926</b>	<b>51,560</b>	<b>3,866</b>	<b>228,364</b>	<b>193,893</b>	<b>501,459</b>	<b>210,324</b>
	<b>630 - Stormwater Util</b>	<b>540,353</b>	<b>594,103</b>	<b>553,558</b>	<b>751,341</b>	<b>727,735</b>	<b>1,034,149</b>	<b>743,014</b>

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

(16,523.20) (259.10)

Item 1.

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD-AUG	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>ADMINISTRATIVE/GENERAL EXPENSES / 630-63300</b>									
630-63300-115	ADMINISTRATIVE SALARIES	63,952	65,195	66,100	64,943	46,041	74,816	67,093	68,602
630-63300-116	ACCOUNTING/FINANCE SALARIES	18,732	18,755	19,756	27,200	14,359	23,333	26,002	26,587
630-63300-120	EMPLOYEE BENEFITS-TOTAL	75,430	80,682	78,614	87,187	46,360	75,335	87,715	89,689
630-63300-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	-
630-63300-214	PROF SERVICES/AUDIT EXPENSES	4,150	3,079	3,010	4,040	3,754	4,000	4,040	4,040
630-63300-220	ENGINEERING/PLANNING- TO GF	7,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
630-63300-221	GIS EXPENSES	4,034	4,344	5,700	6,160	6,160	6,160	6,160	6,160
630-63300-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	-	4,128	4,313
630-63300-225	TELECOM/INTERNET/COMMUNICATIONS	-	-	-	-	-	-	-	-
630-63300-247	SOFTWARE EXPENSES	292	-	-	-	-	-	-	-
630-63300-310	OFFICE & OPERATING SUPPLIES	3,850	5,401	4,473	4,040	3,221	4,786	4,040	4,080
630-63300-350	CONTINGENCIES	-	-	-	-	-	-	-	-
630-63300-352	INFO TECHNOLOGY EXPENSES	2,162	2,568	2,214	2,818	2,750	2,818	2,818	2,846
630-63300-362	CREDIT/DEBIT CARD EXPENSES	2,152	2,379	2,746	2,608	-	-	2,608	2,635
630-63300-519	INSURANCE EXPENSES	10,317	10,124	10,527	11,977	11,877	12,000	11,977	12,336
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	52,277	54,664	78,918	276,499	#####	276,499	276,499	279,264
630-63300-913	ERF TRANSFER-DPW ERF	21,500	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	<b>Total Adm./General Expenses</b>	<b>266,349</b>	<b>280,691</b>	<b>305,558</b>	<b>520,971</b>	<b>#####</b>	<b>513,247</b>	<b>526,579.75</b>	<b>534,052.37</b>
<b>STREET CLEANING / 630-63310</b>									
630-63310-111	SALARIES/WAGES	19,132	23,795	24,013	24,153	12,116	19,688	24,697	25,252
630-63310-351	FUEL EXPENSES	-	222	2,431	505	1,319	1,461	2,000	2,000
630-63310-353	EQUIPMENT PARTS/SUPPLIES	4,455	1,511	355	505	-	-	505	510
630-63310-550	DEPRECIATION EXPENSE	81,918	100,685	117,144	-	-	-	-	-
	<b>Total Street Cleaning Exp.</b>	<b>105,505</b>	<b>126,212</b>	<b>143,943</b>	<b>25,163</b>	<b>13,435</b>	<b>21,149</b>	<b>27,202</b>	<b>27,763</b>
<b>STORMWATER MANAGEMENT / 630-63440</b>									
630-63440-111	SALARIES/WAGES	15,680	16,304	27,059	17,996	13,793	22,413	22,401	22,905
630-63440-113	SEASONAL WAGES	-	-	-	-	-	-	-	-
630-63440-295	CONTRACTUAL SERVICES	9,463	20,489	20,943	10,000	41,747	43,000	20,000	20,000
630-63440-320	PUBLIC EDUCATION/OUTREACH	5,203	5,078	5,096	5,555	5,195	5,195	5,200	5,200
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	4,071	12,517	12,619	5,050	3,165	1,836	5,050	5,101
630-63440-351	FUEL EXPENSES	-	-	-	-	-	-	-	-
630-63440-590	PERMIT FEES-DNR	2,000	2,000	2,144	2,020	2,000	2,000	2,020	2,040
630-63440-670	BOND ISSUE EXPENSES	4,057	-	29,974	-	-	-	-	-
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-
630-63440-820	CAPITAL IMPROVEMENTS	9,360	-	410	90,000	23,003	60,000	354,200	45,000
630-63440-856	TMDL STORMWATER PLAN	-	-	-	-	-	-	-	-
	<b>Total Stormwater Maintenance</b>	<b>49,834</b>	<b>56,388</b>	<b>98,244</b>	<b>130,621</b>	<b>88,902</b>	<b>134,444</b>	<b>408,871</b>	<b>100,246</b>

