



**TWO
RIVERS**
WISCONSIN

**City of Two Rivers
2025
Annual Budget**

CITY OF TWO RIVERS

2025 BUDGET

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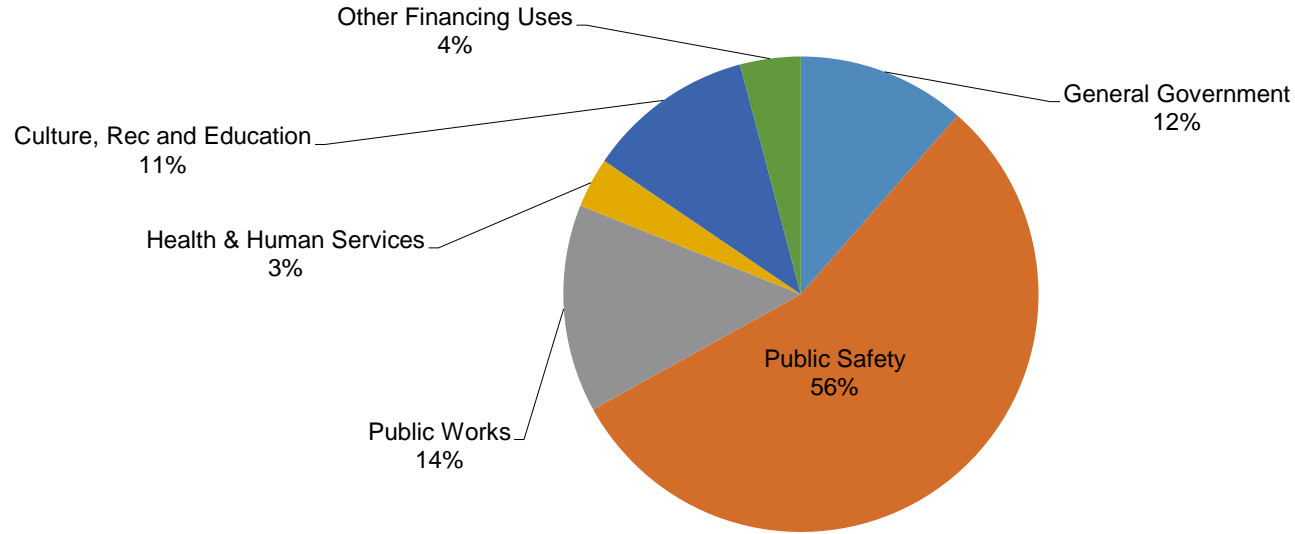
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Account Number <i>(2025 Budget, Taxes Billed in 2024)</i>	1/1/24 Budget	9/30/24 Year To Date	Proj YE	2025 Budget	Change from prior budget	% change from prior budget
REVENUES						
Total TAXES:	\$ 3,192,020	\$ 2,881,072	\$ 3,062,517	\$ 3,100,553	\$ (91,467)	-2.87%
Total SPECIAL ASSESSMENTS:	\$ 165,000	\$ 128,832	\$ 224,500	\$ 280,000	\$ 115,000	69.70%
Total INTERGOVERNMENTAL REVENUE:	\$ 5,481,672	\$ 1,444,384	\$ 5,506,970	\$ 5,706,104	\$ 224,432	4.09%
Total LICENSES & PERMITS:	\$ 274,800	\$ 208,663	\$ 285,500	\$ 312,200	\$ 37,400	13.61%
Total FINES & FORFEITURES:	\$ 90,500	\$ 62,093	\$ 73,000	\$ 82,800	\$ (7,700)	-8.51%
Total CHARGES FOR SERVICE:	\$ 1,577,500	\$ 978,501	\$ 1,494,500	\$ 1,650,000	\$ 72,500	4.60%
Total INTERDEPARTMENTAL REVENUE:	\$ 585,500	\$ 251,993	\$ 510,000	\$ 587,000	\$ 1,500	0.26%
Total MISCELLANEOUS REVENUE:	\$ 382,000	\$ 365,632	\$ 472,629	\$ 414,000	\$ 32,000	8.38%
Total OTHER FINANCING SOURCES:	\$ 336,000	\$ 183,319	\$ 320,000	\$ 378,000	\$ 42,000	12.50%
Total REVENUES	\$ 12,084,992	\$ 6,504,489	\$ 11,949,616	\$ 12,510,657	\$ 425,665	3.52%
EXPENDITURES						
<u>GENERAL GOVERNMENT</u>						
Total COUNCIL:	\$ 16,147	\$ 7,881	\$ 12,526	\$ 16,147	\$ 0	0.00%
Total JUDICIAL:	\$ 58,970	\$ 22,711	\$ 61,320	\$ 64,875	\$ 5,905	10.01%
Total LEGAL COUNSEL:	\$ 55,216	\$ 39,641	\$ 52,675	\$ 63,481	\$ 8,265	14.97%
Total CITY MANAGER:	\$ 170,103	\$ 128,576	\$ 172,129	\$ 214,706	\$ 44,603	26.22%
Total CLERK:	\$ 86,395	\$ 61,442	\$ 82,008	\$ 92,893	\$ 6,498	7.52%
Total ELECTION:	\$ 30,400	\$ 14,893	\$ 14,603	\$ 25,275	\$ (5,125)	-16.86%
Total INFORMATION SYSTEMS:	\$ 125,246	\$ 95,128	\$ 129,546	\$ 128,873	\$ 3,627	2.90%
Total FINANCE DEPARTMENT:	\$ 158,974	\$ 126,151	\$ 162,626	\$ 160,792	\$ 1,818	1.14%
Total ASSESSING:	\$ 124,995	\$ 90,398	\$ 120,548	\$ 128,425	\$ 3,430	2.74%
Total CITY HALL:	\$ 92,730	\$ 68,475	\$ 91,176	\$ 95,715	\$ 2,985	3.22%
Total MISC GENERAL GOVERNMENT:	\$ 18,100	\$ 17,598	\$ 21,583	\$ 26,500	\$ 8,400	46.41%
Total INSURANCE:	\$ 403,520	\$ 279,411	\$ 378,945	\$ 415,264	\$ 11,744	2.91%
Total GENERAL GOVERNMENT:	\$ 1,340,796	\$ 952,304	\$ 1,299,684	\$ 1,432,946	\$ 92,150	6.87%

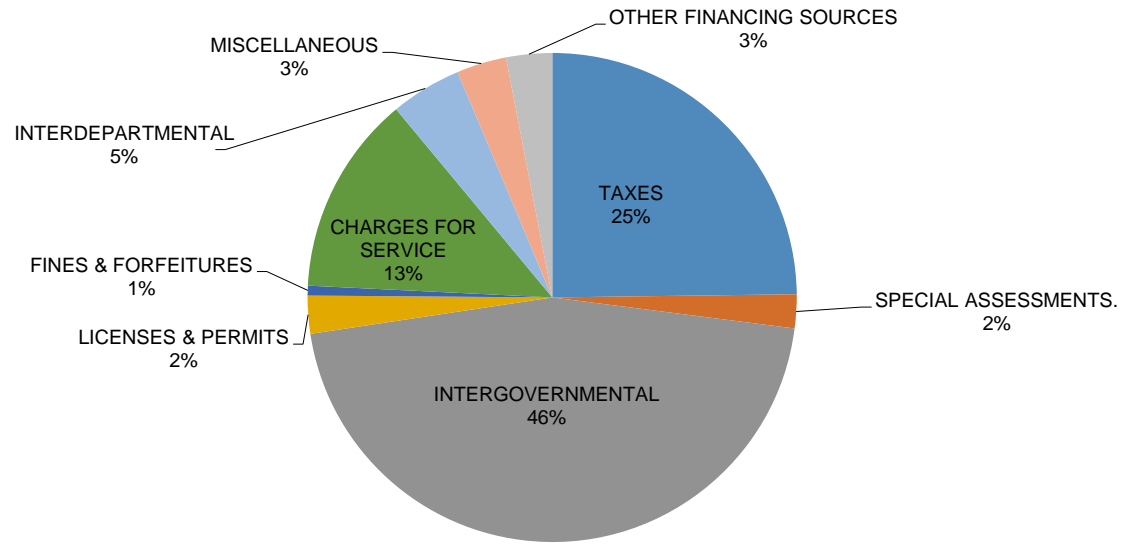
Account Number (2025 Budget, Taxes Billed in 2024)	1/1/24 Budget	9/30/24 Year To Date	Proj YE	2025 Budget	Change from prior budget	% change from prior budget
<u>PUBLIC SAFETY</u>						
Total POLICE ADMINISTRATION:	\$ 1,523,885	\$ 1,229,917	\$ 1,533,767	\$ 1,614,490	\$ 90,605	5.95%
Total POLICE PATROL:	\$ 2,108,901	\$ 1,617,034	\$ 2,104,093	\$ 2,194,982	\$ 86,081	4.08%
Total POLICE CROSSING GUARDS:	\$ 27,877	\$ 16,307	\$ 27,877	\$ 27,947	\$ 70	0.25%
Total POLICE DEPARTMENT:	\$ 3,660,663	\$ 2,863,259	\$ 3,665,737	\$ 3,837,419	\$ 176,756	4.83%
Total POLICE & FIRE COMMISSION:	\$ 5,500	\$ 2,387	\$ 5,500	\$ 5,500	\$ -	0.00%
Total FIRE ADMINISTRATION:	\$ 591,077	\$ 454,928	\$ 605,628	\$ 646,206	\$ 55,129	9.33%
Total FIREFIGHTERS:	\$ 1,825,308	\$ 1,344,335	\$ 1,801,580	\$ 1,888,824	\$ 63,516	3.48%
Total AMBULANCE:	\$ 457,950	\$ 372,171	\$ 466,700	\$ 438,592	\$ (19,358)	-4.23%
Total FIRE DEPARTMENT:	\$ 2,874,335	\$ 2,171,433	\$ 2,873,908	\$ 2,973,622	\$ 99,287	3.45%
Total INSPECTION:	\$ 120,352	\$ 135,325	\$ 177,522	\$ 126,000	\$ 5,648	4.69%
Total PUBLIC SAFETY:	\$ 6,660,850	\$ 5,172,404	\$ 6,722,666	\$ 6,942,541	\$ 281,691	4.23%
<u>PUBLIC WORKS</u>						
Total HIGHWAY ADMINISTRATION:	\$ 178,644	\$ 127,168	\$ 172,756	\$ 187,257	\$ 8,613	4.82%
Total PUBLIC WORKS SHOP:	\$ 618,165	\$ 520,369	\$ 715,695	\$ 680,223	\$ 62,058	10.04%
Total STREET MAINTENANCE:	\$ 253,949	\$ 137,253	\$ 184,639	\$ 250,297	\$ (3,652)	-1.44%
Total TRAFFIC CONTROL:	\$ 65,745	\$ 70,134	\$ 90,316	\$ 65,645	\$ (100)	-0.15%
Total SNOW & ICE:	\$ 168,460	\$ 75,914	\$ 116,861	\$ 234,695	\$ 66,235	39.32%
Total BRIDGE REPAIR/MAINTENANCE:	\$ 43,239	\$ 29,683	\$ 39,164	\$ 46,130	\$ 2,891	6.69%
Total TRANSIT:	\$ 120,000	\$ 66,325	\$ 132,650	\$ 145,000	\$ 25,000	20.83%
Total WORK DONE FOR OTHER DEPTS:	\$ 146,233	\$ 160,301	\$ 205,379	\$ 159,679	\$ 13,446	9.19%
Total DEPARTMENT OF PUBLIC WORKS:	\$ 1,594,435	\$ 1,187,146	\$ 1,657,458	\$ 1,768,926	\$ 174,491	10.94%

Account Number <i>(2025 Budget, Taxes Billed in 2024)</i>	1/1/24 Budget	9/30/24 Year To Date	Proj YE	2025 Budget	Change from prior budget	% change from prior budget
HEALTH & HUMAN SERVICES						
Total SENIOR CENTER:	\$ 201,022	\$ 142,482	\$ 199,652	\$ 205,078	\$ 4,056	2.02%
Total CEMETERIES:	\$ 212,968	\$ 154,634	\$ 216,527	\$ 220,823	\$ 7,855	3.69%
Total HEALTH & HUMAN SERVICES:	\$ 413,990	\$ 297,116	\$ 416,179	\$ 425,900	\$ 11,910	2.88%
CULTURE, REC, & EDUCATION						
Total COMMUNITY CENTER:	\$ 466,155	\$ 319,069	\$ 467,088	\$ 482,420	\$ 16,265	3.49%
Total PARKS:	\$ 364,858	\$ 305,251	\$ 389,000	\$ 397,105	\$ 32,247	8.84%
Total RECREATION:	\$ 335,458	\$ 241,142	\$ 322,098	\$ 340,199	\$ 4,741	1.41%
Total SPECIAL EVENTS:	\$ 35,694	\$ 34,786	\$ 36,548	\$ 43,115	\$ 7,421	20.79%
Total RECREATION FIELDS:	\$ 112,310	\$ 91,649	\$ 114,983	\$ 121,965	\$ 9,655	8.60%
Total TRAILS/MEDIAN MAINTENANCE:	\$ 29,308	\$ 32,273	\$ 42,288	\$ 38,462	\$ 9,154	31.23%
Total CULTURE, REC & EDUCATION:	\$ 1,343,783	\$ 1,024,169	\$ 1,372,005	\$ 1,423,266	\$ 79,483	5.91%
OTHER FINANCING USES						
Total OTHER FINANCING USES:	\$ 735,818	\$ 440,752	\$ 463,882	\$ 517,078	\$ (218,740)	-29.73%
GENERAL FUND Expenditure Total:	\$ 12,089,672	\$ 9,073,891	\$ 11,931,875	\$ 12,510,657	\$ 420,985	3.48%
Revenues less Expenditures	\$ (4,680)	\$ (2,569,402)	\$ 17,741	\$ (0)	\$ 4,680	