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

(16,523.20) (259.10)

Item 1.

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD-AUG	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>COMPOST SITE/YARD WASTES / 630-63600</b>									
630-63600-111	SALARIES/WAGES	55,092	53,235	61,423	60,951	33,716	54,788	59,230	60,563
630-63600-113	SEASONAL WAGES	2,623	5,443	6,832	-	6,475	10,521	-	-
630-63600-310	OFFICE & OPERATING SUPPLIES	6,000	-	6,000	6,060	-	-	8,000	8,000
630-63600-351	FUEL EXPENSES	2,567	2,700	2,448	2,525	999	742	2,525	2,550
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	34,333	27,641	27,180	5,050	5,464	9,367	2,000	10,000
	<b>Total Compost Site/Yard Wastes</b>	<b>100,615</b>	<b>89,019</b>	<b>103,882</b>	<b>74,586</b>	<b>46,654</b>	<b>75,419</b>	<b>71,755</b>	<b>81,113</b>
<b>LAKE MANAGEMENT/MAINTENANCE / 630-63610</b>									
630-63610-291	LAKE WEED CONTROL EXPENSES	-	-	-	-	-	-	-	-
630-63610-295	CONTRACTUAL EXPENSES	-	-	-	-	-	-	-	-
	<b>Total Lake Manage/Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>STORMWATER EXPENSE TOTAL</b>		<b>522,302</b>	<b>552,311</b>	<b>651,628</b>	<b>751,341</b>	<b>#####</b>	<b>744,258</b>	<b>1,034,408</b>	<b>743,174</b>

**STORMWATER UTILITY EXPENSE NOTES** **2024** **2025**

A	Transfer to GF for general engineering services	8,500	8,500
B	Transfer to GF for GIS services	6,160	6,160
C	Debt Service	276,499	279,264
D	Transfer to DPW ERF	25,000	25,000
E	Contractual Services	20,000	20,000
F	Capital Equipment	-	-
G	Capital Improvements:		
	Ann/Fremont Construction	221,300	-
	Fremont Construction	82,400	-
	Forest Construction	50,500	-
	Putnam Street Design	-	22,500
	Jefferson Street Design	-	22,500
	<b>Total:</b>	<b>354,200</b>	<b>45,000</b>

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

0.00

REVENUES	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>PUBLIC CHARGES FOR SVCS</b>								
820-46600-52	MEMBERSHIP DUES	37,000	44,900	44,000	42,000	47,333	49,000	49,000
820-46620-52	DNR GRANT INCOME	-	-	-	-	-	-	-
	<b>Total Public Chgs for Svcs</b>	<b>37,000</b>	<b>44,900</b>	<b>44,000</b>	<b>42,000</b>	<b>47,333</b>	<b>49,000</b>	<b>49,000</b>
<b>MISCELLANEOUS REVENUES</b>								
820-48100-52	INTEREST INCOME	294	102	208	-	1,054	896	797
	<b>Total Miscellaneous Rev.</b>	<b>294</b>	<b>102</b>	<b>208</b>	<b>-</b>	<b>1,054</b>	<b>896</b>	<b>797</b>
<b>OTHER FINANCING SOURCES</b>								
820-49290-00	TRANSFER IN	-	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	(2,000)	21,613	30,104	30,203
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,000)</b>	<b>21,613</b>	<b>30,104</b>	<b>30,203</b>
	<b>Grand Total:</b>	<b>37,294</b>	<b>45,002</b>	<b>44,208</b>	<b>40,000</b>	<b>70,000</b>	<b>80,000</b>	<b>80,000</b>