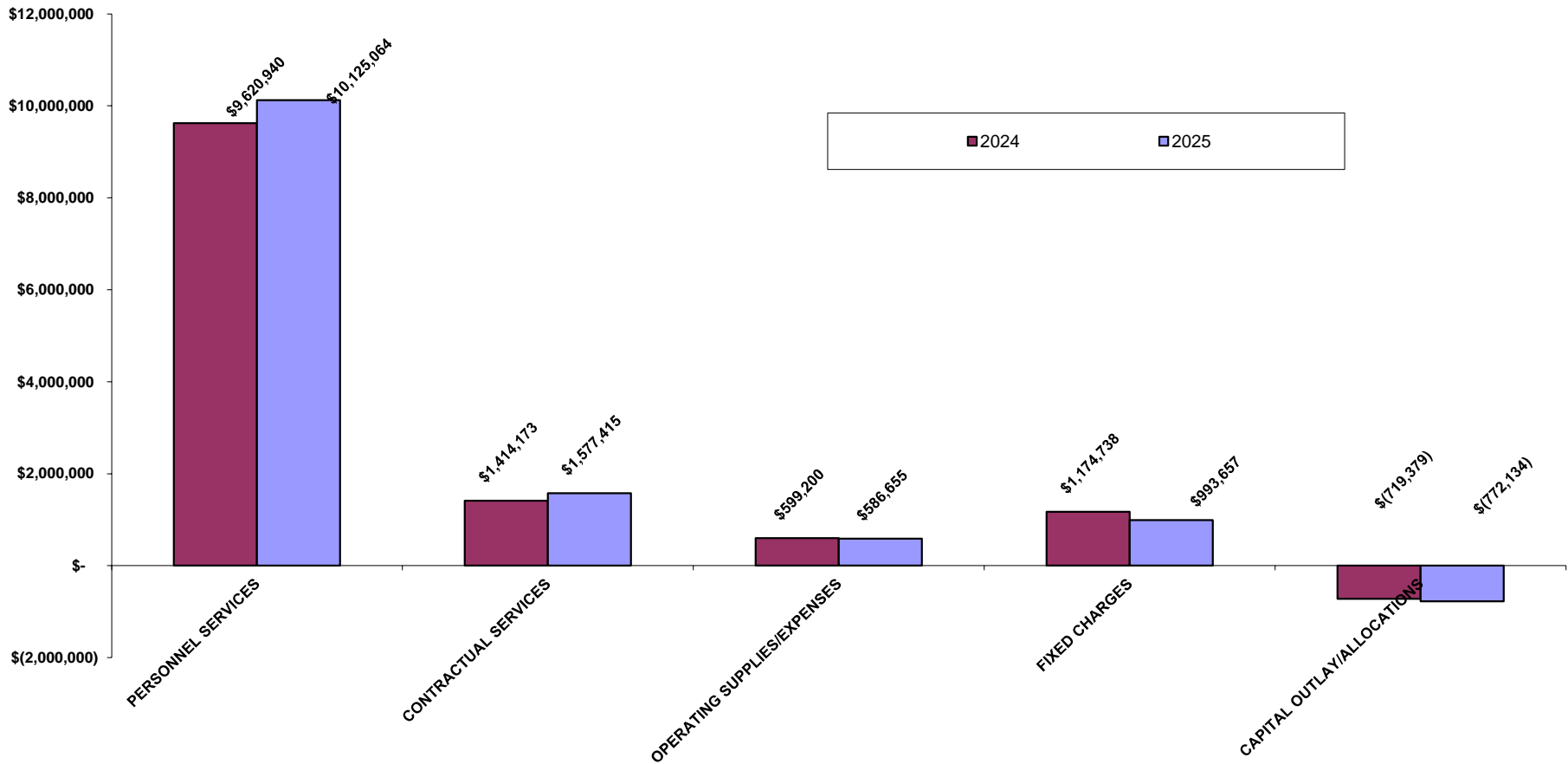
Budget by Cost Center



City of Two Rivers - Budgeted Revenues



Budget by Expense Type



Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
REVENUES								
<u>TAXES</u>								
100-41110	GENERAL PROPERTY TAX	\$ 2,250,001	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,288,033	\$ 38,033	1.69%
100-41310	LOCAL UTILITY TAX EQUIV	\$ 806,554	\$ 932,000	\$ 618,597	\$ 800,000	\$ 800,000	\$ (132,000)	-14.16%
100-41320	OTHER TAX EXEMPT ENTITIES	\$ 16	\$ 20	\$ 17	\$ 17	\$ 20	\$ -	0.00%
100-41800	INTEREST DELINQ. TAXES	\$ 11,552	\$ 10,000	\$ 12,458	\$ 12,500	\$ 12,500	\$ 2,500	25.00%
100-41900	TIF/TID CLOSE REFUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total TAXES:		\$ 3,068,123	\$ 3,192,020	\$ 2,881,072	\$ 3,062,517	\$ 3,100,553	\$ (91,467)	-2.87%
<u>SPECIAL ASSESSMENTS</u>								
100-42300	STREET PAVING & CONSTRUCT	\$ 247,045	\$ 160,000	\$ 124,358	\$ 220,000	\$ 275,000	\$ 115,000	71.88%
100-42401	OTHER SPECIAL ASSESSMENTS	\$ 1,981	\$ 5,000	\$ 4,474	\$ 4,500	\$ 5,000	\$ -	0.00%
Total SPECIAL ASSESSMENTS:		\$ 249,025	\$ 165,000	\$ 128,832	\$ 224,500	\$ 280,000	\$ 115,000	69.70%
<u>INTERGOVERNMENTAL REVENUE</u>								
100-43200	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-43310	SHARED ELECTION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-43410	STATE SHARED TAXES	\$ 3,764,783	\$ 4,611,606	\$ 695,641	\$ 4,611,606	\$ 4,743,623	\$ 132,017	2.86%
100-43411	EXPENDITURE RESTRAINT	\$ 180,082	\$ 161,197	\$ 161,197	\$ 161,197	\$ 161,197	\$ -	0.00%
100-43412	EXEMPT COMPUTER STATE AID	\$ 20,753	\$ 20,753	\$ 20,753	\$ 20,753	\$ 20,753	\$ -	0.00%
100-43413	PERSONAL PROPERTY AID	\$ 19,863	\$ 19,863	\$ 19,863	\$ 19,863	\$ 55,300	\$ 35,437	178.41%
100-43415	VIDEO SERVICE PROVIDER AID	\$ 26,680	\$ 26,680	\$ 26,680	\$ 26,680	\$ 26,680	\$ -	0.00%
100-43420	STATE FIRE INS TAX	\$ 30,750	\$ 27,000	\$ 35,659	\$ 35,659	\$ 36,000	\$ 9,000	33.33%
100-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-43520	STATE AID/POLICE TRAINING	\$ 17,500	\$ 10,000	\$ 34,976	\$ 40,000	\$ 30,000	\$ 20,000	200.00%
100-43529	STATE AID-OTH PUB SAFETY	\$ 24,806	\$ 26,000	\$ -	\$ 26,000	\$ 26,000	\$ -	0.00%
100-43580	GRANT PROCEEDS	\$ 6,150	\$ -	\$ -	\$ -	\$ -	\$ -	
100-43610	PAYMENT MUN. SERVICES	\$ 5,221	\$ 5,200	\$ 5,337	\$ 5,337	\$ 5,400	\$ 200	3.85%
100-43620	OTHER STATE AID	\$ 1,173	\$ -	\$ -	\$ -	\$ -	\$ -	
100-43710	HIGHWAY AIDS-LOCAL	\$ 443,747	\$ 462,596	\$ 346,999	\$ 462,596	\$ 471,257	\$ 8,661	1.87%
100-43711	CONNECTING STREETS	\$ 91,159	\$ 110,777	\$ 97,279	\$ 97,279	\$ 129,894	\$ 19,117	17.26%
Total INTERGOVERNMENTAL REVENUE:		\$ 4,632,668	\$ 5,481,672	\$ 1,444,384	\$ 5,506,970	\$ 5,706,104	\$ 224,432	4.09%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
<u>LICENSES & PERMITS</u>								
100-44110	LIQUOR LICENSE	\$ 18,938	\$ 17,000	\$ 18,411	\$ 19,000	\$ 19,000	\$ 2,000	11.76%
100-44120	BAR OPERATOR LICENSE	\$ 7,900	\$ 6,000	\$ 5,040	\$ 6,000	\$ 6,000	\$ -	0.00%
100-44125	CIGARETTE LICENSE	\$ -	\$ 1,000	\$ 200	\$ 200	\$ 200	\$ (800)	-80.00%
100-44130	BUSINESS OR OCCUPATION	\$ 2,235	\$ 2,500	\$ 2,280	\$ 2,350	\$ 2,500	\$ -	0.00%
100-44140	CABLE TV FRANCHISE	\$ 102,461	\$ 110,000	\$ 48,115	\$ 100,000	\$ 100,000	\$ (10,000)	-9.09%
100-44200	BICYCLE LICENSE/GOLF CART PERMIT	\$ 1,325	\$ 1,300	\$ 1,150	\$ 1,200	\$ 1,300	\$ -	0.00%
100-44210	DOG LICENSE	\$ 8,764	\$ 7,000	\$ 3,327	\$ 8,000	\$ 8,000	\$ 1,000	14.29%
100-44300	BUILDING PERMITS	\$ 178,805	\$ 75,000	\$ 72,304	\$ 85,000	\$ 105,000	\$ 30,000	40.00%
100-44310	ELECTRICAL PERMITS	\$ 14,501	\$ 15,000	\$ 16,610	\$ 17,500	\$ 18,000	\$ 3,000	20.00%
100-44320	PLUMBING PERMITS	\$ 27,190	\$ 25,000	\$ 16,314	\$ 18,000	\$ 25,000	\$ -	0.00%
100-44330	SIGN PERMIT	\$ 1,430	\$ 1,500	\$ 1,510	\$ 1,700	\$ 1,700	\$ 200	13.33%
100-44340	CONDITIONAL USE PERMIT	\$ 6,165	\$ 3,500	\$ 4,200	\$ 4,550	\$ 4,500	\$ 1,000	28.57%
100-44800	SHORT TERM RENTAL PERMIT FEE	\$ 1,650	\$ 3,000	\$ 4,950	\$ 5,000	\$ 6,000	\$ 3,000	100.00%
100-44900	OTHER PERMITS	\$ 7,243	\$ 7,000	\$ 14,252	\$ 17,000	\$ 15,000	\$ 8,000	114.29%
Total LICENSES & PERMITS:		\$ 378,607	\$ 274,800	\$ 208,663	\$ 285,500	\$ 312,200	\$ 37,400	13.61%
<u>FINES & FORFEITURES</u>								
100-45110	MUN. COURT FINES/COSTS	\$ 34,104	\$ 40,000	\$ 28,316	\$ 35,000	\$ 40,000	\$ -	0.00%
100-45115	POLICE DEPT TRIP PAYMENTS	\$ 25,655	\$ 40,000	\$ 21,659	\$ 25,000	\$ 30,000	\$ (10,000)	-25.00%
100-45130	PARKING VIOLATIONS	\$ 9,086	\$ 10,000	\$ 11,323	\$ 12,000	\$ 12,000	\$ 2,000	20.00%
100-45131	UNPAID TRAFFIC JUDGEMENTS	\$ (60)	\$ -	\$ (105)	\$ -	\$ -	\$ -	
100-45220	ANIMAL TRANSPORTS	\$ 150	\$ 500	\$ 900	\$ 1,000	\$ 800	\$ 300	60.00%
Total FINES & FORFEITURES:		\$ 68,935	\$ 90,500	\$ 62,093	\$ 73,000	\$ 82,800	\$ (7,700)	-8.51%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
<u>CHARGES FOR SERVICE</u>								
100-46110	GENERAL GOVERNMENT FEES	\$ 22,873	\$ 24,000	\$ 18,859	\$ 24,000	\$ 25,000	\$ 1,000	4.17%
100-46111	PUBLICATIONS FEES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-46210	LAW ENFORCEMENT FEES	\$ 3,258	\$ 2,500	\$ 2,165	\$ 3,000	\$ 3,000	\$ 500	20.00%
100-46220	FIRE DEPARTMENT FEES	\$ 3,524	\$ 2,000	\$ 756	\$ 2,000	\$ 12,000	\$ 10,000	500.00%
100-46225	FIRE DEPT TRIP PAYMENTS	\$ 35,051	\$ 60,000	\$ 67,372	\$ 75,000	\$ 70,000	\$ 10,000	16.67%
100-46230	AMBULANCE FEES	\$ 807,308	\$ 820,000	\$ 532,885	\$ 780,000	\$ 840,000	\$ 20,000	2.44%
100-46240	POLICE LIAISON FEES	\$ 80,182	\$ 156,000	\$ 163,419	\$ 163,500	\$ 170,000	\$ 14,000	8.97%
100-46310	PUBLIC WORKS FEES	\$ 201,945	\$ 260,000	\$ 15,983	\$ 240,000	\$ 275,000	\$ 15,000	5.77%
100-46540	CEMETERY PLOTS	\$ 128,370	\$ 120,000	\$ 68,745	\$ 78,000	\$ 110,000	\$ (10,000)	-8.33%
100-46720	RECREATION FEES	\$ 80,289	\$ 85,000	\$ 68,751	\$ 83,000	\$ 90,000	\$ 5,000	5.88%
100-46743	COMMUNITY CENTER	\$ 35,336	\$ 30,000	\$ 31,026	\$ 35,000	\$ 40,000	\$ 10,000	33.33%
100-46745	SENIOR CENTER	\$ 3,815	\$ 18,000	\$ 8,540	\$ 11,000	\$ 15,000	\$ (3,000)	-16.67%
Total CHARGES FOR SERVICE:		\$ 1,401,949	\$ 1,577,500	\$ 978,501	\$ 1,494,500	\$ 1,650,000	\$ 72,500	4.60%
<u>INTERDEPARTMENTAL REVENUE</u>								
100-47323	SHARED FIRE EXPENSE	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ (500)	-100.00%
100-47430	PUBLIC WORKS CHARGES	\$ 352,583	\$ 525,000	\$ 249,143	\$ 450,000	\$ 525,000	\$ -	0.00%
100-47440	RECREATION CHARGES	\$ 28,787	\$ 30,000	\$ 2,850	\$ 30,000	\$ 32,000	\$ 2,000	6.67%
100-47450	ECONOMIC DEVELOPMENT CHRG	\$ 6,094	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ -	0.00%
Total INTERDEPARTMENTAL REVENUE:		\$ 387,465	\$ 585,500	\$ 251,993	\$ 510,000	\$ 587,000	\$ 1,500	0.26%
<u>MISCELLANEOUS REVENUE</u>								
100-48100	INTEREST ON INVESTMENTS	\$ 196,798	\$ 140,000	\$ 153,544	\$ 205,000	\$ 200,000	\$ 60,000	42.86%
100-48120	INTEREST INCOME ON TIF ADVANCE	\$ 6,468	\$ 5,500	\$ -	\$ 5,500	\$ 4,000	\$ (1,500)	-27.27%
100-48121	INT INC ON UTILITY ADVANCES	\$ 32,864	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
100-48130	INTERST-SPECIAL ASSMTS	\$ 24,076	\$ 25,000	\$ 32,429	\$ 35,000	\$ 40,000	\$ 15,000	60.00%
100-48200	RENT-CITY PROPERTY	\$ 67,128	\$ 70,000	\$ 63,429	\$ 70,000	\$ 70,000	\$ -	0.00%
100-48300	SALE OF PROP & EQUIP	\$ 203,618	\$ 25,000	\$ 82,355	\$ 82,355	\$ 25,000	\$ -	0.00%
100-48400	REFUND FOR PRIOR YEARS	\$ 33,431	\$ 36,500	\$ -	\$ 36,500	\$ 35,000	\$ (1,500)	-4.11%
100-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
100-48500	DONATIONS	\$ -	\$ -	\$ 15,604	\$ -	\$ -		
100-48900	OTHER REVENUES	\$ 7,622	\$ 60,000	\$ 18,271	\$ 18,274	\$ 20,000	\$ (40,000)	-66.67%
Total MISCELLANEOUS REVENUE:		\$ 572,006	\$ 382,000	\$ 365,632	\$ 472,629	\$ 414,000	\$ 32,000	8.38%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
<u>OTHER FINANCING SOURCES</u>								
100-49220	TRANSFER FROM PARKING	\$ -	\$ -	\$ -				
100-49223	TRANS FROM OTHER FUNDS	\$ 299,766	\$ 336,000	\$ 183,319	\$ 320,000	\$ 378,000	\$ 42,000	12.50%
100-49310	REAPPROPRIATED SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OTHER FINANCING SOURCES:		\$ 299,766	\$ 336,000	\$ 183,319	\$ 320,000	\$ 378,000	\$ 42,000	12.50%
TOTAL REVENUES		\$ 11,058,543	\$ 12,084,992	\$ 6,504,489	\$ 11,949,616	\$ 12,510,657	\$ 425,665	3.52%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
COUNCIL								
PERSONNEL SERVICES								
100-51100-1120	WAGES PERMANENT REGULAR	\$ 11,550	\$ 12,950	\$ 8,984	\$ 11,900	\$ 12,950	\$ -	0.00%
100-51100-1320	FICA	\$ 883	\$ 990	\$ 687	\$ 910	\$ 990	\$ -	0.00%
	TOTAL	\$ 12,433	\$ 13,940	\$ 9,670	\$ 12,810	\$ 13,940	\$ -	0.00%
CONTRACTUAL SERVICES								
100-51100-2910	PRINTING/ADVERTISING	\$ 7,895	\$ 8,500	\$ 3,810	\$ 5,204	\$ 8,500	\$ -	0.00%
100-51100-2920	TRAINING	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
	TOTAL	\$ 7,895	\$ 8,800	\$ 3,810	\$ 5,204	\$ 8,800	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-51100-3210	MEMBERSHIP & DUES	\$ 3,326	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -	0.00%
100-51100-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-51100-3300	TRAVEL	\$ -	\$ 500	\$ 55	\$ 83	\$ 500	\$ -	0.00%
100-51100-3900	OTHER SUPPLIES	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 3,326	\$ 5,100	\$ 55	\$ 3,583	\$ 5,100	\$ -	0.00%
CAPITAL OUTLAY								
100-51100-9999	ADMINISTRATIVE COST ALLOCATION	\$ (9,935)	\$ (11,693)	\$ (5,655)	\$ (9,071)	\$ (11,693)	\$ 0	0.00%
	TOTAL	\$ (9,935)	\$ (11,693)	\$ (5,655)	\$ (9,071)	\$ (11,693)	\$ 0	0.00%
Total COUNCIL:		\$ 13,719	\$ 16,147	\$ 7,881	\$ 12,526	\$ 16,147	\$ 0	0.00%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
JUDICIAL								
PERSONNEL SERVICES								
100-51200-1120	WAGES PERMANENT REGULAR	\$ 16,955	\$ 19,574	\$ 12,047	\$ 19,574	\$ 20,161	\$ 587	3.00%
100-51200-1230	WAGES - PART TIME	\$ 6,061	\$ 23,920	\$ -	\$ 24,279	\$ 26,137	\$ 2,217	9.27%
100-51200-1280	LONGEVITY	\$ -	\$ -	\$ -				
100-51200-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -				
100-51200-1310	WI RETIREMENT	\$ 1,572	\$ 1,651	\$ 1,259	\$ 1,687	\$ 1,817	\$ 166	10.03%
100-51200-1320	FICA	\$ 3,048	\$ 3,228	\$ 2,333	\$ 3,354	\$ 3,542	\$ 314	9.72%
100-51200-1330	HEALTH INSUARANCE	\$ 3,902	\$ 4,500	\$ 3,362	\$ 4,681	\$ 5,290	\$ 790	17.56%
100-51200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -				
100-51200-1334	HEALTH INSURANCE OPT-OUT	\$ 1,096	\$ -	\$ 1,096	\$ 1,500	\$ 1,500	\$ 1,500	
100-51200-1340	LIFE INSURANCE	\$ 25	\$ 27	\$ 19	\$ 27	\$ 29	\$ 2	7.41%
100-51200-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -				
	TOTAL	\$ 32,659	\$ 52,900	\$ 20,115	\$ 55,102	\$ 58,475	\$ 5,575	10.54%
CONTRACTUAL SERVICES								
100-51200-2131	PROF SERV-PROCESS SERVICE	\$ 200	\$ 200	\$ -	\$ 150	\$ 150	\$ (50)	-25.00%
100-51200-2140	CHANGE OF VENUE EXPENSE	\$ -	\$ 200	\$ -	\$ 150	\$ 150	\$ (50)	-25.00%
100-51200-2150	TRANSLATOR SERVICES	\$ 42	\$ 120	\$ 42	\$ 250	\$ 400	\$ 280	233.33%
100-51200-2900	OTHER SERVICES	\$ 250	\$ 250	\$ -	\$ 200	\$ 200	\$ (50)	-20.00%
100-51200-2910	PRINTING/ADVERTISING	\$ 170	\$ 500	\$ -	\$ 300	\$ 300	\$ (200)	-40.00%
100-51200-2920	TRAINING	\$ 290	\$ 150	\$ 370	\$ 250	\$ 250	\$ 100	66.67%
	TOTAL	\$ 952	\$ 1,420	\$ 412	\$ 1,300	\$ 1,450	\$ 30	2.11%
OPERATION SUPPLIESEXPENSES								
100-51200-3110	POSTAGE	\$ 443	\$ 700	\$ 432	\$ 600	\$ 600	\$ (100)	-14.29%
100-51200-3210	MEMBERSHIP & DUES	\$ 1,333	\$ 900	\$ 1,447	\$ 1,447	\$ 1,500	\$ 600	66.67%
100-51200-3300	TRAVEL	\$ 228	\$ 250	\$ 271	\$ 271	\$ 250	\$ -	0.00%
100-51200-3900	OTHER SUPPLIES	\$ 105	\$ 400	\$ 34	\$ 200	\$ 200	\$ (200)	-50.00%
	TOTAL	\$ 2,109	\$ 2,250	\$ 2,184	\$ 2,518	\$ 2,550	\$ 300	13.33%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
FIXED CHARGES								
100-51200-5310	RENT/LEASE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
CAPITAL OUTLAY								
100-51200-8190	CO-OFFICE EQUIPMENT	\$ 4,800	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	\$ -	0.00%
	TOTAL	\$ 4,800	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	\$ -	0.00%
Total JUDICIAL:		\$ 40,520	\$ 58,970	\$ 22,711	\$ 61,320	\$ 64,875	\$ 5,905	10.01%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
LEGAL								
CONTRACTUAL SERVICES								
100-51340-2120	PROF SERV - LEGAL COUNSEL	\$ 73,978	\$ 75,000	\$ 55,067	\$ 73,394	\$ 89,250	\$ 14,250	19.00%
100-51340-2121	LEGAL COUNSEL (CITY ATTORNEY)	\$ 17,677	\$ 20,100	\$ 13,240	\$ 17,378	\$ 20,100	\$ -	0.00%
100-51340-2200	TELEPHONE EXPENSE	\$ 48	\$ 100	\$ 36	\$ 48	\$ 100	\$ -	0.00%
	TOTAL	\$ 91,703	\$ 95,200	\$ 68,343	\$ 90,819	\$ 109,450	\$ 14,250	14.97%
OPERATING SUPPLIES/EXPENSES								
100-51340-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL OUTLAY								
100-51340-9999	ADMINISTRATIVE COST ALLOCATION	\$ (38,515)	\$ (39,984)	\$ (28,702)	\$ (38,144)	\$ (45,969)	\$ (5,985)	14.97%
	TOTAL	\$ (38,515)	\$ (39,984)	\$ (28,702)	\$ (38,144)	\$ (45,969)	\$ (5,985)	14.97%
	Total LEGAL COUNSEL:	\$ 53,188	\$ 55,216	\$ 39,641	\$ 52,675	\$ 63,481	\$ 8,265	14.97%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CITY MANAGER								
PERSONNEL SERVICES								
100-51410-1100	FULLTIME SALARIES	\$ 119,532	\$ 122,800	\$ 92,434	\$ 123,472	\$ 126,500	\$ 3,700	3.01%
100-51410-1200	WAGES - FULLTIME	\$ 56,077	\$ 59,280	\$ 44,609	\$ 59,584	\$ 61,100	\$ 1,820	3.07%
100-51410-1210	WAGES-PERM SCHOOL INCNTV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51410-1280	WAGES-LONGEVITY PAY	\$ 5,960	\$ 6,139	\$ -	\$ -	\$ 6,325	\$ 186	3.03%
100-51410-1290	WAGES-OVERTIME	\$ 1,480	\$ 3,270	\$ 2,044	\$ 3,065	\$ 3,400	\$ 130	3.98%
100-51410-1310	WI RETIREMENT	\$ 12,765	\$ 13,715	\$ 9,855	\$ 13,213	\$ 14,045	\$ 330	2.41%
100-51410-1320	FICA	\$ 13,959	\$ 15,200	\$ 10,528	\$ 14,054	\$ 15,455	\$ 255	1.68%
100-51410-1330	HEALTH INSURANCE	\$ 27,453	\$ 31,575	\$ 23,653	\$ 31,538	\$ 35,700	\$ 4,125	13.06%
100-51410-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51410-1334	HEALTH INSURANCE OPT-OUT	\$ 3,000	\$ 3,000	\$ 2,192	\$ 2,942	\$ 3,000	\$ -	0.00%
100-51410-1340	LIFE INSURANCE	\$ 1,341	\$ 1,450	\$ 1,088	\$ 1,447	\$ 1,500	\$ 50	3.45%
100-51410-1361	SICK LEAVE PAYOUT	\$ 2,671	\$ 2,500	\$ 2,378	\$ 3,568	\$ -	\$ (2,500)	-100.00%
100-51410-1390	WAGES-CAR ALLOW	\$ 1,805	\$ 1,800	\$ 1,355	\$ 1,810	\$ 1,800	\$ -	0.00%
	TOTAL	\$ 246,043	\$ 260,729	\$ 190,135	\$ 254,694	\$ 268,825	\$ 8,096	3.11%
CONTRACTUAL SERVICES								
100-51410-2130	PROFESSIONAL SERVICES	\$ 30,091	\$ 25,000	\$ 23,190	\$ 33,767	\$ 25,000	\$ -	0.00%
100-51410-2200	TELEPHONE EXPENSE	\$ 256	\$ 300	\$ 169	\$ 229	\$ 300	\$ -	0.00%
100-51410-2201	CELLULAR PHONE	\$ 368	\$ 600	\$ 250	\$ 330	\$ 600	\$ -	0.00%
100-51410-2900	OTHER SERVICES Add \$70,000 Transition	\$ 1,246	\$ 1,500	\$ 2,708	\$ 300	\$ 71,500	\$ 70,000	4666.67%
100-51410-2910	PRINTING/ADVERTISING	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-51410-2920	TRAINING	\$ 15	\$ 1,400	\$ -	\$ -	\$ 1,400	\$ -	0.00%
	TOTAL	\$ 31,976	\$ 28,900	\$ 26,317	\$ 34,626	\$ 98,900	\$ 70,000	242.21%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-51410-3100	OFFICE SUPPLIES	\$ 14,350	\$ 15,000	\$ 14,955	\$ 20,411	\$ 18,000	\$ 3,000	20.00%
100-51410-3110	POSTAGE	\$ 1,005	\$ 1,000	\$ 273	\$ 151	\$ 1,000	\$ -	0.00%
100-51410-3210	MEMBERSHIP & DUES	\$ 813	\$ 1,200	\$ 917	\$ 1,376	\$ 1,200	\$ -	0.00%
100-51410-3220	PUBLICATIONS	\$ 629	\$ 750	\$ -	\$ -	\$ 750	\$ -	0.00%
100-51410-3300	TRAVEL	\$ 1,185	\$ 1,200	\$ 586	\$ 879	\$ 1,200	\$ -	0.00%
100-51410-3900	OTHER SUPPLIES	\$ -	\$ 500	\$ 550	\$ 825	\$ 500	\$ -	0.00%
	TOTAL	\$ 17,983	\$ 19,650	\$ 17,281	\$ 23,642	\$ 22,650	\$ 3,000	15.27%
CAPITAL OUTLAY								
100-51410-9999	ADMINISTRATIVE COST ALLOCATION	\$ (133,201)	\$ (139,176)	\$ (105,156)	\$ (140,833)	\$ (175,669)	\$ (36,493)	26.22%
	TOTAL	\$ (133,201)	\$ (139,176)	\$ (105,156)	\$ (140,833)	\$ (175,669)	\$ (36,493)	26.22%
Total CITY MANAGER:		\$ 162,801	\$ 170,103	\$ 128,576	\$ 172,129	\$ 214,706	\$ 44,603	26.22%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CITY CLERK								
PERSONNEL SERVICES								
100-51420-1200	WAGES - FULLTIME	\$ 80,162	\$ 84,600	\$ 63,550	\$ 84,867	\$ 89,700	\$ 5,100	6.03%
100-51420-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51420-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51420-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51420-1310	WI RETIREMENT	\$ 5,345	\$ 5,850	\$ 4,385	\$ 5,856	\$ 6,250	\$ 400	6.84%
100-51420-1320	FICA	\$ 5,856	\$ 6,500	\$ 4,580	\$ 6,117	\$ 6,875	\$ 375	5.77%
100-51420-1330	HEALTH INSURANCE	\$ 10,765	\$ 9,000	\$ 6,723	\$ 8,965	\$ 10,175	\$ 1,175	13.06%
100-51420-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51420-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51420-1340	LIFE INSURANCE	\$ 72	\$ 100	\$ 45	\$ 59	\$ 100	\$ -	0.00%
100-51420-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 102,200	\$ 106,050	\$ 79,283	\$ 105,863	\$ 113,100	\$ 7,050	6.65%
CONTRACTUAL SERVICES								
100-51420-2130	PROFESSIONAL SERVICES	\$ 205	\$ 4,000	\$ 91	\$ 137	\$ 4,000	\$ -	0.00%
100-51420-2200	TELEPHONE EXPENSE	\$ 69	\$ 100	\$ 45	\$ 60	\$ 100	\$ -	0.00%
100-51420-2201	CELLULAR PHONE	\$ -	\$ -	\$ 236	\$ 306	\$ 600	\$ 600	
100-51420-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-51420-2900	OTHER SERVICES	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-51420-2910	PRINTING/ADVERTISING	\$ 234	\$ 500	\$ 256	\$ 385	\$ 500	\$ -	0.00%
100-51420-2920	TRAINING	\$ 245	\$ 1,400	\$ 593	\$ 771	\$ 1,400	\$ -	0.00%
	TOTAL	\$ 753	\$ 6,600	\$ 1,221	\$ 1,658	\$ 7,200	\$ 600	9.09%
OPERATING SUPPLIES/EXPENSES								
100-51420-3100	OFFICE SUPPLIES	\$ 2,720	\$ 2,500	\$ 1,842	\$ 2,258	\$ 2,500	\$ -	0.00%
100-51420-3110	POSTAGE	\$ 525	\$ 750	\$ 507	\$ 700	\$ 750	\$ -	0.00%
100-51420-3210	MEMBERSHIP & DUES	\$ 250	\$ 600	\$ 559	\$ 839	\$ 600	\$ -	0.00%
100-51420-3220	PUBLICATIONS	\$ 732	\$ 800	\$ 543	\$ 815	\$ 800	\$ -	0.00%
100-51420-3300	TRAVEL	\$ 186	\$ 750	\$ -	\$ -	\$ 2,000	\$ 1,250	166.67%
100-51420-3900	OTHER SUPPLIES	\$ 300	\$ 300	\$ 198	\$ 206	\$ 300	\$ -	0.00%
	TOTAL	\$ 4,713	\$ 5,700	\$ 3,649	\$ 4,818	\$ 6,950	\$ 1,250	21.93%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CAPITAL OUTLAY								
100-51420-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -				
100-51420-9999	ADMINISTRATIVE COST ALLOCATION	\$ (29,059)	\$ (31,955)	\$ (22,712)	\$ (30,332)	\$ (34,358)	\$ (2,403)	7.52%
	TOTAL	\$ (29,059)	\$ (31,955)	\$ (22,712)	\$ (30,332)	\$ (34,358)	\$ (2,403)	7.52%
Total CLERK:								
		\$ 78,607	\$ 86,395	\$ 61,442	\$ 82,008	\$ 92,893	\$ 6,498	7.52%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
ELECTIONS								
PERSONNEL SERVICES								
100-51440-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -			
100-51440-1270	WAGES-TEMPORARY PT	\$ 3,589	\$ 18,000	\$ 10,030	\$ 9,404	\$ 13,500	\$ (4,500)	-25.00%
100-51440-1310	WI RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51440-1320	FICA	\$ -	\$ -	\$ 189	\$ 214	\$ 375	\$ 375	
100-51440-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -			
	TOTAL	\$ 3,589	\$ 18,000	\$ 10,219	\$ 9,618	\$ 13,875	\$ (4,125)	-22.92%
CONTRACTUAL SERVICES								
100-51440-2410	MAINTENANCE EQUIPMENT/VEH	\$ 1,140	\$ 2,800	\$ 1,043	\$ 1,024	\$ 2,800	\$ -	0.00%
100-51440-2910	PRINTING/ADVERTISING	\$ 2,673	\$ 2,000	\$ 65	\$ -	\$ 2,000	\$ -	0.00%
100-51440-2920	TRAINING	\$ 179	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
	TOTAL	\$ 3,992	\$ 5,300	\$ 1,108	\$ 1,024	\$ 5,300	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-51440-3100	OFFICE SUPPLIES	\$ 840	\$ 800	\$ 380	\$ 489	\$ 800	\$ -	0.00%
100-51440-3110	POSTAGE	\$ 2,500	\$ 4,000	\$ 2,447	\$ 2,927	\$ 3,000	\$ (1,000)	-25.00%
100-51440-3300	TRAVEL	\$ 72	\$ 300	\$ 14	\$ 21	\$ 300	\$ -	0.00%
100-51440-3900	OTHER SUPPLIES	\$ 1,249	\$ 2,000	\$ 725	\$ 524	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 4,661	\$ 7,100	\$ 3,566	\$ 3,961	\$ 6,100	\$ (1,000)	-14.08%
CAPITAL OUTLAY								
100-51440-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
Total ELECTION:		\$ 12,243	\$ 30,400	\$ 14,893	\$ 14,603	\$ 25,275	\$ (5,125)	-16.86%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
INFORMATION SYSTEMS								
PERSONNEL SERVICES								
100-51450-1100	FULLTIME SALARIES	\$ 90,007	\$ 92,450	\$ 69,543	\$ 92,889	\$ 95,200	\$ 2,750	2.97%
100-51450-1200	WAGES - FULLTIME	\$ 60,986	\$ 64,500	\$ 47,008	\$ 62,770	\$ 64,550	\$ 50	0.08%
100-51450-1220	WAGES FULLTIME UNION	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51450-1280	WAGES-LONGEVITY PAY	\$ 4,487	\$ 4,620	\$ -	\$ -	\$ 4,760	\$ 140	3.03%
100-51450-1310	WI RETIREMENT	\$ 10,701	\$ 11,300	\$ 8,182	\$ 10,950	\$ 11,575	\$ 275	2.43%
100-51450-1320	FICA	\$ 11,375	\$ 12,525	\$ 8,503	\$ 11,386	\$ 12,750	\$ 225	1.80%
100-51450-1330	HEALTH INSURANCE	\$ 27,453	\$ 31,575	\$ 23,653	\$ 31,538	\$ 35,700	\$ 4,125	13.06%
100-51450-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51450-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51450-1340	LIFE INSURANCE	\$ 586	\$ 600	\$ 482	\$ 630	\$ 750	\$ 150	25.00%
100-51450-1361	SICK LEAVE PAYOUT	\$ 1,717	\$ 2,157	\$ 2,028	\$ 3,041	\$ 2,090	\$ (67)	-3.11%
	TOTAL	\$ 207,311	\$ 219,727	\$ 159,398	\$ 213,203	\$ 227,375	\$ 7,648	3.48%
CONTRACTUAL SERVICES								
100-51450-2130	PROF SERVICES - IT	\$ 5,035	\$ 5,000	\$ 2,000	\$ -	\$ 5,000	\$ -	0.00%
100-51450-2200	TELEPHONE EXPENSE	\$ 167	\$ 250	\$ 116	\$ 156	\$ 500	\$ 250	100.00%
100-51450-2202	T1 DATA CIRCUIT/INTERNET	\$ 5,098	\$ 5,500	\$ 6,836	\$ 9,477	\$ 6,500	\$ 1,000	18.18%
100-51450-2400	SOFTWARE MAINTENANCE	\$ 33,897	\$ 52,000	\$ 40,013	\$ 57,755	\$ 47,500	\$ (4,500)	-8.65%
100-51450-2410	MAINTENANCE EQUIPMENT/VEH	\$ 2,344	\$ 10,500	\$ -	\$ -	\$ 15,000	\$ 4,500	42.86%
100-51450-2900	OTHER SERVICES	\$ 11,964	\$ 8,800	\$ 22,061	\$ 33,091	\$ 8,800	\$ -	0.00%
100-51450-2920	TRAINING	\$ 225	\$ 500	\$ 125	\$ 188	\$ 500	\$ -	0.00%
	TOTAL	\$ 58,730	\$ 82,550	\$ 71,151	\$ 100,667	\$ 83,800	\$ 1,250	1.51%
OPERATING SUPPLIES/EXPENSES								
100-51450-3100	OFFICE SUPPLIES	\$ 433	\$ 400	\$ 330	\$ 495	\$ 300	\$ (100)	-25.00%
100-51450-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-51450-3210	MEMBERSHIP & DUES	\$ 75	\$ 100	\$ 150	\$ 225	\$ 150	\$ 50	50.00%
100-51450-3300	TRAVEL	\$ 578	\$ 1,200	\$ 345	\$ 434	\$ 1,200	\$ -	0.00%
100-51450-3900	OTHER SUPPLIES	\$ 1,397	\$ 1,400	\$ 627	\$ 941	\$ 1,400	\$ -	0.00%
	TOTAL	\$ 2,483	\$ 3,200	\$ 1,452	\$ 2,095	\$ 3,150	\$ (50)	-1.56%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CAPITAL OUTLAY								
100-51450-9999	ADMINISTRATIVE COST ALLOCATION	\$ (158,179)	\$ (180,231)	\$ (136,874)	\$ (186,420)	\$ (185,452)	\$ (5,221)	2.90%
	TOTAL	\$ (158,179)	\$ (180,231)	\$ (136,874)	\$ (186,420)	\$ (185,452)	\$ (5,221)	2.90%
Total INFORMATION SYSTEMS:								
		\$ 110,346	\$ 125,246	\$ 95,128	\$ 129,546	\$ 128,873	\$ 3,627	2.90%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
FINANCE DEPARTMENT								
PERSONNEL SERVICES								
100-51510-1100	FULLTIME SALARIES	\$ 98,186	\$ 100,820	\$ 93,399	\$ 127,997	\$ 106,100	\$ 5,280	5.24%
100-51510-1220	WAGES - FULLTIME	\$ 123,579	\$ 126,500	\$ 95,595	\$ 127,688	\$ 130,375	\$ 3,875	3.06%
100-51510-1280	WAGES-LONGEVITY PAY	\$ 6,871	\$ 7,675	\$ 3,012	\$ 4,519	\$ 2,725	\$ (4,950)	-64.50%
100-51510-1290	WAGES-OVERTIME	\$ -	\$ -	\$ 176	\$ -	\$ -		
100-51510-1310	WI RETIREMENT	\$ 15,714	\$ 16,370	\$ 12,738	\$ 17,170	\$ 16,825	\$ 455	2.78%
100-51510-1320	FICA	\$ 15,282	\$ 18,150	\$ 12,959	\$ 17,486	\$ 18,525	\$ 375	2.07%
100-51510-1330	HEALTH INSURANCE	\$ 56,059	\$ 64,475	\$ 45,701	\$ 62,202	\$ 57,400	\$ (7,075)	-10.97%
100-51510-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51510-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ 692	\$ 692	\$ 3,000	\$ 3,000	
100-51510-1340	LIFE INSURANCE	\$ 1,001	\$ 1,070	\$ 649	\$ 915	\$ 475	\$ (595)	-55.61%
100-51510-1361	SICK LEAVE PAYOUT	\$ 2,193	\$ 2,355	\$ 2,259	\$ 3,388	\$ -	\$ (2,355)	-100.00%
	TOTAL	\$ 318,884	\$ 337,415	\$ 267,180	\$ 362,057	\$ 335,425	\$ (1,990)	-0.59%
CONTRACTUAL SERVICES								
100-51510-2110	PROFESSIONAL SERV-AUDITOR	\$ 37,223	\$ 35,000	\$ 36,750	\$ 35,000	\$ 40,000	\$ 5,000	14.29%
100-51510-2200	TELEPHONE EXPENSE	\$ 682	\$ 800	\$ 463	\$ 628	\$ 800	\$ -	0.00%
100-51510-2201	CELLULAR PHONE	\$ 538	\$ 1,000	\$ 285	\$ 406	\$ 1,000	\$ -	0.00%
100-51510-2403	ACCOUNTING SOFTWARE MAINT	\$ 18,982	\$ 20,000	\$ 19,184	\$ 20,000	\$ 20,600	\$ 600	3.00%
100-51510-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-51510-2900	OTHER SERVICES	\$ 8,147	\$ 15,000	\$ 50	\$ 75	\$ 15,000	\$ -	0.00%
100-51510-2910	PRINTING/ADVERTISING	\$ -	\$ 350	\$ -	\$ -	\$ 350	\$ -	0.00%
100-51510-2920	TRAINING	\$ 850	\$ 1,500	\$ 2,610	\$ 2,700	\$ 2,000	\$ 500	33.33%
	TOTAL	\$ 66,422	\$ 73,850	\$ 59,343	\$ 58,809	\$ 79,950	\$ 6,100	8.26%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-51510-3100	OFFICE SUPPLIES	\$ 4,932	\$ 4,000	\$ 4,022	\$ 5,684	\$ 4,500	\$ 500	12.50%
100-51510-3110	POSTAGE	\$ 2,664	\$ 2,800	\$ 2,193	\$ 2,926	\$ 3,000	\$ 200	7.14%
100-51510-3210	MEMBERSHIP & DUES	\$ 333	\$ 450	\$ 143	\$ 38	\$ 450	\$ -	0.00%
100-51510-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-51510-3300	TRAVEL	\$ 288	\$ 1,200	\$ 626	\$ 522	\$ 1,200	\$ -	0.00%
100-51510-3900	OTHER SUPPLIES	\$ 80	\$ 750	\$ 127	\$ 191	\$ 750	\$ -	0.00%
	TOTAL	\$ 8,297	\$ 9,300	\$ 7,112	\$ 9,361	\$ 10,000	\$ 700	7.53%
CAPITAL OUTLAY								
100-51510-9999	ADMINISTRATIVE COST ALLOCATION	\$ (244,821)	\$ (261,591)	\$ (207,484)	\$ (267,601)	\$ (264,583)	\$ (2,992)	1.14%
	TOTAL	\$ (244,821)	\$ (261,591)	\$ (207,484)	\$ (267,601)	\$ (264,583)	\$ (2,992)	1.14%
Total FINANCE DEPARTMENT:		\$ 148,782	\$ 158,974	\$ 126,151	\$ 162,626	\$ 160,792	\$ 1,818	1.14%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
ASSESSING								
PERSONNEL SERVICES								
100-51530-1200	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51530-1220	WAGES - FULLTIME	\$ 36,290	\$ 38,000	\$ 28,073	\$ 37,497	\$ 39,125	\$ 1,125	2.96%
100-51530-1280	WAGES-LONGEVITY PAY	\$ 581	\$ -	\$ -	\$ -	\$ -		
100-51530-1310	WI RETIREMENT	\$ 2,510	\$ 2,620	\$ 1,941	\$ 2,587	\$ 2,725	\$ 105	4.01%
100-51530-1320	FICA	\$ 2,406	\$ 2,905	\$ 1,823	\$ 2,435	\$ 3,000	\$ 95	3.27%
100-51530-1330	HEALTH INSURANCE	\$ 10,692	\$ 12,300	\$ 9,212	\$ 12,283	\$ 13,900	\$ 1,600	13.01%
100-51530-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51530-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51530-1340	LIFE INSURANCE	\$ 101	\$ 120	\$ 77	\$ 103	\$ 125	\$ 5	4.17%
100-51530-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 52,580	\$ 55,945	\$ 41,126	\$ 54,905	\$ 58,875	\$ 2,930	5.24%
CONTRACTUAL SERVICES								
100-51530-2130	PROFESSIONAL SERVICES	\$ 75,000	\$ 65,000	\$ 48,150	\$ 64,200	\$ 65,000	\$ -	0.00%
100-51530-2200	TELEPHONE EXPENSE	\$ 110	\$ 150	\$ 77	\$ 103	\$ 150	\$ -	0.00%
100-51530-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ 20	\$ 30	\$ -		
100-51530-2900	OTHER SERVICES	\$ 3,655	\$ 2,200	\$ -	\$ -	\$ 2,200	\$ -	0.00%
100-51530-2910	PRINTING/ADVERTISING	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
100-51530-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 78,765	\$ 67,600	\$ 48,246	\$ 64,333	\$ 67,600	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-51530-3100	OFFICE SUPPLIES	\$ 594	\$ 500	\$ 921	\$ 1,310	\$ 1,000	\$ 500	100.00%
100-51530-3110	POSTAGE	\$ 6	\$ 500	\$ 106	\$ -	\$ 500	\$ -	0.00%
100-51530-3220	PUBLICATIONS	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
100-51530-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51530-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
	TOTAL	\$ 600	\$ 1,450	\$ 1,026	\$ 1,310	\$ 1,950	\$ 500	34.48%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
	CAPITAL OUTLAY							
100-51530-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total ASSESSING:	\$ 131,945	\$ 124,995	\$ 90,398	\$ 120,548	\$ 128,425	\$ 3,430	2.74%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CITY HALL								
PERSONNEL SERVICES								
100-51600-1220	WAGES - FULLTIME	\$ 51,567	\$ 52,900	\$ 39,887	\$ 53,291	\$ 54,500	\$ 1,600	3.02%
100-51600-1230	WAGES - PART TIME	\$ 23,986	\$ 26,180	\$ 18,782	\$ 25,414	\$ 27,000	\$ 820	3.13%
100-51600-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51600-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51600-1310	WI RETIREMENT	\$ 5,140	\$ 5,460	\$ 4,042	\$ 5,422	\$ 5,675	\$ 215	3.94%
100-51600-1320	FICA	\$ 5,776	\$ 6,050	\$ 4,482	\$ 6,011	\$ 6,250	\$ 200	3.31%
100-51600-1330	HEALTH INSURANCE	\$ 20	\$ -	\$ 54	\$ 81	\$ -		
100-51600-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51600-1340	LIFE INSURANCE	\$ 175	\$ 185	\$ 156	\$ 202	\$ 275	\$ 90	48.65%
100-51600-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 86,663	\$ 90,775	\$ 67,403	\$ 90,421	\$ 93,700	\$ 2,925	3.22%
CONTRACTUAL SERVICES								
100-51600-2100	PROFESSIONAL SERVICES	\$ 422	\$ -	\$ 426	\$ 638	\$ -		
100-51600-2200	TELEPHONE EXPENSE	\$ 148	\$ 150	\$ 109	\$ 146	\$ 150	\$ -	0.00%
100-51600-2201	CELLULAR PHONE	\$ 663	\$ 550	\$ 585	\$ 765	\$ 775	\$ 225	40.91%
100-51600-2210	ELECTRICITY	\$ 34,115	\$ 33,000	\$ 21,827	\$ 27,128	\$ 33,000	\$ -	0.00%
100-51600-2220	NATURAL GAS/HEAT	\$ 11,331	\$ 13,000	\$ 4,755	\$ 6,991	\$ 13,000	\$ -	0.00%
100-51600-2230	WATER EXPENSE	\$ 2,239	\$ 2,300	\$ 1,816	\$ 2,356	\$ 2,300	\$ -	0.00%
100-51600-2240	SEWER EXPENSE	\$ 1,246	\$ 1,200	\$ 1,028	\$ 1,287	\$ 1,200	\$ -	0.00%
100-51600-2250	STORMWATER EXPENSE	\$ 944	\$ 904	\$ 730	\$ 973	\$ 900	\$ (4)	-0.44%
	TOTAL	\$ 51,107	\$ 51,104	\$ 31,274	\$ 40,285	\$ 51,325	\$ 221	0.43%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-51600-3500	BLDGS./GRNDS MAINT	\$ 19,667	\$ 18,000	\$ 19,320	\$ 26,494	\$ 20,000	\$ 2,000	11.11%
100-51600-3850	CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 19,667	\$ 18,000	\$ 19,320	\$ 26,494	\$ 20,000	\$ 2,000	11.11%
CAPITAL OUTLAY								
100-51600-9999	ADMINISTRATIVE COST ALLOCATION	\$ (66,112)	\$ (67,149)	\$ (49,522)	\$ (66,024)	\$ (69,311)	\$ (2,162)	3.22%
	TOTAL	\$ (66,112)	\$ (67,149)	\$ (49,522)	\$ (66,024)	\$ (69,311)	\$ (2,162)	3.22%
	Total CITY HALL:	\$ 91,325	\$ 92,730	\$ 68,475	\$ 91,176	\$ 95,715	\$ 2,985	3.22%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
GENERAL GOVERNMENT								
CONTRACTUAL SERVICES								
100-51900-2160	SAFETY COORDINATOR	\$ 2,153	\$ 2,600	\$ 2,109	\$ 2,109	\$ 2,600	\$ -	0.00%
100-51900-2404	PROPERTY TAX SOFTWARE MAINT	\$ 4,350	\$ 4,500	\$ 5,353	\$ 5,353	\$ 5,500	\$ 1,000	22.22%
100-51900-2410	MAINTENANCE EQUIPMENT/VEH	\$ 689	\$ 800	\$ 846	\$ 1,270	\$ 1,200	\$ 400	50.00%
	TOTAL	\$ 7,192	\$ 7,900	\$ 8,309	\$ 8,732	\$ 9,300	\$ 1,400	17.72%
OPERATING SUPPLIES/EXPENSES								
100-51900-3110	POSTAGE	\$ 4,131	\$ 4,500	\$ 813	\$ 1,096	\$ 4,500	\$ -	0.00%
100-51900-3900	OTHER SUPPLIES	\$ 1,501	\$ 2,700	\$ 1,235	\$ 1,748	\$ 2,700	\$ -	0.00%
	TOTAL	\$ 5,632	\$ 7,200	\$ 2,048	\$ 2,844	\$ 7,200	\$ -	0.00%
FIXED CHARGES								
100-51900-5310	RENT/LEASE	\$ 10,212	\$ 3,000	\$ 7,242	\$ 10,008	\$ 10,000	\$ 7,000	233.33%
	TOTAL	\$ 10,212	\$ 3,000	\$ 7,242	\$ 10,008	\$ 10,000	\$ 7,000	233.33%
Total MISC GENERAL GOVERNMENT:		\$ 23,035	\$ 18,100	\$ 17,598	\$ 21,583	\$ 26,500	\$ 8,400	46.41%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
INSURANCE								
PERSONNEL SERVICES								
100-51930-1350	OTHER BENEFITS	\$ 6,408	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 6,408	\$ -	\$ -	\$ -	\$ -		
FIXED CHARGES								
100-51930-5100	PUBLIC LIABILITY INSURANCE	\$ 72,626	\$ 82,000	\$ 59,960	\$ 81,970	\$ 89,298	\$ 7,298	8.90%
100-51930-5110	PROPERTY INSURANCE	\$ 29,074	\$ 33,000	\$ 19,045	\$ 25,680	\$ 30,058	\$ (2,942)	-8.92%
100-51930-5111	CONTRACTOR EQUIPMENT INS	\$ 13,581	\$ 12,000	\$ 9,302	\$ 12,025	\$ 13,025	\$ 1,025	8.54%
100-51930-5120	FLEET INSURANCE	\$ 67,039	\$ 85,000	\$ 60,676	\$ 81,501	\$ 86,017	\$ 1,017	1.20%
100-51930-5130	WORKMEN'S COMPENSATION	\$ 170,980	\$ 165,000	\$ 112,663	\$ 152,975	\$ 165,320	\$ 320	0.19%
100-51930-5140	UMBRELLA INSURANCE	\$ 18,029	\$ 23,000	\$ 17,095	\$ 24,000	\$ 28,024	\$ 5,024	21.84%
100-51930-5160	UNEMPLOYMENT COMP BENEFIT	\$ 664	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	0.00%
100-51930-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51930-5190	CRIME INSURANCE	\$ 487	\$ 520	\$ 365	\$ 490	\$ 521	\$ 1	0.19%
100-51930-5200	INSURANCES	\$ 304	\$ 500	\$ 304	\$ 304	\$ 501	\$ 1	0.20%
	TOTAL	\$ 372,784	\$ 403,520	\$ 279,411	\$ 378,945	\$ 415,264	\$ 11,744	2.91%
Total INSURANCE:		\$ 379,192	\$ 403,520	\$ 279,411	\$ 378,945	\$ 415,264	\$ 11,744	2.91%
Total GENERAL GOVERNMENT:		\$ 1,245,702	\$ 1,340,796	\$ 952,304	\$ 1,299,684	\$ 1,432,946	\$ 92,150	6.87%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
POLICE DEPARTMENT ADMINISTRATION								
PERSONNEL SERVICES								
100-52100-1100	FULLTIME SALARIES	\$ 21,661	\$ 120,120	\$ -	\$ 120,120	\$ 123,723	\$ 3,603	3.00%
100-52100-1110	SALARIES-OTHER(FD&PD)	\$ 678,977	\$ 647,766	\$ 582,865	\$ 639,355	\$ 676,399	\$ 28,633	4.42%
100-52100-1200	WAGES - FULLTIME	\$ 180,938	\$ 168,897	\$ 129,461	\$ 167,361	\$ 183,871	\$ 14,974	8.87%
100-52100-1220	WAGES - FULLTIME	\$ -	\$ -	\$ 33,112				
100-52100-1230	WAGES - PART TIME	\$ -	\$ -	\$ -				
100-52100-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 979	\$ 1,500	\$ 582	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52100-1280	WAGES-LONGEVITY PAY	\$ 9,137	\$ 6,801	\$ -		\$ 7,387	\$ 586	8.62%
100-52100-1290	WAGES-OVERTIME	\$ 54,137	\$ 50,000	\$ 50,462	\$ 50,000	\$ 50,000	\$ -	0.00%
100-52100-1310	WI RETIREMENT	\$ 116,363	\$ 134,529	\$ 107,113	\$ 122,811	\$ 148,929	\$ 14,400	10.70%
100-52100-1311	RETIREMENT PAYBACK	\$ -	\$ -	\$ -				
100-52100-1320	FICA	\$ 69,009	\$ 78,332	\$ 59,152	\$ 70,651	\$ 81,522	\$ 3,190	4.07%
100-52100-1330	HEALTH INSURANCE	\$ 130,035	\$ 158,500	\$ 110,917	\$ 158,500	\$ 138,509	\$ (19,991)	-12.61%
100-52100-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -				
100-52100-1334	HEALTH INSURANCE OPT-OUT	\$ 14,750	\$ 15,001	\$ 18,212	\$ 15,001	\$ 31,500	\$ 16,499	109.99%
100-52100-1340	LIFE INSURANCE	\$ 1,688	\$ 1,416	\$ 1,468	\$ 1,416	\$ 2,219	\$ 803	56.71%
100-52100-1361	SICK LEAVE PAYOUT	\$ 2,432	\$ 953	\$ 2,183	\$ 2,183	\$ 4,326	\$ 3,373	353.93%
100-52100-1370	WAGES-VACATION PAY	\$ -	\$ -	\$ -				
	TOTAL	\$ 1,280,106	\$ 1,383,815	\$ 1,095,526	\$ 1,348,898	\$ 1,449,885	\$ 66,070	4.77%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CONTRACTUAL SERVICES								
100-52100-2100	PROFESSIONAL SERVICES	\$ 5,757	\$ 5,400	\$ 6,350	\$ 6,040	\$ 6,450	\$ 1,050	19.44%
100-52100-2101	WELLNESS-EPA	\$ -	\$ 750	\$ -	\$ 750	\$ 750	\$ -	0.00%
100-52100-2150	EMPLOYMENT RECRUITMENT/TESTING	\$ 353	\$ 500	\$ 52	\$ 300	\$ 500	\$ -	
100-52100-2160	SAFETY COORDINATOR	\$ 7,599	\$ 7,700	\$ 7,444	\$ 7,444	\$ 7,930	\$ 230	2.99%
100-52100-2200	TELEPHONE EXPENSE	\$ 2,604	\$ 3,000	\$ 1,849	\$ 3,000	\$ 3,000	\$ -	0.00%
100-52100-2202	T1 DATA CIRCUIT/INTERNET	\$ -	\$ 1,700	\$ -			\$ (1,700)	
100-52100-2203	TIME SYSTEM TELETYPE	\$ 3,702	\$ 4,220	\$ 2,925	\$ 3,855	\$ 3,900	\$ (320)	-7.58%
100-52100-2204	TIME RECORD CHECK-LICENSE	\$ 1,617	\$ 2,000	\$ 1,214	\$ 2,000	\$ 2,000	\$ -	0.00%
100-52100-2402	COMP SWARE MAINT-RMS/MCT	\$ 30,321	\$ 35,000	\$ 14,710	\$ 29,802	\$ 41,560	\$ 6,560	18.74%
100-52100-2420	VOICE LOGGER MAINTENANCE	\$ -	\$ -	\$ -		\$ -	\$ -	
100-52100-2430	RECORDING EQUIPMENT REPAIR	\$ -	\$ -	\$ -		\$ -	\$ -	
100-52100-2441	RADIO MAINTENNCE CONTRACT	\$ 6,080	\$ 6,100	\$ 2,213	\$ 6,100	\$ 6,100	\$ -	0.00%
100-52100-2450	EQUIPMENT REPAIRS	\$ 1,000	\$ 2,500	\$ 249	\$ 1,000	\$ 2,500	\$ -	0.00%
100-52100-2900	OTHER SERVICES	\$ 3,299	\$ 3,500	\$ 4,353	\$ 3,500	\$ 3,500	\$ -	0.00%
100-52100-2912	PRINT-FORMS & STATIONARY	\$ 1,000	\$ 1,000	\$ 414	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52100-2913	PRINTING - MISCELLANEOUS	\$ 154	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-52100-2914	PRINTING - UTC & UMCC	\$ -	\$ -	\$ -		\$ -	\$ -	
100-52100-2915	PRINTING-PROP & EVIDENCE	\$ 1,170	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ -	0.00%
100-52100-2920	TRAINING	\$ 1,900	\$ 3,000	\$ 1,874	\$ 3,000	\$ 3,000	\$ -	0.00%
100-52100-2921	Tuition/Books Reimb	\$ -	\$ -	\$ -		\$ -	\$ -	
	TOTAL	\$ 66,557	\$ 78,070	\$ 43,648	\$ 69,491	\$ 83,890	\$ 5,820	7.45%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-52100-3100	OFFICE SUPPLIES	\$ 2,571	\$ 2,500	\$ 387	\$ 1,500	\$ 2,500	\$ -	0.00%
100-52100-3101	OFFICE SUPPLIES-PRINTER	\$ 1,000	\$ 1,000	\$ 1	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52100-3102	OFFICE SUPPLIES-PAPER	\$ 3,300	\$ 2,000	\$ 2,924	\$ 2,300	\$ 2,000	\$ -	0.00%
100-52100-3110	POSTAGE	\$ 1,180	\$ 1,400	\$ 976	\$ 1,400	\$ 1,400	\$ -	0.00%
100-52100-3141	LESS LETHAL SUPPLIES	\$ 1,174	\$ 3,000	\$ 331	\$ 2,000	\$ 3,000	\$ -	0.00%
100-52100-3142	FIREARM TRAINING SUPPLIES	\$ 538	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52100-3143	ARMOR SUPPLIES	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-52100-3144	FIREARMS AMMUNITION	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -	0.00%
100-52100-3145	DAAT TRAINING SUPPLIES	\$ 8	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-52100-3210	MEMBERSHIP & DUES	\$ 165	\$ 1,200	\$ 285	\$ 1,200	\$ 1,200	\$ -	0.00%
100-52100-3220	PUBLICATIONS	\$ 79	\$ 500	\$ 20	\$ 500	\$ 500	\$ -	0.00%
100-52100-3300	TRAVEL	\$ 1,925	\$ 3,500	\$ 1,071	\$ 3,500	\$ 3,500	\$ -	0.00%
100-52100-3500	BLDGS./GRNDS MAINT	\$ 2,032	\$ 2,000	\$ 446	\$ 1,000	\$ 2,000	\$ -	0.00%
100-52100-3850	CLOTHING	\$ 4,947	\$ 5,200	\$ 1,988	\$ 5,200	\$ 5,200	\$ -	0.00%
100-52100-3900	OTHER SUPPLIES	\$ 101	\$ 4,000	\$ 1,353	\$ 4,000	\$ 4,000	\$ -	0.00%
100-52100-3901	ELIJAH CASE EXPENSE	\$ -	\$ -	\$ 51,513	\$ 47,500			
	TOTAL	\$ 22,519	\$ 32,100	\$ 61,295	\$ 76,900	\$ 32,100	\$ -	0.00%
FIXED CHARGES								
100-52100-5100	PUBLIC LIABILITY INSURANCE	\$ 26,895	\$ 26,000	\$ 26,005	\$ 34,578	\$ 44,715	\$ 18,715	71.98%
100-52100-5310	RENT/LEASE	\$ 4,204	\$ 3,900	\$ 3,443	\$ 3,900	\$ 3,900	\$ -	0.00%
100-52100-5312	LEASE/PURCHASE VEHICLE EXPENSE	\$ -	\$ -	\$ -				
	TOTAL	\$ 31,099	\$ 29,900	\$ 29,448	\$ 38,478	\$ 48,615	\$ 18,715	62.59%
Total POLICE ADMINISTRATION:		\$ 1,400,281	\$ 1,523,885	\$ 1,229,917	\$ 1,533,767	\$ 1,614,490	\$ 90,605	5.95%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
PATROL								
PERSONNEL SERVICES								
100-52115-1220	WAGES - POLICE OFFICERS	\$ 1,220,241	\$ 1,321,108	\$ 934,093	\$ 1,263,509	\$ 1,348,052	\$ 26,944	2.04%
100-52115-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 3,343	\$ 3,500	\$ 2,741	\$ 3,500	\$ 3,500	\$ -	0.00%
100-52115-1270	WAGE-COMMUNITY SERVICE OFFICER	\$ 50,113	\$ 47,840	\$ 36,284	\$ 48,502	\$ 50,753	\$ 2,913	6.09%
100-52115-1280	WAGES-LONGEVITY PAY	\$ 3,322	\$ 3,539	\$ -		\$ 1	\$ (3,538)	-99.97%
100-52115-1290	WAGES-OVERTIME	\$ 146,216	\$ 80,000	\$ 160,436	\$ 160,000	\$ 81,000	\$ 1,000	1.25%
100-52115-1310	WI RETIREMENT	\$ 189,753	\$ 209,015	\$ 163,392	\$ 197,207	\$ 232,323	\$ 23,308	11.15%
100-52115-1320	FICA	\$ 107,654	\$ 113,799	\$ 85,384	\$ 113,850	\$ 116,392	\$ 2,593	2.28%
100-52115-1330	HEALTH INSURANCE	\$ 144,492	\$ 153,500	\$ 123,361	\$ 149,861	\$ 196,964	\$ 43,464	28.32%
100-52115-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -				
100-52115-1334	HEALTH INSURANCE OPT-OUT	\$ 25,038	\$ 35,000	\$ 20,423	\$ 35,000	\$ 32,999	\$ (2,001)	-5.72%
100-52115-1340	LIFE INSURANCE	\$ 1,158	\$ 1,420	\$ 933	\$ 1,250	\$ 1,483	\$ 63	4.44%
100-52115-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -		\$ -		
100-52115-1371	VACATION PAYOUT	\$ -	\$ -	\$ -		\$ -		
100-52115-1400	FTO,CPO,PSLO,METRO DRUG	\$ 1,603	\$ 2,080	\$ 944	\$ 800	\$ 1,040	\$ (1,040)	-50.00%
100-52115-1410	EDUCATIONAL PAY INCENTIVE	\$ -	\$ -	\$ -				
	TOTAL	\$ 1,892,933	\$ 1,970,801	\$ 1,527,991	\$ 1,973,479	\$ 2,064,507	\$ 93,706	4.75%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CONRACTUAL SERVICES								
100-52115-2133	PROF SERVICES-PHLEBOTOMY	\$ 700	\$ 750	\$ 534	\$ 750	\$ 750	\$ -	0.00%
100-52115-2134	SEXUAL ASSAULT EXAMS	\$ -	\$ -	\$ -		\$ -		
100-52115-2150	TRANSLATOR SERVICES	\$ 42	\$ 250	\$ 80	\$ 250	\$ 250	\$ -	0.00%
100-52115-2170	POLICE VEHICLE SETUP	\$ -	\$ -	\$ -		\$ -		
100-52115-2201	CELLULAR PHONE	\$ 14,763	\$ 16,000	\$ 10,751	\$ 16,000	\$ 16,000	\$ -	0.00%
100-52115-2402	COMP SWARE MAINT-RMS/MCT	\$ 27,914	\$ 29,400	\$ 26,887	\$ 27,914	\$ 29,400	\$ -	0.00%
100-52115-2411	MOTOR VEHICLE MAINTENANCE	\$ 24,726	\$ 17,000	\$ 10,238	\$ 17,000	\$ 17,000	\$ -	0.00%
100-52115-2413	VEHICLE CLEANING EXP	\$ 84	\$ 300	\$ 47	\$ 300	\$ 300	\$ -	0.00%
100-52115-2450	RADAR REPAIRS	\$ -	\$ -	\$ -				
100-52115-2470	MOBILE VIDEO REPAIRS	\$ -	\$ -	\$ -				
100-52115-2901	PHOTO FINISHING							
100-52115-2902	MISC SERVICES	\$ 2,173	\$ 2,500	\$ 638	\$ 2,500	\$ 2,500	\$ -	0.00%
100-52115-2903	ANIMAL CARE/HOUSING	\$ 10,050	\$ 10,625	\$ -	\$ 10,625	\$ 11,500	\$ 875	8.24%
100-52115-2920	TRAINING	\$ 5,454	\$ 8,000	\$ 6,172	\$ 8,000	\$ 8,000	\$ -	0.00%
100-52115-2921	Tuition/Books Reimb	\$ -	\$ -	\$ -				
	TOTAL	\$ 85,907	\$ 84,825	\$ 55,347	\$ 83,339	\$ 85,700	\$ 875	1.03%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-52115-3110	BLOODBORNE-PATHOGEN SUPP	\$ 685	\$ 1,000	\$ 385	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52115-3120	INVESTIGATIVE SUPPLIES	\$ 1,952	\$ 1,500	\$ 1,281	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52115-3140	CALIBRATION TEST SOLUTION	\$ -	\$ -	\$ -				
100-52115-3150	BICYCLE PATROL SUPPLIES	\$ -	\$ 500	\$ 7	\$ 500	\$ 500	\$ -	0.00%
100-52115-3160	PHOTO SUPPLIES	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-52115-3170	VEHICLE SUPPLIES	\$ 204	\$ 200	\$ 80	\$ 200	\$ 200	\$ -	0.00%
100-52115-3190	PBT TUBES	\$ -	\$ 200	\$ 133	\$ 200	\$ 200	\$ -	0.00%
100-52115-3210	MEMBERSHIP & DUES	\$ 31	\$ 100	\$ 20	\$ 100	\$ 100	\$ -	0.00%
100-52115-3220	PUBLICATIONS	\$ 1,412	\$ 1,500	\$ 31	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52115-3230	RADIO COLLAR REPLACE MICS	\$ 513	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
100-52115-3240	DRY CELL BATTERIES	\$ 308	\$ 750	\$ -	\$ 750	\$ 750	\$ -	0.00%
100-52115-3300	TRAVEL	\$ 11,351	\$ 4,000	\$ 2,714	\$ 4,000	\$ 4,000	\$ -	0.00%
100-52115-3410	GAS & OIL	\$ 44,776	\$ 38,000	\$ 28,359	\$ 32,000	\$ 28,000	\$ (10,000)	-26.32%
100-52115-3850	CLOTHING	\$ 6,235	\$ 1,775	\$ (449)	\$ 1,775	\$ 3,275	\$ 1,500	84.51%
100-52115-3851	CLOTHING-CARRYOVER	\$ 42	\$ -	\$ -		\$ -		
100-52115-3852	CLOTHING-NEW OFFICER	\$ 5,079	\$ 2,500	\$ 430	\$ 2,500	\$ 2,500	\$ -	0.00%
100-52115-3853	CLOTHING-BICYCLE UNIFORMS	\$ -	\$ -	\$ -				
100-52115-3855	CLOTHING-HONOR GUARD	\$ 349	\$ 500	\$ 206	\$ 500	\$ 500	\$ -	0.00%
	TOTAL	\$ 73,187	\$ 53,275	\$ 33,696	\$ 47,275	\$ 44,775	\$ (8,500)	-15.95%
Total POLICE PATROL:		\$ 2,052,026	\$ 2,108,901	\$ 1,617,034	\$ 2,104,093	\$ 2,194,982	\$ 86,081	4.08%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CROSSING GUARDS								
PERSONNEL SERVICES								
100-52118-1270	WAGES-TEMPORARY PT	\$ 19,989	\$ 25,617	\$ 15,072	\$ 25,617	\$ 25,682	\$ 65	0.25%
100-52118-1310	WI RETIREMENT	\$ -	\$ -	\$ -		\$ -		
100-52118-1320	FICA	\$ 1,529	\$ 1,960	\$ 1,153	\$ 1,960	\$ 1,965	\$ 5	0.26%
	TOTAL	\$ 21,518	\$ 27,577	\$ 16,225	\$ 27,577	\$ 27,647	\$ 70	0.25%
OPERATING SUPPLIES/EXPENSES								
100-52118-3850	CLOTHING	\$ 24	\$ 300	\$ 82	\$ 300	\$ 300	\$ -	0.00%
	TOTAL	\$ 24	\$ 300	\$ 82	\$ 300	\$ 300	\$ -	0.00%
Total POLICE CROSSING GUARDS:		\$ 21,542	\$ 27,877	\$ 16,307	\$ 27,877	\$ 27,947	\$ 70	0.25%
Total POLICE DEPARTMENT:		\$ 3,473,850	\$ 3,660,663	\$ 2,863,259	\$ 3,665,737	\$ 3,837,419	\$ 176,756	4.83%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
POLICE & FIRE COMMISSION								
CONTRACTUAL SERVICES								
100-52120-2140	EMPLOYMENT SERVICES	\$ 113	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-52120-2141	PHYSICALS-POLICE	\$ 1,503	\$ 1,000	\$ 1,220	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52120-2142	PSYCHOLOGICALS-POLICE	\$ 1,928	\$ 1,500	\$ 797	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52120-2151	EMPLOYMENT RECRUIT/TESTNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-52120-2152	PHYSICALS-FIRE	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52120-2153	PSYCHOLOGICALS-FIRE	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-52120-2154	BACKGROUND INVESTIGATIONS	\$ 230	\$ 600	\$ 370	\$ 600	\$ 600	\$ -	0.00%
100-52120-2155	ASSESSMENT CENTER (FIRE)	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-52120-2910	PRINTING/ADVERTISING	\$ -	\$ 400	\$ -	\$ 400	\$ 400	\$ -	0.00%
100-52120-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 3,774	\$ 5,500	\$ 2,387	\$ 5,500	\$ 5,500	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-52120-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total POLICE & FIRE COMMISSION:		\$ 3,774	\$ 5,500	\$ 2,387	\$ 5,500	\$ 5,500	\$ -	0.00%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
FIRE DEPARTMENT ADMINISTRATION								
PERSONNEL SERVICES								
100-52200-1100	FULLTIME SALARIES	\$ 63,519	\$ 121,389	\$ 91,346	\$ 121,331	\$ 125,028	\$ 3,639	3.00%
100-52200-1110	SALARIES-OTHER(FD&PD)	\$ 219,438	\$ 176,529	\$ 135,256	\$ 178,955	\$ 206,044	\$ 29,515	16.72%
100-52200-1200	WAGES - FULLTIME	\$ 53,057	\$ 54,475	\$ 40,993	\$ 54,449	\$ 56,118	\$ 1,643	3.02%
100-52200-1220	WAGES - FULLTIME	\$ 1,607	\$ -	\$ 3,839	\$ 5,285			
100-52200-1281	WAGES - EMS PREMIUM	\$ -	\$ -	\$ -		\$ -		
100-52200-1290	WAGES-OVERTIME	\$ 12,025	\$ 11,702	\$ 21,739	\$ 25,657	\$ 15,000	\$ 3,298	28.18%
100-52200-1310	WI RETIREMENT	\$ 52,306	\$ 52,886	\$ 52,829	\$ 70,084	\$ 77,148	\$ 24,262	45.88%
100-52200-1320	FICA	\$ 9,761	\$ 8,750	\$ 6,991	\$ 9,351	\$ 9,592	\$ 842	9.62%
100-52200-1330	HEALTH INSURANCE	\$ 57,157	\$ 67,800	\$ 29,011	\$ 37,168	\$ 51,016	\$ (16,784)	-24.76%
100-52200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -				
100-52200-1334	HEALTH INSURANCE OPT-OUT	\$ 1,923	\$ 5,000	\$ 7,308	\$ 5,000	\$ 10,000	\$ 5,000	100.00%