EXPENSES	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
820-52200-219	PROFESSIONAL SERVICES	33,701	21,600	50,844	40,000	70,000	80,000	80,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	<b>Total:</b>	<b>33,701</b>	<b>21,600</b>	<b>50,844</b>	<b>40,000</b>	<b>70,000</b>	<b>80,000</b>	<b>80,000</b>

<b>FUND BALANCE</b>	73,791	97,193	90,557	68,944	38,840	8,637
820-34300 Net Change-Increase/(Decrease)	3,594	23,402	(6,636)	-	(21,613)	(30,203)

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**2024-2025 Budget**  
**Media Services Fund-200**  
**Revenues & Expenses**

- 0.00 (0.00) 0.00

Item 1.

**REVENUES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
200-43355-55	TRANSFER FROM OTHER FUNDS	23,000	-	-	-	-	-	45,000
	<b>Total Intergovernmental</b>	<b>23,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000</b>
<b>CHARGES FOR SERVICES</b>								
200-44900-55	CABLE FRANCHISE FEES	82,979	79,717	78,684	80,000	78,168	80,000	80,000
200-46312-55	MISC DEPT EARNINGS	25	50	90	-	105	110	110
200-46314-55	ST OF WISC-VIDEO SVC PROV AID	9,531	18,119	18,119	18,119	18,119	18,119	18,119
	<b>Total Charges for Services</b>	<b>92,535</b>	<b>97,886</b>	<b>96,893</b>	<b>98,119</b>	<b>96,392</b>	<b>98,229</b>	<b>98,229</b>
<b>MISCELLANEOUS REVENUES</b>								
200-48100-55	INTEREST INCOME	241	40	139	30	1,526	1,297	1,155
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-
	<b>Total Miscellaneous Rev</b>	<b>241</b>	<b>40</b>	<b>139</b>	<b>30</b>	<b>1,526</b>	<b>1,297</b>	<b>1,155</b>
<b>OTHER FINANCING SOURCES</b>								
200-49300-55	FUND BALANCE APPLIED	-	-	-	36,309	2,989	43,232	445
	<b>Total Other Financing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,309</b>	<b>2,989</b>	<b>43,232</b>	<b>445</b>
		<b>115,776</b>	<b>97,925</b>	<b>97,033</b>	<b>134,458</b>	<b>100,907</b>	<b>142,758</b>	<b>144,829</b>

**EXPENSES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
200-55110-111	SALARIES/PERMANENT	58,736	83,457	75,994	94,733	48,579	56,852	58,131
200-55110-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	31,200	31,902
200-55110-150	MEDICARE TAX/CITY SHARE	893	1,253	1,137	1,443	669	1,312	1,341
200-55110-151	SOCIAL SECURITY/CITY SHARE	3,817	5,358	4,860	6,171	2,859	5,608	5,734
200-55110-152	RETIREMENT	2,499	3,810	3,676	5,979	2,913	6,076	6,076
200-55110-153	HEALTH INSURANCE	2,266	4,833	5,611	9,793	7,904	16,090	16,894
200-55110-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,250	-	2,160	2,268
200-55110-155	WORKERS COMPENSATION	1,203	161	133	160	59	99	99
200-55110-156	LIFE INSURANCE	8	9	10	10	7	25	25
200-55110-158	UNEMPLOYMENT COMPENSATION	122	-	-	-	-	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	290	150	80	303	-	100	101
200-55110-212	PROFESSIONAL SERVICES	392	2,580	623	303	12,900	500	505
200-55110-218	CABLE TV SERVICE & EXPENSES	1,862	1,713	1,557	1,475	11,095	8,975	7,500
200-55110-224	SOFTWARE/HARDWARE MAINTENAN	4,917	1,355	3,273	5,167	8,928	6,241	6,366
200-55110-225	TELECOM/INTERNET/COMMUNICATI	2,253	2,745	2,973	3,075	3,096	2,641	2,958
200-55110-310	OFFICE & OPERATING SUPPLIES	3,177	1,740	1,138	3,030	1,518	4,000	4,040
200-55110-320	SUBSCRIPTIONS/DUES	1,128	656	4,675	253	230	230	232
200-55110-324	PROMOTIONS/ADS	26	598	10	505	-	500	505
200-55110-330	TRAVEL EXPENSES	-	-	-	-	150	150	152
200-55110-342	PRINTING	400	-	-	404	-	-	-
200-55110-343	POSTAGE	220	275	300	404	-	-	-
200-55110-359	REPAIR/MAINTENANCE EXP	-	-	-	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-
	<b>Total:</b>	<b>84,209</b>	<b>110,692</b>	<b>106,048</b>	<b>134,458</b>	<b>100,907</b>	<b>142,758</b>	<b>144,829</b>

Fund Balance 69,658 56,891 47,875 47,875 44,886 1,655 1,210

**2024-2025 Budget**  
**Parking Permit Fund-208**  
**Revenues & Expenses**

(0) (0.00)

**REVENUES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>LICENSES &amp; PERMITS</b>								
208-44125-51	PARKING PERMITS	29,285	28,740	30,255	34,340	34,463	34,340	34,340
208-44150-52	HONOR BOX REVENUES	3,600	4,697	4,905	4,545	6,000	5,000	5,000
	<b>Total Intergovernmental Rev.</b>	<b>32,885</b>	<b>33,437</b>	<b>35,160</b>	<b>38,885</b>	<b>40,463</b>	<b>39,340</b>	<b>39,340</b>
<b>MISCELLANEOUS REVENUES</b>								
208-48100-52	INTEREST INCOME	145	24	84	50	919	781	695
	<b>Total Miscellaneous Revenues</b>	<b>145</b>	<b>24</b>	<b>84</b>	<b>50</b>	<b>919</b>	<b>781</b>	<b>695</b>
<b>OTHER FINANCING SOURCES</b>								
208-49300-52	FUND BALANCE APPLIED	-	-	-	455	(1,991)	(731)	(251)
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>455</b>	<b>(1,991)</b>	<b>(731)</b>	<b>(251)</b>
	<b>Grand Total:</b>	<b>33,031</b>	<b>33,461</b>	<b>35,244</b>	<b>39,390</b>	<b>39,390</b>	<b>39,390</b>	<b>39,784</b>

**EXPENSES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
208-51920-650	PARKING PERMIT EXPENSES	4,195	4,591	4,122	4,040	4,040	4,040	4,080
208-51920-680	PARKING LOT MAINT/REPAIR	-	-	-	-	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	2,250	35,927	35,000	35,350	35,350	35,350	35,704
	<b>Total:</b>	<b>6,445</b>	<b>40,518</b>	<b>39,122</b>	<b>39,390</b>	<b>39,390</b>	<b>39,390</b>	<b>39,784</b>

<b>FUND BALANCE</b>	86,010	78,953	75,074	77,065	77,796	78,047
208-34300 Net Change-Increase/(Decrease)	26,586	(7,057)	(3,879)	-	1,991	-