100-52200-1340	LIFE INSURANCE	\$ 656	\$ 796	\$ 563	\$ 745	\$ 815	\$ 19	2.39%
100-52200-1361	SICK LEAVE PAYOUT	\$ 4,955	\$ 5,900	\$ 5,933	\$ 11,866	\$ 6,110	\$ 210	3.56%
100-52200-1381	HOLIDAY BUYOUT	\$ -	\$ -	\$ -				
	TOTAL	\$ 476,405	\$ 505,227	\$ 395,809	\$ 519,891	\$ 556,871	\$ 51,644	10.22%
CONTRACTUAL SERVICES								
100-52200-2100	PROFESSIONAL SERVICES	\$ 306	\$ -	\$ -				
100-52200-2160	SAFETY COORDINATOR	\$ 5,066	\$ 5,700	\$ 4,963	\$ 5,700	\$ 5,100	\$ (600)	-10.53%
100-52200-2200	TELEPHONE EXPENSE	\$ 2,202	\$ 2,200	\$ 1,587	\$ 2,200	\$ 2,200	\$ -	0.00%
100-52200-2201	CELLULAR PHONE	\$ 5,154	\$ 4,200	\$ 3,334	\$ 4,442	\$ 4,500	\$ 300	7.14%
100-52200-2210	ELECTRICITY	\$ 7,861	\$ 8,000	\$ 5,201	\$ 8,000	\$ 8,000	\$ -	0.00%
100-52200-2220	NATURAL GAS/HEAT	\$ 8,859	\$ 11,000	\$ 3,643	\$ 10,000	\$ 11,000	\$ -	0.00%
100-52200-2230	WATER EXPENSE	\$ 2,127	\$ 2,500	\$ 1,691	\$ 2,300	\$ 2,500	\$ -	0.00%
100-52200-2240	SEWER EXPENSE	\$ 1,274	\$ 1,250	\$ 966	\$ 1,250	\$ 1,300	\$ 50	4.00%
100-52200-2250	STORMWATER EXPENSE	\$ 800	\$ 800	\$ 600	\$ 800	\$ 835	\$ 35	4.38%
100-52200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 352	\$ -	\$ -		\$ -		
100-52200-2900	OTHER SERVICES	\$ 18,771	\$ 15,000	\$ 14,103	\$ 16,220	\$ 18,000	\$ 3,000	20.00%
100-52200-2910	PRINTING/ADVERTISING	\$ 254	\$ -	\$ -		\$ 500	\$ 500	
100-52200-2920	TRAINING	\$ 5,024	\$ 7,000	\$ 5,401	\$ 6,500	\$ 7,000	\$ -	0.00%
	TOTAL	\$ 58,051	\$ 57,650	\$ 41,489	\$ 57,412	\$ 60,935	\$ 3,285	5.70%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-52200-3100	OFFICE SUPPLIES	\$ 2,982	\$ 2,000	\$ 2,403	\$ 2,700	\$ 2,300	\$ 300	15.00%
100-52200-3110	POSTAGE	\$ 287	\$ 500	\$ 195	\$ 225	\$ 400	\$ (100)	-20.00%
100-52200-3210	MEMBERSHIP & DUES	\$ 268	\$ 1,000	\$ 715	\$ 800	\$ 1,000	\$ -	0.00%
100-52200-3220	PUBLICATIONS	\$ -	\$ -	\$ -				
100-52200-3250	FIRE PREVENTION EXPENSE	\$ 812	\$ 500	\$ 142	\$ 500	\$ 500	\$ -	0.00%
100-52200-3300	TRAVEL	\$ 900	\$ 1,000	\$ 80	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52200-3500	BLDGS./GRNDS MAINT	\$ 5,268	\$ 7,000	\$ 4,428	\$ 7,000	\$ 7,000	\$ -	0.00%
100-52200-3850	CLOTHING	\$ 20,162	\$ 15,000	\$ 8,943	\$ 15,000	\$ 15,000	\$ -	0.00%
100-52200-3900	OTHER SUPPLIES	\$ 523	\$ -	\$ -				
100-52200-3901	CPR EXPENSES	\$ -	\$ -	\$ -				
	TOTAL	\$ 31,204	\$ 27,000	\$ 16,904	\$ 27,225	\$ 27,200	\$ 200	0.74%
FIXED CHARGES								
100-52200-5100	PUBLIC LIABILITY INSURNCE	\$ 968	\$ 1,200	\$ 726	\$ 1,100	\$ 1,200	\$ -	0.00%
	TOTAL	\$ 968	\$ 1,200	\$ 726	\$ 1,100	\$ 1,200	\$ -	0.00%
CAPITAL OUTLAY								
100-52200-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
Total FIRE ADMINISTRATION:		\$ 566,627	\$ 591,077	\$ 454,928	\$ 605,628	\$ 646,206	\$ 55,129	9.33%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
FIREFIGHTERS								
PERSONNEL SERVICES								
100-52210-1220	WAGES - FULLTIME	\$ 1,105,151	\$ 1,169,739	\$ 861,416	\$ 1,156,847	\$ 1,224,557	\$ 54,818	4.69%
100-52210-1222	STEP UP PAY	\$ -	\$ -	\$ -		\$ -		
100-52210-1240	WAGES - PART TIME	\$ 50,462	\$ 60,000	\$ 32,700	\$ 55,000	\$ 60,000	\$ -	0.00%
100-52210-1290	WAGES-OVERTIME	\$ 42,423	\$ 60,000	\$ 63,823	\$ 66,000	\$ 60,000	\$ -	0.00%
100-52210-1300	WAGES-SCHOOL INCENTIVE	\$ 31,441	\$ 32,000	\$ 23,625	\$ 31,822	\$ 33,474	\$ 1,474	4.61%
100-52210-1310	WI RETIREMENT	\$ 220,833	\$ 253,000	\$ 187,096	\$ 249,261	\$ 244,000	\$ (9,000)	-3.56%
100-52210-1320	FICA	\$ 20,387	\$ 23,872	\$ 16,035	\$ 21,190	\$ 23,000	\$ (872)	-3.65%
100-52210-1330	HEALTH INSURANCE	\$ 129,960	\$ 155,000	\$ 96,498	\$ 136,286	\$ 157,960	\$ 2,960	1.91%
100-52210-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -		\$ -		
100-52210-1334	HEALTH INSURANCE OPT-OUT	\$ 31,385	\$ 33,000	\$ 28,231	\$ 38,000	\$ 40,000	\$ 7,000	21.21%
100-52210-1340	LIFE INSURANCE	\$ 1,791	\$ 2,297	\$ 1,374	\$ 1,919	\$ 2,042	\$ (255)	-11.10%
100-52210-1361	SICK LEAVE PAYOUT	\$ 1,522	\$ 5,000	\$ 4,173	\$ 8,346	\$ 4,471	\$ (529)	-10.58%
100-52210-1381	HOLIDAY BUYOUT	\$ -	\$ -	\$ -		\$ -		
100-52210-1391	WAGES-FLSA	\$ 9,112	\$ 9,000	\$ 6,556	\$ 8,808	\$ 7,320	\$ (1,680)	-18.67%
	TOTAL	\$ 1,644,467	\$ 1,802,908	\$ 1,321,527	\$ 1,773,480	\$ 1,856,824	\$ 53,916	2.99%
CONTRACTUAL SERVICES								
100-52210-2410	MAINTENANCE EQUIPMENT/VEH	\$ 7,056	\$ 12,000	\$ 14,159	\$ 16,500	\$ 13,000	\$ 1,000	8.33%
100-52210-2900	OTHER SERVICES	\$ 1,891	\$ 4,000	\$ 1,504	\$ 3,500	\$ 9,000	\$ 5,000	125.00%
	TOTAL	\$ 8,947	\$ 16,000	\$ 15,662	\$ 20,000	\$ 22,000	\$ 6,000	37.50%
OPERATING SUPPLIES/EXPENSES								
100-52210-3410	GAS & OIL	\$ 5,715	\$ 6,000	\$ 6,163	\$ 7,000	\$ 8,000	\$ 2,000	33.33%
100-52210-3900	OTHER SUPPLIES	\$ 633	\$ 400	\$ 981	\$ 1,100	\$ 2,000	\$ 1,600	400.00%
	TOTAL	\$ 6,348	\$ 6,400	\$ 7,145	\$ 8,100	\$ 10,000	\$ 3,600	56.25%
	Total FIREFIGHTERS:	\$ 1,659,762	\$ 1,825,308	\$ 1,344,335	\$ 1,801,580	\$ 1,888,824	\$ 63,516	3.48%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
AMBULANCE								
PERSONNEL SERVICES								
100-52300-1281	WAGES-EMS PREMIUM PAY	\$ 111,306	\$ 117,306	\$ 88,530	\$ 115,000	\$ 123,292	\$ 5,986	5.10%
100-52300-1282	AMBULANCE TRANSPORT PAY	\$ 38,330	\$ 37,000	\$ 28,364	\$ 35,000	\$ 40,000	\$ 3,000	8.11%
100-52300-1290	WAGES-OVERTIME	\$ 166,392	\$ 150,000	\$ 140,012	\$ 164,000	\$ 145,000	\$ (5,000)	-3.33%
100-52300-1310	WI RETIREMENT	\$ 57,103	\$ 56,404	\$ 49,876	\$ 58,000	\$ 63,100	\$ 6,696	11.87%
100-52300-1320	FICA	\$ 4,290	\$ 4,205	\$ 3,543	\$ 4,100	\$ 4,600	\$ 395	9.39%
100-52300-1330	HEALTH INSURANCE	\$ 31,844	\$ 29,835	\$ 24,456	\$ 29,900		\$ (29,835)	-100.00%
100-52300-1340	LIFE INSURANCE	\$ 485	\$ 500	\$ 345	\$ 500		\$ (500)	-100.00%
	TOTAL	\$ 409,750	\$ 395,250	\$ 335,126	\$ 406,500	\$ 375,992	\$ (19,258)	-4.87%
CONTRACTUAL SERVICES								
100-52300-2410	MAINTENANCE EQUIPMENT/VEH	\$ 9,301	\$ 9,000	\$ 10,301	\$ 12,900	\$ 8,000	\$ (1,000)	-11.11%
100-52300-2900	OTHER SERVICES	\$ 4,374	\$ 7,000	\$ 757	\$ 5,500	\$ 7,000	\$ -	0.00%
100-52300-2920	TRAINING	\$ 50	\$ 1,000	\$ 193	\$ 1,000	\$ 4,000	\$ 3,000	300.00%
	TOTAL	\$ 13,725	\$ 17,000	\$ 11,251	\$ 19,400	\$ 19,000	\$ 2,000	11.76%
OPERATING SUPPLIES/EXPENSES								
100-52300-3210	MEMBERSHIP & DUES	\$ 865	\$ 600	\$ 210	\$ 300	\$ 1,000	\$ 400	66.67%
100-52300-3300	TRAVEL	\$ 939	\$ 1,600	\$ 1,032	\$ 1,500	\$ 1,600	\$ -	0.00%
100-52300-3410	GAS & OIL	\$ 16,734	\$ 23,500	\$ 11,833	\$ 20,000	\$ 21,000	\$ (2,500)	-10.64%
100-52300-3900	OTHER SUPPLIES	\$ 19,343	\$ 20,000	\$ 12,720	\$ 19,000	\$ 20,000	\$ -	0.00%
	TOTAL	\$ 37,881	\$ 45,700	\$ 25,794	\$ 40,800	\$ 43,600	\$ (2,100)	-4.60%
	Total AMBULANCE:	\$ 461,357	\$ 457,950	\$ 372,171	\$ 466,700	\$ 438,592	\$ (19,358)	-4.23%
	Total FIRE DEPARTMENT:	\$ 2,687,746	\$ 2,874,335	\$ 2,171,433	\$ 2,873,908	\$ 2,973,622	\$ 99,287	3.45%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
INSPECTIONS								
PERSONNEL SERVICES								
100-52400-1200	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1220	WAGES - FULLTIME	\$ 61,398	\$ 63,752	\$ 47,121	\$ 63,029	\$ 63,800	\$ 48	0.08%
100-52400-1230	WAGES - PART TIME	\$ 51,751	\$ 30,900	\$ 62,269	\$ 82,526	\$ 35,750	\$ 4,850	15.70%
100-52400-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1310	WI RETIREMENT	\$ 4,176	\$ 4,550	\$ 3,214	\$ 4,293	\$ 4,575	\$ 25	0.55%
100-52400-1320	FICA	\$ 8,726	\$ 7,500	\$ 8,484	\$ 11,289	\$ 7,775	\$ 275	3.67%
100-52400-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1334	HEALTH INSURANCE OPT OUT	\$ 2,000	\$ 2,000	\$ 1,461	\$ 1,961	\$ 2,000	\$ -	0.00%
100-52400-1340	LIFE INSURANCE	\$ 43	\$ 100	\$ 32	\$ 43	\$ 50	\$ (50)	-50.00%
100-52400-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 128,094	\$ 108,802	\$ 122,581	\$ 163,142	\$ 113,950	\$ 5,148	4.73%
CONTRACTUAL SERVICES								
100-52400-2130	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-2131	PROF SERV-PLUMBING INSPECTOR	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-2160	SAFETY COORDINATOR	\$ 253	\$ 300	\$ 248	\$ 372	\$ 300	\$ -	0.00%
100-52400-2200	TELEPHONE EXPENSE	\$ 233	\$ 250	\$ 161	\$ 216	\$ 250	\$ -	0.00%
100-52400-2201	CELLULAR PHONE	\$ 392	\$ 450	\$ 268	\$ 354	\$ 450	\$ -	0.00%
100-52400-2410	MAINTENANCE EQUIPMENT/VEH	\$ 1,756	\$ 1,500	\$ 1,270	\$ 1,717	\$ 1,500	\$ -	0.00%
100-52400-2411	MOTOR VEHICLE MAINTENANCE	\$ 246	\$ 300	\$ 211	\$ 316	\$ 300	\$ -	0.00%
100-52400-2900	OTHER SERVICES	\$ 2,859	\$ 3,500	\$ 7,160	\$ 7,160	\$ 4,000	\$ 500	14.29%
100-52400-2920	TRAINING	\$ 708	\$ 1,000	\$ 1,463	\$ 1,500	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 6,448	\$ 7,300	\$ 10,780	\$ 11,636	\$ 7,800	\$ 500	6.85%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-52400-3100	OFFICE SUPPLIES	\$ 1,185	\$ 1,800	\$ 1,133	\$ 1,625	\$ 1,800	\$ -	0.00%
100-52400-3110	POSTAGE	\$ 706	\$ 1,500	\$ 552	\$ 756	\$ 1,500	\$ -	0.00%
100-52400-3210	MEMBERSHIP & DUES	\$ 141	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52400-3300	TRAVEL	\$ -	\$ 700	\$ 21	\$ 31	\$ 700	\$ -	0.00%
100-52400-3410	GAS & OIL	\$ 304	\$ 250	\$ 256	\$ 331	\$ 250	\$ -	0.00%
100-52400-3850	CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 2,336	\$ 4,250	\$ 1,963	\$ 2,744	\$ 4,250	\$ -	0.00%
Total INSPECTION:		\$ 136,878	\$ 120,352	\$ 135,325	\$ 177,522	\$ 126,000	\$ 5,648	4.69%
Total PUBLIC SAFETY:		\$ 6,302,247	\$ 6,660,850	\$ 5,172,404	\$ 6,722,666	\$ 6,942,541	\$ 281,691	4.23%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
PUBLIC WORKS								
DPW ADMINISTRATION								
PERSONNEL SERVICES								
100-53100-1100	FULLTIME SALARIES	\$ 23,139	\$ 24,116	\$ 18,147	\$ 24,240	\$ 24,840	\$ 724	3.00%
100-53100-1200	WAGES - FULLTIME	\$ 59,743	\$ 59,442	\$ 46,062	\$ 61,745	\$ 61,227	\$ 1,785	3.00%
100-53100-1220	WAGES - FULLTIME	\$ 26,221	\$ 27,660	\$ 21,275	\$ 28,406	\$ 29,209	\$ 1,549	5.60%
100-53100-1230	WAGES - PART TIME	\$ -	\$ 3,310	\$ -	\$ -	\$ 3,408	\$ 98	2.96%
100-53100-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -			
100-53100-1280	WAGES-LONGEVITY PAY	\$ -	\$ 2,972	\$ -	\$ 2,972	\$ 3,061	\$ 89	2.99%
100-53100-1290	WAGES-OVERTIME	\$ 23	\$ 2,902	\$ 51	\$ -	\$ 2,989	\$ 87	3.00%
100-53100-1310	WI RETIREMENT	\$ 7,429	\$ 8,173	\$ 5,902	\$ 7,893	\$ 8,530	\$ 357	4.37%
100-53100-1320	FICA	\$ 8,130	\$ 9,316	\$ 6,335	\$ 8,475	\$ 9,650	\$ 334	3.59%
100-53100-1330	HEALTH INSURANCE	\$ 17,369	\$ 16,981	\$ 13,544	\$ 18,059	\$ 19,130	\$ 2,149	12.66%
100-53100-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -			
100-53100-1334	HEALTH INSURANCE OPT-OUT	\$ 2,126	\$ 2,500	\$ 1,827	\$ 2,453	\$ 2,500		
100-53100-1340	LIFE INSURANCE	\$ 612	\$ 600	\$ 406	\$ 540	\$ 600	\$ -	0.00%
100-53100-1361	SICK LEAVE PAYOUT	\$ 1,206	\$ 1,372	\$ -	\$ -	\$ 1,413	\$ 41	2.99%
	TOTAL	\$ 145,998	\$ 159,344	\$ 113,549	\$ 154,781	\$ 166,557	\$ 7,213	4.53%
CONTRACTUAL SERVICES								
100-53100-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -			
100-53100-2200	TELEPHONE EXPENSE	\$ 304	\$ 400	\$ 213	\$ 255	\$ 400	\$ -	0.00%
100-53100-2201	CELLULAR PHONE	\$ 1,508	\$ 1,600	\$ 818	\$ 920	\$ 1,600	\$ -	0.00%
100-53100-2410	MAINTENANCE EQUIPMENT/VEH	\$ 4,348	\$ 6,000	\$ 6,000	\$ 7,313	\$ 6,500	\$ 500	8.33%
100-53100-2900	OTHER SERVICES	\$ 259	\$ 600	\$ 310	\$ 288	\$ 600	\$ -	0.00%
100-53100-2920	TRAINING	\$ 464	\$ 2,000	\$ 239	\$ 900	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 6,882	\$ 10,600	\$ 7,580	\$ 9,675	\$ 11,100	\$ 500	4.72%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-53100-3100	OFFICE SUPPLIES	\$ 4,277	\$ 4,000	\$ 3,140	\$ 4,332	\$ 4,500	\$ 500	12.50%
100-53100-3110	POSTAGE	\$ 396	\$ 400	\$ 436	\$ 641	\$ 600	\$ 200	50.00%
100-53100-3210	MEMBERSHIP & DUES	\$ 75	\$ 900	\$ 447	\$ 548	\$ 900	\$ -	0.00%
100-53100-3220	PUBLICATIONS	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-53100-3300	TRAVEL	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
100-53100-3410	GAS & OIL	\$ 1,250	\$ 1,200	\$ 1,003	\$ 1,260	\$ 1,300	\$ 100	8.33%
100-53100-3850	CLOTHING	\$ -	\$ 200	\$ 100	\$ 150	\$ 200	\$ -	0.00%
100-53100-3900	OTHER SUPPLIES	\$ 1,022	\$ 1,300	\$ 913	\$ 1,370	\$ 1,400	\$ 100	7.69%
	TOTAL	\$ 7,021	\$ 8,700	\$ 6,040	\$ 8,300	\$ 9,600	\$ 900	10.34%
Total HIGHWAY ADMINISTRATION:								
		\$ 159,901	\$ 178,644	\$ 127,168	\$ 172,756	\$ 187,257	\$ 8,613	4.82%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
PUBLIC WORKS SHOP								
PERSONNEL SERVICES								
100-53200-1100	FULLTIME SALARIES	\$ 23,139	\$ 24,116	\$ 18,147	\$ 24,240	\$ 24,840	\$ 724	3.00%
100-53200-1200	WAGES - FULLTIME	\$ 4,294	\$ -	\$ 5,340	\$ 7,263	\$ 7,300	\$ 7,300	
100-53200-1220	WAGES - FULLTIME	\$ 285,804	\$ 224,253	\$ 235,043	\$ 314,180	\$ 233,731	\$ 9,478	4.23%
100-53200-1230	WAGES - PART TIME	\$ 4,096	\$ 7,486	\$ 5,973	\$ 8,345	\$ 30,972	\$ 23,486	313.73%
100-53200-1240	WAGES - PART TIME	\$ -	\$ 13,935	\$ -	\$ -	\$ -	\$ (13,935)	-100.00%
100-53200-1250	WAGES-STANDBY PAY	\$ 21,014	\$ 27,088	\$ 11,633	\$ 16,464	\$ 29,375	\$ 2,287	8.44%
100-53200-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 129	\$ 1,068	\$ -	\$ -	\$ 1,200	\$ 132	12.36%
100-53200-1270	WAGES-TEMPORARY PART TIME	\$ 7,927	\$ -	\$ 4,480	\$ 5,910	\$ -	\$ -	
100-53200-1280	WAGES-LONGEVITY PAY	\$ 6,086	\$ 6,881	\$ -	\$ 6,881	\$ 5,043	\$ (1,838)	-26.71%
100-53200-1290	WAGES-OVERTIME	\$ 262	\$ (537)	\$ 854	\$ 6,608	\$ 1,297	\$ 1,834	-341.53%
100-53200-1310	WI RETIREMENT	\$ 25,492	\$ 18,641	\$ 20,489	\$ 27,861	\$ 19,679	\$ 1,038	5.57%
100-53200-1320	FICA	\$ 32,640	\$ 23,450	\$ 25,714	\$ 35,008	\$ 25,198	\$ 1,748	7.45%
100-53200-1330	HEALTH INSURANCE	\$ 94,788	\$ 61,565	\$ 85,450	\$ 115,499	\$ 69,753	\$ 8,188	13.30%
100-53200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53200-1334	HEALTH INSURANCE OPT-OUT	\$ 7,434	\$ 6,000	\$ 8,039	\$ 10,788	\$ 10,000	\$ 4,000	66.67%
100-53200-1340	LIFE INSURANCE	\$ 1,262	\$ 1,284	\$ 1,034	\$ 1,370	\$ 1,400	\$ 116	9.03%
100-53200-1361	SICK LEAVE PAYOUT	\$ -	\$ 2,435	\$ -	\$ -	\$ 2,435	\$ -	0.00%
	TOTAL	\$ 514,367	\$ 417,665	\$ 422,195	\$ 580,415	\$ 462,223	\$ 44,558	10.67%
CONTRACTUAL SERVICES								
100-53200-2200	TELEPHONE EXPENSE	\$ 337	\$ 400	\$ 239	\$ 285	\$ 400	\$ -	0.00%
100-53200-2201	CELLULAR PHONE	\$ 1,307	\$ 900	\$ 2,122	\$ 2,718	\$ 2,700	\$ 1,800	200.00%
100-53200-2210	ELECTRICITY	\$ 4,747	\$ 7,000	\$ 3,118	\$ 4,145	\$ 5,500	\$ (1,500)	-21.43%
100-53200-2230	WATER EXPENSE	\$ 2,796	\$ 3,500	\$ 2,109	\$ 2,853	\$ 3,500	\$ -	0.00%
100-53200-2250	STORMWATER EXPENSE	\$ 2,437	\$ 2,500	\$ 1,828	\$ 2,438	\$ 2,500	\$ -	0.00%
100-53200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 77,700	\$ 65,000	\$ 27,091	\$ 50,768	\$ 65,000	\$ -	0.00%
100-53200-2900	OTHER SERVICES	\$ 7,328	\$ 10,000	\$ 4,474	\$ 6,384	\$ 25,000	\$ 15,000	150.00%
100-53200-2920	TRAINING	\$ 1,465	\$ 2,000	\$ 580	\$ 870	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 98,117	\$ 91,300	\$ 41,561	\$ 70,460	\$ 106,600	\$ 15,300	16.76%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-53200-3100	OFFICE SUPPLIES	\$ 913	\$ 1,700	\$ 547	\$ 756	\$ 1,700	\$ -	0.00%
100-53200-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-53200-3220	PUBLICATIONS	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-53200-3300	TRAVEL	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-53200-3410	GAS & OIL	\$ 73,216	\$ 80,000	\$ 33,269	\$ 33,222	\$ 80,000	\$ -	0.00%
100-53200-3500	BLDGS./GRNDS MAINT	\$ 2,712	\$ 6,000	\$ 3,732	\$ 4,662	\$ 6,000	\$ -	0.00%
100-53200-3850	CLOTHING	\$ 350	\$ 1,500	\$ 400	\$ 600	\$ 1,500	\$ -	0.00%
100-53200-3900	OTHER SUPPLIES	\$ 15,710	\$ 18,000	\$ 17,737	\$ 24,321	\$ 20,000	\$ 2,000	11.11%
	TOTAL	\$ 92,901	\$ 107,900	\$ 55,684	\$ 63,561	\$ 109,900	\$ 2,000	1.85%
FIXED CHARGES								
100-53200-5310	RENT/LEASE	\$ 1,164	\$ 1,300	\$ 930	\$ 1,260	\$ 1,500	\$ 200	15.38%
	TOTAL	\$ 1,164	\$ 1,300	\$ 930	\$ 1,260	\$ 1,500	\$ 200	15.38%
Total PUBLIC WORKS SHOP:		\$ 706,549	\$ 618,165	\$ 520,369	\$ 715,695	\$ 680,223	\$ 62,058	10.04%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
STREET MAINTENANCE								
PERSONNEL SERVICES								
100-53300-1220	WAGES - FULLTIME	\$ 15,826	\$ 47,108	\$ 12,060	\$ 18,090	\$ 49,467	\$ 2,359	5.01%
100-53300-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 3,278	\$ 2,200	\$ 641	\$ 962	\$ 2,200	\$ -	0.00%
100-53300-1290	WAGES-OVERTIME	\$ 219	\$ 1,418	\$ -	\$ -	\$ 1,945	\$ 527	37.17%
100-53300-1310	WI RETIREMENT	\$ 840	\$ 3,391	\$ 546	\$ 819	\$ 3,715	\$ 324	9.55%
100-53300-1320	FICA	\$ 1,165	\$ 3,761	\$ 804	\$ 1,206	\$ 4,089	\$ 328	8.72%
100-53300-1330	HEALTH INSURANCE	\$ 2,141	\$ 13,865	\$ 1,159	\$ 1,739	\$ 15,856	\$ 1,991	14.36%
100-53300-1340	LIFE INSURANCE	\$ 24	\$ 206	\$ 13	\$ 20	\$ 25	\$ (181)	-87.86%
	TOTAL	\$ 23,494	\$ 71,949	\$ 15,224	\$ 22,835	\$ 77,297	\$ 5,348	7.43%
CONTRACTUAL SERVICES								
100-53300-2210	STREET LIGHTING	\$ 159,194	\$ 160,000	\$ 115,982	\$ 153,677	\$ 160,000	\$ -	0.00%
100-53300-2900	OTHER SERVICES	\$ 4,270	\$ 7,000	\$ 3,074	\$ 4,611	\$ 5,000	\$ (2,000)	-28.57%
	TOTAL	\$ 163,464	\$ 167,000	\$ 119,055	\$ 158,288	\$ 165,000	\$ (2,000)	-1.20%
OPERATING SUPPLIES/EXPENSES								
100-53300-3900	OTHER SUPPLIES	\$ 7,267	\$ 15,000	\$ 2,973	\$ 3,517	\$ 8,000	\$ (7,000)	-46.67%
	TOTAL	\$ 7,267	\$ 15,000	\$ 2,973	\$ 3,517	\$ 8,000	\$ (7,000)	-46.67%
CAPITAL OUTLAY								
100-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total STREET MAINTENANCE:		\$ 194,225	\$ 253,949	\$ 137,253	\$ 184,639	\$ 250,297	\$ (3,652)	-1.44%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
TRAFFIC CONTROL								
PERSONNEL SERVICES								
100-53320-1220	WAGES - FULLTIME	\$ 33,576	\$ 29,472	\$ 33,891	\$ 45,668	\$ 29,556	\$ 84	0.29%
100-53320-1290	WAGES-OVERTIME	\$ 174	\$ 476	\$ 136	\$ 138	\$ 648	\$ 172	36.13%
100-53320-1310	WI RETIREMENT	\$ 2,152	\$ 2,030	\$ 2,176	\$ 2,903	\$ 2,096	\$ 66	3.23%
100-53320-1320	FICA	\$ 2,461	\$ 2,250	\$ 2,462	\$ 3,329	\$ 2,307	\$ 57	2.52%
100-53320-1330	HEALTH INSURANCE	\$ 4,494	\$ 5,972	\$ 3,650	\$ 4,592	\$ 6,979	\$ 1,007	16.86%
100-53320-1340	LIFE INSURANCE	\$ 51	\$ 45	\$ 45	\$ 57	\$ 60	\$ 15	33.33%
	TOTAL	\$ 42,909	\$ 40,245	\$ 42,359	\$ 56,685	\$ 41,645	\$ 1,400	3.48%
CONTRACTUAL SERVICES								
100-53320-2210	ELECTRICITY	\$ 5,454	\$ 5,500	\$ 3,901	\$ 5,165	\$ 5,500	\$ -	0.00%
100-53320-2900	OTHER SERVICES	\$ -	\$ 5,000	\$ 908	\$ 1,362	\$ 3,000	\$ (2,000)	-40.00%
	TOTAL	\$ 5,454	\$ 10,500	\$ 4,809	\$ 6,527	\$ 8,500	\$ (2,000)	-19.05%
OPERATING SUPPLIES/EXPENSES								
100-53320-3900	OTHER SUPPLIES	\$ 701	\$ 5,000	\$ 2,736	\$ 4,104	\$ 3,000	\$ (2,000)	-40.00%
	TOTAL	\$ 701	\$ 5,000	\$ 2,736	\$ 4,104	\$ 3,000	\$ (2,000)	-40.00%
CAPITAL OUTLAY								
100-53320-8170	CO - OTHER IMPROVEMENTS	\$ 11,154	\$ 10,000	\$ 20,231	\$ 23,000	\$ 12,500	\$ 2,500	25.00%
	TOTAL	\$ 11,154	\$ 10,000	\$ 20,231	\$ 23,000	\$ 12,500	\$ 2,500	25.00%
Total TRAFFIC CONTROL:		\$ 60,217	\$ 65,745	\$ 70,134	\$ 90,316	\$ 65,645	\$ (100)	-0.15%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
SNOW & ICE REMOVAL								
PERSONNEL SERVICES								
100-53330-1200	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -			
100-53330-1220	WAGES - FULLTIME	\$ 52,522	\$ 57,990	\$ 32,664	\$ 48,017	\$ 93,189	\$ 35,199	60.70%
100-53330-1250	WAGES-STANDBY PAY	\$ -	\$ 524	\$ -	\$ -	\$ 524	\$ -	0.00%
100-53330-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	0.00%
100-53330-1270	WAGES-TEMPORARY PT	\$ 1,890	\$ 5,000	\$ -	\$ 3,000	\$ 10,300	\$ 5,300	106.00%
100-53330-1290	WAGES-OVERTIME	\$ 6,979	\$ 11,235	\$ 7,001	\$ 12,501	\$ 17,500	\$ 6,265	55.76%
100-53330-1310	WI RETIREMENT	\$ 2,484	\$ 6,425	\$ 2,105	\$ 3,298	\$ 9,090	\$ 2,665	41.48%
100-53330-1320	FICA	\$ 2,392	\$ 4,888	\$ 1,650	\$ 2,625	\$ 10,745	\$ 5,857	119.82%
100-53330-1330	HEALTH INSURANCE	\$ 6,884	\$ 13,855	\$ 4,302	\$ 6,454	\$ 29,937	\$ 16,082	116.07%
100-53330-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -			
100-53330-1340	LIFE INSURANCE	\$ 106	\$ 193	\$ 36	\$ 54	\$ 60	\$ (133)	-68.91%
	TOTAL	\$ 73,256	\$ 100,710	\$ 47,759	\$ 75,949	\$ 171,945	\$ 71,235	70.73%
CONTRACTUAL SERVICES								
100-53330-2900	OTHER SERVICES	\$ 2,100	\$ 2,000	\$ 2,497	\$ 2,500	\$ 2,500	\$ 500	25.00%
100-53330-2910	PRINTING/ADVERTISING	\$ 351	\$ 750	\$ 658	\$ 986	\$ 250	\$ (500)	-66.67%
	TOTAL	\$ 2,451	\$ 2,750	\$ 3,155	\$ 3,486	\$ 2,750	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-53330-3900	OTHER SUPPLIES	\$ 31,512	\$ 65,000	\$ 25,000	\$ 37,426	\$ 60,000	\$ (5,000)	-7.69%
	TOTAL	\$ 31,512	\$ 65,000	\$ 25,000	\$ 37,426	\$ 60,000	\$ (5,000)	-7.69%
	Total SNOW & ICE:	\$ 107,219	\$ 168,460	\$ 75,914	\$ 116,861	\$ 234,695	\$ 66,235	39.32%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
BRIDGE REPAIR/MAINTENANCE								
PERSONNEL SERVICES								
100-53341-1220	WAGES - FULLTIME	\$ 10,197	\$ 11,480	\$ 8,509	\$ 12,215	\$ 12,459	\$ 979	8.53%
100-53341-1290	WAGES-OVERTIME	\$ 8,789	\$ 14,850	\$ 7,488	\$ 10,119	\$ 15,000	\$ 150	1.01%
100-53341-1310	WI RETIREMENT	\$ 719	\$ 2,041	\$ 524	\$ 743	\$ 2,111	\$ 70	3.43%
100-53341-1320	FICA	\$ 421	\$ 2,260	\$ 275	\$ 365	\$ 2,324	\$ 64	2.83%
100-53341-1330	HEALTH INSURANCE	\$ 1,514	\$ 3,070	\$ 834	\$ 1,251	\$ 3,721	\$ 651	21.21%
100-53341-1340	LIFE INSURANCE	\$ 18	\$ 38	\$ 8	\$ 12	\$ 15	\$ (23)	-60.53%
	TOTAL	\$ 21,659	\$ 33,739	\$ 17,638	\$ 24,704	\$ 35,630	\$ 1,891	5.60%
CONTRACTUAL SERVICES								
100-53341-2210	ELECTRICITY	\$ 2,068	\$ 2,500	\$ 1,467	\$ 1,856	\$ 2,500	\$ -	0.00%
100-53341-2220	NATURAL GAS/HEAT	\$ 708	\$ 1,000	\$ 415	\$ 597	\$ 1,000	\$ -	0.00%
100-53341-2900	OTHER SERVICES/BRIDGE INSPECT	\$ 1,356	\$ 5,000	\$ 8,825	\$ 10,000	\$ 5,000	\$ -	0.00%
	TOTAL	\$ 4,131	\$ 8,500	\$ 10,706	\$ 12,453	\$ 8,500	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-53341-3900	OTHER SUPPLIES	\$ -	\$ 1,000	\$ 1,339	\$ 2,008	\$ 2,000	\$ 1,000	100.00%
	TOTAL	\$ -	\$ 1,000	\$ 1,339	\$ 2,008	\$ 2,000	\$ 1,000	100.00%
	Total BRIDGE REPAIR/MAINTENANCE:	\$ 25,790	\$ 43,239	\$ 29,683	\$ 39,164	\$ 46,130	\$ 2,891	6.69%
TRANSIT								
CONTRACTUAL SERVICES								
100-53520-2900	OTHER SERVICES	\$ 102,465	\$ 120,000	\$ 66,325	\$ 132,650	\$ 145,000	\$ 25,000	20.83%
	TOTAL	\$ 102,465	\$ 120,000	\$ 66,325	\$ 132,650	\$ 145,000	\$ 25,000	20.83%
	Total TRANSIT:	\$ 102,465	\$ 120,000	\$ 66,325	\$ 132,650	\$ 145,000	\$ 25,000	20.83%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
WORK FOR OTHER DEPARTMENTS								
PERSONNEL SERVICES								
100-53650-1220	WAGES - FULLTIME	\$ 126,137	\$ 88,141	\$ 124,270	\$ 159,867	\$ 107,931	\$ 19,790	22.45%
100-53650-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ -	\$ 145	\$ 218	\$ -	\$ -	
100-53650-1290	WAGES-OVERTIME	\$ 1,987	\$ 1,329	\$ 1,680	\$ 2,487	\$ 2,390	\$ 1,061	79.83%
100-53650-1310	WI RETIREMENT	\$ 8,549	\$ 5,895	\$ 8,334	\$ 10,710	\$ 7,667	\$ 1,772	30.06%
100-53650-1320	FICA	\$ 6,461	\$ 6,534	\$ 7,061	\$ 9,053	\$ 8,440	\$ 1,906	29.17%
100-53650-1330	HEALTH INSURANCE	\$ 22,131	\$ 29,145	\$ 18,684	\$ 22,889	\$ 33,076	\$ 3,931	13.49%
100-53650-1340	LIFE INSURANCE	\$ 135	\$ 189	\$ 127	\$ 156	\$ 175	\$ (14)	-7.41%
	TOTAL	\$ 165,400	\$ 131,233	\$ 160,301	\$ 205,379	\$ 159,679	\$ 28,446	21.68%
OPERATING SUPPLIES/EXPENSES								
100-536503900	OTHER SUPPLIES	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ (15,000)	-100.00%
	TOTAL	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ (15,000)	-100.00%
Total WORK DONE FOR OTHER DEPTS:		\$ 165,400	\$ 146,233	\$ 160,301	\$ 205,379	\$ 159,679	\$ 13,446	9.19%
Total DEPARTMENT OF PUBLIC WORKS:		\$ 1,521,766	\$ 1,594,435	\$ 1,187,146	\$ 1,657,458	\$ 1,768,926	\$ 174,491	10.94%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
HEALTH/HUMAN SERVICES								
SENIOR CENTER								
PERSONNEL SERVICES								
100-54150-1200	WAGES - FULLTIME	\$ 115,596	\$ 120,387	\$ 91,115	\$ 120,387	\$ 129,931	\$ 9,544	7.93%
100-54150-1220	WAGES - FULLTIME	\$ 4,001	\$ 4,108	\$ 3,127	\$ 4,108	\$ -	\$ (4,108)	-100.00%
100-54150-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-54150-1270	WAGES-TEMPORARY PT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-54150-1280	WAGES-LONGEVITY PAY	\$ 199	\$ 205	\$ -	\$ 205	\$ 218	\$ 13	6.29%
100-54150-1290	WAGES-OVERTIME	\$ 1,261	\$ 2,820	\$ 210	\$ 500	\$ 2,299	\$ (521)	-18.46%
100-54150-1310	WI RETIREMENT	\$ 8,215	\$ 9,441	\$ 6,517	\$ 9,441	\$ 9,030	\$ (411)	-4.35%
100-54150-1320	FICA	\$ 9,406	\$ 10,467	\$ 7,323	\$ 10,467	\$ 9,940	\$ (527)	-5.04%
100-54150-1330	HEALTH INSURANCE	\$ 12,162	\$ 15,075	\$ 11,295	\$ 15,075	\$ 16,224	\$ 1,149	7.63%
100-54150-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-54150-1334	HEALTH INSURANCE OPT-OUT	\$ 8,815	\$ 9,300	\$ 6,796	\$ 9,300	\$ 9,300	\$ -	0.00%
100-54150-1340	LIFE INSURANCE	\$ 215	\$ 249	\$ 166	\$ 249	\$ 250	\$ 1	0.40%
100-54150-1361	SICK LEAVE PAYOUT	\$ 67	\$ -	\$ -	\$ -	\$ 75	\$ 75	
	TOTAL	\$ 159,938	\$ 172,052	\$ 126,548	\$ 169,732	\$ 177,268	\$ 5,216	3.03%
CONTRACTUAL SERVICES								
100-54150-2160	SAFETY COORDINATOR	\$ 887	\$ 990	\$ 868	\$ 990	\$ 990	\$ -	0.00%
100-54150-2200	TELEPHONE EXPENSE	\$ 464	\$ 550	\$ 347	\$ 550	\$ 550	\$ -	0.00%
100-54150-2201	CELLULAR PHONE	\$ 427	\$ 450	\$ 296	\$ 450	\$ 400	\$ (50)	-11.11%
100-54150-2220	NATURAL GAS/HEAT	\$ 6,678	\$ 6,000	\$ 2,511	\$ 6,000	\$ 6,000	\$ -	0.00%
100-54150-2410	MAINTENANCE EQUIPMENT/VEH	\$ 317	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-54150-2900	OTHER SERVICES	\$ 3,482	\$ 4,000	\$ 4,773	\$ 5,000	\$ 5,250	\$ 1,250	31.25%
100-54150-2910	PRINTING/ADVERTISING	\$ 1,650	\$ 150	\$ 85	\$ 150	\$ 200	\$ 50	33.33%
100-54150-2920	TRAINING	\$ 179	\$ 3,360	\$ 1,040	\$ 3,360	\$ 2,000	\$ (1,360)	-40.48%
	TOTAL	\$ 14,083	\$ 16,000	\$ 9,921	\$ 17,000	\$ 15,890	\$ (110)	-0.69%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-54150-3100	OFFICE SUPPLIES	\$ 2,921	\$ 3,000	\$ 2,200	\$ 3,250	\$ 3,250	\$ 250	8.33%
100-54150-3110	POSTAGE	\$ 3,242	\$ 4,000	\$ 2,526	\$ 4,000	\$ 4,000	\$ -	0.00%
100-54150-3210	MEMBERSHIP & DUES	\$ 65	\$ 420	\$ 303	\$ 120	\$ 420	\$ -	0.00%
100-54150-3220	PUBLICATIONS	\$ 218	\$ 500	\$ 118	\$ 500	\$ 500	\$ -	0.00%
100-54150-3300	TRAVEL	\$ 180	\$ 550	\$ -	\$ 550	\$ 250	\$ (300)	-54.55%
100-54150-3500	BLDGS./GRNDS MAINT	\$ 301	\$ 1,500	\$ 379	\$ 1,500	\$ 1,500	\$ -	0.00%
100-54150-3900	OTHER SUPPLIES	\$ 3,323	\$ 3,000	\$ 486	\$ 3,000	\$ 2,000	\$ (1,000)	-33.33%
	TOTAL	\$ 10,249	\$ 12,970	\$ 6,013	\$ 12,920	\$ 11,920	\$ (1,050)	-8.10%
Total SENIOR CENTER:		\$ 184,270	\$ 201,022	\$ 142,482	\$ 199,652	\$ 205,078	\$ 4,056	2.02%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CEMETERIES								
PERSONNEL SERVICES								
100-54910-1200	WAGES - FULLTIME	\$ 2,077	\$ -	\$ 1,392	\$ 2,077	\$ -		
100-54910-1220	WAGES - FULLTIME	\$ 51,414	\$ 58,475	\$ 40,067	\$ 55,500	\$ 58,350	\$ (125)	-0.21%
100-54910-1230	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-54910-1270	WAGES-TEMPORARY PT	\$ 50,895	\$ 56,474	\$ 37,217	\$ 55,000	\$ 55,000	\$ (1,474)	-2.61%
100-54910-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-54910-1290	WAGES-OVERTIME	\$ 856	\$ 1,000	\$ 508	\$ 1,000	\$ 1,213	\$ 213	21.32%
100-54910-1310	WI RETIREMENT	\$ 3,688	\$ 4,104	\$ 2,869	\$ 4,104	\$ 4,055	\$ (49)	-1.19%
100-54910-1320	FICA	\$ 7,755	\$ 8,866	\$ 5,792	\$ 9,126	\$ 8,671	\$ (195)	-2.20%
100-54910-1330	HEALTH INSURANCE	\$ 20,239	\$ 26,000	\$ 18,001	\$ 26,000	\$ 27,967	\$ 1,967	7.57%
100-54910-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-54910-1334	HEALTH INSURANCE OPT-OUT	\$ 58	\$ -	\$ 88	\$ -	\$ -		
100-54910-1340	LIFE INSURANCE	\$ 245	\$ 251	\$ 205	\$ 100	\$ 251	\$ -	0.00%
100-54910-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 137,226	\$ 155,170	\$ 106,140	\$ 152,907	\$ 155,508	\$ 338	0.22%
CONTRACTUAL SERVICES								
100-54910-2160	SAFETY COORDINATOR	\$ 507	\$ 565	\$ 496	\$ 565	\$ 565	\$ -	0.00%
100-54910-2200	TELEPHONE EXPENSE	\$ 544	\$ 500	\$ 403	\$ 550	\$ 550	\$ 50	10.00%
100-54910-2201	CELLULAR PHONE	\$ 400	\$ 375	\$ 270	\$ 400	\$ 400	\$ 25	6.67%
100-54910-2210	ELECTRICITY	\$ 2,604	\$ 2,600	\$ 1,784	\$ 2,600	\$ 2,600	\$ -	0.00%
100-54910-2220	NATURAL GAS/HEAT	\$ 3,115	\$ 3,100	\$ 1,697	\$ 3,100	\$ 3,200	\$ 100	3.23%
100-54910-2230	WATER EXPENSE	\$ 14,343	\$ 12,918	\$ 12,182	\$ 14,000	\$ 15,000	\$ 2,082	16.12%
100-54910-2240	SEWER EXPENSE	\$ 598	\$ 625	\$ 482	\$ 625	\$ 650	\$ 25	4.00%
100-54910-2250	STORMWATER EXPENSE	\$ 4,299	\$ 4,300	\$ 3,224	\$ 4,300	\$ 4,300	\$ -	0.00%
100-54910-2410	MAINTENANCE EQUIPMENT/VEH	\$ 2,111	\$ 3,500	\$ 6,233	\$ 6,000	\$ 6,000	\$ 2,500	71.43%
100-54910-2900	OTHER SERVICES	\$ 9,341	\$ 11,000	\$ 9,047	\$ 12,000	\$ 12,000	\$ 1,000	9.09%
100-54910-2920	TRAINING	\$ -	\$ 620	\$ -	\$ 620	\$ 500	\$ (120)	-19.35%
	TOTAL	\$ 37,862	\$ 40,103	\$ 35,818	\$ 44,760	\$ 45,765	\$ 5,662	14.12%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-54910-3100	OFFICE SUPPLIES	\$ 426	\$ 650	\$ 8	\$ 650	\$ 650	\$ -	0.00%
100-54910-3220	PUBLICATIONS	\$ 109	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-54910-3300	TRAVEL	\$ -	\$ 75	\$ -	\$ -	\$ 100	\$ 25	33.33%
100-54910-3410	GAS & OIL	\$ 4,768	\$ 3,520	\$ 3,017	\$ 4,000	\$ 4,000	\$ 480	13.64%
100-54910-3500	BLDGS./GRNDS MAINT	\$ 128	\$ 1,000	\$ 272	\$ 1,000	\$ 1,250	\$ 250	25.00%
100-54910-3850	CLOTHING	\$ 100	\$ 200	\$ 487	\$ 460	\$ 300	\$ 100	50.00%
100-54910-3900	OTHER SUPPLIES	\$ 11,275	\$ 12,000	\$ 8,892	\$ 12,500	\$ 13,000	\$ 1,000	8.33%
	TOTAL	\$ 16,807	\$ 17,695	\$ 12,676	\$ 18,860	\$ 19,550	\$ 1,855	10.48%
Total CEMETERIES:		\$ 191,894	\$ 212,968	\$ 154,634	\$ 216,527	\$ 220,823	\$ 7,855	3.69%
Total HEALTH & HUMAN SERVICES:		\$ 376,164	\$ 413,990	\$ 297,116	\$ 416,179	\$ 425,900	\$ 11,910	2.88%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CULTURE, REC & EDUCATION								
COMMUNITY CENTER								
PERSONNEL SERVICES								
100-55140-1100	FULLTIME SALARIES	\$ 37,678	\$ 39,220	\$ 29,514	\$ 39,220		\$ (39,220)	-100.00%
100-55140-1160	WAGES-TEMPORARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55140-1200	WAGES - FULLTIME	\$ 72,742	\$ 71,677	\$ 53,947	\$ 71,677	\$ -	\$ (71,677)	-100.00%
100-55140-1220	WAGES - FULLTIME	\$ 101,696	\$ 107,844	\$ 74,722	\$ 107,844	\$ 225,536	\$ 117,692	109.13%
100-55140-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55140-1270	WAGES-TEMPORARY PT	\$ 42,762	\$ 48,109	\$ 40,141	\$ 51,000	\$ 53,000	\$ 4,891	10.17%
100-55140-1280	WAGES-LONGEVITY PAY	\$ 3,612	\$ 3,679	\$ -	\$ -	\$ -	\$ (3,679)	-100.00%
100-55140-1290	WAGES-OVERTIME	\$ 6,536	\$ 2,300	\$ 5,690	\$ 4,500	\$ 9,217	\$ 6,917	300.72%
100-55140-1310	WI RETIREMENT	\$ 14,065	\$ 15,741	\$ 10,887	\$ 15,741	\$ 15,675	\$ (66)	-0.42%
100-55140-1320	FICA	\$ 19,220	\$ 21,130	\$ 15,364	\$ 21,350	\$ 21,308	\$ 178	0.84%
100-55140-1330	HEALTH INSURANCE	\$ 35,512	\$ 54,700	\$ 21,576	\$ 54,700	\$ 53,554	\$ (1,146)	-2.09%
100-55140-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55140-1334	HEALTH INSURANCE OPT-OUT	\$ 3,871	\$ 3,410	\$ 4,930	\$ 5,000	\$ 5,910	\$ 2,500	73.31%
100-55140-1340	LIFE INSURANCE	\$ 550	\$ 570	\$ 322	\$ 570	\$ 570	\$ -	0.00%
100-55140-1361	SICK LEAVE PAYOUT	\$ 729	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 338,971	\$ 368,380	\$ 257,093	\$ 371,602	\$ 384,770	\$ 16,390	4.45%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CONTRACTUAL SERVICES								
100-55140-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-2160	SAFETY COORDINATOR	\$ 760	\$ 850	\$ 744	\$ 850	\$ 850	\$ -	0.00%
100-55140-2200	TELEPHONE EXPENSE	\$ 228	\$ 300	\$ 167	\$ 300	\$ 300	\$ -	0.00%
100-55140-2201	CELLULAR PHONE	\$ 1,019	\$ 1,100	\$ 680	\$ 1,100	\$ 1,100	\$ -	0.00%
100-55140-2210	ELECTRICITY	\$ 28,900	\$ 28,000	\$ 19,711	\$ 28,000	\$ 28,000	\$ -	0.00%
100-55140-2220	NATURAL GAS/HEAT	\$ 13,356	\$ 12,700	\$ 5,056	\$ 12,700	\$ 13,000	\$ 300	2.36%
100-55140-2230	WATER EXPENSE	\$ 2,745	\$ 3,025	\$ 1,822	\$ 3,025	\$ 3,000	\$ (25)	-0.83%
100-55140-2240	SEWER EXPENSE	\$ 2,125	\$ 2,500	\$ 1,134	\$ 2,500	\$ 2,500	\$ -	0.00%
100-55140-2250	STORMWATER EXPENSE	\$ 1,049	\$ 1,100	\$ 787	\$ 1,100	\$ 1,100	\$ -	0.00%
100-55140-2410	MAINTENANCE EQUIPMENT/VEH	\$ 691	\$ 1,500	\$ 358	\$ 1,000	\$ 1,000	\$ (500)	-33.33%
100-55140-2900	OTHER SERVICES	\$ 16,821	\$ 18,500	\$ 18,407	\$ 20,000	\$ 21,000	\$ 2,500	13.51%
100-55140-2910	PRINTING/ADVERTISING	\$ -	\$ 400	\$ 156	\$ -	\$ 400	\$ -	0.00%
100-55140-2920	TRAINING	\$ 1,525	\$ 3,700	\$ 1,081	\$ 3,500	\$ 3,500	\$ (200)	-5.41%
	TOTAL	\$ 69,218	\$ 73,675	\$ 50,102	\$ 74,075	\$ 75,750	\$ 2,075	2.82%
OPERATING SUPPLIES/EXPENSES								
100-55140-3100	OFFICE SUPPLIES	\$ 2,596	\$ 5,500	\$ 1,420	\$ 3,500	\$ 3,500	\$ (2,000)	-36.36%
100-55140-3110	POSTAGE	\$ 310	\$ 1,500	\$ 368	\$ 500	\$ 500	\$ (1,000)	-66.67%
100-55140-3300	TRAVEL	\$ 581	\$ 2,000	\$ 121	\$ 2,000	\$ 2,000	\$ -	0.00%
100-55140-3500	BLDGS./GRNDS MAINT	\$ 20,909	\$ 15,000	\$ 9,654	\$ 15,000	\$ 15,000	\$ -	0.00%
100-55140-3850	CLOTHING	\$ 100	\$ 100	\$ -	\$ 100	\$ 400	\$ 300	300.00%
100-55140-3900	OTHER SUPPLIES	\$ 437	\$ -	\$ 311	\$ 311	\$ 500	\$ 500	
	TOTAL	\$ 24,933	\$ 24,100	\$ 11,873	\$ 21,411	\$ 21,900	\$ (2,200)	-9.13%
	Total COMMUNITY CENTER:	\$ 433,122	\$ 466,155	\$ 319,069	\$ 467,088	\$ 482,420	\$ 16,265	3.49%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
PARKS								
PERSONNEL SERVICES								
100-55200-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -		\$ -	\$ -	
100-55200-1200	WAGES - FULLTIME	\$ 26,104	\$ 22,433	\$ 25,466	\$ 35,000	\$ -	\$ (22,433)	-100.00%
100-55200-1220	WAGES - FULLTIME	\$ 67,946	\$ 76,562	\$ 53,671	\$ 76,562	\$ 100,883	\$ 24,321	31.77%
100-55200-1230	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55200-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55200-1270	WAGES-TEMPORARY PT	\$ 80,311	\$ 81,662	\$ 83,767	\$ 86,502	\$ 98,000	\$ 16,338	20.01%
100-55200-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55200-1290	WAGES-OVERTIME	\$ 6,796	\$ 2,500	\$ 5,138	\$ 3,000	\$ 5,063	\$ 2,563	102.53%
100-55200-1310	WI RETIREMENT	\$ 6,085	\$ 7,103	\$ 5,313	\$ 7,103	\$ 7,011	\$ (92)	-1.29%
100-55200-1320	FICA	\$ 13,551	\$ 14,121	\$ 12,258	\$ 14,491	\$ 15,215	\$ 1,094	7.74%
100-55200-1330	HEALTH INSURANCE	\$ 23,872	\$ 28,725	\$ 21,522	\$ 28,725	\$ 30,915	\$ 2,190	7.62%
100-55200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55200-1334	HEALTH INSURANCE OPT-OUT	\$ 1,440	\$ 1,440	\$ 1,052	\$ 1,440	\$ 1,440	\$ -	0.00%
100-55200-1340	LIFE INSURANCE	\$ 246	\$ 262	\$ 206	\$ 262	\$ 262	\$ -	0.00%
100-55200-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 226,351	\$ 234,808	\$ 208,393	\$ 253,085	\$ 258,790	\$ 23,982	10.21%
CONTRACTUAL SERVICES								
100-55200-2160	SAFETY COORDINATOR	\$ 507	\$ 565	\$ 496	\$ 565	\$ 565	\$ -	0.00%
100-55200-2200	TELEPHONE EXPENSE	\$ 260	\$ 300	\$ 178	\$ 300	\$ 300	\$ -	0.00%
100-55200-2201	CELLULAR PHONE	\$ 1,831	\$ 1,500	\$ 1,483	\$ 1,800	\$ 1,800	\$ 300	20.00%
100-55200-2210	ELECTRICITY	\$ 13,638	\$ 12,600	\$ 9,423	\$ 14,000	\$ 14,000	\$ 1,400	11.11%
100-55200-2220	NATURAL GAS/HEAT	\$ 1,781	\$ 1,700	\$ 773	\$ 1,700	\$ 1,750	\$ 50	2.94%
100-55200-2230	WATER EXPENSE	\$ 20,245	\$ 17,500	\$ 14,734	\$ 17,500	\$ 17,500	\$ -	0.00%
100-55200-2240	SEWER EXPENSE	\$ 4,852	\$ 6,000	\$ 4,427	\$ 6,250	\$ 6,250	\$ 250	4.17%
100-55200-2250	STORMWATER EXPENSE	\$ 9,808	\$ 10,200	\$ 7,385	\$ 10,200	\$ 10,200	\$ -	0.00%
100-55200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 6,869	\$ 6,000	\$ 5,095	\$ 6,000	\$ 6,500	\$ 500	8.33%
100-55200-2900	OTHER SERVICES	\$ 30,460	\$ 37,100	\$ 23,932	\$ 37,100	\$ 37,000	\$ (100)	-0.27%
100-55200-2920	TRAINING	\$ 500	\$ 3,685	\$ 525	\$ 2,500	\$ 2,500	\$ (1,185)	-32.16%
	TOTAL	\$ 90,750	\$ 97,150	\$ 68,451	\$ 97,915	\$ 98,365	\$ 1,215	1.25%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-55200-3300	TRAVEL	\$ 2,433	\$ 1,600	\$ 1,015	\$ 1,600	\$ 1,600	\$ -	0.00%
100-55200-3410	GAS & OIL	\$ 7,556	\$ 7,600	\$ 7,376	\$ 8,000	\$ 8,500	\$ 900	11.84%
100-55200-3500	BLDGS./GRNDS MAINT	\$ 7,286	\$ 7,500	\$ 2,714	\$ 7,500	\$ 9,000	\$ 1,500	20.00%
100-55200-3850	CLOTHING	\$ -	\$ 200	\$ 845	\$ 900	\$ 850	\$ 650	325.00%
100-55200-3900	OTHER SUPPLIES	\$ 19,638	\$ 16,000	\$ 16,458	\$ 20,000	\$ 20,000	\$ 4,000	25.00%
	TOTAL	\$ 36,912	\$ 32,900	\$ 28,407	\$ 38,000	\$ 39,950	\$ 7,050	21.43%
Total PARKS:								
		\$ 354,013	\$ 364,858	\$ 305,251	\$ 389,000	\$ 397,105	\$ 32,247	8.84%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
RECREATION								
PERSONNEL SERVICES								
100-55300-1100	FULLTIME SALARIES	\$ 56,516	\$ 58,831	\$ 44,271	\$ 58,831		\$ (58,831)	-100.00%
100-55300-1200	WAGES - FULLTIME	\$ 96,478	\$ 101,318	\$ 71,346	\$ 101,318	\$ 167,140	\$ 65,822	64.97%
100-55300-1220	WAGES - FULLTIME	\$ 3,974	\$ 4,216	\$ 4,408	\$ 4,216	\$ -	\$ (4,216)	-100.00%
100-55300-1230	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55300-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55300-1270	WAGES-TEMPORARY PT	\$ 19,547	\$ 36,815	\$ 32,093	\$ 40,000	\$ 49,000	\$ 12,185	33.10%
100-55300-1280	WAGES-LONGEVITY PAY	\$ 1,443	\$ 1,445	\$ -	\$ -	\$ -	\$ (1,445)	-100.00%
100-55300-1290	WAGES-OVERTIME	\$ 3,532	\$ 4,317	\$ 4,214	\$ 4,317	\$ 4,281	\$ (36)	-0.83%
100-55300-1310	WI RETIREMENT	\$ 10,071	\$ 12,042	\$ 8,548	\$ 12,042	\$ 11,616	\$ (426)	-3.54%
100-55300-1320	FICA	\$ 13,272	\$ 16,169	\$ 12,360	\$ 16,334	\$ 16,535	\$ 366	2.26%
100-55300-1330	HEALTH INSURANCE	\$ 29,938	\$ 37,900	\$ 18,450	\$ 24,750	\$ 28,612	\$ (9,288)	-24.51%
100-55300-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55300-1334	HEALTH INSURANCE OPT-OUT	\$ 3,904	\$ 4,400	\$ 5,035	\$ 4,400	\$ 6,650	\$ 2,250	51.14%
100-55300-1340	LIFE INSURANCE	\$ 330	\$ 450	\$ 195	\$ 450	\$ 310	\$ (140)	-31.11%
100-55300-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 239,005	\$ 277,903	\$ 200,917	\$ 266,658	\$ 284,144	\$ 6,241	2.25%
CONTRACTUAL SERVICES								
100-55300-2160	SAFETY COORDINATOR	\$ 507	\$ 565	\$ 496	\$ 565	\$ 565	\$ -	0.00%
100-55300-2200	TELEPHONE EXPENSE	\$ 936	\$ 950	\$ 688	\$ 950	\$ 950	\$ -	0.00%
100-55300-2201	CELLULAR PHONE	\$ 1,268	\$ 1,200	\$ 1,020	\$ 1,200	\$ 1,200	\$ -	0.00%
100-55300-2210	ELECTRICITY	\$ 2,392	\$ 2,500	\$ 1,762	\$ 2,500	\$ 2,500	\$ -	0.00%
100-55300-2230	WATER EXPENSE	\$ -	\$ -	\$ 597	\$ 237	\$ 250	\$ 250	
100-55300-2240	SEWER EXPENSE	\$ -	\$ -	\$ 100	\$ 38	\$ 40	\$ 40	
100-55300-2250	STORMWATER EXPENSE	\$ 1,270	\$ 1,300	\$ 952	\$ 1,300	\$ 1,300	\$ -	0.00%
100-55300-2900	OTHER SERVICES	\$ 26,007	\$ 23,000	\$ 16,998	\$ 23,000	\$ 23,000	\$ -	0.00%
100-55300-2910	PRINTING/ADVERTISING	\$ 525	\$ 4,000	\$ 20	\$ 100	\$ 500	\$ (3,500)	-87.50%
100-55300-2920	TRAINING	\$ 4,175	\$ 3,290	\$ 179	\$ 3,000	\$ 2,000	\$ (1,290)	-39.21%
	TOTAL	\$ 37,079	\$ 36,805	\$ 22,811	\$ 32,890	\$ 32,305	\$ (4,500)	-12.23%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-55300-3100	OFFICE SUPPLIES	\$ 3,716	\$ 4,000	\$ 3,496	\$ 4,000	\$ 4,500	\$ 500	12.50%
100-55300-3110	POSTAGE	\$ 367	\$ 1,300	\$ 368	\$ 800	\$ 1,000	\$ (300)	-23.08%
100-55300-3210	MEMBERSHIP & DUES	\$ 1,475	\$ 1,500	\$ 713	\$ 1,500	\$ 1,500	\$ -	0.00%
100-55300-3220	PUBLICATIONS	\$ 475	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-55300-3300	TRAVEL	\$ 1,399	\$ 700	\$ 1,475	\$ 1,500	\$ 1,500	\$ 800	114.29%
100-55300-3900	OTHER SUPPLIES	\$ 15,341	\$ 13,000	\$ 11,362	\$ 14,500	\$ 15,000	\$ 2,000	15.38%
	TOTAL	\$ 22,773	\$ 20,750	\$ 17,414	\$ 22,550	\$ 23,750	\$ 3,000	14.46%
Total RECREATION:		\$ 298,857	\$ 335,458	\$ 241,142	\$ 322,098	\$ 340,199	\$ 4,741	1.41%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
SPECIAL EVENTS								
PERSONNEL SERVICES								
100-55310-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55310-1200	WAGES - FULLTIME	\$ 11,504	\$ 11,732	\$ 9,549	\$ 11,732	\$ -	\$ (11,732)	-100.00%
100-55310-1220	WAGES - FULLTIME	\$ 8,401	\$ 5,699	\$ 7,318	\$ 7,000	\$ 21,703	\$ 16,004	280.82%
100-55310-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55310-1270	WAGES-TEMPORARY PT	\$ 8,046	\$ 8,145	\$ 9,159	\$ 9,158	\$ 12,000	\$ 3,855	47.33%
100-55310-1280	WAGES-LONGEVITY PAY	\$ 125	\$ 128	\$ -	\$ 128	\$ -	\$ (128)	-100.00%
100-55310-1290	WAGES-OVERTIME	\$ 1,928	\$ 3,000	\$ 2,298	\$ 1,500	\$ 1,726	\$ (1,274)	-42.48%
100-55310-1310	WI RETIREMENT	\$ 1,407	\$ 1,498	\$ 1,230	\$ 1,498	\$ 1,508	\$ 10	0.69%
100-55310-1320	FICA	\$ 2,238	\$ 2,281	\$ 2,027	\$ 2,321	\$ 2,578	\$ 297	13.03%
100-55310-1330	HEALTH INSURANCE	\$ 1,612	\$ 1,350	\$ 1,541	\$ 1,350	\$ 1,800	\$ 450	33.33%
100-55310-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55310-1334	HEALTH INSURANCE OPT-OUT	\$ 1,150	\$ 1,150	\$ 840	\$ 1,150	\$ 1,150	\$ -	0.00%
100-55310-1340	LIFE INSURANCE	\$ 46	\$ 61	\$ 34	\$ 61	\$ -	\$ (61)	-100.00%
100-55310-1361	SICK LEAVE PAYOUT	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 36,497	\$ 35,044	\$ 33,996	\$ 35,898	\$ 42,465	\$ 7,421	21.18%
CONTRACTUAL SERVICES								
100-55310-2201	CELLULAR PHONE	\$ 407	\$ 390	\$ 476	\$ 390	\$ 390	\$ -	
100-55310-2900	OTHER SERVICES	\$ 37	\$ 50	\$ 36	\$ 50	\$ 50	\$ -	0.00%
	TOTAL	\$ 444	\$ 440	\$ 512	\$ 440	\$ 440	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-55310-3900	OTHER SUPPLIES	\$ 78	\$ 210	\$ 278	\$ 210	\$ 210	\$ -	0.00%
	TOTAL	\$ 78	\$ 210	\$ 278	\$ 210	\$ 210	\$ -	0.00%
	Total SPECIAL EVENTS:	\$ 37,020	\$ 35,694	\$ 34,786	\$ 36,548	\$ 43,115	\$ 7,421	20.79%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
RECREATION FIELDS								
PERSONNEL SERVICES								
100-55400-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -		\$ -		
100-55400-1200	WAGES - FULLTIME	\$ 34,042	\$ 36,076	\$ 28,132	\$ 36,076	\$ 39,419	\$ 3,343	9.27%
100-55400-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-1270	WAGES-TEMPORARY PT	\$ 2,425	\$ 4,015	\$ 4,613	\$ 4,250	\$ 4,500	\$ 485	12.08%
100-55400-1290	WAGES-OVERTIME	\$ 2,239	\$ 2,332	\$ 1,937	\$ 2,000	\$ 1,726	\$ (606)	-26.00%
100-55400-1310	WI RETIREMENT	\$ 2,444	\$ 2,692	\$ 2,075	\$ 2,692	\$ 2,740	\$ 48	1.77%
100-55400-1320	FICA	\$ 2,858	\$ 3,289	\$ 2,569	\$ 3,309	\$ 3,360	\$ 71	2.15%
100-55400-1330	HEALTH INSURANCE	\$ 5,853	\$ 7,180	\$ 5,379	\$ 7,180	\$ 7,726	\$ 546	7.60%
100-55400-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-1334	HEALTH INSURANCE OPT-OUT	\$ 462	\$ 600	\$ 439	\$ 600	\$ 600	\$ -	0.00%
100-55400-1340	LIFE INSURANCE	\$ 38	\$ 45	\$ 41	\$ 45	\$ 45	\$ -	0.00%
	TOTAL	\$ 50,361	\$ 56,229	\$ 45,183	\$ 56,152	\$ 60,115	\$ 3,886	6.91%
CONTRACTUAL SERVICES								
100-55400-2210	ELECTRICITY	\$ 5,125	\$ 5,400	\$ 3,444	\$ 5,400	\$ 5,400	\$ -	0.00%
100-55400-2220	NATURAL GAS/HEAT	\$ 1,376	\$ 1,200	\$ 774	\$ 1,400	\$ 1,400	\$ 200	16.67%
100-55400-2230	WATER EXPENSE	\$ 6,960	\$ 5,950	\$ 5,671	\$ 6,500	\$ 7,000	\$ 1,050	17.65%
100-55400-2240	SEWER EXPENSE	\$ 2,493	\$ 2,400	\$ 1,740	\$ 2,400	\$ 2,400	\$ -	0.00%
100-55400-2250	STORMWATER EXPENSE	\$ 6,631	\$ 6,631	\$ 4,973	\$ 6,631	\$ 6,650	\$ 19	0.29%
100-55400-2410	MAINTENANCE EQUIPMENT/VEH	\$ 4,297	\$ 3,500	\$ 3,664	\$ 4,000	\$ 4,000	\$ 500	14.29%
100-55400-2900	OTHER SERVICES	\$ 6,205	\$ 6,000	\$ 2,926	\$ 6,000	\$ 6,000	\$ -	0.00%
100-55400-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 33,087	\$ 31,081	\$ 23,192	\$ 32,331	\$ 32,850	\$ 1,769	5.69%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-55400-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-3410	GAS & OIL	\$ 17,037	\$ 15,000	\$ 14,072	\$ 16,000	\$ 17,000	\$ 2,000	13.33%
100-55400-3500	BLDGS./GRNDS MAINT	\$ 2,447	\$ 2,500	\$ 139	\$ 1,000	\$ 2,500	\$ -	0.00%
100-55400-3900	OTHER SUPPLIES	\$ 7,537	\$ 7,500	\$ 9,062	\$ 9,500	\$ 9,500	\$ 2,000	26.67%
	TOTAL	\$ 27,021	\$ 25,000	\$ 23,274	\$ 26,500	\$ 29,000	\$ 4,000	16.00%
Total RECREATION FIELDS:		\$ 110,469	\$ 112,310	\$ 91,649	\$ 114,983	\$ 121,965	\$ 9,655	8.60%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
TRAILS/MEDIAN MAINTENANCE								
PERSONNEL SERVICES								
100-55410-1230	WAGES - PART TIME	\$ -	\$ -	\$ 8,872	\$ -	\$ -	\$ -	
100-55410-1270	WAGES - PART TIME	\$ 7,411	\$ 15,428	\$ -	\$ 16,338	\$ 16,500	\$ 1,072	
100-55410-1310	WI RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55410-1320	FICA	\$ 567	\$ 1,180	\$ 679	\$ 1,250	\$ 1,262	\$ 82	6.97%
100-55410-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 7,977	\$ 16,608	\$ 9,551	\$ 17,588	\$ 17,762	\$ 1,154	6.95%
CONTRACTUAL SERVICES								
100-55410-2230	WATER	\$ 3,142	\$ 2,700	\$ 2,124	\$ 2,700	\$ 2,700	\$ -	0.00%
100-55410-2250	STORMWATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55410-2900	OTHER SERVICES	\$ 14,162	\$ 10,000	\$ 20,598	\$ 22,000	\$ 18,000	\$ 8,000	80.00%
	TOTAL	\$ 17,304	\$ 12,700	\$ 22,722	\$ 24,700	\$ 20,700	\$ 8,000	62.99%
	Total TRAILS/MEDIAN MAINTENANCE:	\$ 25,281	\$ 29,308	\$ 32,273	\$ 42,288	\$ 38,462	\$ 9,154	31.23%
	Total CULTURE, REC & EDUCATION:	\$ 1,258,762	\$ 1,343,783	\$ 1,024,169	\$ 1,372,005	\$ 1,423,266	\$ 79,483	5.91%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OTHER FINANCING USES								
100-59200-5900	TAX REFUND	\$ 10,233	\$ 10,000	\$ 8,652	\$ 10,000	\$ 10,000	\$ -	0.00%
100-59200-5950	TRANSFER TO CAP PROJ FNDS	\$ 14,577	\$ 14,577	\$ 14,577	\$ 14,577	\$ 23,650	\$ 9,073	62.24%
100-59200-5960	TRANSFER TO UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5970	TRANSFER TO OTHER FUNDS	\$ 82,040	\$ 10,000	\$ 74,305	\$ 74,305	\$ -	\$ (10,000)	-100.00%
100-59200-5971	TRANSFER TO TAX APPEAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5980	TRANSFER TO HEALTH FUND	\$ 342,651	\$ 365,000	\$ 342,952	\$ 365,000	\$ 483,428	\$ 118,428	32.45%
100-59200-5989	HRA REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5990	CONTINGENCIES	\$ -	\$ 336,241	\$ 266	\$ -	\$ -	\$ (336,241)	-100.00%
Total OTHER FINANCING USES:		\$ 449,501	\$ 735,818	\$ 440,752	\$ 463,882	\$ 517,078	\$ (218,740)	-29.73%
GENERAL FUND Revenue Total:		\$ 11,058,543	\$ 12,084,992	\$ 6,504,489	\$ 11,949,616	\$ 12,510,657	\$ 425,665	3.52%
GENERAL FUND Expenditure Total:		\$ 11,154,142	\$ 12,089,672	\$ 9,073,891	\$ 11,931,875	\$ 12,510,657	\$ 420,985	3.48%
Net Total GENERAL FUND:		\$ (95,599)	\$ (4,680)	\$ (2,569,402)	\$ 17,741	\$ (0)	\$ 4,680	