Target FB 120,000

**2024-2025 Budget** (33,742.38) - (166,471)  
**Ride-Share Grant Program Fund-235**  
**Revenues & Expenses**

**REVENUES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD-AUG	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>									
235-43510-51	FEDERAL GRANTS	120,029	67,359	81,210	121,022	-	-	124,133	-
235-43540-51	RIDE-SHARE GRANTS	49,890	85,225	48,917	85,225	12,381	49,523	40,690	-
	<b>Total Intergovernmental</b>	<b>169,919</b>	<b>152,584</b>	<b>130,127</b>	<b>206,247</b>	<b>12,381</b>	<b>49,523</b>	<b>164,823</b>	<b>-</b>
<b>MISCELLANEOUS REVENUES</b>									
235-48100-51	INTEREST INCOME	-	-	-	-	-	-	-	-
235-48300-51	SALE OF VEHICLES	11,500	-	-	-	-	-	-	-
	<b>Total Miscellaneous Rev.</b>	<b>11,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>									
235-49290-51	TRANSFERS IN/GENERAL FUND	-	-	-	-	-	-	-	-
235-49300-51	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Grand Total:</b>	<b>181,419</b>	<b>152,584</b>	<b>130,127</b>	<b>206,247</b>	<b>12,381</b>	<b>49,523</b>	<b>164,823</b>	<b>-</b>

**EXPENSES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD-AUG	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>RIDE-SHARE PAYMENTS</b>									
235-51350-214	AUDIT SERVICES	-	-	-	-	-	-	-	-
235-51350-295	RIDE SHARE-CITY COST	153,688	139,031	112,861	206,247	55,510	83,265	164,823	166,471
235-51350-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-	-
235-51350-860	CAPITAL PURCHASES	38,129	-	-	-	-	-	-	-
	<b>Total:</b>	<b>191,816</b>	<b>139,031</b>	<b>112,861</b>	<b>206,247</b>	<b>55,510</b>	<b>83,265</b>	<b>164,823</b>	<b>166,471</b>

**FUND BALANCE**

235-34300	Net Change-Increase/(Decrease)	62,543	76,096	93,362	-	(43,129)	93,362	93,362	93,362
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**2024-2025 Budget  
Sick Leave Severance Fund-260  
Revenues & Expenses**

REVENUES	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
260-43355-00	GENERAL FUND TRANSFER	42,000	75,000	18,888	55,000	85,000	-	50,000
	<b>Total Intergovernmental Rev.</b>	<b>42,000</b>	<b>75,000</b>	<b>18,888</b>	<b>55,000</b>	<b>85,000</b>	<b>-</b>	<b>50,000</b>
<b>MISCELLANEOUS REVENUES</b>								
260-48100-00	INTEREST INCOME	-	-	-	-	-	-	-
	<b>Total Misc. Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>								
260-49290-00	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
260-49300-00	FUND BALANCE APPLIED	-	-	-	85,000	(47,389)	80,000	(20,000)
	<b>Total Other Financing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,000</b>	<b>(47,389)</b>	<b>80,000</b>	<b>(20,000)</b>
	<b>Grand Total:</b>	<b>42,000</b>	<b>75,000</b>	<b>18,888</b>	<b>140,000</b>	<b>37,611</b>	<b>80,000</b>	<b>30,000</b>

EXPENSES	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
260-51365-325	BENEFIT PAID	16,223	33,414	40,593	140,000	37,611	80,000	30,000
260-51365-650	TRANSFER OUT	-	-	-	-	-	-	-
	<b>Total:</b>	<b>16,223</b>	<b>33,414</b>	<b>40,593</b>	<b>140,000</b>	<b>37,611</b>	<b>80,000</b>	<b>30,000</b>

<b>FUND BALANCE</b>	260-34300	65,119	106,705	85,000	132,389	52,389	72,389
	Net Change-Increase/(Decrease)	25,777	41,586	(21,705)	-	(80,000)	20,000

2024-2025 Budget  
Insurance-SIR Fund-271  
Revenues & Expenses

REVENUES										
	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET		
<b>INTERGOVERNMENTAL REVENUES</b>										
271-43355-00	GENERAL FUND TRANSFER	25,000	50,000	-	-	-	-	-		
	Total Intergovernmental	25,000	50,000	-	-	-	-	-		
<b>MISCELLANEOUS REVENUES</b>										
271-48100-00	INTEREST INCOME	-	-	-	-	-	-	-		
	Total Miscellaneous Rev.	-	-	-	-	-	-	-		
<b>OTHER FINANCING SOURCES</b>										
271-49300-00	FUND BALANCE APPLIED	-	-	-	-	5,596	20,000	-		
	Total Other Financing Sources	-	-	-	-	5,596	20,000	-		
	<b>Grand Total:</b>	<b>25,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>5,596</b>	<b>20,000</b>	<b>-</b>		

EXPENSES										
	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET		
271-51920-350	INSURANCE-CLAIMS	12,448	19,900	-	-	5,596	20,000	-		
	<b>Total:</b>	<b>12,448</b>	<b>19,900</b>	<b>-</b>	<b>-</b>	<b>5,596</b>	<b>20,000</b>	<b>-</b>		

<b>FUND BALANCE</b>	114,527	144,627	144,627	139,031	119,031	119,031
271-34300 Net Change-Increase/(Decrease)	12,552	30,100	-	(5,596)	(20,000)	-

Fund Balance Target: 100,000



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

**REVENUES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
452-43355-57	GENERAL FUND TRANSFER	2,500	-	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	-	-	-	500	250	-	-
	<b>Total:</b>	<b>2,500</b>	<b>10,305</b>	<b>500</b>	<b>500</b>	<b>750</b>	<b>500</b>	<b>500</b>

**EXPENSES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	1,140	283	429	500	750	500	500
	<b>Total:</b>	<b>1,140</b>	<b>283</b>	<b>429</b>	<b>500</b>	<b>750</b>	<b>500</b>	<b>500</b>

**FUND BALANCE**

452-34300	Net Change-Increase/(Decrease)	492	10,515	10,586	10,336	10,336	10,336	10,336
		1,360	10,022	71	-	(250)	-	-

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

REVENUES	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>								
459-43365-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
459-43510-57	FEDERAL/STATE GRANT	-	-	-	-	-	-	-
	<b>Total Intergovernmental</b>	-	-	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>								
459-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
459-48545-57	DONATIONS	-	-	-	-	-	-	-
	<b>Total Miscellaneous Rev.</b>	-	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>								
459-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	<b>Total Other Financing Sources</b>	-	-	-	-	-	-	-
	<b>Grand Total:</b>	-	-	-	-	-	-	-

EXPENSES	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 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	-	-	-	-	-	-	-
	<b>Total:</b>	-	-	-	-	-	-	-

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

**2024-2025 Budget**  
**Innovation Center Operations-Fund 920**  
**Revenues & Expenses**

(0.01) (0.00) (0.00)