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
LIBRARY FUND								
REVENUES								
280-41110	GENERAL PROPERTY TAX	\$ 631,287	\$ 681,790	\$ 681,790	\$ 681,790	\$ 681,790	\$ -	0.00%
Total TAXES:		\$ 631,287	\$ 681,790	\$ 681,790	\$ 681,790	\$ 681,790	\$ -	0.00%
280-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -		
280-43571	STATE W/LSCA GRANT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-43720	COUNTY FUNDS	\$ 175,877	\$ 192,489	\$ 192,519	\$ 192,519	\$ 226,835	\$ 34,346	17.84%
Total INTERGOVERNMENTAL REVENUE:		\$ 175,877	\$ 192,489	\$ 192,519	\$ 192,519	\$ 226,835	\$ 34,346	17.84%
280-45300	LIBRARY BOOK FINES	\$ 2,862	\$ 3,100	\$ 2,041	\$ 3,000	\$ 3,100	\$ -	0.00%
Total FINES & FORFEITURES:		\$ 2,862	\$ 3,100	\$ 2,041	\$ 3,000	\$ 3,100	\$ -	0.00%
280-46712	COPIER SERVICE FEES	\$ 5,827	\$ 8,500	\$ 5,564	\$ 7,650	\$ 9,000	\$ 500	5.88%
Total CHARGES FOR SERVICE:		\$ 5,827	\$ 8,500	\$ 5,564	\$ 7,650	\$ 9,000	\$ 500	5.88%
280-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ -			
280-48300	SALE OF PROP & EQUIP	\$ 1,799	\$ 4,000	\$ 1,978	\$ 2,500	\$ 4,000	\$ -	0.00%
280-48400	REFUND FOR PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48500	DONATIONS	\$ 67,233	\$ 70,000	\$ 17,395	\$ 72,500	\$ 74,000	\$ 4,000	5.71%
280-48900	OTHER REVENUES	\$ 2,563	\$ 3,000	\$ 2,609	\$ 2,800	\$ 3,000	\$ -	0.00%
Total MISCELLANEOUS REVENUE:		\$ 71,594	\$ 77,000	\$ 21,982	\$ 77,800	\$ 81,000	\$ 4,000	5.19%
280-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49223	TRANS FROM OTHER FUNDS	\$ 12,461	\$ -	\$ -	\$ -	\$ -		
280-49300	ENCUMBRANCES-PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49310	REAPPROPRIATED SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OTHER FINANCING SOURCES:		\$ 12,461	\$ -	\$ -	\$ -	\$ -		
Total REVENUE:		\$ 899,909	\$ 962,879	\$ 903,897	\$ 962,759	\$ 1,001,725	\$ 38,846	4.03%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
EXPENDITURES								
LIBRARY ADMINISTRATION								
PERSONNEL SERVICES								
280-55110-1100	FULLTIME ADMINISTRATION	\$ 273,008	\$ 310,564	\$ 233,458	\$ 310,000	\$ 328,037	\$ 17,473	5.63%
280-55110-1200	WAGES - FULLTIME	\$ -	\$ -	\$ 314	\$ 314	\$ -		
280-55110-1220	WAGES - FULLTIME	\$ 34,703	\$ 40,997	\$ 30,814	\$ 40,997	\$ 42,224	\$ 1,227	2.99%
280-55110-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-1270	WAGES - PART TIME	\$ 132,812	\$ 158,575	\$ 119,312	\$ 158,000	\$ 161,838	\$ 3,263	2.06%
280-55110-1280	WAGES-LONGEVITY PAY	\$ 6,621	\$ 7,902	\$ -	\$ 7,902	\$ 8,139	\$ 237	3.00%
280-55110-1290	WAGES-OVERTIME	\$ -	\$ 591	\$ -	\$ -	\$ 487	\$ (104)	-17.60%
280-55110-1310	WI RETIREMENT	\$ 24,511	\$ 28,679	\$ 20,929	\$ 28,000	\$ 29,954	\$ 1,275	4.45%
280-55110-1320	FICA	\$ 32,567	\$ 40,058	\$ 27,875	\$ 40,000	\$ 41,366	\$ 1,308	3.27%
280-55110-1330	HEALTH INSURANCE	\$ 78,596	\$ 94,316	\$ 72,949	\$ 94,316	\$ 112,162	\$ 17,846	18.92%
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-1334	HEALTH INSURANCE OPT-OUT	\$ 5,000	\$ 5,000	\$ 2,500	\$ 2,038	\$ -	\$ (5,000)	-100.00%
280-55110-1340	LIFE INSURANCE	\$ 1,497	\$ 1,640	\$ 1,184	\$ 1,640	\$ 1,679	\$ 39	2.38%
280-55110-1350	OTHER BENEFITS	\$ (747)	\$ -	\$ -	\$ -	\$ -	\$ -	
280-55110-1361	SICK LEAVE PAYOUT	\$ 1,122	\$ -	\$ 467	\$ 467	\$ -	\$ -	
	TOTAL	\$ 589,690	\$ 688,322	\$ 509,800	\$ 683,674	\$ 725,886	\$ 37,564	5.46%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CONTRACTUAL SERVICES								
280-55110-2100	PROF SERV - CITY SERVICES	\$ 49,119	\$ 50,375	\$ 41,283	\$ 50,375	\$ 51,900	\$ 1,525	3.03%
280-55110-2130	PROFESSIONAL SERVICES	\$ 8,728	\$ 6,500	\$ 4,593	\$ 6,500	\$ 6,500	\$ -	0.00%
280-55110-2200	TELEPHONE EXPENSE	\$ 1,152	\$ 1,200	\$ 820	\$ 1,000	\$ 1,200	\$ -	0.00%
280-55110-2210	ELECTRICITY	\$ 27,940	\$ 25,000	\$ 16,678	\$ 25,000	\$ 25,000	\$ -	0.00%
280-55110-2220	NATURAL GAS/HEAT	\$ 11,494	\$ 13,500	\$ 6,650	\$ 13,000	\$ 13,500	\$ -	0.00%
280-55110-2230	WATER EXPENSE	\$ 2,135	\$ 2,160	\$ 1,638	\$ 2,160	\$ 2,160	\$ -	0.00%
280-55110-2240	SEWER EXPENSE	\$ 898	\$ 884	\$ 608	\$ 850	\$ 891	\$ 7	0.79%
280-55110-2250	STORMWATER EXPENSE	\$ 959	\$ 960	\$ 719	\$ 960	\$ 960	\$ -	0.00%
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	\$ 41,846	\$ 25,000	\$ 26,132	\$ 25,000	\$ 25,000	\$ -	0.00%
280-55110-2430	EQUIPMENT REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-55110-2450	EQUIPMENT NEW	\$ 9,090	\$ 7,500	\$ 678	\$ 7,500	\$ 7,500	\$ -	0.00%
280-55110-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-55110-2910	PRINTING/ADVERTISING	\$ 618	\$ 1,000	\$ 230	\$ 1,000	\$ 200	\$ (800)	-80.00%
280-55110-2930	TECHNOLOGY	\$ 14,959	\$ 14,000	\$ 9,018	\$ 14,000	\$ 15,000	\$ 1,000	7.14%
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	\$ 6,454	\$ -	\$ -	\$ -	\$ -	\$ -	
280-55110-2970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 175,393	\$ 148,079	\$ 109,046	\$ 147,345	\$ 149,811	\$ 1,732	1.17%
OPERATING SUPPLIES/EXPENSES								
280-55110-3100	OFFICE SUPPLIES	\$ 6,805	\$ 6,000	\$ 4,961	\$ 6,200	\$ 6,000	\$ -	0.00%
280-55110-3110	POSTAGE	\$ 475	\$ 400	\$ 332	\$ 425	\$ 450	\$ 50	12.50%
280-55110-3300	TRAVEL	\$ 965	\$ 1,000	\$ 958	\$ 1,000	\$ 1,000	\$ -	0.00%
280-55110-3560	LANDSCAPING	\$ 17,487	\$ 15,000	\$ 13,779	\$ 15,500	\$ 17,000	\$ 2,000	13.33%
280-55110-3960	TECH PROC SUPPLIES	\$ -	\$ -	\$ 52	\$ 52	\$ -	\$ -	
	TOTAL	\$ 25,732	\$ 22,400	\$ 20,082	\$ 23,177	\$ 24,450	\$ 2,050	9.15%
FIXED CHARGES								
280-55110-5200	INSURANCES	\$ 14,879	\$ 14,000	\$ 11,428	\$ 15,613	\$ 14,400	\$ 400	2.86%
280-55110-5950	TRANSFER TO CAP PROJ FNDS	\$ 2,034	\$ 1,440	\$ 2,034	\$ 1,440	\$ 2,706	\$ 1,266	87.92%
280-55110-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 16,912	\$ 15,440	\$ 13,462	\$ 17,053	\$ 17,106	\$ 1,666	10.79%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CAPITAL OUTLAY								
280-55110-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-8190	ACCOUNTING SOFTWARE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -		
Total LIBRARY ADMINISTRATION:		\$ 807,728	\$ 874,241	\$ 652,390	\$ 871,249	\$ 917,253	\$ 43,012	4.92%
ADULT SERVICES								
280-55111-3230	PERIODICALS	\$ 3,898	\$ 2,900	\$ 3,365	\$ 3,058	\$ 2,900	\$ -	0.00%
280-55111-3400	NON-FICTION BOOKS	\$ 17,281	\$ 14,000	\$ 12,839	\$ 14,000	\$ 14,000	\$ -	0.00%
280-55111-3420	FICTION BOOKS	\$ 19,661	\$ 14,000	\$ 13,030	\$ 14,000	\$ 14,000	\$ -	0.00%
280-55111-3430	LARGE PRINT BOOKS	\$ 10,615	\$ 10,000	\$ 7,292	\$ 10,000	\$ 10,000	\$ -	0.00%
280-55111-3450	MOVIES	\$ 3,365	\$ 3,500	\$ 2,303	\$ 3,342	\$ 1,900	\$ (1,600)	-45.71%
280-55111-3470	AUDIOBOOKS	\$ 3,908	\$ 3,200	\$ 2,264	\$ 3,200	\$ 3,200	\$ -	0.00%
280-55111-3480	MUSIC CD'S	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55111-3510	PROGRAMS	\$ 2,748	\$ 2,000	\$ 1,450	\$ 2,000	\$ 2,000	\$ -	0.00%
Total ADULT SERVICES:		\$ 61,475	\$ 49,600	\$ 42,543	\$ 49,600	\$ 48,000	\$ (1,600)	-3.23%
CHILDREN'S SERVICES								
280-55112-3230	PERIODICALS	\$ 449	\$ 300	\$ 342	\$ 313	\$ 300	\$ -	0.00%
280-55112-3400	NON-FICTION BOOKS	\$ 6,379	\$ 6,138	\$ 4,941	\$ 6,125	\$ 6,138	\$ -	0.00%
280-55112-3420	FICTION BOOKS	\$ 5,838	\$ 1,000	\$ 3,430	\$ 2,935	\$ 1,000	\$ -	0.00%
280-55112-3440	PAPERBACKS	\$ 597	\$ 700	\$ 639	\$ 700	\$ 700	\$ -	0.00%
280-55112-3450	MOVIES	\$ 496	\$ 2,500	\$ 224	\$ 2,094	\$ 1,200	\$ (1,300)	-52.00%
280-55112-3470	AUDIOBOOKS	\$ 455	\$ 1,700	\$ -	\$ 171	\$ 1,700	\$ -	0.00%
280-55112-3510	PROGRAMS	\$ 11,004	\$ 10,000	\$ 5,761	\$ 10,000	\$ 10,000	\$ -	0.00%
280-55112-3530	JE BOOKS	\$ 7,854	\$ 6,000	\$ 3,634	\$ 6,000	\$ 6,000	\$ -	0.00%
Total CHILDREN'S SERVICES:		\$ 33,072	\$ 28,338	\$ 18,970	\$ 28,338	\$ 27,038	\$ (1,300)	-4.59%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
REFERENCE								
280-55114-3400	NON-FICTION BOOKS	\$ 1,725	\$ -	\$ -	\$ -	\$ -		
280-55114-3490	MICROFILM	\$ -	\$ 5,200	\$ 1,800	\$ 5,200	\$ 5,200	\$ -	0.00%
Total REFERENCE:		\$ 1,725	\$ 5,200	\$ 1,800	\$ 5,200	\$ 5,200	\$ -	0.00%
YOUNG ADULT SERVICES								
280-55115-3230	PERIODICALS	\$ 25	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
280-55115-3400	NON-FICTION BOOKS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55115-3420	FICTION BOOKS	\$ 5,024	\$ 4,800	\$ 2,716	\$ 4,800	\$ 4,800	\$ -	0.00%
280-55115-3470	AUDIOBOOKS	\$ 1,184	\$ 500	\$ 371	\$ 500	\$ 500	\$ -	0.00%
280-55115-3510	PROGRAMS	\$ -	\$ -	\$ (500)	\$ -	\$ -		
Total YOUNG ADULT SERVICES:		\$ 6,233	\$ 5,500	\$ 2,587	\$ 5,500	\$ 5,500	\$ -	0.00%
Total LIBRARY EXPENSES		\$ 910,233	\$ 962,879	\$ 718,290	\$ 959,887	\$ 1,002,991	\$ 40,112	4.17%
Net Total LIBRARY FUND:		\$ (10,325)	\$ -	\$ 185,607	\$ 2,872	\$ (1,266)	\$ (1,266)	
280-34100	BEGINNING FUND BALANCE	\$ 18,006	\$ 7,681	\$ 7,681	\$ 7,681	\$ 10,553	\$ 2,872	37.39%
	ENDING FUND BALANCE	\$ 7,681	\$ 7,681	\$ 193,288	\$ 10,553	\$ 9,287	\$ 1,606	20.91%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
LIBRARY GIFT FUND								
REVENUES								
282-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total INTERGOVERNMENTAL REVENUE:		\$ -	\$ -	\$ -	\$ -	\$ -		
282-48100	INTEREST INCOME	\$ 53	\$ -	\$ 354	\$ 472			
282-48110	INTEREST ON INVESTMENTS	\$ 10,543	\$ 10,000	\$ 8,363	\$ 11,151	\$ 10,000	\$ -	0.00%
282-48500	DONATIONS	\$ 28,469	\$ 5,000	\$ 5,152	\$ 6,870	\$ 6,000	\$ 1,000	20.00%
282-48510	FOUNDATION DONATION	\$ 43	\$ -	\$ -	\$ -			
282-48610	REFUND	\$ -	\$ -	\$ -	\$ -			
282-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -			
Total MISCELLANEOUS REVENUE:		\$ 39,108	\$ 15,000	\$ 13,869	\$ 18,492	\$ 16,000	\$ 1,000	6.67%
Total REVENUES:		\$ 39,108	\$ 15,000	\$ 13,869	\$ 18,492	\$ 16,000	\$ 1,000	6.67%
EXPENDITURES								
CONTRACTUAL SERVICES								
282-55110-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -			
282-55110-2920	TRAINING	\$ -	\$ -	\$ -	\$ -			
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -		
OPERATING SUPPLIES/EXPENSES								
282-55110-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -			
282-55110-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -			
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -		

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
FIXED CHARGES								
282-55110-5900	CONTRIBUTION TO LIBRARY FOUNDATION	\$ -	\$ -	\$ -	\$ -			
282-55110-5970	TRANSFER TO OTHER FUNDS	\$ 12,461	\$ -	\$ -	\$ -			
282-55110-7001	ADMIN FOUNDATION	\$ -	\$ -	\$ -	\$ -			
282-55110-7002	BLDG & GROUNDS FOUNDATION	\$ -	\$ -	\$ -	\$ -			
282-55110-7003	ADULT FOUNDATION	\$ 22	\$ -	\$ 15	\$ 20			
282-55110-7004	ADULT GIFT	\$ 3,154	\$ 1,500	\$ 2,993	\$ 3,491	\$ 1,500	\$ -	0.00%
282-55110-7005	MEYER FOUNDATION	\$ 2,256	\$ 700	\$ 869	\$ 1,158	\$ 700	\$ -	0.00%
282-55110-7006	ADULT GRANT	\$ -	\$ -	\$ -	\$ -			
282-55110-7007	YOUTH FOUNDATION	\$ -	\$ -	\$ -	\$ -			
282-55110-7008	YOUTH GIFT	\$ 5,393	\$ 2,000	\$ 13,704	\$ 13,823	\$ 3,000	\$ 1,000	50.00%
282-55110-7009	YOUTH GRANT	\$ -	\$ -	\$ -	\$ -			
Total FIXED CHARGES:		\$ 23,286	\$ 4,200	\$ 17,581	\$ 18,492	\$ 5,200	\$ 1,000	23.81%
CHILDREN SERVICES								
282-55111-3230	PERIODICALS	\$ -	\$ -	\$ -	\$ -			
282-55112-3260	CHILD PROGRAMS	\$ -	\$ -	\$ -	\$ -			
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -		
Total LIBRARY GIFT FUND EXPENDITURES:		\$ 23,286	\$ 4,200	\$ 17,581	\$ 18,492	\$ 5,200	\$ 1,000	23.81%
REVENUES OVER/(UNDER) EXPENDITURES:		\$ 15,823	\$ 10,800	\$ (3,712)	\$ -	\$ 10,800	\$ -	0.00%
282-34100	BEGINNING FUND BALANCE	\$ 79,690	\$ 95,513	\$ 95,513	\$ 95,513	\$ 95,513		
	ENDING FUND BALANCE	\$ 95,513	\$ 106,313	\$ 91,801	\$ 95,513	\$ 106,313		

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
DEBT SERVICE								
REVENUES								
300-41110	GENERAL PROPERTY TAX	\$ 2,518,625	\$ 2,589,571	\$ 2,589,571	\$ 2,589,571	\$ 2,551,538	\$ (38,033)	-1.47%
300-48100	INTEREST ON INVESTMENTS	\$ 193,096	\$ 153,500	\$ 201,635	\$ 210,000	\$ 153,500	\$ -	0.00%
300-49110	PROCEEDS FROM DEBT	\$ 6,486	\$ -	\$ 1,454	\$ 1,454	\$ -		
300-49240	CAPITALIZED INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -		
300-49417	TRANSFER FROM OTHER FUNDS	\$ 289,466	\$ 241,636	\$ 237,925	\$ 228,026	\$ 202,213	\$ (39,423)	-16.31%
	TOTAL	\$ 3,007,672	\$ 2,984,707	\$ 3,030,585	\$ 3,029,051	\$ 2,907,251	\$ (77,456)	-2.60%
EXPENDITURES								
300-58100-2940	PAYMENT BOND ESCROW AGENT	\$ 325	\$ -	\$ 325	\$ 325	\$ -		
300-58100-2950	DEBT ISSUANCE COSTS	\$ 29,583	\$ -	\$ 54,297	\$ 54,297	\$ -		
300-58100-2960	DEBT PREMIUM	\$ (29,908)	\$ -	\$ (160,597)	\$ (160,597)	\$ -		
300-58100-2970	DEBT UNDERWRITER DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
300-58100-5970	TRANSFER TO OTHER FUNDS	\$ 72,803	\$ 48,311	\$ 48,311	\$ 48,311	\$ 50,534	\$ 2,223	4.60%
300-58100-6200	PRINCIPAL PAYMENTS	\$ 2,137,340	\$ 2,244,270	\$ 2,243,511	\$ 2,244,270	\$ 2,246,747	\$ 2,477	0.11%
300-58100-6210	INTEREST PAYMENTS	\$ 515,718	\$ 489,951	\$ 489,951	\$ 489,952	\$ 570,075	\$ 80,124	16.35%
300-58100-6220	PENSION LIABILITY PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
300-58100-6230	CAPITAL LEASE PAYMENTS	\$ 199,587	\$ 183,000	\$ 106,940	\$ 156,980	\$ 164,220	\$ (18,780)	-10.26%
300-58100-6240	INTEREST EXP ON CAPITAL LEASES	\$ 20,529	\$ 15,175	\$ 16,064	\$ 26,189	\$ 32,273	\$ 17,098	112.67%
300-58100-6900	OTHER SERVICES	\$ 3,800	\$ 4,000	\$ 4,275	\$ 4,000	\$ 4,000	\$ -	0.00%
	TOTAL	\$ 2,949,776	\$ 2,984,707	\$ 2,803,078	\$ 2,863,727	\$ 3,067,849	\$ 83,142	2.79%
	Net Total DEBT SERVICE FUND:	\$ 57,896	\$ -	\$ 227,508	\$ 165,324	\$ (160,597)	\$ (160,597)	
300-34100	BEGINNING FUND BALANCE	\$ (18,271)	\$ 39,625	\$ 39,625	\$ 39,625	\$ 204,949		
	ENDING FUND BALANCE	\$ 39,625	\$ 39,625	\$ 267,133	\$ 204,949	\$ 44,352		

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
ST LUKES TIF #6 FUND								
REVENUES								
235-41110	GENERAL PROPERTY TAX	\$ 23,141	\$ 23,000	\$ 24,740	\$ 24,740	\$ 16,720	\$ (6,280)	-27.30%
235-43412	EXEMPT COMPUTER STATE AID	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ -	0.00%
235-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
235-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
235-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 23,146	\$ 23,005	\$ 24,745	\$ 24,745	\$ 16,725	\$ (6,280)	-27.30%
EXPENDITURES								
235-56700-2900	OTHER SERVICES	\$ 1,200	\$ 150	\$ 3,563	\$ 3,563	\$ 150	\$ -	0.00%
235-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 5,524	\$ -	\$ 4,110	\$ 4,110	\$ 3,336	\$ 3,336	
235-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -			
	TOTAL EXPENDITURES	\$ 6,724	\$ 150	\$ 7,673	\$ 7,673	\$ 3,486	\$ 3,336	2224.00%
	NET INCOME (LOSS)	16,422	22,855	17,073	17,072	13,239	(9,616)	-42.07%
235-34100	Fund Balance, January 1	\$ (176,175)	\$ (159,753)	\$ (159,753)	\$ (159,753)	\$ (142,681)		
	Fund Balance, December 31	\$ (159,753)	\$ (136,898)	\$ (142,681)	\$ (142,681)	\$ (129,442)		

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

Type: Redevelopment
Creation Date: July 17, 2000
New Expenditures Allowed Through: July 17, 2022
Mandatory Termination Date: July 17, 2027 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available 2028
To Pay for TIF Obligations:

TID Base Valuation, January 1, 1992:	\$	0 (tax exempt)
TID Valuation, January 1, 2024:	\$	937,000 equalized
Valuation Increment, January 1, 2024:	\$	937,000 equalized

Tax Incremental District No. 6 was created in 2000 to provide funding assistance for redevelopment of the historic St. Lukes School building as Marquette Manor Senior Housing (now St. Luke’s Apartments). The building contains 32 apartment units.

This TID funded a grant in the amount of \$165,000 to the developer, MetroPlains of St. Paul, MN, to assist with this \$3.2 million redevelopment project. Other assistance included a \$300,000 loan from the City's CDBG Housing Fund.

Marquette Manor struggled with high vacancy rates since opening its doors. The development went through foreclosure in 2010, with first mortgage holder US Bank purchasing the property at foreclosure sale. A company affiliated with US Bank took title to the property. While the foreclosure “wiped out” the \$300,000 City Housing Loan and a \$200,000 State of WI loan, the remaining amount owed to the City on its initial \$165,000 advance was fully repaid by the end of 2011, from property taxes captured by the TID.

An Oshkosh-based developer successfully bid on the apartment building at an auction sale held in late March 2013 and closed on the purchase of the property in April of that year. The property has since been upgraded with a larger parking lot and other improvements. Re-named “St. Lukes Place,” the development is no longer subject to the age and income restrictions that applied to the original development. The 32 market rate units are generally fully occupied.

The City successfully pursued an amendment to the project plan for this TID in 2012, to allow it to pay planning, engineering, legal and administrative expenses associated with pursuing redevelopment of "vacant former industrial properties" located within one half mile of its boundaries: the Hamilton and former Eggers Industries properties, located between this redevelopment TID and the East Twin River.

The expenditure period for this TID ended in 2023 (22 years after creation). Under current law, the life of this TIF District can be through budget year 2028 (27 years).

Due to the significant deficit fund balance in this fund, no new outlays have been made in recent years. Staff projects that revenue available over the balance of the life of this TID WILL NOT BE sufficient to come close to eliminating its deficit balance, estimated at \$129,422 at the end of 2025.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OLD HOSPITAL TIF #7 FUND								
REVENUES								
236-41110	GENERAL PROPERTY TAX	\$ 76,014	\$ 87,250	\$ 93,831	\$ 93,831	\$ 62,385	\$ (24,865)	-28.50%
236-43412	EXEMPT COMPUTER STATE AID	\$ 766	\$ 766	\$ 766	\$ 766	\$ 766	\$ -	0.00%
236-43413	PERSONAL PROPERTY AID	\$ 56	\$ -	\$ 56	\$ 56	\$ 56	\$ -	
236-48100	INTEREST INCOME	\$ 19,862	\$ 19,110	\$ 19,110	\$ 19,110	\$ 13,500	\$ (5,610)	-29.36%
236-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 96,699	\$ 107,126	\$ 113,763	\$ 113,763	\$ 76,707	\$ (30,419)	-28.40%
EXPENDITURES								
236-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
236-56700-5950	TRANSFER TO UTILITIES DEBT SERVICE	\$ 72,140	\$ 72,130	\$ 64,505	\$ 72,130	\$ 72,200	\$ 70	0.10%
236-56700-5970	TRANSFER TO DEBT SERVICE FOR STREETS	\$ 30,000	\$ 32,085	\$ 32,085	\$ 32,085	\$ 32,300	\$ 215	0.67%
236-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
236-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
236-56700-8130	CO - CONSTRUCTION	\$ 6,888	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 109,178	\$ 104,365	\$ 96,740	\$ 104,365	\$ 104,650	\$ 285	0.27%
	NET INCOME (LOSS)	\$ (12,480)	\$ 2,761	\$ 17,023	\$ 9,398	\$ (27,943)	\$ (30,704)	-1112.06%
236-34100	Fund Balance, January 1	\$ 1,022,898	\$ 1,010,418	\$ 1,010,418	\$ 1,010,418	\$ 1,019,816		
	Fund Balance, December 31	\$ 1,010,418	\$ 1,013,179	\$ 1,027,442	\$ 1,019,816	\$ 991,873		

Tax Incremental District No. 7, Old Hospital Redevelopment

Type: Redevelopment

Creation Date: August 20, 2001

New Expenditures Allowed Through: August 20, 2023

Mandatory Termination Date: August 20, 2028 (may be extended one year to fund affordable housing activities)

Last Year Revenues are Available

To Pay for TIF Obligations: 2029

TID Base Valuation, January 1, 2001: \$ 0 (tax exempt)

TID Valuation, January 1, 2024: \$ 3,495,900 equalized

Valuation Increment, January 1, 2024: \$ 3,495,900 equalized

Activities Financed:

TID 7 was created in 2001 to assist in redevelopment of the former Two Rivers Community Hospital complex into a senior assisted living development (Northland Lodge). The developer, Rice Management, also purchased, expanded and continued to operate the attached nursing home (former Hamilton Home, now Atrium Post-Acute Care). The original Project Plan also provided for funding reconstruction of 25th Street from Lincoln Avenue to Garfield Street, improvements to the City-owned radio tower located at the former municipal hospital, and minor improvements to adjacent Picnic Hill Park.

Costs incurred, based on the original Project Plan, included:

- \$500,000 Developer Grant, paid on a pay-as-you-go basis to Rice Management, plus 6.5 percent annual interest
- Reconstruction, in 2011, of 25th Street, at a cost of \$392,000
- Improvements to emergency communications tower and related radio equipment
- Administrative, legal and engineering costs associated with activities of this TID

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

Garfield Street work was completed in 2016 and Lincoln Avenue was rebuilt in 2017. TID 7 is paying off the long-term debt (Clean Water Fund and Safe Drinking Water Fund loans) that funded the water and sanitary sewer infrastructure on Lincoln Avenue. It is anticipated that any available fund balance will be transferred to the Water and Sewer funds in the final year of this TID, and held in each of those funds as a reserved fund balance to apply to remaining debt service on the borrowings relate to Lincoln Ave utilities.

TID 7 has provided loans to other funds in recent years, which are scheduled to be repaid, with three percent interest, before this TID is retired. In its final year of existence, plans call for the balance owed for debt service on the Lincoln Avenue utility infrastructure to be transferred to the Water and Sewer Utility Funds.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
WASHINGTON HIGHLANDS TIF #8 FUND								
REVENUES								
237-41110	GENERAL PROPERTY TAX	\$ 227,159	\$ 226,100	\$ 243,146	\$ 243,146	\$ 236,930	\$ 10,830	4.79%
237-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
237-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
237-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
237-48100	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -		
237-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
237-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
237-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
237-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 227,159	\$ 226,100	\$ 243,146	\$ 243,146	\$ 236,930	\$ 10,830	4.79%
EXPENDITURES								
237-56700-2900	OTHER SERVICES	\$ 1,200	\$ 150	\$ 3,563	\$ 3,563	\$ 150	\$ -	0.00%
237-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-56700-5950	TRANSFER TO CAP PROJ FNDS	\$ 91,391	\$ 90,000	\$ 76,848	\$ 90,000	\$ 90,000	\$ -	0.00%
237-56700-5970	TRANSFER TO DEBT SERVICE	\$ 97,257	\$ 62,791	\$ 47,791	\$ 62,791	\$ -	\$ (62,791)	-100.00%
237-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-56700-7530	NEW GRANTS - Façade Grants	\$ -	\$ 30,000	\$ 10,169	\$ 30,169	\$ -	\$ (30,000)	-100.00%
237-56700-8130	CO - CONSTRUCTION	\$ 111,978	\$ 110,000	\$ 80,000	\$ 110,000	\$ 80,000	\$ (30,000)	-27.27%
	TOTAL EXPENDITURES	\$ 301,826	\$ 292,941	\$ 218,370	\$ 296,523	\$ 170,150	\$ (122,791)	-41.92%
	NET INCOME (LOSS)	\$ (74,666)	\$ (66,841)	\$ 24,776	\$ (53,377)	\$ 66,780	\$ 133,621	-199.91%
237-34100	Fund Balance, January 1	\$ 63,832	\$ (10,834)	\$ (10,834)	\$ (10,834)	\$ (64,211)		
	Fund Balance, December 31	\$ (10,834)	\$ (77,675)	\$ 13,942	\$ (64,211)	\$ 2,569		

Tax Incremental District No.8, Washington Highlands

Type: Blight Elimination
Creation Date: August 5, 2002
New Expenditures Allowed Through: August 20, 2024
Mandatory Termination Date: August 20, 2029 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available
To Pay for TIF Obligations: 2030

TID Base Valuation, January 1, 2002:	\$ 0 (tax exempt)
TID Valuation, January 1, 2024:	\$ 13,276,800 equalized
Valuation Increment, January 1, 2024:	\$ 13,276,800 equalized

TID 8 was created in 2002 to assist in redevelopment of the former Washington High School site. This TID provided funding to:

- Reimburse certain TID-eligible expenses incurred by the developer, Abbey Ridge, LLC: \$975,000
- Undertake park improvements at the new Washington Park, created from the former WHS football bowl and the lower level of the former WHS site: \$300,000, matched with \$300,000 in grants
- Assist the School District with relocation of its administrative offices to the new high school site on Lincoln Avenue: \$210,000
- Reimburse City administrative and legal costs associated with establishment of TID 8 (\$45,375)

\$1.53 million to fund the above activities was financed through general obligation bonding by the City. Interim financing of these activities was accomplished with the issuance of three-year notes in 2002 (those notes included capitalized interest of the three-year period). Permanent financing was approved by the City Council in 2005, in the form of: 15-year General Obligation Bonds for the public improvements, totaling \$560,000 20-year State Trust Fund loan, in the amount of \$1,175,000, for the TIF investment that directly benefitted the developer

Both of these borrowings have been re-financed in subsequent years, for interest rate savings. The 15-year debt was retired in 2019 (14-year repayment). Remaining Debt Service payments on the 20-year debt are just under \$100,000 per year, through 2025.

Developer obligations of Abbey Ridge LLC for meeting certain annual TIF revenue increments and "build out" for the project have been met. TID revenue from the development has successfully paid off most of the City debt issued in conjunction with the high school site redevelopment and has allowed the City to fund additional activities that were addressed in two amendments to the Project Plan.

The Project Plan for TID 8 was amended once in late 2019 and again in early 2020, to allow additional expenditures for the following activities:

--Developer Grant to Riverside Foods	\$ 400,000
--Additional Public Infrastructure w/in 0.5 mile of TID Boundaries	\$ 1,315,000
--Possible Remediation/Demo Activity, 2023 Washington St.	\$ 50,000 (never expended)
--Admin and Legal Costs Related to Amendments 1 and 2	\$ 35,000
--Additional Cash Grants to Businesses w/in 0.5 mile of TID Boundaries	As feasible
--Additional public infrastructure work w/in 0.5 mile of TID Boundaries	As feasible

Per a TIF Development Agreement with Riverside Foods signed in 2020, this TID is making payments of \$80,000 annually to the company in the years 2021 to 2025.

In 2021, the City committed TID 8 funds for debt service on borrowing for sanitary sewer infrastructure replacement on sections of 24th, 25th and Madison Streets. This additional debt service payment is reflected in the 2022 transfer to Debt Service.

The 2023 budget paid for reconstruction of the Washington Park tennis courts from this TID; the 2024 budget included \$30,000 for new park furnishings from this TID. This TID reached the

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
EGGERS INDUSTRIAL TIF #9 FUND								
REVENUES								
238-41110	GENERAL PROPERTY TAX	\$ 186,248	\$ 166,000	\$ 178,594	\$ 178,594	\$ 173,570	\$ 7,570	4.56%
238-43412	EXEMPT COMPUTER STATE AID	\$ 3,681	\$ 3,681	\$ 3,681	\$ 3,681	\$ 3,681	\$ -	0.00%
238-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
238-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
238-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
238-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
238-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 189,929	\$ 169,681	\$ 182,275	\$ 182,275	\$ 177,251	\$ 7,570	4.46%
EXPENDITURES								
238-56700-2900	OTHER SERVICES	\$ 176,616	\$ 165,000	\$ 169,870	\$ 169,870	\$ 173,000	\$ 8,000	4.85%
238-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-5950	REPAYMENT TO EGGERS	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 176,616	\$ 165,000	\$ 169,870	\$ 169,870	\$ 173,000	\$ 8,000	4.85%
	NET INCOME (LOSS)	\$ 13,313	\$ 4,681	\$ 12,405	\$ 12,405	\$ 4,251	\$ (430)	-9.19%
238-34100	Fund Balance, January 1	\$ 153,655	\$ 166,968	\$ 166,968	\$ 166,968	\$ 179,373		
	Fund Balance, December 31	\$ 166,968	\$ 171,649	\$ 179,373	\$ 179,373	\$ 183,624		

Tax Incremental District No.9, Eggers Industrial Development

Type: Industrial Development
Creation Date: July 28, 2003
New Expenditures Allowed Through: July 28, 2021
Mandatory Termination Date: July 28, 2026 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available
To Pay for TIF Obligations: 2027

TID Base Valuation, January 1, 2003:	\$ 10,800 equalized
TID Valuation, January 1, 2024:	\$ 9,737,100 equalized
Valuation Increment, January 1, 2024:	\$ 9,726,300 equalized

Tax Incremental District No. 9 is an industrial development TID, established in 2003 to assist in the development of the new Eggers Industries headquarters and manufacturing facility on a 75-acre site on STH 42 (Lincoln Avenue) at Eggers Drive. Total cost for this development was approximately \$23 million. The project was also assisted by a \$750,000 CDBG grant from the State of Wisconsin, which helped fund public infrastructure to serve the development.

This developer-financed TID is reimbursing Eggers (now the Eggers Division of VT Industries) for up to \$2.88 million in TID-eligible costs incurred in the development of its new facility, plus interest. Those TID-eligible activities included site acquisition, site preparation, and relocation of equipment from the old Eggers facility to the new plant.

The City is obligated to pay Eggers only to the extent that funds are available in this TID over its 23-year life. The City is not obligated to make “shortfall” payments from other TID’s or from any other municipal sources once this TID comes to the end of its life, in 2027. It is not anticipated that the monetary obligation will be fully paid from TID revenues by 2027.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
PARAGON/HAMILTON WAREHOUSES TIF #10 FUND								
REVENUES								
239-41110	GENERAL PROPERTY TAX	\$ 10,852	\$ 16,000	\$ 17,220	\$ 17,220	\$ 106,340	\$ 90,340	564.63%
239-43412	EXEMPT COMPUTER STATE AID	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	0.00%
239-43413	PERSONAL PROPERTY AID	\$ 75	\$ -	\$ 75	\$ 75	\$ 75	\$ -	
239-48510	DEVELOPER CONTRIBUTION	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ -	0.00%
239-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES		\$ 38,452	\$ 43,525	\$ 44,820	\$ 44,820	\$ 133,940	\$ 90,415	207.73%
EXPENDITURES								
239-56700-2900	OTHER SERVICES	\$ 4,325	\$ 150	\$ 7,162	\$ 7,162	\$ 150	\$ -	0.00%
239-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-56700-5950	Annual Grant Payment--Edgewater Terrace	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
	Grant for Roosevelt assessments--Holy Family	\$ -	\$ 60,000	\$ -	\$ 41,382	\$ -	\$ (60,000)	-100.00%
239-56700-5970	TRANSFER TO DEBT SERVICE	\$ 22,250	\$ 21,650	\$ 21,650	\$ 21,650	\$ 21,650	\$ -	0.00%
239-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 5,048	\$ 3,500	\$ -	\$ -	\$ -	\$ (3,500)	-100.00%
239-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES		\$ 51,623	\$ 105,300	\$ 48,812	\$ 90,194	\$ 41,800	\$ (63,500)	-60.30%
NET INCOME (LOSS)		\$ (13,170)	\$ (61,775)	\$ (3,992)	\$ (45,374)	\$ 92,140	\$ 153,915	-249.15%
239-34100	Fund Balance, January 1	\$ (162,899)	\$ (176,069)	\$ (176,069)	\$ (176,069)	\$ (221,443)		
	Fund Balance, December 31	\$ (176,069)	\$ (237,844)	\$ (180,061)	\$ (221,443)	\$ (129,303)		

Tax Incremental District No.10, Paragon/Hamilton Warehouse Redevelopment

Type: Redevelopment
Creation Date: August 25, 2014
New Expenditures Allowed Through: August 25, 2036
Mandatory Termination Date: August 25, 2041 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available
To Pay for TIF Obligations: 2042

TID Base Valuation, January 1, 2014:	\$ 2,044,500
TID Valuation, January 1, 2024:	\$ 8,003,600 equalized
Valuation Increment, January 1, 2024:	\$ 5,959,100 equalized

TID No 10 is a redevelopment tax incremental district that was created in 2014 to assist in the redevelopment of the former Paragon Electric Company (purchased in June 2014 by Paragon Partners, LLC for a bottling facility) and the former Hamilton Industries warehouse property on Roosevelt Avenue, which was redeveloped by Holy Family Memorial for its Lakefront Clinic.

The Project Plan and boundaries for this TID were amended in 2015 to include the nearby Edgewater Terrace Apartments. The City entered into a TIF Development Agreement with WI Housing Preservation Corp that provides for \$20,000 annual “interest rate subsidy” payments from TID 10 in budget years 2017 through 2031. This grant assisted with a \$1.8 million renovation project at the 40 unit low-income family housing project. Edgewater Terrace, which was tax exempt, is back on the tax rolls as a result of this project.

In 2016, the City entered into a development agreement with Holy Family Memorial, to provide TIF assistance for HFM’s new Lakefront Campus, on former Hamilton warehouse site. TIF assistance for that project included site planning and environmental, purchase of the right-of-way for a new street (Lakefront Way) to connect Roosevelt Avenue and Memorial Drive, acquisition of an easement from the Canadian National Railroad to allow the street to cross their ROW, and street construction (\$200,000 in borrowed funds to be repaid over 10 years from this TID). The development agreement also allowed for a direct grant to HFM to assist with extraordinary site preparation costs, payable upon project completion in 2017. There was also an allowance in the development agreement to cover future special assessments for street work on Roosevelt Avenue; the 2024 budget provided funds to cover such special assessments, up to

While the HFM development was ultimately determined to be tax-exempt, the development agreement between the City and HFM, related to the TIF assistance provided to the HFM project, provides for an annual “payment in lieu of taxes” on the new clinic. That PILOT is in the amount of \$27,500 for 10 years (starting in 2018) then drops to a minimum payment of \$13,750, annually in 2028, continuing for at least 10 more years thereafter.

The valuation increment for this TID, which was \$2,041,800 for 2019 (budget year 2020) dropped to \$114,300 for 2020 (budget year 2021) as the result of the City’s acquisition of the former Paragon property through foreclosure in October 2019. The 2025 budget reflects the property coming back on the tax rolls, following its sale by the City in 2022.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
ST. PETER SCHOOL/LINCOLN AVE TIF #11 FUND								
REVENUES								
240-41110	GENERAL PROPERTY TAX	\$ 29,573	\$ 31,500	\$ 33,953	\$ 33,953	\$ 30,555	\$ (945)	-3.00%
240-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
240-43413	PERSONAL PROPERTY AID	\$ 16,125	\$ -	\$ 16,125	\$ 16,125	\$ 16,125	\$ 16,125	
240-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
240-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
240-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
240-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 45,698	\$ 31,500	\$ 50,078	\$ 50,078	\$ 46,680	\$ 15,180	48.19%
EXPENDITURES								
240-56700-2900	OTHER SERVICES	\$ 1,200	\$ 150	\$ 3,563	\$ 3,563	\$ 150	\$ -	0.00%
240-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240-56700-5950	DEVELOPER GRANT PAYMENT	\$ 45,698	\$ 27,200	\$ 26,909	\$ 26,909	\$ -	\$ (27,200)	-100.00%
240-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ 18,646	\$ 18,646	\$ 15,000	\$ 15,000	
	TOTAL EXPENDITURES	\$ 46,898	\$ 27,350	\$ 49,118	\$ 49,118	\$ 15,150	\$ (12,200)	-44.61%
	NET INCOME (LOSS)	(1,200)	4,150	961	960	31,530	27,380	659.76%
240-34100	Fund Balance, January 1	\$ 4,378	\$ 3,178	\$ 3,178	\$ 3,178	\$ 4,138		
	Fund Balance, December 31	\$ 3,178	\$ 7,328	\$ 4,139	\$ 4,138	\$ 35,668		

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

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

TID Base Valuation, January 1, 2016: \$ 832,800 equalized
TID Valuation, January 1, 2024: \$ 2,545,000 equalized
Valuation Increment, January 1, 2024: \$ 1,712,200 equalized

TID 11 is a redevelopment TID that was created in September 2016 to assist with Vinton Construction's redevelopment of the former St. Peter the Fisherman School for corporate offices.

The TID 11 Project Plan also includes potential redevelopment properties along the west side of Lincoln Avenue, and provides for possible developer grants or public infrastructure investment, if financially feasible.

The City's maximum obligation to Vinton under the related Development Agreement was \$200,000 (20 percent of documented project expenses, up to \$200,000), plus five percent annual interest on the outstanding balance, to be repaid from TIF revenues, but only to the extent they are available, through 2039. Payments per that agreement started in 2019, and the City made the final required payment to Vinton in 2024. The City currently has no outstanding payment obligations associated with TID 11.

Other possible investments by TID 11, addressed in the TID 11 Project Plan, include:

--Reconstruction of 35th Place and Jackson Street infrastructure

--Construct 35th Street from Lincoln Avenue to Jackson Street

--Improvements at Vietnam Veterans Park

--Developer grants to assist development activity on Lincoln Avenue properties located in this TID

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
SUETTINGER/HOTEL DEVELOPMENT TIF #12 FUND								
REVENUES								
241-41110	GENERAL PROPERTY TAX	\$ 103,546	\$ 107,900	\$ 116,035	\$ 116,035	\$ 52,940	\$ (54,960)	-50.94%
241-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
241-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
241-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
241-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
241-49110	PROCEEDS FROM DEBT	\$ -	\$ 330,000	\$ 455,000	\$ 330,000	\$ -	\$ (330,000)	-100.00%
241-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 103,546	\$ 437,900	\$ 571,035	\$ 446,035	\$ 52,940	\$ (384,960)	-87.91%
EXPENDITURES								
241-56700-2900	OTHER SERVICES	\$ 1,200	\$ 150	\$ 4,563	\$ 4,563	\$ 150	\$ -	0.00%
241-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-5970	TRANSFER TO DEBT SERVICE	\$ 48,020	\$ 52,195	\$ 52,195	\$ 52,195	\$ 85,000	\$ 32,805	62.85%
241-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
241-56700-8130	CO - CONSTRUCTION	\$ -	\$ 355,000	\$ 48,847	\$ 80,000	\$ 200,000	\$ (155,000)	-43.66%
	TOTAL EXPENDITURES	\$ 49,220	\$ 407,345	\$ 105,605	\$ 136,758	\$ 285,150	\$ (122,195)	-30.00%
	NET INCOME (LOSS)	54,326	30,555	465,430	309,277	(232,210)	(262,765)	-859.97%
241-34100	Fund Balance, January 1	\$ 1,063	\$ 55,389	\$ 55,389	\$ 55,389	\$ 364,666		
	Fund Balance, December 31	\$ 55,389	\$ 85,944	\$ 520,819	\$ 364,666	\$ 132,456		

Tax Incremental District No.12, Suettinger/Cobblestone Hotel Blight Elimination

Type: Redevelopment
Creation Date: September 4, 2018
New Expenditures Allowed Through: September 4, 2040
Mandatory Termination Date: September 4, 2045 (may be extended one year to fund Affordable housing activities)
Last Year Revenues are Available
To Pay for TIF Obligations: 2046

TID Base Valuation, January 1, 2018: \$ 2,424,500 equalized
TID Valuation, January 1, 2024: \$ 5,391,100 equalized
Valuation Increment, January 1, 2024: \$ 2,966,600 equalized

TID 12 was created in September 2018 to assist in blight elimination and redevelopment in the Suettinger Hardware block and nearby areas.