**REVENUES**

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACT-EST	2024 BUDGET	2025 BUDGET
<b>MISCELLANEOUS REVENUES</b>								
920-48410-56	INT. INCOME--DROULLARD MEM	44	7	25	56	163	-	-
920-48620-56	FACILITY RENTAL REVENUE	-	700	-	-	-	-	-
920-48622-56	RENT-ADVASEC INC	-	875	2,100	2,100	2,100	2,100	2,100
920-48623-56	RENT-HEATHERLYN ASSIST LVG	-	150	1,800	1,800	1,800	1,800	1,800
920-48629-56	RENT-REALITYBLU	875	1,575	-	-	-	-	-
920-48630-56	RENT-TESCH GLOBAL	3,000	-	-	-	-	-	-
920-48631-56	RENT-CESA #2	84,000	86,750	-	87,000	87,000	87,000	87,000
920-48632-56	RENT-JEDI	11,328	11,328	11,328	11,759	11,328	12,351	12,660
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	23,340	23,340	23,340	23,923	23,340	23,340	23,340
920-48636-56	RENT-I-BUTTON	44,700	44,700	-	45,817	48,137	49,340	50,574
920-48639-56	RENT-MEEPER	1,800	1,650	-	-	-	-	-
920-48640-56	RENT-REIMER SYSTEMS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48644-56	RENT-EXTENDED CARE	1,200	-	-	-	-	-	-
920-48646-56	RENT-CROWDS.IO-UWW	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48649-56	RENT-DE GRAFF & ASSOCIATES	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48652-56	RENT-AZ TECH/GAVITO	1,050	-	-	-	-	-	-
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48654-56	RENT- FINE FOOD CULTURE	1,100	500	-	-	-	-	-
920-48655-56	RENT- EARL T HUMPHREY	1,100	-	-	-	-	-	-
920-48661-56	RENT-BLUE LINE BATTERIES	9,900	9,900	9,900	9,900	9,900	9,900	9,900
920-48663-56	RENT-ITOPIA SOFTWARE	1,650	-	-	-	-	-	-
920-48664-56	RENT-GENEVA SUPPLY	5,160	-	-	-	-	-	-
920-48665-56	RENT-LAKEHOUSELIFESTYLE.COM	100	-	-	-	-	-	-
920-48666-56	RENT-MINERAL ARMOR	1,200	1,800	1,800	1,800	1,800	1,800	1,800
920-48672-56	RENT-IRON FORGE DEVEL LLC	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48673-56	RENT-KREATIVE SOLUTIONS	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48674-56	RENT-WHITEWATER GROCERY CO	1,840	-	-	-	-	-	-
920-48675-56	RENT-SCOT INSCORE	1,200	-	-	-	-	-	-
920-48676-56	RENT-VARSITY IMAGE	1,800	450	-	-	-	-	-
920-48677-56	RENT-ROOFMARKETPLACE	1,650	1,800	1,800	1,800	1,800	1,800	1,800
920-48678-56	RENT-WINNING WAYS TRAINING	1,650	600	-	-	-	-	-
920-48679-56	RENT-LONG WALK MEDIA	900	-	-	-	-	-	-
920-48680-56	RENT-NYLEN & PARTNERS	1,650	1,800	1,800	1,800	1,800	1,800	1,800
920-48681-56	RENT-SAFEPRO TECH	1,200	1,200	1,200	1,200	1,200	1,200	1,200
920-48682-56	RENT-ALPHA PROGRAMMERS	350	2,100	2,100	2,100	1,400	-	-
920-48683-56	RENT-PAQUETTE CENTER	-	33,480	-	34,317	35,175	36,054	36,956
920-48684-56	RENT-US FORESTRY SVC	-	-	8,700	8,961	8,275	11,160	11,160
920-48685-56	RENT-SIMPLE FILL SOLUTIONS INC	-	-	1,050	-	900	-	-
920-48686-56	RENT-SUMMERSSET MARINE	-	-	700	-	2,100	2,100	2,100
	<b>Total Miscellaneous Revenues</b>	<b>214,587</b>	<b>235,505</b>	<b>78,443</b>	<b>245,133</b>	<b>249,018</b>	<b>252,546</b>	<b>254,990</b>
<b>OTHER FINANCING SOURCES</b>								
920-49202-56	IN-KIND CITY / FINANCE/ADMIN	12,756	-	-	-	-	-	-
920-49205-56	IN-KIND CITY / GROUNDS-DPW	12,756	-	-	-	-	-	-
920-49215-56	IN-KIND CITY / BUILDING MAINT	12,756	-	-	-	-	-	-
920-49300-56	FUND BALANCE APPLIED	-	-	-	(90,453)	(98,713)	(78,351)	(79,053)
920-49410-56	IN-KIND UNIV / MANAGER SUPPORT	247,805	-	-	-	-	-	-
	<b>Total Other Financing Sources</b>	<b>286,073</b>	<b>-</b>	<b>-</b>	<b>(90,453)</b>	<b>(98,713)</b>	<b>(78,351)</b>	<b>(79,053)</b>
	<b>Grand Total:</b>	<b>500,660</b>	<b>235,505</b>	<b>78,443</b>	<b>154,680</b>	<b>150,305</b>	<b>174,195</b>	<b>175,937</b>