The City worked with a local investor group—Two Rivers Hotel Group, LLC—to redevelop this block with a new, 55-room Cobblestone hotel. Construction on the hotel began in the Fall of 2019; the hotel opened its doors in early August 2020. This project marks a major milestone in efforts to redevelop the city's downtown waterfront.

The \$6.3 million project was assisted with a developer grant funded through TID 12. The City borrowed \$750,000 to fund that grant, with a State Trust Fund Loan (20 years at 4 percent annual interest) that will be repaid with TIF revenues generated by the hotel development. The development agreement associated with this grant provides for “shortfall payments” by the developer in the event such TIF revenues fall short of the amount required for that debt service.

TIF grant funds were paid out to the developer in 2019 (\$250,000) and 2020 (\$500,000).

The City also secured a \$250,000 grant from the WI Economic Development Corporation’s Community Development Investment (CDI) grant program, to assist the project. Those funds were advanced by the City to the Developer upon project completion in August 2020, per the terms of the development agreement.

The \$250,000 in grant funds was then reimbursed to the City by WEDC in October 2020, following submittal of a project audit report to that agency. (Budget called for the \$250,000 to be advanced from and reimbursed to this fund, but advance and reimbursement were handled through Fund 290, the Economic Development Fund.)

Principal payments and interest payments on the \$750,000 loan (since refinanced for interest savings) amount to about \$60,000 per year, and continue through 2038. Additional debt service in 2025 reflects first-year debt service on a \$455,000, ten year borrowing completed in 2024.

The development agreement requires that annual TIF revenues from the hotel property be at least \$55,186.30 annually, from budget year 2022 through budget year 2044.

There have been two amendments to the Project Plan for TID 12, in February 2021 and May 2024, to both expand its boundaries and include additional eligible activities in the Project Plan. These amendments have allowed the City to enter into two recent pay-as-you go TIF development agreements to assist downtown redevelopment projects, including:

--A grant of up to \$200,000 to assist with an expansion project at Sauve's Automotive (\$1 million project)

--A grant of up to \$130,000 to assist in redevelopment of the former Elks Lodge at 1415 15th Street as Violet Inn, Spa and Lounge (\$2 million project)

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
TID #13 FUND - CULVERS/WASHINGTON & 22ND ST DEVELOPMENT								
REVENUES								
242-41110	GENERAL PROPERTY TAX	\$ 25,140	\$ 42,103	\$ 45,280	\$ 45,280	\$ 44,045	\$ 1,942	4.61%
242-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
242-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
242-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
242-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
242-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
242-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL REVENUES		\$ 25,140	\$ 42,103	\$ 45,280	\$ 45,280	\$ 44,045	\$ 1,942	4.61%
EXPENDITURES								
242-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
242-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
242-56700-7530	GRANTS--DIRECT TO BUSINESSES	\$ -	\$ 50,000	\$ 374	\$ 374	\$ 60,000	\$ 10,000	20.00%
242-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES		\$ 150	\$ 50,150	\$ 524	\$ 524	\$ 60,150	\$ 10,000	19.94%
NET INCOME (LOSS)		24,990	(8,047)	44,756	44,756	(16,105)	(8,058)	100.14%
242-34100	Fund Balance, January 1	\$ (15,903)	\$ 9,088	\$ 9,088	\$ 9,088	\$ 53,844		
	Fund Balance, December 31	\$ 9,088	\$ 1,041	\$ 53,844	\$ 53,844	\$ 37,739		

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

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

Last Year Revenues are Available 2041

To Pay for TIF Obligations:

TID Base Valuation, January 1, 2020:	\$ 5,501,200 equalized
TID Valuation, January 1, 2024:	\$ 7,969,500 equalized
Valuation Increment, January 1, 2024:	\$ 2,468,300 equalized

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

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

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

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

The TID 13 Project Plan also allows for the expenditure of TIF funds for developer cash grants to assist other redevelopment projects within the TID, for public infrastructure work within the district, and for legal/administrative costs.

This TID remains available as a tool to incentivize redevelopment activity at the north end of the downtown Washington Street corridor. The 2024 Budget provided for facade grant funding of up to \$50,000 to assist businesses in and within a 0.5 mile radius of this TID; funding was committed for two such grants, to The Hook Lanes and Games (\$25,000 plus \$5,000 from TR Main Street) and Richard and JoAnne Kouba for their commercial building at 1606 Washington Street. Funding for both of these grants is being carried over to 2025, as the projects are yet to be completed. In addition, \$30,000 in new facade grant funding is proposed for 2025. \$374 outlay in 2024 was for a sign grant to Lakeshore Rock and Gem.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
TID #14 FUND - WOODLAND INDUSTRIAL PARK								
REVENUES								
243-41110	GENERAL PROPERTY TAX	\$ 9,798	\$ 29,100	\$ 31,309	\$ 31,309	\$ 29,350	\$ 250	0.86%
243-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
243-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
243-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
243-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -		
243-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 9,798	\$ 29,100	\$ 231,309	\$ 231,309	\$ 29,350	\$ 250	0.86%
EXPENDITURES								
243-56700-2900	OTHER SERVICES	\$ 1,022	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
243-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
243-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
243-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ 10,255	\$ 10,000	\$ 10,000	
243-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 23,400	\$ 23,400	
243-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
243-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
243-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ 30,831	\$ 95,000	\$ 100,000	\$ 100,000	
	TOTAL EXPENDITURES	\$ 1,022	\$ 150	\$ 30,981	\$ 105,405	\$ 133,550	\$ 133,400	88933.33%
	NET INCOME (LOSS)	8,776	28,950	200,328	125,904	(104,200)	(133,150)	-459.93%
243-34100	Fund Balance, January 1	\$ (2,681)	\$ 6,095	\$ 6,095	\$ 6,095	\$ 131,999		
	Fund Balance, December 31	\$ 6,095	\$ 35,045	\$ 206,424	\$ 131,999	\$ 27,799		

Tax Incremental District No.14, Woodland Industrial Park

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

**Last Year Revenues are Available
To Pay for TIF Obligations:** 2042

TID Base Valuation, January 1, 2021: \$ 7,355,800 equalized
TID Valuation, January 1, 2024: \$ 9,000,600 equalized
Valuation Increment, January 1, 2024: \$ 1,644,800 equalized

This TID was created in 2021 to aid in further development of the City's Woodland Industrial Park. The adopted Project Plan provides for both direct grants to assist with business investment at the industrial park, and for investment in expansion of the public street and utility infrastructure.

The City Council in October 2021 approved a \$250,000 TID 14 developemtn grant to Sleger Holdings, LLC, to assist in construction of a new, 12,000 SF facility at the industrial park. This assistance was structured as a "pay as you go" grant--that is, payments are made to the developer on an annual installment basis, as revenues from the project are received. There will be no City borrowing associated with this business assistance. Payments under this grant will commenced in 2024 and will continue until the company is paid \$250,000, plus 2 percent annual interest (or after 15 years, regardless of the amount that has been paid to the company).

A second such pay-go grant agreement was approved by the City Council in December 2023, providing for payments totaling up to \$450,000, with zero interest applicable, to Athens Development for the new facility that it is now constructing for Braun Building's truss operations. The City's obligations for payments under that grant agreement will end after 20 years, or upon payment in full of the \$450,000, whichever comes first. Those payments start in 2025 (minimal payment, as the project site was only a vacant lot on January 1, 2024).

A \$200,000 borrowing in 2024 has funded extension of street and utility infrastructure further south in the Brown's Dr. right-of-way, to serve the new Braun Truss facility. Additional costs to be incurred in 2025 include a utility extension across an easement on a lot on Brown's Drive that to be sold to Rush Logistics (close by January 2024) for a new 6,000 SF facility, that extension to serve a 5 acre side fronting on Woodland Drive, east of the Rush Logistics site.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
TID #15 FUND - FOREST AVENUE REDEVELOPMENT								
REVENUES								
244-41110	GENERAL PROPERTY TAX	\$ 293	\$ 500	\$ 542	\$ 542	\$ 5	\$ (495)	-99.00%
244-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000	
244-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 293	\$ 500	\$ 542	\$ 542	\$ 750,005	\$ 749,505	149901.00%
EXPENDITURES								
244-56700-2900	OTHER SERVICES	\$ 867	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
244-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 222	\$ 200	\$ -	\$ 225	\$ 200	\$ -	0.00%
244-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
244-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000	
	TOTAL EXPENDITURES	\$ 1,088	\$ 350	\$ 150	\$ 375	\$ 750,350	\$ 750,000	214285.71%
	NET INCOME (LOSS)	(795)	150	392	167	(345)	(495)	-330.00%
244-34100	Fund Balance, January 1	\$ (6,817)	\$ (7,612)	\$ (7,612)	\$ (7,612)	\$ (7,445)		
	Fund Balance, December 31	\$ (7,612)	\$ (7,462)	\$ (7,220)	\$ (7,445)	\$ (7,790)		

Tax Incremental District No.15, Forest Avenue Redevelopment

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

Last Year Revenues are Available 2049

To Pay for TIF Obligations:

TID Base Valuation, January 1, 2021:	\$ 80,400 equalized
TID Valuation, January 1, 2024:	\$ 80,500 equalized
Valuation Increment, January 1, 2024:	\$ 100 equalized

This TID was created in 2021 to assist in redevelopment of the former Hansen the Florist property at 3000 Forest Avenue. After an initial development proposal for the site was dropped, there is a new proposed development that would feature two buildings with a total of 52 market rate apartments. Plans for this development, along with an agreement for a cash grant to developer from TID 15, are currently under consideration. The 2025 Budget as proposed anticipates borrowing \$750,000 for a potential TID 15 grant to assist this \$8 million project.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
TID #16 FUND - EGGERS EAST REDEVELOPMENT								
REVENUES								
245-41110	GENERAL PROPERTY TAX	\$ 843	\$ 1,450	\$ 1,555	\$ 1,555	\$ 5	\$ (1,445)	-99.66%
245-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
245-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
245-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
245-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
245-49110	PROCEEDS FROM DEBT	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ (900,000)	-100.00%
245-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 843	\$ 901,450	\$ 1,555	\$ 1,555	\$ 5	\$ (901,445)	-100.00%
EXPENDITURES								
245-56700-2900	OTHER SERVICES	\$ 2,166	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
245-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 176	\$ -	\$ -	\$ 180	\$ 175	\$ 175	
245-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-8130	CO - CONSTRUCTION	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ (900,000)	-100.00%
	TOTAL EXPENDITURES	\$ 2,342	\$ 900,150	\$ 150	\$ 330	\$ 325	\$ (899,825)	-99.96%
	NET INCOME (LOSS)	(1,500)	1,300	1,405	1,225	(320)	(1,620)	-124.62%
245-34100	Fund Balance, January 1	\$ (5,570)	\$ (7,070)	\$ (7,070)	\$ (7,070)	\$ (5,845)		
	Fund Balance, December 31	\$ (7,070)	\$ (5,770)	\$ (5,665)	\$ (5,845)	\$ (6,165)		

Tax Incremental District No.16, Eggers East Redevelopment

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

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

TID Base Valuation, January 1, 2021: \$ 231,200 equalized
TID Valuation, January 1, 2024: \$ 231,500 equalized
Valuation Increment, January 1, 2024: \$ 300 equalized

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

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
TID #17 FUND - EGGERS WEST REDEVELOPMENT								
REVENUES								
246-41110	GENERAL PROPERTY TAX	\$ -	\$ 1,200	\$ 1,295	\$ 1,295	\$ 70	\$ (1,130)	-94.17%
246-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
246-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
246-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
246-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
246-49110	PROCEEDS FROM DEBT	\$ -	\$ 758,000	\$ -	\$ -	\$ -	\$ (758,000)	-100.00%
246-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ -	\$ 759,200	\$ 1,295	\$ 1,295	\$ 70	\$ (759,130)	-99.99%
EXPENDITURES								
246-56700-2900	OTHER SERVICES	\$ 4,433	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
246-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
246-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
246-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
246-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
246-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 35	\$ -	\$ -	\$ -	\$ -		
246-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
246-56700-8130	CO - CONSTRUCTION	\$ -	\$ 758,000	\$ -	\$ -	\$ -	\$ (758,000)	-100.00%
	TOTAL EXPENDITURES	\$ 4,469	\$ 758,150	\$ 150	\$ 150	\$ 150	\$ (758,000)	-99.98%
	NET INCOME (LOSS)	(4,469)	1,050	1,145	1,145	(80)	(1,130)	-107.62%
246-34100	Fund Balance, January 1	\$ (1,030)	\$ (5,499)	\$ (5,499)	\$ (5,499)	\$ (4,354)		
	Fund Balance, December 31	\$ (5,499)	\$ (4,449)	\$ (4,353)	\$ (4,354)	\$ (4,434)		

Tax Incremental District No.17, Eggers West Redevelopment

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

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

TID Base Valuation, January 1, 2022: \$ 150,600 equalized
TID Valuation, January 1, 2024: \$ 154,500 equalized
Valuation Increment, January 1, 2024: \$ 3,900 equalized

This TID was created in 2020, to possibly assist in redevelopment of a portion of the former Eggers West Plant site, on the East Twin River, as an affordable family apartments housing project. That project has experienced considerable delays; there is currently no agreement in place for developer assistance. The property remains a priority redevelopment site.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
SANDY BAY HIGHLANDS-CDA FUND								
REVENUES								
202-48410	PROCEEDS FROM SALES	\$ 129,983	\$ 45,000	\$ 120	\$ 26,780	\$ 200,000	\$ 155,000	344.44%
202-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
202-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 129,983	\$ 45,000	\$ 120	\$ 26,780	\$ 200,000	\$ 155,000	344.44%
EXPENDITURES								
202-56700-2100	PROFESSIONAL SERVICES	\$ -	\$ 5,000	\$ -	\$ -	\$ -		
202-56700-2890	TITLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
202-56700-2900	OTHER SERVICES	\$ 23,195	\$ -	\$ -	\$ -	\$ -		
202-56700-5970	TRANSFER TO OTHER FUNDS	\$ 106,789	\$ 40,000	\$ -	\$ 26,780	\$ 190,000	\$ 150,000	375.00%
202-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ 5,161	\$ 5,161	\$ -		
202-56700-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 129,983	\$ 45,000	\$ 5,161	\$ 31,941	\$ 190,000	\$ 145,000	322.22%
	NET INCOME (LOSS)	\$ -	\$ -	\$ (5,041)	\$ (5,161)	\$ 10,000	\$ 10,000	
202-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ (5,161)	\$ (5,161)	
	Fund Balance, December 31	\$ -	\$ -	\$ (5,041)	\$ (5,161)	\$ 4,839	\$ 4,839	

Fund 202 was set up in 2004 to receive revenue from lot sales at the City's Sandy Bay Highlands Subdivision, then disburse funds for title insurance and real estate commissions. After these expenses are paid, the net proceeds of each lot sale is transferred to the General Fund as revenue.

Phases 1 and 2, consisting of 43 lots, have been marketed for development under the jurisdiction of the City's Community Development Authority.

The average assessed value of completed homes in the subdivision is approximately \$450,000.

The City Council in 2024 approved budget funding and awarded a contract for construction of street and utility infrastructure for Phase 3 of the subdivision, which will open up 26 additional lots for new homes. Proceeds from lot sales in Phase 3 will be earmarked for paying debt service on the related infrastructure work.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
HOUSING REVOLVING LOAN FUND								
REVENUES								
205-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -				
205-48100	INTEREST ON INVESTMENTS	\$ 8,328	\$ 5,000	\$ 6,847	\$ 8,600	\$ 5,000	\$ -	0.00%
205-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
205-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
205-48800	LOAN PRINCIPAL COLLECTED	\$ 77,827	\$ 75,000	\$ 78,933	\$ 80,000	\$ 75,000	\$ -	0.00%
205-48810	LOAN INTEREST COLLECTED	\$ 822	\$ -	\$ -	\$ -	\$ -		
205-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 86,977	\$ 80,000	\$ 85,779	\$ 88,600	\$ 80,000	\$ -	0.00%
EXPENDITURES								
205-56700-2100	PROFESSIONAL SERVICES	\$ 8,685	\$ 18,000	\$ 18,124	\$ 20,000	\$ 18,000	\$ -	0.00%
205-56700-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -			
205-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -			
205-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -			
205-56700-6910	WEATHERIZATION PROG EXP	\$ -	\$ -	\$ -	\$ -			
205-56700-7910	HOUSING LOANS(GRANT #1)	\$ 111,742	\$ 75,000	\$ 26,932	\$ 40,000	\$ 75,000	\$ -	0.00%
205-56700-7911	WATER & SEWER LATERAL LOANS	\$ -	\$ -	\$ -				
205-56700-7920	GRANT #2	\$ -	\$ -	\$ -				
205-56700-7940	GRANT #4	\$ -	\$ -	\$ -				
	TOTAL EXPENDITURES	\$ 120,427	\$ 93,000	\$ 45,056	\$ 60,000	\$ 93,000	\$ -	0.00%
	NET INCOME (LOSS)	\$ (33,449)	\$ (13,000)	\$ 40,723	\$ 28,600	\$ (13,000)	\$ -	0.00%
205-34100	Fund Balance, January 1	\$ 172,001	\$ 138,551	\$ 138,551	\$ 138,551	\$ 167,151		
	Fund Balance, December 31	\$ 138,551	\$ 125,551	\$ 179,275	\$ 167,151	\$ 154,151		

Fund 205 accounts for all loan activities of the City's Housing Revolving Loan Fund. The City has about \$2.5 million in outstanding housing loans receivable, funded from past years' CDBG Housing grants. Revenue consists of loan principal repayments—these cannot be predicted precisely, as all loans to homeowners are zero-interest, fully-deferred loans that are repaid only when the property is sold or no longer serves as the principal residence of the loan recipient

--Interest earnings on any idle funds on deposit in the RLF--minimal, as there is usually a waiting list of loan applicants

The City's most recent new CDBG Housing Grant was for \$500,000, in 2007-08. For a small city, Two Rivers has had a very active housing loan program, with over \$2.5 million in housing loans outstanding. Unfortunately cuts to Federal appropriations for the CDBG program, and a decision by the State of WI to distribute those funds on a regional basis have made very little new funding available for our local housing program in recent years.

The City collects a 15 percent administrative charge from each new loan made from "recycled" RLF dollars, to help fund the cost of program administration. Most of this charge is paid out to the program's administrative consultant, currently MSA Professional Services of Beaver Dam.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
AFFORDABLE HOUSING FUND								
REVENUES								
207-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
207-48800	LOAN PRINCIPAL COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
207-48810	LOAN INTEREST COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
207-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
EXPENDITURES								
207-56700-2100	PROFESSIONAL SERVICES	\$ -	\$ 5,000	\$ -	\$ -	\$ -		
207-56700-2900	OTHER SERVICES	\$ -	\$ 130,000	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ -	\$ 135,000	\$ -	\$ -	\$ -		
	NET INCOME (LOSS)	\$ -	\$ (135,000)	\$ -	\$ -	\$ -		
207-34100	Fund Balance, January 1	\$ 141,477	\$ 141,477	\$ 141,477	\$ 141,477	\$ 141,477		
	Fund Balance, December 31	\$ 141,477	\$ 6,477	\$ 141,477	\$ 141,477	\$ 141,477		

A change to WI's Tax Incremental Financing law in 2009 allowed cities to extend TIF districts for one year beyond their normal retirement date, and to use funds collected in that year for "affordable housing" activities. Two Rivers has adopted resolutions to make use of this law and set aside funds for affordable housing initiatives in 2019 (retirement of TID 5, \$80,092) and 2020 (retirement of TID 3, \$12,792).

in March 2021, the City Council approved a one-year extension of TID 4, to 2022, for affordable housing. This is reflected in the 2022 proposed budget and will add a projected \$46,000 to the Affordable Housing Fund.

In April 2021, on recommendaton of the Community Development Director and the Community Development Authority, the City Council authorized the "Transform Two Rivers" initiative, offering low-interest loans of up to \$10,000 to assist with exterior improvements to homes located in identified target areas of the city. Eligible homes need to be valued at no more than 120 percent of the median home value in the community. Despite efforts to publicize the program, both through social media and direct mailings to homeowners in the target areas, there has been very limited response to the program, and no completed loan applications have been received to date.

With the addition of the funds from extending the life of TID 4, there will be about \$141,000 available for affordable housing activities at the end of 2022. Staff and the CDA will be evaluating more options for putting these funds to good use in 2023. The budget numbers proposed for 2025 are simply to allow for such activity.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2023 Budget	Change from Prev Budget	Percent Change
AMERICAN RESCUE PLAN ACT								
REVENUES								
216-43519	AMERICAN RESCUE REVENUE	\$ 48,643	\$ 766,748	\$ -	\$ 104,094	\$ 698,013	\$ (68,735)	
216-43580	GRANTS - MTWC COUNTY MATCHING FUNDS	\$ 193,559	\$ 766,748	\$ -	\$ 138,274	\$ 823,813	\$ 57,065	
216-48100	INTEREST ON INVESTMENTS	\$ 28,308	\$ 30,000	\$ 38,459	\$ 38,459	\$ 38,459		
	TOTAL REVENUES	\$ 270,510	\$ 1,563,496	\$ 38,459	\$ 280,827	\$ 1,560,285	\$ (3,211)	
EXPENDITURES								
216-59200-2100	PROFESSIONAL SERVICES	\$ 1,889	\$ -	\$ -	\$ -		\$ -	
216-59200-2900	WATER LEAD SERVICE LATERAL REPLACEMENT	\$ 240,314	\$ 1,533,496	\$ 125,769	\$ 163,427	\$ 1,630,167	\$ 96,671	
216-59200-2901	SERVICE LATERAL - PRIVATE SIDE	\$ -	\$ -	\$ 73,956	\$ 78,941		\$ -	
216-59200-5950	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -		\$ -	
216-59200-5960	TRANSFER TO WATER UTILITY	\$ -	\$ -	\$ -	\$ -		\$ -	
216-59200-5970	TRANSFER TO SEWER UTILITY	\$ -	\$ -	\$ -	\$ -		\$ -	
216-59200-5980	TRANSFER TO BROADBAND (TELECOM) UTILITY	\$ -	\$ -	\$ -	\$ -		\$ -	
	TOTAL EXPENDITURES	\$ 242,202	\$ 1,533,496	\$ 199,725	\$ 242,368	\$ 1,630,167	\$ 96,671	
	NET INCOME (LOSS)	\$ 28,308	\$ 30,000	\$ (161,267)	\$ 38,459	\$ (69,882)	\$ (99,882)	
216-34100	Fund Balance, January 1	\$ 3,115	\$ 31,423	\$ 31,423	\$ 31,423	\$ 69,882		
	Fund Balance, December 31	\$ 31,423	\$ 61,423	\$ (129,844)	\$ 69,882	\$ 0		

Fund 216 was created in 2022 to account for the City's use of funds provided by the American Rescue Plan Act (ARPA). The City intends to use most, if not all, of its allocation of \$1,155,646 for lead water service lateral (LSL) replacement. The City received its ARPA funding in two installments: the first in Summer 2021, the second in summer 2022. This budget also takes into account the generous "ARPA matching grant" program offered to area cities by Manitowoc County. Under that program, the County has agreed to match, dollar-for-dollar from its ARPA funding, money spent by the City, from its ARPA funding, up to the full amount of the City's ARPA funding, on lead water service lateral replacements. This effectively means that there is \$2,311,292 available for LSL replacement in the City.

At an estimated cost of \$9,000 per "public side" lateral installation (that portion of the lateral located within the street right-of-way, including street restoration, this funding should be sufficient to replace a total of 330 LSL's--about 16.5 percent of the 2,000 LSL's in our water system. The above budget reflects using \$375,000 in City ARPA funding and a like amount in County ARPA matching funds for "public side LSL" replacement in 2023. That would include 31 LSL's along the planned Lincoln Street reconstruction project and 50 LSL's at scattered locations (not in tandem with street reconstruction work).

The funds applied to public side LSL replacement will be transferred to the Water Utility, to pay the expenses associated with such work. The City has also received grant and loan money through the State's Safe Drinking Water Fund to continue providing assistance to property owners, to reduce their costs for "private side" LSL replacement. While WDNR has funded "principal forgiveness" grants of up to \$2,500 per property owner in recent years, recent changes pending in the State's lead laterals funding program resulted in limited principal forgiveness for the City's 2024-2025 projects in the north central area of the city--the Council authorized filling the funding "gap" by doing tax-supported G.O. borrowing to continue that level of funding support for property owners.

As of May 2024, all ARPA funding made available to the City was been committed to the 2024-2025 contracts for lead lateral replacement: about 50 laterals replaced in tandem with

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
DOCKS & HARBORS FUND								
REVENUES								
218-46370	DOCKS & HARBOR FEES	\$ 9,070	\$ 8,000	\$ 9,291	\$ 9,331	\$ 9,000	\$ 1,000	12.50%
	TOTAL REVENUES	\$ 9,070	\$ 8,000	\$ 9,291	\$ 9,331	\$ 9,000	\$ 1,000	12.50%
EXPENDITURES								
218-53540-2900	OTHER SERVICES	\$ 6,658	\$ 6,000	\$ 1,548	\$ 6,000	\$ 6,000	\$ -	0.00%
218-53540-3900	OTHER SUPPLIES	\$ 43	\$ 1,000	\$ 1,178	\$ 1,178	\$ 1,500	\$ 500	50.00%
218-53540-5950	TRANSFER TO CAP PROJ FUNDS	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	
218-53540-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 15,701	\$ 7,000	\$ 2,726	\$ 7,178	\$ 7,500	\$ 500	7.14%
	NET INCOME (LOSS)	\$ (6,631)	\$ 1,000	\$ 6,565	\$ 2,153	\$ 1,500	\$ 500	50.00%
218-34100	Fund Balance, January 1	\$ 6,914	\$ 282	\$ 282	\$ 282	\$ 2,435		
	Fund Balance, December 31	\$ 282	\$ 1,282	\$ 6,847	\$ 2,435	\$ 3,935		

Fund 218 was established by the City Council in 2005. Boat ramp fees, which formerly went to the General Fund, have since been deposited in this fund, to pay for annual O&M costs associated with the City ramp and fish cleaning station at Vets Park, and to accumulate a balance that can be used for capital projects related to these facilities.

During the period 2015-18, the City made over \$1,000,000 worth of capital investment at the Vets Park facility, consisting of new docks, a new fish cleaning station and parking lot paving/drainage improvements.

Boat launch revenues, which come from the sale of day passes and season passes, plummeted from \$8-10,000 annually just a few years ago to under \$5,000 in 2008. These revenues picked up appreciably in 2020, due to increased outdoor activities during the COVID pandemic, continued good sport fishing off Two Rivers, and the flooding of launch facilities in Kewaunee and other NE Wisconsin communities, during near-record high lake levels. Revenues have dropped somewhat in 2021, and are projected at \$8,500.

Contractual services consist of the charges for installing and removing channel marker buoys each boating season, plus DPW charges for installing and removing the piers at the launch ramp.

The 2021 Budget included \$8,000 for the purchase of a kayak launch to be installed at Vets Park. The unit was purchased in October 2021 and installed in the Spring of 2022. A second kayak launch was installed, at Paddlers Park, in the summer of 2022.

The 2023 Budget proposes to transfer \$10,000 from this fund to Parks and Rec Capital Projects, to help fund a kayaking initiative that includes a fully-accessible kayak launch to be added at Vets Park.

2025 – Update boat docks to reduce flooding over docks, improve launch signage

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
SENIOR CENTER FUND								
REVENUES								
250-43720	COUNTY FUNDS	\$ 6,845	\$ 10,800	\$ 8,100	\$ 12,200	\$ 10,800	\$ -	0.00%
250-46810	SPECIAL MEALS	\$ 6,112	\$ 8,500	\$ 4,454	\$ 4,500	\$ 4,500	\$ (4,000)	-47.06%
250-46835	FEES	\$ 10,894	\$ 2,000	\$ 1,113	\$ 1,500	\$ 1,200	\$ (800)	-40.00%
250-46840	MISC FOOD SALES	\$ 2,777	\$ 3,000	\$ 1,997	\$ 2,200	\$ 2,000	\$ (1,000)	-33.33%
250-46845	CRAFT SALES	\$ 1,199	\$ 1,000	\$ 1,153	\$ 1,171	\$ 1,100	\$ 100	10.00%
250-46856	TRIPS	\$ 48,529	\$ 90,000	\$ 42,720	\$ 50,000	\$ 50,000	\$ (40,000)	-44.44%
250-46857	NEWSLETTER ADS	\$ 4,417	\$ 4,000	\$ 3,525	\$ 4,000	\$ 4,000	\$ -	0.00%
250-46858	HEALTH PROGRAM REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-48500	DONATIONS	\$ 5,282	\$ 3,000	\$ 7,702	\$ 8,041	\$ 5,000	\$ 2,000	66.67%
250-48501	DONATIONS FROM THE FRIENDS OF SC	\$ 3,049	\$ 1,600	\$ 1,936	\$ 2,500	\$ 3,000	\$ 1,400	87.50%
250-48900	OTHER REVENUES	\$ 7,403	\$ -	\$ 65	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 96,505	\$ 123,900	\$ 72,766	\$ 86,112	\$ 81,600	\$ (42,300)	-34.14%
EXPENDITURES								
250-55150-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-1200	WAGES - FULLTIME - NONUNION	\$ 23,235	\$ 24,091	\$ 18,187	\$ 24,091	\$ 24,995	\$ 904	3.75%
250-55150-1240	WAGES-UNION PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-1290	OVERTIME	\$ 399	\$ 3,360	\$ 10	\$ 10	\$ 927	\$ (2,433)	-72.41%
250-55150-1310	WI RETIREMENT	\$ 1,589	\$ 2,011	\$ 1,256	\$ 2,011	\$ 2,050	\$ 39	1.94%
250-55150-1320	FICA	\$ 1,855	\$ 2,230	\$ 1,440	\$ 2,230	\$ 2,300	\$ 70	3.14%
250-55150-1330	HEALTH INSURANCE	\$ 2,490	\$ 3,746	\$ 2,689	\$ 3,746	\$ 3,863	\$ 117	3.12%
250-55150-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-1334	HEALTH INSURANCE OPT-OUT	\$ 1,377	\$ -	\$ 1,242	\$ 1,500	\$ 1,700	\$ 1,700	
250-55150-1340	LIFE INSURANCE	\$ 22	\$ 45	\$ 17	\$ 45	\$ 45	\$ -	0.00%
250-55150-2900	OTHER SERVICES	\$ 1,530	\$ 3,500	\$ 674	\$ 1,000	\$ 1,500	\$ (2,000)	-57.14%
250-55150-3300	TRAVEL	\$ 33,693	\$ 70,000	\$ 34,534	\$ 40,000	\$ 40,000	\$ (30,000)	-42.86%
250-55150-3800	FOOD	\$ 266	\$ -	\$ 195	\$ 195	\$ 250	\$ 250	
250-55150-3870	HEALTH PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3880	DANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3890	MUSIC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3900	OTHER SUPPLIES	\$ 9,400	\$ 4,500	\$ 9,890	\$ 10,042	\$ 10,500	\$ 6,000	133.33%
250-55150-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 75,855	\$ 113,483	\$ 70,134	\$ 84,870	\$ 88,131	\$ (25,352)	-22.34%
	NET INCOME (LOSS)	\$ 20,650	\$ 10,417	\$ 2,632	\$ 1,242	\$ (6,531)	\$ (16,948)	-162.69%

250-34100	Fund Balance, January 1	\$	(14,346)	\$	6,304	\$	6,304	\$	6,304	\$	7,546
	Fund Balance, December 31	\$	6,304	\$	16,721	\$	8,936	\$	7,546	\$	1,016

The Senior Center Fund accounts for various activities at the Two Rivers Senior Center that are not funded through the General Fund.

These include the Senior Nutrition Program, which is supported with revenues coming from donations for on-site meals, plus assistance from the County for meals prepared at the TR Senior Center and served both locally and at the Mishicot Nutrition Site. Other activities include special programs, trips, and special events, all of which are self-supporting from revenues raised. To the extent that these activities produce revenues exceeding expenses, funds are available to fund capital projects. The City's Committee on Aging makes recommendations as to the use of these funds.

Because City staff provides support for the various fund-raising and "enterprise" activities at the Senior Center, the City in 2006 began charging a portion of the personnel costs at the Senior Center to this budget. This cost allocation is reflected in the various personnel services line items. Senior Center personnel costs attributed to Fund 250 total nearly \$26,000 annually.

While intended to be self-supporting, this fund has run in a deficit status for the past few years. Parks and Rec Department management has worked to both increase revenues and trim expenses to eliminate this deficit over time. The 2023 Budget anticipates total elimination of this deficit by year-end.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
COMMUNITY TOURISM FUND								
REVENUES								
258-48410	PROCEEDS FROM SALES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400	
258-48901	TR LOGO SALES	\$ 27,103	\$ 40,000	\$ 9,644	\$ 11,000	\$ 8,000	\$ (32,000)	-80.00%
258-49223	TRANS FROM OTHER FUNDS	\$ 216,946	\$ 211,400	\$ 157,077	\$ 226,000	\$ 252,000	\$ 40,600	19.21%
	TOTAL REVENUES	\$ 244,049	\$ 251,400	\$ 166,721	\$ 237,000	\$ 262,400	\$ 11,000	4.38%
EXPENDITURES								
258-56700-1100	WAGES - FULLTIME	\$ 40,657	\$ 65,000	\$ 53,378	\$ 71,784	\$ 76,676	\$ 11,676	17.96%
258-56700-1270	WAGES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
258-56700-1310	WI RETIREMENT	\$ 2,765	\$ 6,062	\$ 3,683	\$ 4,953	\$ 5,329	\$ (733)	-12.09%
258-56700-1320	FICA	\$ 3,032	\$ 4,970	\$ 4,327	\$ 6,475	\$ 6,000	\$ 1,030	20.72%
258-56700-1330	HEALTH INSURANCE	\$ 3,902	\$ 22,600	\$ -	\$ -	\$ -	\$ -	
258-56700-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ 2,885	\$ 4,039	\$ 5,000	\$ 5,000	
258-56700-1340	LIFE INSURANCE	\$ 246	\$ 425	\$ 204	\$ 310	\$ 300	\$ (125)	-29.41%
258-56700-2100	PROFESSIONAL SERVICES	\$ 29,663	\$ 20,000	\$ 12,114	\$ 19,364	\$ 11,700	\$ (8,300)	-41.50%
258-56700-2130	OPPORTUNITY GRANT PROGRAM	\$ 1,485	\$ -	\$ 12,896	\$ 12,896	\$ 15,000	\$ 15,000	
258-56700-2131	SUSTAINABILITY GRANT PROGRAM	\$ -	\$ -	\$ 8,600	\$ 8,600	\$ 5,000	\$ 5,000	
258-56700-2132	NEW EVENTS & CONFERENCES	\$ -	\$ -	\$ -	\$ 2,000	\$ 5,000	\$ 5,000	
258-56700-2900	OTHER SERVICES	\$ 38,986	\$ 45,000	\$ 21,875	\$ 45,000	\$ -	\$ -	0.00%
	Wayside Maint. Billed by City \$30,000					\$ 30,000	\$ 30,000	
	Visitor Info.by Main Street \$12,000					\$ 12,000	\$ 12,000	
	Visitor Info by Washington Hse \$ 3,000					\$ 3,000	\$ 3,000	
258-56700-2910	PRINTING/ADVERTISING	\$ 30,240	\$ 50,000	\$ 9,557	\$ 12,000	\$ 20,916	\$ (10,652)	-21.30%
258-56700-2911	PROMO MATERIALS/GIVEAWAYS	\$ -	\$ -	\$ 1,047	\$ 1,100	\$ 4,200	\$ -	
258-56700-2912	ADVERTISING - RADIO & TV	\$ -	\$ -	\$ 8,715	\$ 8,715	\$ 3,000	\$ -	
258-56700-2913	ADVERTISING - SOCIAL MEDIA	\$ -	\$ -	\$ 1,309	\$ 1,309	\$ 2,852	\$ -	
258-56700-2914	ADVERTISING - SIGNS&BILLBOARDS	\$ -	\$ -	\$ 5,351	\$ 6,000	\$ 5,380	\$ -	
258-56700-2915	TRADE SHOWS & CONFERENCES	\$ -	\$ -	\$ 625	\$ 1,000	\$ 3,000	\$ -	
258-56700-2916	ADVERTISING - DIGITAL	\$ -	\$ -	\$ 5,633	\$ 5,633	\$ -	\$ -	
258-56700-2920	TRAINING	\$ -	\$ -	\$ 145	\$ 145	\$ 200	\$ 200	
258-56700-3110	POSTAGE	\$ 190	\$ 300	\$ 948	\$ 1,000	\$ 750	\$ 450	150.00%
258-56700-3210	MEMBERSHIP & DUES	\$ 645	\$ 1,200	\$ 4,036	\$ 4,400	\$ 3,474	\$ 2,274	189.50%
258-56700-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
258-56700-3300	TRAVEL	\$ -	\$ -	\$ 2,517	\$ 2,700	\$ 3,700	\$ 3,700	
258-56700-3900	OTHER SUPPLIES	\$ 803	\$ 2,000	\$ 2,221	\$ 2,221	\$ 500	\$ (1,500)	-75.00%

258-56700-3901	TR LOGO EXPENSES	\$	38,586	\$	35,000	\$	5,465	\$	5,465	\$	6,000	\$	(29,000)	-82.86%
258-56700-5310	RENT/LEASE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
258-56700-5970	TRANSFER TO OTHER FUNDS	\$	-	\$	30,000	\$	55,000	\$	55,000	\$	25,000	\$	(5,000)	-16.67%
	Payment to Central Park Project								\$		-			
	TOTAL EXPENDITURES	\$	191,200	\$	282,557	\$	222,530	\$	282,108	\$	253,977	\$	(28,580)	-10.11%
	NET INCOME (LOSS)	\$	52,849	\$	(31,157)	\$	(55,809)	\$	(45,108)	\$	8,423	\$	39,580	-127.03%
258-34100	Fund Balance, January 1	\$	123,337	\$	176,186	\$	176,186	\$	176,186	\$	131,078			
	Fund Balance, December 31	\$	176,186	\$	145,029	\$	120,377	\$	131,078	\$	139,501			

Per Wisconsin statutes, decisions regarding the spending of local room tax dollars (beyond the 30 percent that may be retained for municipal purposes) are the responsibility of the local Room Tax Commission, a body appointed by the City Manager, subject to approval by the City Council.

Revenues from the City's 8 percent tax on overnight lodging are initially deposited into Fund 259, the Room Tax Fund. After transferring 30 percent of those revenues to the General Fund for City use, Fund 259 then transfers the other 70 percent to this Community Tourism Fund for tourism promotion and development activities as directed by the City's Room Tax Commission.

The Room Tax Commission anticipates contracting with Explore Two Rivers, Inc., a 501(c)6 created by the City in 2023, to perform certain tourism promotion and tourism development activities on behalf of the Room Tax Commission in 2025. The above budget funds the full-time City Tourism Director position (total cost of about \$93,000), payments to the City for maintaining the Spirit of the Rivers wayside, to TR Main Street and Washington House for providing visitor information services, and for tourism promotion and tourism development activities.

Tourism-related capital projects that received funding assistance with Room Tax Funds authorized by the Room Tax Commission in 2024 included a new Beach Conditions Advisory System at Neshotah Beach, and a \$25,000 contribution to the Central Park West project. A second (and final) contribution to the Central Park West project is planned for 2025.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
TOURISM DEVELOPMENT FUND								
REVENUES								
259-41210	ROOM TAX--Hotels/Motels	\$ 200,290	\$ 190,000	\$ 129,615	\$ 200,000	\$ 210,000	\$ 20,000	10.53%
259-41211	Room Tax - Vacation Rentals	\$ 23,177	\$ 20,000	\$ 26,550	\$ 30,000	\$ 25,000	\$ 5,000	25.00%
259-41212	Room Tax - Marketplace	\$ 101,068	\$ 90,000	\$ 76,831	\$ 120,000	\$ 125,000	\$ 35,000	38.89%
259-48900	OTHER REVENUES	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -		
259-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -		\$ -		
	TOTAL REVENUES	\$ 324,535	\$ 300,000	\$ 233,996	\$ 351,000	\$ 360,000	\$ 60,000	20.00%
EXPENDITURES								
259-56700-2900	OTHER SERVICES	\$ 5,215	\$ 5,000	\$ -	\$ -	\$ -		
259-56700-2910	PRINTING/ADVERTISING	\$ 1,785	\$ -	\$ 2,383	\$ -	\$ -		
259-56700-5950	TRANSFER TO GENERAL FUND	\$ 61,985	\$ 60,600	\$ 44,879	\$ 75,000	\$ 78,000	\$ 17,400	28.71%
259-56700-5960	TRANSFER TO GF-BIKETRAIL MAINT	\$ 30,992	\$ 30,000	\$ 22,440	\$ 30,000	\$ 30,000	\$ -	0.00%
259-56700-5970	TRANSFER TO OTHER FUNDS	\$ 216,946	\$ 211,400	\$ 157,077	\$ 245,000	\$ 252,000	\$ 40,600	19.21%
	TOTAL EXPENDITURES	\$ 316,923	\$ 307,000	\$ 226,779	\$ 350,000	\$ 360,000	\$ 53,000	17.26%
	NET INCOME (LOSS)	\$ 7,612	\$ (7,000)	\$ 7,218	\$ 1,000	\$ -		
259-34100	Fund Balance, January 1	\$ (3,749)	\$ 3,864	\$ 3,864	\$ 3,864	\$ 4,864		
	Fund Balance, December 31	\$ 3,864	\$ (3,136)	\$ 11,081	\$ 4,864	\$ 4,864		

Fund 259, the Tourism Fund, accounts for the City's collection and spending of local room tax. Decisions on how room tax revenues are spent are made by the City's appointed Room Tax Commission.

After jointly participating in the Manitowoc Area Visitor and Convention Bureau with the City of Manitowoc for 15 years, the two cities did not renew the joint Tourism Services Agreement and allowed it to expire at the end of 2021. Manitowoc has established an in-house Tourism Department, under the jurisdiction of its Room Tax Commission. Two Rivers is doing likewise.

Two Rivers' room tax revenues have increased at an impressive rate in recent years.

Two Rivers' new downtown Cobblestone Hotel opened in August 2020, and its 55 new guest rooms have contributed significantly to the increase in room tax revenue. The city also has a growing number of single family vacation rental homes, which have also boosted local tourism and room tax receipts.

This budget anticipates that City making use of 30 percent of room tax revenues (\$108,000) for municipal budget (General Fund) purposes, which is the maximum percentage allowed under WI's room tax law. The other 70 percent (\$252,000) will be transferred to Fund 258, to be spent as directed by the Room Tax Commission in support of local tourism.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
URBAN FORESTRY FUND								
REVENUES								
260-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
260-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
260-43580	GRANT PROCEEDS	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 25,000	
260-49210	TRANSFER FROM GEN FUND	\$ 19,500	\$ -	\$ -	\$ -	\$ -		
260-49210	TRANSFER FROM TREE PLANTING	\$ -	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500	\$ -	
	TOTAL REVENUES	\$ 19,500	\$ 44,500	\$ 44,500	\$ 44,500	\$ 69,500	\$ 25,000	56.18%
EXPENDITURES								
260-55210-1220	WAGES - FULLTIME- UNION	\$ 3,636	\$ 3,472	\$ 4,023	\$ 3,650	\$ 3,576	\$ 104	3.00%
260-55210-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
260-55210-1290	WAGES-OVERTIME	\$ -	\$ -	\$ 54	\$ 41	\$ 90	\$ 90	
260-55210-1310	WI RETIREMENT	\$ 248	\$ 240	\$ 281	\$ 240	\$ 254	\$ 14	5.83%
260-55210-1320	FICA	\$ 262	\$ 266	\$ 279	\$ 266	\$ 274	\$ 8	3.01%
260-55210-1330	HEALTH INSURANCE	\$ 1,162	\$ 1,415	\$ 1,251	\$ 1,415	\$ 1,459	\$ 44	3.12%
260-55210-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
260-55210-1340	LIFE INSURANCE	\$ 20	\$ 19	\$ 18	\$ 20	\$ 20	\$ 1	5.26%
260-55210-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
260-55210-2900	OTHER SERVICES	\$ 42,177	\$ 45,000	\$ 28,604	\$ 39,601	\$ 39,000	\$ (6,000)	-13.33%
260-55210-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
260-55210-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 47,505	\$ 50,412	\$ 34,510	\$ 45,233	\$ 44,673	\$ (5,739)	-11.38%
	NET INCOME (LOSS)	\$ (28,005)	\$ (5,912)	\$ 9,990	\$ (733)	\$ 24,827	\$ 30,739	-519.94%
260-34100	Fund Balance, January 1	\$ 5,813	\$ (22,191)	\$ (22,191)	\$ (22,191)	\$ (22,924)		
	Fund Balance, December 31	\$ (22,191)	\$ (28,103)	\$ (12,201)	\$ (22,924)	\$ 1,903		

The Urban Forestry budget funds approximately 6 percent of personnel costs for full-time staff at the cemetery, because one of the Recreation Supervisor positions also has responsibility for the City's tree planting, maintenance, and removal activities. The balance of the budget is primarily for contractual tree trimming and removal services. This budget is funded with an annual transfer from the Tree Planting Fund (formerly from the General Fund).

Funds for Tree planting are budgeted in Fund 263, the Tree Planting Fund.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CONCESSIONS AND BEER SALES								
REVENUES								
261-46840	CONCESSIONS REVENUE	\$ 41,296	\$ 45,000	\$ 43,070	\$ 43,070	\$ 42,000	\$ (3,000)	-6.67%
261-48900	OTHER REVENUES	\$ -	\$ -	\$ -				
261-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -				
	TOTAL REVENUES	\$ 41,296	\$ 45,000	\$ 43,070	\$ 43,070	\$ 42,000	\$ (3,000)	-6.67%
EXPENDITURES								
261-55320-1200	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ 2,522	\$ 2,522	
261-55320-1270	WAGES-TEMPORARY PT	\$ 9,319	\$ 10,000	\$ 13,501	\$ 13,501	\$ 13,000	\$ 3,000	30.00%
261-55320-1290	WAGES-OVERTIME	\$ 272	\$ -	\$ 206	\$ 206	\$ 164	\$ 164	
261-55320-1310	WI RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ 175	\$ 175	
261-55320-1320	FICA	\$ 734	\$ 765	\$ 1,049	\$ 1,049	\$ 1,243	\$ 478	62.48%
261-55320-1340	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ 5	
261-55320-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	
261-55320-2900	OTHER SERVICES	\$ -	\$ -	\$ 609	\$ 609	\$ 600	\$ 600	
261-55320-3790	NOVELTIES/CONCESSIONS EXPENSES	\$ 24,736	\$ 25,000	\$ 10,997	\$ 10,997	\$ 11,000	\$ (14,000)	-56.00%
261-55320-3900	OTHER SUPPLIES	\$ 391	\$ -	\$ 7,488	\$ 7,488	\$ 7,500	\$ 7,500	
261-55320-5970	TRANSFER TO OTHER FUNDS	\$ 5,846	\$ -	\$ -	\$ 9,220	\$ 5,541	\$ 5,541	
261-55320-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -			
	TOTAL EXPENDITURES	\$ 41,296	\$ 35,765	\$ 33,850	\$ 43,070	\$ 42,000	\$ 6,235	17.43%
	NET INCOME (LOSS)	\$ 0	\$ 9,235	\$ 9,221	\$ -	\$ 0	\$ (9,235)	-100.00%
261-34100	Fund Balance, January 1	\$ -	\$ 0	\$ 0	\$ 0	\$ 0		
	Fund Balance, December 31	\$ 0	\$ 9,235	\$ 9,221	\$ 0	\$ 0		

City staff resumed operation of the Neshotah Beach concession stand in 2022, after contracting out that operation for several years. The 2023 Budget pulls that activity out of the Special Events fund, with the intent that the concession operation be a stand-alone, self-supporting activity--better yet, one that generates a net return to support expanded special events programming. The addition of beer sales is proposed to increase revenues and augment what is offered to visitors.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
SPECIAL EVENTS DONATIONS FUND								
REVENUES								
262-46840	CONCESSIONS REVENUE	\$ 43	\$ -	\$ -	\$ -	\$ -		
262-48500	DONATIONS	\$ 25,135	\$ 20,000	\$ 35,424	\$ 37,000	\$ 36,000	\$ 16,000	80.00%
262-48900	OTHER REVENUES	\$ -	\$ 4,000	\$ 524	\$ 524	\$ -		
262-48901	COOL CITY CHRISTMAS REV VENDOR				\$ 6,060	\$ 3,000		
262-48902	COOL CITY CHRISTMAS REV SPONS				\$ 2,100	\$ 3,000		
262-48903	COOL CITY CHRISTMAS OTHER REV				\$ 500	\$ 500		
262-49210	TRANSFER FROM OTHER FUNDS	\$ 5,846	\$ -	\$ -	\$ 9,220	\$ 5,541	\$ 5,541	
	TOTAL REVENUES	\$ 31,024	\$ 24,000	\$ 35,948	\$ 55,404	\$ 48,041	\$ 24,041	100.17%
EXPENDITURES								
262-55320-2900	OTHER SERVICES	\$ 23,621	\$ 17,000	\$ 29,862	\$ 30,000	\$ 31,000	\$ 14,000	82.35%
262-55320-2901	COOL CITY CHRISTMAS EXPENSE				\$ 3,000	\$ 3,000		
262-55320-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ 369	\$ 369	\$ 400	\$ 400	
262-55320-3790	NOVELTIES	\$ -	\$ -	\$ -				
262-55320-3900	OTHER SUPPLIES	\$ 12,653	\$ 10,000	\$ 12,895	\$ 13,000	\$ 13,000	\$ 3,000	30.00%
	TOTAL EXPENDITURES	\$ 36,274	\$ 27,000	\$ 43,126	\$ 46,369	\$ 47,400	\$ 20,400	75.56%
	NET INCOME (LOSS)	\$ (5,250)	\$ (3,000)	\$ (7,178)	\$ 9,035	\$ 641	\$ 3,641	-121.37%
262-34100	Fund Balance, January 1	\$ 20,521	\$ 15,271	\$ 15,271	\$ 15,271	\$ 24,306		
	Fund Balance, December 31	\$ 15,271	\$ 12,271	\$ 8,093	\$ 24,306	\$ 24,947		

Fund 262, Special Events Donations, was established in 2004, when the City moved the cost of its July 4 fireworks and music out of the tax-supported General Fund, and set a goal of funding approximately \$12,000 in special events expenses with community donations.

In addition to the July 4 festivities at Walsh Field, this fund also supports Ice Cream Sundae Thursday (entertainment expenses). As of 2013, the "Music Under the Stars" Concert series in Central Park was moved out of the General Fund (Parks and Rec budget) and into this fund.

Activities funded through the Special Events fund have increased in recent years, with the addition of the Rotary Pavilion at Neshotah Beach and a much improved downtown venue at Central Park West. In addition to Thursday Night downtown concerts and frequent weekend concerts at the beach, a new "Friday Night Live" concert series was added in 2024 on Central Park's Schmitt Brothers Stage, with performers funded entirely through private donations. That series is proposed to continue in 2025.

While the cost of City Parks and Rec staff who organize, promote and support special events are included in the General Fund operating budget, the cost for entertainment and supplies are covered by

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
TREE PLANTING FUND								
REVENUES								
263-43580	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -		
263-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
263-48900	OTHER REVENUES	\$ 42,134	\$ 42,000	\$ 31,688	\$ 42,000	\$ 42,000	\$ -	0.00%
	TOTAL REVENUES	\$ 42,134	\$ 42,000	\$ 31,688	\$ 42,000	\$ 42,000	\$ -	0.00%
EXPENDITURES								
263-55210-2900	OTHER SERVICES	\$ 31,511	\$ 17,000	\$ 18,013	\$ 18,013	\$ 18,000	\$ 1,000	5.88%
263-55210-5970	TRANSFER TO OTHER FUNDS-Urban Forestry	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500		
	TOTAL EXPENDITURES	\$ 51,011	\$ 36,500	\$ 37,513	\$ 37,513	\$ 37,500	\$ 1,000	2.74%
	NET INCOME (LOSS)	\$ (8,877)	\$ 5,500	\$ (5,825)	\$ 4,487	\$ 4,500	\$ (1,000)	-18.18%
263-34100	Fund Balance, January 1	\$ 5,263	\$ (3,614)	\$ (3,614)	\$ (3,614)	\$ 873		
	Fund Balance, December 31	\$ (3,614)	\$ 1,886	\$ (9,438)	\$ 873	\$ 5,373		

The primary source of revenue for the Tree Planting fund is a portion of the monthly Environmental Fee that appears on utility bills. Funds deposited to Fund 263 are then:
--Used to pay for tree planting along city streets and on park and public properties
--Transferred to the Urban Forestry Fund (Fund 260) to fund tree maintenance and removal activities.

The City's 2025 tree planting activities will be augmented through a grant that will provide 50+ trees to the City at no charge, for planting on streets and public properties. The City's only cost will

Account Number	Account Title	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
GOLF SIMULATOR FUND								
REVENUES								
264-46810	SALES	\$ -	\$ -	\$ -	\$ 7,260	\$ 18,980	\$ 18,980	
264-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 7,260	\$ 19,480	\$ 19,480	
EXPENDITURES								
264-55140-1270	WAGES-TEMPORARY-PT	\$ -	\$ -	\$ -	\$ 952	\$ 2,983	\$ 2,983	
264-55140-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -			
264-55140-1320	FICA	\$ -	\$ -	\$ -	\$ 555	\$ 247		
264-55140-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -			
264-55140-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 2,500		
264-55140-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -			
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 1,507	\$ 5,730	\$ 5,730	
	NET INCOME (LOSS)	\$ -	\$ -	\$ -	\$ 5,753	\$ 13,750	\$ 13,750	
264-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ 5,753		
	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ 5,753	\$ 19,503		

This is a new Special Revnue fund, established to track revenues and expenses associated with the new Golf Simulator at the Community House.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
EMS ACT 102 GRANT FUND								
REVENUES								
270-46230	AMBULANCE FEES	\$ -	\$ -	\$ -				
270-48510	EMS FUNDING ASST PROG-EQUIP	\$ 56,118	\$ 4,000	\$ 4,897	\$ 5,000	\$ 5,000	\$ 1,000	25.00%
270-48511	EMS FUNDING ASST PROG-TRAIN	\$ 12,195	\$ 2,000	\$ 2,448	\$ 2,448	\$ 3,000	\$ 1,000	50.00%
270-48512	ARPA EMS FUNDING ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
270-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
270-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
270-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 68,313	\$ 6,000	\$ 7,345	\$ 7,448	\$ 8,000	\$ 2,000	33.33%
EXPENDITURES								
270-52300-2100	PROFESSIONAL SERVICES	\$ 61,467	\$ 10,000	\$ 16,205	\$ 24,000	\$ 5,000	\$ (5,000)	-50.00%
270-52300-2920	TRAINING	\$ 1,326	\$ 4,000	\$ 2,209	\$ 5,000	\$ 3,000	\$ (1,000)	-25.00%
270-52300-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 62,793	\$ 14,000	\$ 18,414	\$ 29,000	\$ 8,000	\$ (6,000)	-42.86%
	NET INCOME (LOSS)	\$ 5,520	\$ (8,000)	\$ (11,069)	\$ (21,552)	\$ -		
270-34100	Fund Balance, January 1	\$ 22,311	\$ 27,831	\$ 27,831	\$ 27,831	\$ 6,279		
	Fund Balance, December 31	\$ 27,831	\$ 19,831	\$ 16,762	\$ 6,279	\$ 6,279		

Act 102 grant funds are provided by the State of Wisconsin to local units of government that provide emergency medical services (EMS), to help fund training activities and capital equipment purchases directly related to EMS.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
BUS & IND REUSE LOAN FUND								
REVENUES								
290-48100	INTEREST ON INVESTMENTS	\$ 57,945	\$ 10,000	\$ 42,658	\$ 47,000	\$ 35,000	\$ 25,000	250.00%
290-48410	SALE OF PROPERTY(2021-PARAGON)	\$ -	\$ -	\$ -	\$ -	\$ -		
290-48800	LOAN PRINCIPAL COLLECTED	\$ 99,609	\$ 100,000	\$ 13,317	\$ 20,000	\$ 30,000	\$ (70,000)	-70.00%
290-48810	LOAN INTEREST COLLECTED	\$ 20,034	\$ 8,000	\$ 6,077	\$ 8,000	\$ 8,000	\$ -	0.00%
290-48900	MISCELLANEOUS REVENUE	\$ 25	\$ -	\$ -	\$ -	\$ -		
290-49220	TRANSFER FROM OTHER FUNDS (Spectrum upgrade)	\$ 9,059	\$ -	\$ 9,329	\$ 9,329	\$ 9,612	\$ 9,612	
	TOTAL REVENUES	\$ 186,672	\$ 118,000	\$ 71,382	\$ 84,329	\$ 82,612	\$ (35,388)	-29.99%
EXPENDITURES								
290-56700-2100	PROFESSIONAL SERVICES	\$ 3,145	\$ 5,000	\$ 1,943	\$ 3,675	\$ 3,000	\$ (2,000)	-40.00%
290-56700-2900	OTHER SERVICES	\$ 44,346	\$ -	\$ 40,963	\$ -	\$ -		
290-56700-2901	PARAGON UTILITY COSTS	\$ (7,675)	\$ -	\$ -	\$ -	\$ -		
290-56700-3900	OTHER SUPPLIES	\$ 1,617	\$ -	\$ -	\$ -	\$ -		
290-56700-5950	TRANSFER TO FUND 291	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 37,500	\$ (37,500)	-50.00%
290-56700-5970	TRANSFER TO OTHER FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
290-56700-7520	NEW LOANS	\$ 103,193	\$ 600,000	\$ -	\$ 263,000	\$ 500,000	\$ (100,000)	-16.67%
290-56700-7530	NEW GRANTS - Small Bus. COVID (2020) & Façade Grants (2021-2022)	\$ 10,000	\$ 20,000	\$ 1,057	\$ 500	\$ 10,000	\$ (10,000)	-50.00%
290-56700-8170	CAPITAL OUTLAY	\$ -	\$ 25,000	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 229,625	\$ 725,000	\$ 118,962	\$ 342,175	\$ 550,500	\$ (174,500)	-24.07%
	NET INCOME (LOSS)	\$ (42,953)	\$ (607,000)	\$ (47,580)	\$ (257,846)	\$ (467,888)	\$ 139,112	-22.92%
290-34100	Fund Balance, January 1	\$ 1,325,333	\$ 1,282,380	\$ 1,282,380	\$ 1,282,380	\$ 1,024,534		
	Fund Balance, December 31	\$ 1,282,380	\$ 675,380	\$ 1,234,800	\$ 1,024,534	\$ 556,646		

Fund 290 accounts for activities of the City's Economic Development Revolving Loan Fund (ED-RLF). Originally capitalized with funds from two CDBG grants from the State of Wisconsin to the City, for loans to Paragon Electric (\$750,000) and Eggers Industries (\$500,000) in the 1980's, this fund has "recycled" that loan principal and interest for over 25 years, providing loans to assist local businesses with both start-up and expansion projects. Decisions on loan-making and collection are delegated the City's Business and Industrial Development Committee (BIDC).

In 2019, the WI Department of Administration undertook a "CDBG CLOSE" initiative that resulted in the elimination of such local CDBG-funded revolving loan programs. Because Two Rivers had received all of the CDBG grant funds in question prior to 1992, the City was able to retain all funds in its local loan fund, to use as it sees fit. That "defederalization" of funds in Fund 290 was approved by WI DOA in February 2019.

Since that time, the resources of this fund have been re-deployed for various uses, including:

--Partial funding of a newly-created Community Development Office (\$75,000 per year in 2020 through 2024; \$367,500 for 2025 proposed)

--Funding for community branding initiative, 2019-20: \$75,000

--Ongoing expenses associated with the City's foreclosure on, and subsequent ownership of, the former Paragon Electric property, whose former owners defaulted on a loan made by this fund back in 2014

Significant resources of this fund were "tied up" in the Paragon property loan and subsequent foreclosure. In May 2022, the City successfully sold the Paragon property, returning \$1.2 million to this fund.

One loan closed in 2022, to Sleger Holdings, LLC for \$175,000 to assist in construction of a new, 12,000 SF industrial facility at the Woodland Industrial Park. One loan closed in 2023, for a \$100,000 loan to The Hook Lanes and Games. Two loans have been approved in 2024, and are expected to close and be disbursed by year-end: \$200,000 to Milkweed Ventures LLC for the Violet Inn project at 1415 15th Street (a \$2 million project) and \$63,000 to Pop-Start Restaurant Group for redevelopment of the former Luigi's Restaurant on 22nd Street. \$500,000 for "new loans" budgeted in 2024 is simply budgeted as a placeholder to allow for loan activity.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
COMMUNITY DEVELOPMENT								
REVENUES								
291-46110	GENERAL GOVERNMENT FEES	\$ -	\$ -	\$ -	\$ -			
291-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
291-48900	MISCELLANEOUS REVENUE	\$ 1,000	\$ -	\$ -	\$ -	\$ -		
291-49210	TRANSFER FROM FUND 417	\$ 65,000	\$ 65,000	\$ 49,000	\$ 49,000	\$ 55,000	\$ (10,000)	-15.38%
291-49222	TRANSFER FROM FUND 258	\$ -	\$ -	\$ -	\$ -	\$ -		
291-49223	TRANSFER FROM FUND 290	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 37,500	\$ (37,500)	-50.00%
	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 141,000	\$ 140,000	\$ 124,000	\$ 124,000	\$ 92,500	\$ (47,500)	-33.93%
EXPENDITURES								
291-56700-1100	FULLTIME SALARIES	\$ 101,984	\$ 104,500	\$ 47,479	\$ 60,000	\$ 110,000	\$ 5,500	5.26%
291-56700-1270	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
291-56700-1310	WI RETIREMENT	\$ 6,943	\$ 8,618	\$ 3,234	\$ 3,234	\$ 10,000	\$ 1,382	16.04%
291-56700-1320	FICA	\$ 7,606	\$ 9,584	\$ 3,547	\$ 3,547	\$ 7,700	\$ (1,884)	-19.66%
291-56700-1330	HEALTH INSURANCE	\$ -	\$ 4,525	\$ -	\$ -	\$ -		
291-56700-1334	HEALTH INSURANCE OPT-OUT	\$ 5,000	\$ 5,000	\$ 2,308	\$ 2,308	\$ 5,000	\$ -	0.00%
291-56700-1340	LIFE INSURANCE	\$ 305	\$ 310	\$ 179	\$ 179	\$ 300	\$ (10)	-3.23%
291-56700-2100	PROFESSIONAL SERVICES	\$ 4,483	\$ 3,250	\$ 2,433		\$ 3,000	\$ (250)	-7.69%
291-56700-2200	TELEPHONE EXPENSE	\$ 116	\$ 140	\$ 78		\$ 140	\$ -	0.00%
291-56700-2201	CELL PHONE EXPENSE	\$ -	\$ 400	\$ -	\$ -	\$ -		
291-56700-2410	EQUIPMENT MAINTENANCE	\$ -	\$ 440	\$ 20	\$ 20	\$ 400	\$ (40)	-9.09%
291-56700-2900	OTHER SERVICES	\$ 1,230	\$ 3,000	\$ 861	\$ 3,000	\$ 2,000	\$ (1,000)	-33.33%
291-56700-2910	PRINTING/ADVERTISING	\$ 61	\$ 3,000	\$ 545	\$ -	\$ 1,500	\$ (1,500)	-50.00%
291-56700-2920	TRAINING	\$ 39	\$ 2,000	\$ -	\$ -	\$ 1,500	\$ (500)	-25.00%
291-56700-3100	OFFICE SUPPLIES	\$ 1,449	\$ 775	\$ 1,534	\$ 1,700	\$ 1,500	\$ 725	93.55%
291-56700-3110	POSTAGE	\$ 70	\$ 200	\$ 10	\$ 15	\$ 100	\$ (100)	-50.00%
291-56700-3210	MEMBERSHIP & DUES	\$ 325	\$ 770	\$ 275	\$ 275	\$ 500	\$ (270)	-35.06%
291-56700-3220	PUBLICATIONS	\$ -	\$ 900	\$ -	\$ -	\$ 400	\$ (500)	-55.56%
291-56700-3300	TRAVEL	\$ 33	\$ 1,250	\$ -	\$ -	\$ 1,500	\$ 250	20.00%
291-56700-3900	OTHER SUPPLIES	\$ 200	\$ 1,000	\$ -	\$ -	\$ 500	\$ (500)	-50.00%
	TOTAL EXPENDITURES	\$ 129,842	\$ 149,662	\$ 62,502	\$ 74,278	\$ 146,040	\$ (3,622)	-2.42%
	NET INCOME (LOSS)	\$ 11,158	\$ (9,662)	\$ 61,498	\$ 49,722	\$ (53,540)	\$ (43,878)	454.13%
291-34100	Fund Balance, January 1	\$ 45,054	\$ 56,212	\$ 56,212	\$ 56,212	\$ 105,934		

Fund Balance, December 31 \$ **56,212** \$ **46,550** \$ **117,710** \$ **105,934** \$ **52,394**

Fund 291 was established by City Council action in April 2019, to fund a new office of Community Development Director/City Planner. The 2019 Budget allowed for 6 months of expenses, and included an allowance for relocation expenses (\$10,000 in line item 2900). The position was filled with the appointment of a new department head, who began her duties on September 14, 2019.

After three years of existence, this office has been actively involved in numerous development and redevelopment efforts of the City, ranging from marketing the vacant, 310,000 SF former Paragon facility to commercial redevelopment projects in the downtown and waterfront areas. Several new TID have been created, to assist in development at the Woodland Industrial Park (TID 14) and at priority redevelopment sites including the former Hansen the Florist site (TID 15), Eggers downtown site (TID 16) and Eggers West site (TID 17). Existing TID's have also been amended to assist with new projects, such as the TID 8 grant to assist with the Riverside Foods expansion in 2019-2020.

This budget is currently funded with annual transfers from Funds 417 (Industrial park Development) and 290 (Ec Dev Loan Fund). In 2023 and future years, more efforts will be made to recoup

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
HARBOR MASTERPLAN IMPLEMENTATION								
REVENUES								
403-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
403-48580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
403-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
403-49223	XFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -		
EXPENDITURES								
403-53540-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
403-53540-2950	DEBT ISSUE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
403-53540-2960	DEBT PREMIUM	\$ -	\$ -	\$ -	\$ -	\$ -		
403-53540-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
403-53540-8170	CAPITAL OUTLAY	\$ -	\$ 92,000	\$ -	\$ 90,000	\$ -		
403-53540-5950	TRANSFER TO CAP PROJ FNDS	\$ 650,000	\$ 288,454	\$ 288,454	\$ 288,454	\$ -		
403-53540-5960	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 650,000	\$ 380,454	\$ 288,454	\$ 378,454	\$ -		
	NET INCOME (LOSS)	\$ (650,000)	\$ (380,454)	\$ (288,454)	\$ (378,454)	\$ -		
403-34100	Fund Balance - January 1	\$ 1,488,454	\$ 838,454	\$ 838,454	\$ 838,454	\$ 460,000		
	Fund Balance - December 31	\$ 838,454	\$ 458,000	\$ 550,000	\$ 460,000	\$ 460,000		

Fund 403 holds monies borrowed by the City in 2020 for "Harbor Master Plan Implementation," to include the purchase of the 12.5 acre former Hamilton Industries site on the downtown waterfront.

The City has negotiated an agreement with property owner Thermo Fisher Scientific for the City's purchase of the property, for \$1.5 million. The closing on such a purchase has been delayed for 4+ years as Thermo Fisher has addressed an identified issue with TCE contamination on the site, and as the WI Department of Natural Resources has required additional sampling and testing for other possible contaminants, notably PFAS compounds. Redevelopment of this prime waterfront site has been a high priority on the City's goals list for several years.

The 2024 Budget provided for re-allocating some of these borrowed funds to pay for other budgeted capital projects (\$288,454), and to proceed with purchase of a former Eggers Industries warehouse property on the downtown waterfront, adjacent to the Hamilton site (\$92,000). The City will continue to monitor the progress of Thermo Fisher's environmental work on the site. Additional borrowing will be needed to finalize that property purchase when conditions permit.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
BIKE TRAIL CONSTRUCTION								
REVENUES								
410-43580	GRANT PROCEEDS - DOT Grant, Coastal Grant	\$ -	\$ -	\$ -	\$ -	\$ -		
410-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
410-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
410-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -		
EXPENDITURES								
410-55410-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-8200	TRAIL CONSTRUCTION EXPENSES	\$ 29,030	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	0.00%
410-55410-8210	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 29,030	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	0.00%
	NET INCOME (LOSS)	\$ (29,030)	\$ (50,000)	\$ -	\$ -	\$ (50,000)	\$ -	0.00%
410-34100	Fund Balance - January 1	\$ 83,148	\$ 54,118	\$ 54,118	\$ 54,118	\$ 54,118		
	Fund Balance - December 31	\$ 54,118	\$ 4,118	\$ 54,118	\$ 54,118	\$ 4,118		

2025 planned outlay is for completing the trail connection along East River Street, between the Washington Street bridge and Jefferson Street. Part of this link was completed in 2023; the balance to be completed in 2025 will extend along the Kozlowski Automotive parking lot and the park space at Washington and East River (former liquor store site).

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CENTRAL PARK RENOVATION FUND								
REVENUES								
415-43580	GRANT PROCEEDS	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	-100.00%
415-48100	INTEREST ON INVESTMENTS	\$ 1	\$ -	\$ 2	\$ 2	\$ -	\$ -	
415-48500	DONATIONS	\$ 232,464	\$ 52,000	\$ 7,254	\$ 7,254	\$ -	\$ (52,000)	-100.00%
415-48501	SCHMITT BROS. STAGE DONATION	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	
415-49110	PROCEEDS FROM DEBT	\$ 250,000	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	
415-49223	TRANS FROM OTHER FUNDS	\$ -	\$ 50,000	\$ 25,000	\$ 25,000	\$ -	\$ (1,000)	-2.00%
	2024 and 2025 Room Tax at \$25k per year					\$ 25,000		
	2025 insurance proceeds, car accident damage					\$ 24,000		
	TOTAL REVENUE	\$ 488,465	\$ 152,000	\$ 132,256	\$ 132,256	\$ 49,000	\$ (103,000)	-67.76%
EXPENDITURES								
415-55410-2900	OTHER SERVICES	\$ 24,008	\$ -	\$ 1,750	\$ 1,775	\$ -	\$ -	
415-55410-3900	OTHER SUPPLIES	\$ 327	\$ -	\$ -	\$ -	\$ -	\$ -	
415-55410-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
415-55410-8200	CONSTRUCTION EXPENSES	\$ 1,232,832	\$ 50,000	\$ 64,926	\$ 64,926	\$ -	\$ (50,000)	-100.00%
415-55410-8210	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 1,257,166	\$ 50,000	\$ 66,676	\$ 66,701	\$ -	\$ (50,000)	-100.00%
	NET INCOME (LOSS)	\$ (768,701)	\$ 102,000	\$ 65,580	\$ 65,555	\$ 49,000	\$ (53,000)	-51.96%
415-34100	Fund Balance - January 1	\$ 654,645	\$ (114,056)	\$ (114,056)	\$ (114,056)	\$ (48,501)		
	Fund Balance - December 31	\$ (114,056)	\$ (12,056)	\$ (48,476)	\$ (48,501)	\$ 499		

Fund 415 was established in 2021 to account for revenues and expenditures associated with the Central Park West 365 project.

This ambitious project, to rebuild Central Park West as a year-round hub for outdoor activities in heart of downtown Two Rivers, was completed in 2023.

The 2025 Budget anticipates closing out this project in 2025

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
INDUSTRIAL PARK DEV FUND								
REVENUES								
417-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
417-48200	RENT-CITY PROPERTY(BLDGS)	\$ 85,320	\$ 85,000	\$ 63,247	\$ 85,000	\$ 85,000	\$ -	0.00%
417-48210	RENT- LAND/FARMLAND (2021 includes option payment on Ind. Pk. Land)	\$ 54,940	\$ 55,000	\$ 51,660	\$ 52,000	\$ 55,000	\$ -	0.00%
417-48300	SALE OF PROP & EQUIP 2021: planned land sale to Sleger Holdings 2022: Possible 2-acre land sale	\$ -	\$ 22,000	\$ -	\$ 27,500	\$ -		
417-48800	LOAN PRINCIPAL COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
417-48810	LOAN INTEREST COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
417-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
417-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
417-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 140,260	\$ 162,000	\$ 114,907	\$ 164,500	\$ 140,000	\$ (22,000)	-13.58%
EXPENDITURES								
417-56700-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-2250	STORMWATER EXPENSE	\$ 1,649	\$ 1,650	\$ 1,237	\$ 1,650	\$ 1,650	\$ -	0.00%
417-56700-2900	OTHER SERVICES	\$ 418	\$ 3,000	\$ 2,895	\$ 3,000	\$ 3,000	\$ -	0.00%
417-56700-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-5950	TRANSFER TO GENERAL FUND	\$ 100,000	\$ 100,000	\$ 116,000	\$ 116,000	\$ 140,000	\$ 40,000	40.00%
417-56700-5960	TRANSFER TO OTHER FUNDS	\$ 65,000	\$ 65,000	\$ 49,000	\$ 49,000	\$ -		
417-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-8170	CO - OTHER IMPROVEMENTS	\$ 12,767	\$ -	\$ 2,549	\$ 5,000	\$ 12,000	\$ 12,000	
	TOTAL EXPENDITURES	\$ 179,834	\$ 169,650	\$ 171,680	\$ 174,650	\$ 156,650	\$ (13,000)	-7.66%
	NET INCOME (LOSS)	\$ (39,574)	\$ (7,650)	\$ (56,773)	\$ (10,150)	\$ (16,650)	\$ (9,000)	117.65%
417-34100	Fund Balance - January 1	\$ 88,329	\$ 48,755	\$ 48,755	\$ 48,755	\$ 38,605		
	Fund Balance - December 31	\$ 48,755	\$ 41,105	\$ (8,018)	\$ 38,605	\$ 21,955		

The Industrial Park Capital Fund has revenue sources that include lease payments on the City-owned industrial buildings at 1429 A and B Wentker Court, rental of undeveloped land at the Woodland Industrial Park for farming, and land sales at the Woodland and Columbus industrial parks. Expenditures are for storm water expenses and minor maintenance at the Wentker Court properties, and "transfers" out that help support the City's General Fund and Community Development Fund.

Improvements to the smaller building on Wentker Court (1429B) planned to 2025 include roof repair and replacement of the cooling unit for the AC system (currently inoperable). If funding levels permit, some exterior painting on the 1429A building may also be pursued.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CITY LANDFILL FUND								
REVENUES								
419-48900	OTHER REVENUES	\$ 144,460	\$ 144,000	\$ 108,644	\$ 144,000	\$ 144,000	\$ -	0.00%
419-49110	PROCEEDS FROM DEBT	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ -		
419-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 144,460	\$ 344,000	\$ 308,644	\$ 344,000	\$ 144,000	\$ (200,000)	-58.14%
EXPENDITURES								
419-53600-2210	ELECTRICITY	\$ 1,719	\$ 2,500	\$ 1,453	\$ 2,000	\$ 2,200	\$ (300)	-12.00%
419-53600-2240	SEWER EXPENSE	\$ 50,444	\$ 65,000	\$ 53,308	\$ 62,000	\$ 65,000	\$ -	0.00%
419-53600-2900	OTHER SERVICES--testing, consultant fees	\$ 65,082	\$ 30,000	\$ 24,953	\$ 27,000	\$ 30,000	\$ -	0.00%
419-53600-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
419-53600-3900	OTHER SUPPLIES	\$ 2,087	\$ 3,000	\$ 5,209	\$ 5,500	\$ 3,000	\$ -	0.00%
419-53600-5950	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 23,114	\$ 23,114	
419-53600-8170	CO - OTHER IMPROVEMENTS--repair and maint.	\$ -	\$ 200,000	\$ -	\$ -	\$ 150,000	\$ (50,000)	-25.00%
	TOTAL EXPENDITURES	\$ 119,331	\$ 300,500	\$ 84,923	\$ 96,500	\$ 273,314	\$ (27,186)	-9.05%
	NET INCOME (LOSS)	\$ 25,129	\$ 43,500	\$ 223,722	\$ 247,500	\$ (129,314)	\$ (172,814)	-397.27%
419-34100	Fund Balance - January 1	\$ 96,641	\$ 121,769	\$ 121,769	\$ 121,769	\$ 369,269		
	Fund Balance - December 31	\$ 121,769	\$ 165,269	\$ 345,491	\$ 369,269	\$ 239,955		

Fund 419 accounts for post-closure maintenance and regulatory compliance activities at the City's former landfill facilities, located on property between Riverview Drive and STH 42, in the Town of Two Rivers. The landfills were located on private property leased by the City, and were operated by the City from the 1960's to 1980. The old landfill cells occupy approximately 40 acres total.

Major expenditures from this fund are for electricity and sewer charges for the leachate collection system, and laboratory and consulting fees for ongoing groundwater monitoring. .

The revenue source for post-closure management of the old landfills is the monthly environmental fee. \$2.75 of that \$7.00 fee provides annual revenues of about \$150,000 annually--increased from \$1.50 in 2020 to address a deficit balance in this fund. Not only has that deficit been erased in subsequent years, a healthy fund balance of over \$200,000 is projected at the end of 2025.

The 2025 Budget continues to provide funds for utility services, consulting fees, equipment maintenance and any costs associated with post-closure management of these old landfills. \$30,000 budgeted for capital outlay is a contingency for costs that may be encountered for repairs to structures and equipment, or additional projects required as the result of DNR oversight.

The 2025 Budget also reflects a \$150,000 capital project to extend the leachate collection system to address a problem with a landfill seep that needs to be addressed. \$200,000 was borrowed in 2024 on a 10-year note to pay for this project.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
STREET CONSTRUCTION FUND								
REVENUES								
451-43620	OTHER STATE AID	\$ 16,681	\$ -	\$ -	\$ -	\$ -		
451-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
451-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
451-49110	PROCEEDS FROM DEBT	\$ 10,000	\$ 1,220,000	\$ 931,546	\$ 931,546	\$ 1,500,000	\$ 280,000	22.95%
451-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
451-49223	TRANSFER FROM OTHER FUNDS	\$ 37,000	\$ -	\$ 288,454	\$ 288,454			
	TOTAL REVENUES	\$ 63,681	\$ 1,220,000	\$ 1,220,000	\$ 1,220,000	\$ 1,500,000	\$ 280,000	22.95%
EXPENDITURES								
451-53300-2900	OTHER SERVICES	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	
451-53300-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
451-53300-8700	ASPHALT RESURFACING - CUR	\$ 88,407	\$ -	\$ -	\$ -	\$ -	\$ -	
	2025: Pierce, 21st to Zlatnik	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000	
	2025: Repairs to Memorial Drive Waysides	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	
451-53300-8710	CONCRETE PVMT REPAIRS-CURRENT (FLATWORK AND CRACK SEALING) plus Washington Street Crosswalks Repl. (one intersection)	\$ 86,408	\$ 135,000	\$ 57,687	\$ 85,000	\$ 135,000	\$ -	0.00%
451-53300-8720	CURB & GUTTER - CURRENT	\$ 2,339	\$ -	\$ 10,027	\$ 10,027		\$ -	
451-53300-8730	CONC PVMT - NEW - RECONST	\$ 372,850	\$ 528,000	\$ 137,040	\$ 528,000		\$ (28,000)	-5.30%
	2024: Roosevelt Reconstruction					\$ 500,000	\$ -	
	2025: 16th, Emmet, Harbor, Reconstruction (plus utilities) Sandy Bay Phase 3 street plus electric and gas					\$ 450,263	\$ -	
451-53300-8740	SIDEWALKS - NEW - CURRENT	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0.00%
451-53300-8750	SIDEWALKS REPLACE - CUR + \$25k downtown mud jack	\$ 100,633	\$ 50,000	\$ 15,469	\$ 30,000	\$ 85,000	\$ 35,000	70.00%
451-53300-8760	GRADING & GRAVEL - CURR--Sandy Bay Phase 2	\$ -	\$ 650,000	\$ 176	\$ 350,000	\$ 300,000	\$ (350,000)	-53.85%
451-53300-8770	CONCRETE PVMT NEW - CURR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
451-53300-8780	WISDOT PROJECTS	\$ -	\$ -	\$ (5,525)			\$ -	
451-53300-8790	SAFE CROSSINGS TO MARINERS TRAIL	\$ -	\$ -	\$ -			\$ -	
	TOTAL EXPENDITURES	\$ 651,136	\$ 1,373,000	\$ 214,875	\$ 1,003,027	\$ 1,695,263	\$ 322,263	23.47%
	NET INCOME (LOSS)	\$ (587,455)	\$ (153,000)	\$ 1,005,125	\$ 216,973	\$ (195,263)	\$ (42,263)	27.62%
451-34100	Fund Balance - January 1	\$ 633,006	\$ 45,551	\$ 45,551	\$ 45,551	\$ 262,524		
	Fund Balance - December 31	\$ 45,551	\$ (107,449)	\$ 1,050,676	\$ 262,524	\$ 67,261		

The Streets Capital Projects Fund provides resources for construction of new streets, reconstruction or resurfacing of existing streets, and major maintenance activities undertaken on the City's 56-mile network of public streets. Funds are primarily from City borrowing; projects are as identified above.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
BRIDGE CONSTRUCTION FUND								
REVENUES								
452-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
452-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
452-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
452-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
EXPENDITURES								
452-53300-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-9980	22ND STREET BRIDGE	\$ -	\$ 20,000	\$ -	\$ -	\$ -		#VALUE!
452-53300-9981	MADISON STREET BRIDGE	\$ -	\$ 40,000	\$ -	\$ -	\$ 50,000		125.00%
452-53300-9982	17TH STREET BRIDGE	\$ -	\$ 10,000	\$ 471	\$ 471	\$ 5,000		50.00%
452-53300-9983	WASHINGTON STREET BRIDGE	\$ 11,326	\$ 20,000	\$ 7,308	\$ 7,308	\$ 25,000		125.00%
	TOTAL EXPENDITURES	\$ 11,326	\$ 90,000	\$ 7,779	\$ 7,779	\$ 80,000	\$ (10,000)	-11.11%
	NET INCOME (LOSS)	\$ (11,326)	\$ (90,000)	\$ (7,779)	\$ (7,779)	\$ (80,000)	\$ 10,000	-11.11%
452-34100	Fund Balance - January 1	\$ 98,750	\$ 87,424	\$ 87,424	\$ 87,424	\$ 79,645		
	Fund Balance - December 31	\$ 87,424	\$ (2,576)	\$ 79,646	\$ 79,645	\$ (355)		

This budget provides funds for repair and long-term maintenance activities on the four bridges in the City. While three of the bridges are on state trunk highways, basic repair and maintenance is the City's responsibility. The 17th Street bridge is a City-owned bridge, as it is not located on a State highway.

Carryover Funds of \$80,000 are proposed to be spent for:

Crack filling, concrete repairs and painting on the Madison Street Bridge

Painting on the 17th Street Bridge

\$25,000 in funding for the Washington Street Bridge is intended to cover the local share for design work being done by WisDOT's design consultant for design work associated with improvements of the bridge in 2024 (City widening of sidewalk) and 2025 (WisDOT re-decking).

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
PARK & CEMETERY CONS FUND								
REVENUES								
454-43580	GRANT PROCEEDS \$209,500 DNR Neshotah Park, \$30,000 WI Coastal Management, Kayak Project	\$ 27,783	\$ 30,000	\$ -	\$ -	\$ 239,500	\$ 209,500	698.33%
454-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
454-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
454-48500	DONATIONS	\$ 400	\$ 120,000	\$ 4,825	\$ 4,825	\$ 4,825	\$ (115,175)	-95.98%
454-48501	WEST FOUNDATION CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
454-49110	PROCEEDS FROM DEBT	\$ 562,000	\$ 417,500	\$ 367,500	\$ 367,500	\$ 479,000	\$ 61,500	14.73%
454-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
454-49223	TRANS FROM OTHER FUNDS	\$ 9,000	\$ 10,000	\$ 30,000	\$ 30,000	\$ -		
	TOTAL REVENUES	\$ 599,183	\$ 577,500	\$ 402,325	\$ 402,325	\$ 723,325	\$ 145,825	25.25%
EXPENDITURES								
454-55400-2900	OTHER SERVICES	\$ 488	\$ -	\$ -	\$ -	\$ -		
454-55400-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-2960	DEBT PREMIUM	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ 50,000	\$ -	\$ -	\$ -		
454-55400-8150	CO-MACHINERY/EQUIPMENT Beach Tractor/Lawn Mower Replacements	\$ 40,942	\$ 160,000	\$ 158,587	\$ 158,587	\$ 75,000	\$ (85,000)	-53.13%
454-55400-8160	CO - VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-8680	MEMORIAL DRIVE BIKE TRAIL	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-8690	POINT BEACH BIKE TRAIL	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-8790	MEMORIAL DRIVE IMPROVEMEN	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-8791	MEMORIAL DRIVE LANDSCAPING	\$ -	\$ -	\$ -	\$ -	\$ -		
454-55400-8820	PARK IMPROVMNTS - PRIOR	\$ -	\$ -	\$ 10,046	\$ -	\$ -		
454-55400-8830	PARK IMPROVMNTS - CURRENT	\$ 5,712	\$ 75,000	\$ 72,499	\$ 75,000	\$ -		
454-55400-8840	FIELD RENOVATION	\$ 15,200	\$ 30,000	\$ 16,860	\$ 30,000	\$ -		

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
454-55400-8850	COMMUNITY HOUSE IMPROVMTS	\$ 25,000	\$ 37,500	\$ 31,413	\$ 37,500			
454-55400-8860	2025 IMPROVEMENT PROJECTS	\$ 448,267	\$ -	\$ -				
	Community House Roof Over Stage					\$ 40,000		
	Senior Center Windows					\$ 15,000		
	Vietnam Field Improvements					\$ 12,000		
	Stage Curtain Replacement					\$ 25,000		
	Neshotah Stewardship Grant Match (50% of total project cost)					\$ 419,000		
	Paddlers Park Improvements					\$ 10,000		
	Community House Improvements/Plan					\$ 7,500		
	JC Shelter Concrete and Wood Repairs					\$ 20,000		
	Rotary Pavilion Replace Fabric					\$ 12,000		
	Playground Parts/Mulch					\$ 20,000		
454-55400-8870	SENIOR CENTER IMPROVEMENTS	\$ -	\$ -	\$ -				
454-55400-8880	CENTRAL PARK IMPROVEMENTS	\$ -	\$ -	\$ 399				
454-55400-8890	TAYLOR PARK IMPROVEMENTS	\$ -	\$ -	\$ -				
454-55400-8950	CEMETERY DEVEL - COLUMBARIA	\$ -	\$ -	\$ -				
454-55400-8960	CEMETERY DEVELPMT - PRIOR	\$ -	\$ -	\$ -				
454-55400-8970	CEMETERY REPAIRS	\$ -	\$ -	\$ -				
454-55400-8980	WASHINGTON PARK IMPROVEME	\$ -	\$ -	\$ 31,709				
454-55400-8990	NESHOTAH PARK IMPROVEMENT	\$ 619	\$ 240,000	\$ 85,974	\$ 120,000			
	TOTAL EXPENDITURES	\$ 536,228	\$ 592,500	\$ 407,485	\$ 421,087	\$ 655,500	\$ 63,000	10.63%
			\$ 422,500					
	NET INCOME (LOSS)	\$ 62,955	\$ (15,000)	\$ (5,160)	\$ (18,762)	\$ 67,825	\$ 82,825	-552.17%
454-34100	Fund Balance - January 1	\$ (57,887)	\$ 5,068	\$ 5,068	\$ 5,068	\$ (13,694)		
	Fund Balance - December 31	\$ 5,068	\$ (9,932)	\$ (92)	\$ (13,694)	\$ 54,131		

Projects proposed for funded in 2025 total \$655,500 as listed above. Funds are from City borrowing and grants.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
FIRE EQUIPMENT FUND								
REVENUES								
455-43200	FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-43580	GRANT PROCEEDS	\$ 5,100	\$ -	\$ 685	\$ 685	\$ -		
455-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-48300	SALE OF PROPERTY/EQUIPMENT	\$ 3,856	\$ -	\$ -	\$ -	\$ -		
455-48440	INSURANCE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-48500	DONATIONS	\$ 12,933	\$ 10,000	\$ 15,021	\$ 17,000	\$ 12,500	\$ 2,500	25.00%
455-48510	EMS FUNDING ASST PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -		
455-49110	PROCEEDS FROM DEBT	\$ 45,000	\$ 164,000	\$ 164,000	\$ 164,000	\$ 112,500	\$ (51,500)	-31.40%
455-49210	TRANSFER FROM OTHER FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 66,888	\$ 174,000	\$ 179,706	\$ 181,685	\$ 125,000	\$ (49,000)	-28.16%
EXPENDITURES								
455-52200-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2960	DEBT PREMIUM	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-3900	OTHER SUPPLIES	\$ 7,832	\$ 10,000	\$ 11,180	\$ 12,000	\$ 10,000	\$ -	0.00%
455-52200-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-8140	CO-BUILDING	\$ -	\$ 13,100	\$ -	\$ -	\$ 15,000	\$ 1,900	14.50%
455-52200-8150	CO-MACHINERY/EQUIPMENT	\$ 66,447	\$ 4,800	\$ 14,052	\$ -	\$ 87,500	\$ 82,700	1722.92%
455-52200-8160	CO - VEHICLES	\$ -	\$ 135,000	\$ 737	\$ 135,000	\$ -		
455-52200-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ 9,500	\$ -	\$ -	\$ 10,000	\$ 500	5.26%
455-52200-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 74,279	\$ 172,400	\$ 25,969	\$ 147,000	\$ 122,500	\$ (49,900)	-28.94%
	NET INCOME (LOSS)	\$ (7,391)	\$ 1,600	\$ 153,737	\$ 34,685	\$ 2,500	\$ 900	56.25%
455-34100	Fund Balance - January 1	\$ (29,555)	\$ (36,946)	\$ (36,946)	\$ (36,946)	\$ (2,261)		
	Fund Balance - December 31	\$ (36,946)	\$ (35,346)	\$ 116,790	\$ (2,261)	\$ 239		

The major project funded in 2024 has been upgrading one of the modular ambulance boxes and mounting it on a new chassis. The unit in question was purchased used in 2020 and has proven to be a good investment for the City (versus buying new).

Capital items proposed for funding in 2025 include:

Loose Equipment for New Engine to be Delivered 2025	\$50,000
Station Upgrade: Bathrooms (materials; labor in-house)	\$15,000
Turnout Gear	\$10,000
Portable Radio Replacement	\$ 7,500
Rescue Jet Ski	\$30,000

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
PUBLIC WORKS EQUIP FUND								
REVENUES								
457-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -			
457-48210	PW SMALL TOOLS CHARGE	\$ 19,794	\$ 36,000	\$ 17,890	\$ 25,000	\$ 25,000	\$ (11,000)	-30.56%
457-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49110	PROCEEDS FROM DEBT	\$ -	\$ 300,000	\$ 575,000	\$ 575,000	\$ 400,000	\$ 100,000	33.33%
457-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49223	TRANS FROM OTHER FUNDS	\$ 325,000	\$ -	\$ -	\$ -	\$ -		
457-49240	APPLIED FUNDS--SALE OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 344,794	\$ 336,000	\$ 592,890	\$ 600,000	\$ 425,000	\$ 89,000	26.49%
EXPENDITURES								
457-53300-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -				
457-53300-2960	DEBT PREMIUM	\$ -	\$ -	\$ -				
457-53300-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -				
457-53300-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -				
457-53300-8100	CAPITAL EQUIPMENT	\$ 56,742	\$ 300,000	\$ 310,921				#VALUE!
	2024: Dump Truck with Plow and Sander \$300,000				\$ 525,000			
	(order 2 at \$300,000 each, budget in 2023 and 2024)				\$ 275,000			
	Engineering Plotter, traffic counters					\$ 22,223		
457-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -				
457-53300-8160	CO - VEHICLES	\$ 18,249	\$ -	\$ 11,419	\$ 13,000	\$ 13,000	\$ 13,000	
457-53300-8170	BUILDING/GROUNDS MAINT.	\$ (3)	\$ -	\$ -				
	2025: Building and Security Imps at DPW Facility	\$ -	\$ -	\$ -	\$ -	\$ 475,000		
457-53300-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -				
457-53300-8450	CAD - PRIOR	\$ -	\$ -	\$ -				
457-53300-8460	CAD - CURRENT	\$ -	\$ -	\$ -				
	TOTAL EXPENDITURES	\$ 74,988	\$ 300,000	\$ 322,340	\$ 813,000	\$ 510,223	\$ 210,223	70.07%
	NET INCOME (LOSS)	\$ 269,806	\$ 36,000	\$ 270,550	\$ (213,000)	\$ (85,223)	\$ (121,223)	-336.73%
457-34100	Fund Balance - January 1	\$ 67,129	\$ 336,935	\$ 336,935	\$ 336,935	\$ 123,935		
	Fund Balance - December 31	\$ 336,935	\$ 372,935	\$ 607,485	\$ 123,935	\$ 38,712		

2 replacement 5-yard dump trucks, outfitted with plows, were budgeted in 2022 and 2023, and are expected to be delivered by 2025 year-end (\$525,000 total)

No major truck or equipment purchases planned for 2025. Major investment is in needed building improvements and security upgrades at the DPW central garage (\$475,000, cut from \$500,000 during committee budget review. Equipment line item includes \$15,000 for new traffic counters (old counters no longer function) and \$7,223 for the balance of the purchase price on a replacement engineering plotter/copier purchased in 2024)

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CITY HALL EQUIP FUND								
REVENUES								
459-43580	GRANT PROCEEDS--Coastal Grant for Comp Plan Update	\$ 21,357	\$ -	\$ -		\$ -		
459-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -		\$ -		
459-48100	INTEREST INCOME	\$ -	\$ -	\$ -		\$ -		
459-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -		\$ -		
459-48500	DONATIONS	\$ -	\$ -	\$ -		\$ -		
459-49110	PROCEEDS FROM DEBT	\$ 145,000	\$ 145,000	\$ 20,000	\$ 145,000	\$ -		#VALUE!
459-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -		\$ -		
459-49223	TRANSFER FORM OTHJER FUNDS	\$ 288,000	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 454,357	\$ 145,000	\$ 20,000	\$ 145,000	\$ -		#VALUE!
EXPENDITURES								
459-51600-2900	OTHER SERVICES-Comp Plan Update	\$ -	\$ -	\$ -		\$ -		
459-51600-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -		\$ -		
459-51600-2960	DEBT PREMIUM	\$ -	\$ -	\$ -		\$ -		
459-51600-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -		\$ -		
459-51600-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -		\$ -		
459-51600-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -		\$ -		
459-51600-8170	CO - OTHER IMPROVEMENTS 2025: Jefferson Street Deck Repairs	\$ 280,446	\$ 196,500	\$ 258,000	\$ 270,000	\$ 30,000	\$ (166,500)	-84.73%
	TOTAL EXPENDITURES	\$ 280,446	\$ 196,500	\$ 258,000	\$ 270,000	\$ 30,000	\$ (166,500)	-84.73%
	NET INCOME (LOSS)	\$ 173,911	\$ (51,500)	\$ (238,000)	\$ (125,000)	\$ (30,000)	\$ 21,500	-41.75%
459-34100	Fund Balance - January 1	\$ (8,095)	\$ 165,816	\$ 165,816	\$ 165,816	\$ 40,816		
	Fund Balance - December 31	\$ 165,816	\$ 114,316	\$ (72,184)	\$ 40,816	\$ 10,816		

This Capital Budget provides funds for capital projects involving the City Hall building and grounds, for various "general government" departments, and other miscellaneous projects.

2024 major capital projects have included replacement of City Hall's HVAC control system (completed in 2023-2024) and an upgrade to the control system for the City Hall elevator (to be completed December 2024)

2025 project, from carryover funds, will be resurfacing of a large portion of the vehicle deck on the Jefferson Street side of City Hall.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
INFORMATION SYSTEMS FUND								
REVENUES								
460-48900	OTHER REVENUES	\$ -	\$ -	\$ -				
460-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -				
460-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -				
460-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -				
460-49223	TRANS FROM OTHER FUNDS	\$ 33,899	\$ 33,899	\$ 33,899	\$ 33,899	\$ 55,000	\$ 21,101	62.25%
	TOTAL REVENUES	\$ 33,899	\$ 33,899	\$ 33,899	\$ 33,899	\$ 55,000	\$ 21,101	62.25%
EXPENDITURES								
460-51900-5970	TRANSFER TO OTHER FUNDS	\$ 9,899	\$ 9,899	\$ 9,899	\$ 9,899	\$ 9,899		
460-51900-8100	I/S EQUIPMENT UPGRADE	\$ 10,739	\$ 40,000	\$ 50,319	\$ 52,000	\$ 25,000	\$ (15,000)	-37.50%
460-51900-8110	I/S SERVER REPLACEMENT	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
460-51900-8120	I/S PC REPLACEMENT	\$ 5,517	\$ 10,000	\$ 6,089	\$ 8,000	\$ 10,000	\$ -	0.00%
460-51900-8121	I/S LAPTOP PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8900	ROW ACQUISITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8910	FIRE DEPARTMENT SYS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8920	HWY ADMIN SYSTEMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8930	VEHICLE MAINT SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
460-51900-8940	SYSTEM IMP - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 26,155	\$ 64,899	\$ 66,307	\$ 69,899	\$ 49,899	\$ (15,000)	-23.11%
	NET INCOME (LOSS)	\$ 7,744	\$ (31,000)	\$ (32,408)	\$ (36,000)	\$ 5,101		
460-34100	Fund Balance - January 1	\$ (18,732)	\$ (10,989)	\$ (10,989)	\$ (10,989)	\$ (46,989)		
	Fund Balance - December 31	\$ (10,989)	\$ (41,989)	\$ (43,397)	\$ (46,989)	\$ (41,888)		

The Information Services Capital Fund provides resources needed for routine replacement of IT equipment used City-wide, from major equipment like servers to laptop and PC replacement for individual users throughout the City. Funds are provided from transfers from the various City operating departments and funds.

The revenue line item "Transfer from Other Funds," originally adopted at \$52,000 for 2022, was increased by \$28,000 per a budget amendment and inter-fund loan approved by the City Council in August 2022, to provide funding to restore the City's public access channel on Spectrum/Charter cable. Final payment on that inter-fund loan is budgeted for 2025 (\$9,899). Transfers-in from other funds for IS Capital increased in 2025 to help reduce the deficit fund balance in this capital fund.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
POLICE EQUIP FUND								
REVENUES								
461-43580	GRANT PROCEEDS	\$ 27,169	\$ -	\$ -				
461-48310	SALE OF ASSETS	\$ -	\$ -	\$ -				
461-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -				
461-48500	DONATIONS	\$ 13,221	\$ 2,000	\$ 8,000	\$ 8,000	\$ 2,000	\$ -	0.00%
461-48900	OTHER REVENUES	\$ -	\$ -	\$ -				
461-49110	PROCEEDS FROM DEBT	\$ 151,500	\$ 175,500	\$ 55,500	\$ 145,500	\$ 136,500	\$ (39,000)	-22.22%
	2021: GO Debt Issue \$27,500							
	Internal Lease \$45,000							
	2022: GO Debt Issue \$37,500							
	Internal Lease \$45,000							
461-49210	TRANSFER FROM OTHER FUNDS	\$ 63,744	\$ 38,982	\$ 38,982	\$ 38,982	\$ 15,663	\$ (23,319)	-59.82%
	TOTAL REVENUES	\$ 255,634	\$ 216,482	\$ 102,482	\$ 192,482	\$ 154,163	\$ (62,319)	-28.79%
EXPENDITURES								
461-52100-2900	OTHER SERVICES	\$ -	\$ 500	\$ -				
461-52100-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -				
461-52100-2960	DEBT PREMIUM	\$ -	\$ -	\$ -				
461-52100-2970	DEBT UNDERWRITERS DISCOUNT	\$ -	\$ -	\$ -				
461-52100-3220	PUBLICATIONS	\$ -	\$ -	\$ -				
461-52100-3300	TRAVEL	\$ -	\$ -	\$ -				
461-52100-3900	OTHER SUPPLIES	\$ 1,391	\$ 1,500	\$ 1,037	\$ 1,100			
461-52100-5950	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 61,893	\$ 61,893	\$ 15,663	\$ 15,663	
461-52100-8150	CO-MACHINERY/EQUIPMENT	\$ 119,223	\$ -	\$ 57,883	\$ 60,000	\$ 136,500	\$ 136,500	
461-52100-8160	CO - VEHICLES	\$ -	\$ 120,000	\$ 52,608	\$ 120,000			
461-52100-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -			
461-52100-8200	TECHNOLOGY GRANT EXPENSE	\$ -	\$ -	\$ -	\$ -			
	TOTAL EXPENDITURES	\$ 120,614	\$ 122,000	\$ 173,420	\$ 242,993	\$ 152,163	\$ 30,163	24.72%
	NET INCOME (LOSS)	\$ 135,020	\$ 94,482	\$ (70,938)	\$ (50,511)	\$ 2,000	\$ (92,482)	-97.88%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
461-34100	Fund Balance - January 1	\$ (75,063)	\$ 59,957	\$ 59,957	\$ 59,957	\$ 9,446		
	Fund Balance - December 31	\$ 59,957	\$ 154,439	\$ (10,982)	\$ 9,446	\$ 11,446		

NOTE: Fund Balance reflects amount due to other funds for internal borrowing for Police Vehicle purchases

The Police Department Capital fund is typically funded by a combination of City borrowing, grants, community donations and inter-fund borrowing.	
WRAP Safety Restraint System	\$ 3,500
Interior Set-Up for New Canine Vehicle	\$ 35,000 (vehilce, a full-size SUV, to be leased)
Squad Camera Replacement, Incl. Implementing Cloud Storage	\$ 90,000
Installation of 6 Flock Camera Systems	\$ 8,000
POLICE DEPARTMENT SUBTOTAL	\$ 136,500

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
SOLID WASTE UTILITY								
REVENUES								
640-43545	STATE RECYCLING AID	\$ 81,890	\$ 83,620	\$ 61,624	\$ 81,900	\$ 81,900	\$ (1,720)	-2.06%
640-46310	SALES OF STICKERS AND BINS	\$ 469,946	\$ 483,000	\$ 426,617	\$ 550,000	\$ 550,000	\$ 67,000	13.87%
640-48900	ENVIRONMENTAL FEE	\$ 235,439	\$ 295,000	\$ 176,712	\$ 235,500	\$ 235,500	\$ (59,500)	-20.17%
640-49210	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 33,750	\$ 33,750	
640-49500	LATE PAYMENT CHARGES	\$ 2,207	\$ 1,500	\$ 1,454	\$ 1,900	\$ 1,900	\$ 400	26.67%
Total REVENUES:		\$ 789,482	\$ 863,120	\$ 666,408	\$ 869,300	\$ 903,050	\$ 39,930	4.63%
EXPENDITURES								
STREET CLEANING								
640-53310-1220	WAGES - FULLTIME- UNION	\$ 18,581	\$ -	\$ -				
640-53310-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -				
640-53310-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -				
640-53310-1310	WI RETIREMENT	\$ 1,225	\$ -	\$ -				
640-53310-1320	FICA	\$ 877	\$ -	\$ -				
640-53310-1330	HEALTH INSURANCE	\$ 3,139	\$ -	\$ -				
640-53310-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -				
640-53310-1340	LIFE INSURANCE	\$ 29	\$ -	\$ -				
640-53310-2230	WATER EXPENSE	\$ 703	\$ -	\$ -				
640-53310-2900	OTHER SERVICES	\$ 33,261	\$ -	\$ -				
640-53310-3900	OTHER SUPPLIES	\$ 10,459	\$ -	\$ -				
Total STREET CLEANING:		\$ 68,274	\$ -	\$ -	\$ -	\$ -		

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
REFUSE								
640-53620-1100	FULLTIME SALARIES	\$ 9,371	\$ 9,646	\$ 7,259	\$ 9,646	\$ 9,936	\$ 290	3.01%
640-53620-1200	WAGES - FULLTIME - NONUNION	\$ 1,350	\$ 4,954	\$ 3,946	\$ 4,954	\$ 5,102	\$ 148	2.99%
640-53620-1220	WAGES - FULLTIME- UNION	\$ 8,783	\$ 5,780	\$ 4,719	\$ 5,780	\$ 6,315	\$ 535	9.26%
640-53620-1240	WAGES-UNION PART TIME	\$ -	\$ -	\$ -				
640-53620-1280	WAGES-LONGEVITY PAY	\$ -	\$ 720	\$ -		\$ 610	\$ (110)	-15.28%
640-53620-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -				
640-53620-1310	WI RETIREMENT	\$ 1,326	\$ 1,423	\$ 1,082	\$ 1,326	\$ 1,502	\$ 79	5.55%
640-53620-1320	FICA	\$ 1,502	\$ 1,578	\$ 1,160	\$ 1,502	\$ 1,653	\$ 75	4.75%
640-53620-1330	HEALTH INSURANCE	\$ 1,045	\$ 2,825	\$ 2,539	\$ 1,045	\$ 3,188	\$ 363	12.85%
640-53620-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -				
640-53620-1334	HEALTH SAVINGS OPT-OUT			\$ 292	\$ 400	\$ 400		
640-53620-1340	LIFE INSURANCE	\$ 79	\$ 72	\$ 84	\$ 125	\$ 125	\$ 53	73.61%
640-53620-2100	PROFESSIONAL SERVICES	\$ 47,405	\$ 52,022	\$ 39,219	\$ 50,000	\$ 52,022	\$ -	0.00%
640-53620-2900	OTHER SERVICES	\$ 278,757	\$ 297,000	\$ 197,622	\$ 285,000	\$ 313,000	\$ 16,000	5.39%
640-53620-3900	OTHER SUPPLIES	\$ 12,945	\$ 12,000	\$ 9,483	\$ 13,000	\$ 13,000	\$ 1,000	8.33%
640-53620-5950	TRANSFER TO CAP PROJ FNDS	\$ 2,034	\$ 1,440	\$ 2,034	\$ 2,700	\$ 3,966	\$ 2,526	175.42%
Total PW SOLID WASTE REFUSE:		\$ 364,596	\$ 389,460	\$ 269,440	\$ 375,478	\$ 410,819	\$ 21,359	5.48%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
RECYCLING								
640-53625-1100	FULLTIME SALARIES	\$ 8,172	\$ 8,440	\$ 6,351	\$ 8,440	\$ 8,694	\$ 254	3.01%
640-53625-1200	FULLTIME NONUNION	\$ 5,170	\$ 4,954	\$ 3,946	\$ 4,954	\$ 5,102		
640-53625-1220	WAGES - FULLTIME- UNION	\$ 38,682	\$ 42,507	\$ 11,184	\$ 63,000	\$ 41,357	\$ (1,150)	-2.71%
640-53625-1240	WAGES-UNION PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
640-53625-1280	LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -		
640-53625-1290	WAGES-OVERTIME	\$ -	\$ 1,701	\$ -	\$ 1,700	\$ 1,749	\$ 48	2.82%
640-53625-1310	WI RETIREMENT	\$ 3,295	\$ 4,015	\$ 1,426	\$ 4,015	\$ 3,988	\$ (27)	-0.67%
640-53625-1320	FICA	\$ 3,449	\$ 4,470	\$ 1,393	\$ 4,470	\$ 4,409	\$ (61)	-1.36%
640-53625-1330	HEALTH INSURANCE	\$ 5,768	\$ 13,754	\$ 3,294	\$ 13,754	\$ 14,123	\$ 369	2.68%
640-53625-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ 0		
640-53625-1334	HEALT INSURANCE OPT-OUT			\$ 256	\$ 400	\$ 400	\$ 400	
640-53625-1340	LIFE INSURANCE	\$ 111	\$ 75	\$ 84	\$ 125	\$ 125	\$ 50	66.67%
640-53625-2900	OTHER SERVICES	\$ 357,800	\$ 360,000	\$ 213,871	\$ 370,000	\$ 400,000	\$ 40,000	11.11%
640-53625-2910	PRINTING/ADVERTISING	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
640-53625-3900	OTHER SUPPLIES	\$ 6,258	\$ 5,000	\$ -	\$ 4,000	\$ 4,000	\$ (1,000)	-20.00%
640-53625-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
640-53625-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
640-53625-9750	DEPRECIATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
Total PW SOLID WASTE RECYCLING:		\$ 428,703	\$ 445,016	\$ 241,805	\$ 474,958	\$ 484,047	\$ 39,031	8.77%
OTHER EXPENSES								
640-59427-6210	INTEREST EXPENSE	\$ 311	\$ 300	\$ 4,939	\$ 5,000	\$ 13,985	\$ 13,685	4561.67%
640-59904-2900	OTHER SERVICES	\$ 11	\$ 300	\$ -	\$ 200	\$ 300	\$ -	0.00%
640-59999-1311	GASB 68 PENSION EXPENSE	\$ 5,802	\$ -	\$ -		\$ -		
640-59999-1321	GASB 75 OPEB EXPENSE	\$ 2,769	\$ -	\$ -		\$ -		
Total UNCOLLECTIBLE ACCOUNTS:		\$ 8,893	\$ 600	\$ 4,939	\$ 5,200	\$ 14,285	\$ 13,685	2280.83%
SOLID WASTE FUND EXPENDITURE TOTAL:		\$ 870,466	\$ 835,076	\$ 516,183	\$ 855,636	\$ 909,151	\$ 74,075	8.87%
NET INCOME (LOSS)		\$ (80,984)	\$ 28,044	\$ 150,224	\$ 13,664	\$ (6,101)	\$ (34,145)	-121.76%
640-34100	Fund Balance, January 1	\$ 160,811	\$ 79,827	\$ 79,827	\$ 79,827	\$ 93,491	\$ 13,664	17.12%
	Fund Balance, December 31	\$ 79,827	\$ 107,871	\$ 230,051	\$ 93,491	\$ 87,390	\$ (20,481)	-18.99%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Proposed Budget	Change from Prev Budget	Percent Change
WATER UTILITY								
SALES OF WATER								
650-49611	RESIDENTIAL SERVICE	\$ 1,683,638	\$ 1,729,200	\$ 1,314,838	\$ 1,709,070	\$ 1,775,300	\$ 46,100	2.67%
650-49612	COMMERCIAL SERVICE	\$ 296,217	\$ 318,000	\$ 239,816	\$ 319,754	\$ 330,400	\$ 12,400	3.90%
650-49613	INDUSTRIAL SERVICE	\$ 80,141	\$ 67,900	\$ 58,765	\$ 78,354	\$ 73,600	\$ 5,700	8.39%
650-49615	MULTIFAMILY RESIDENTAL SERV	\$ 95,021	\$ 99,200	\$ 72,688	\$ 96,917	\$ 99,300	\$ 100	0.10%
650-49616	IRRIGATION SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-49462	PRIVATE FIRE PROTECTION	\$ 26,932	\$ 27,200	\$ 19,860	\$ 26,480	\$ 25,700	\$ (1,500)	-5.51%
650-49463	PUBLIC FIRE PROTECTION	\$ 726,353	\$ 734,900	\$ 574,020	\$ 765,360	\$ 706,100	\$ (28,800)	-3.92%
650-49464	MUNICIPAL	\$ 47,146	\$ 38,100	\$ 40,236	\$ 53,648	\$ 40,800	\$ 2,700	7.09%
650-49467	INTERDEPARTMENTAL	\$ 27,139	\$ 25,100	\$ 20,810	\$ 27,747	\$ 25,400	\$ 300	1.20%
TOTAL SALES OF WATER		\$ 2,982,587	\$ 3,039,600	\$ 2,341,033	3,077,329	3,076,600	\$ 37,000	1.22%
OTHER OPERATING REVENUES								
650-49460	B/T/H SALES	\$ 1,664	\$ -	\$ 367	\$ 650	\$ -		
650-49470	FORFEITED DISCOUNTS	\$ 10,173	\$ 9,500	\$ 7,403	\$ 9,870	\$ 9,500	\$ -	0.00%
650-49471	MISC REVENUE	\$ 1,320	\$ 1,200	\$ 1,589	\$ 2,119	\$ 1,200	\$ -	0.00%
650-49474	OTHER WATER REVENUE	\$ 20,687	\$ 16,500	\$ 15,966	\$ 21,288	\$ 16,500	\$ -	0.00%
650-49720	RENTS FROM WATER PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL OPERATING REVENUES		\$ 33,844	\$ 27,200	\$ 25,325	\$ 33,927	\$ 27,200	\$ -	0.00%
Total REVENUES:		\$ 3,016,430	\$ 3,066,800	\$ 2,366,358	\$ 3,111,256	\$ 3,103,800	\$ 37,000	1.21%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Proposed Budget	Change from Prev Budget	Percent Change
OPERATING EXPENSES								
PERSONNEL SERVICES								
650-56500-1500	OTHER EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total MISC PERSONNEL SERVICES:		\$ -	\$ -	\$ -	\$ -	\$ -		
PURCHASED WATER								
650-59602-2900	OTHER SERVICES	\$ 8,082	\$ 8,000	\$ 6,688	\$ 8,917	\$ 8,000	\$ -	0.00%
Total PURCHASED WATER:		\$ 8,082	\$ 8,000	\$ 6,688	\$ 8,917	\$ 8,000	\$ -	0.00%
MISC OPERATING								
650-59603-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59603-2900	OTHER SERVICES	\$ 1,139	\$ 1,500	\$ 1,240	\$ 1,500	\$ 1,500	\$ -	0.00%
Total MISC OPERATING:		\$ 1,139	\$ 1,500	\$ 1,240	\$ 1,500	\$ 1,500	\$ -	0.00%
MAINT OF LAKE INTAKE								
650-59613-1220	WAGES - FULLTIME- UNION	\$ 1,037	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
650-59613-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	
650-59613-2990	TRANSPORTATION EXPENSE	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
Total MAINT OF LAKE INTAKE:		\$ 1,037	\$ 1,100	\$ -	\$ -	\$ 31,100	\$ 30,000	2727.27%
Total OPERATING EXPENSE		\$ 10,259	\$ 10,600	\$ 7,928	\$ 10,417	\$ 40,600	\$ 30,000	283.02%
PUMPING EXPENSE								
OPS, SUPERVISION, ENG								
650-59620-1200	WAGES - FULLTIME - NONUNION	\$ 52,332	\$ 55,400	\$ 41,635	\$ 55,513	\$ 57,000	\$ 1,600	2.89%
650-59620-1220	WAGES - FULLTIME	\$ 1,550	\$ -	\$ -	\$ -	\$ -		
Total OPS, SUPERVISION, ENGN:		\$ 52,332	\$ 55,400	\$ 41,635	\$ 55,513	\$ 57,000	\$ 1,600	2.89%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Proposed Budget	Change from Prev Budget	Percent Change
POWER/GAS FOR PUMPING								
650-59623-2210	ELECTRICITY	\$ 40,923	\$ 45,000	\$ 27,420	\$ 36,560	\$ 45,000	\$ -	0.00%
650-59623-2230	WATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59623-2240	SEWER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
Total POWER/GAS FOR PUMPING:		\$ 40,923	\$ 45,000	\$ 27,420	\$ 36,560	\$ 45,000	\$ -	0.00%
OPERATING PUMPING LABOR								
650-59624-1220	WAGES - FULLTIME- UNION	\$ 18,674	\$ 22,300	\$ 12,617	\$ 16,823	\$ 22,800	\$ 500	2.24%
650-59624-2990	TRANSPORTATION EXPENSE	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
Total OPERATING PUMPING LABOR:		\$ 18,674	\$ 22,400	\$ 12,617	\$ 16,823	\$ 22,900	\$ 500	2.23%
OPERATING MISC EXPENSES								
650-59626-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59626-2201	CELLULAR PHONE	\$ 433	\$ 500	\$ 268	\$ 358	\$ 500	\$ -	0.00%
650-59626-2220	NATURAL GAS/HEAT	\$ 2,327	\$ 2,800	\$ 1,520	\$ 2,026	\$ 2,800	\$ -	0.00%
650-59626-2900	OTHER SERVICES	\$ 138	\$ 500	\$ 207	\$ 276	\$ 500	\$ -	0.00%
650-59626-3900	OTHER SUPPLIES	\$ 1,560	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
Total OPERATING MISC EXPENSES:		\$ 4,457	\$ 4,800	\$ 1,995	\$ 3,660	\$ 4,800	\$ -	0.00%
MAINT OF STRUCTURES								
650-59631-1220	WAGES - FULLTIME	\$ (1,291)		\$ (1,531)	\$ -	\$ -		
650-59631-2900	OTHER SERVICES	\$ -	\$ 1,000	\$ -	\$ 500	\$ 1,000	\$ -	0.00%
650-59631-2990	TRANSPORTATION EXPENSE	\$ 230	\$ -	\$ -	\$ 300	\$ -		
Total MAINT OF STRUCTURE:		\$ 230	\$ 1,000	\$ -	\$ 800	\$ 1,000	\$ -	0.00%
Total PUMPING EXPENSE		\$ 116,616	\$ 128,600	\$ 83,667	\$ 113,356	\$ 130,700	\$ 2,100	1.63%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Proposed Budget	Change from Prev Budget	Percent Change
WATER TREATMENT EXPENSE								
OPS, SUPERVISION, ENG								
650-59640-1200	WAGES - FULLTIME - NONUNION	\$ 52,332	\$ 55,400	\$ 41,635	\$ 55,513	\$ 57,000	\$ 1,600	2.89%
650-59640-1220	WAGES - FULLTIME	\$ 1,550	\$ -	\$ -				
Total OPS, SUPERVISION, ENG:		\$ 52,332	\$ 55,400	\$ 41,635	\$ 55,513	\$ 57,000	\$ 1,600	2.89%
OPERATION CHEMICALS								
650-59641-3900	OTHER SUPPLIES	\$ 13,272	\$ 10,000	\$ 3,273	\$ 16,000	\$ 10,000	\$ -	0.00%
650-59641-3910	CHEMICALS	\$ 50,034	\$ 55,000	\$ 33,848	\$ 45,131	\$ 55,000	\$ -	0.00%
Total OPERATION CHEMICALS:		\$ 63,306	\$ 65,000	\$ 37,121	\$ 61,131	\$ 65,000	\$ -	0.00%
OPERATION LABOR/EXPENSE								
650-59642-1220	WAGES - FULLTIME- UNION	\$ 93,943	\$ 94,700	\$ 66,351	\$ 88,467	\$ 96,700	\$ 2,000	2.11%
650-59642-2210	ELECTRICITY	\$ 12,224	\$ 15,000	\$ 8,190	\$ 10,920	\$ 15,000	\$ -	0.00%
650-59642-2200	NATURAL GAS/HEAT	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59642-2230	WATER EXPENSE	\$ 26,063	\$ 30,000	\$ 18,919	\$ 25,226	\$ 30,000	\$ -	0.00%
650-59642-2250	STORMWATER EXPENSE	\$ 1,743	\$ 1,750	\$ 1,307	\$ 1,743	\$ 1,750	\$ -	0.00%
650-59642-2900	OTHER SERVICES	\$ 16,494	\$ 30,000	\$ 10,945	\$ 25,000	\$ 25,000	\$ (5,000)	-16.67%
650-59642-2902	MISC SERVICES-WTP BACKWASH CHG	\$ 38,700	\$ 38,700	\$ 29,025	\$ 38,700	\$ 38,700	\$ -	0.00%
650-59642-2990	TRANSPORTATION EXPENSE	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
650-59642-3900	OTHER SUPPLIES	\$ 7,331	\$ 15,000	\$ 7,230	\$ 7,500	\$ 15,000	\$ -	0.00%
Total OPERATION LABOR/EXPENSE:		\$ 196,497	\$ 225,250	\$ 141,968	\$ 197,656	\$ 222,250	\$ (3,000)	-1.33%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Proposed Budget	Change from Prev Budget	Percent Change
OPERATION MISC EXPENSE								
650-59643-1220	WAGES - FULLTIME- UNION	\$ 77,038	\$ 87,600	\$ 61,982	\$ 82,642	\$ 89,500	\$ 1,900	2.17%
650-59643-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59643-2220	NATURAL GAS/HEAT	\$ 22,002	\$ 35,000	\$ 16,477	\$ 26,500	\$ 35,000	\$ -	0.00%
650-59643-2900	OTHER SERVICES	\$ 14,500	\$ 30,000	\$ -	\$ 22,000	\$ 25,000	\$ (5,000)	-16.67%
650-59643-2990	TRANSPORTATION EXPENSE	\$ 3,189	\$ 400	\$ 1,552	\$ 2,069	\$ 400	\$ -	0.00%
650-59643-3110	POSTAGE	\$ 172	\$ 300	\$ 3,817	\$ 5,089	\$ 300	\$ -	0.00%
650-59643-3900	OTHER SUPPLIES	\$ 26,619	\$ 50,000	\$ 6,702	\$ 26,000	\$ 50,000	\$ -	0.00%
Total OPERATION MISC EXPENSE:		\$ 143,521	\$ 203,300	\$ 90,530	\$ 164,300	\$ 200,200	\$ (3,100)	-1.52%
OPERATING RENTS								
650-59644-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OPERATING RENTS:		\$ -	\$ -	\$ -	\$ -	\$ -		

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Proposed Budget	Change from Prev Budget	Percent Change
MAINT OF STRUCTURES								
650-59651-1220	WAGES - FULLTIME- UNION	\$ 3,460	\$ 1,000	\$ 357	\$ 475	\$ 1,000	\$ -	0.00%
650-59651-2900	OTHER SERVICES	\$ -	\$ 2,000	\$ 1,669	\$ 2,000	\$ 2,000	\$ -	0.00%
650-59651-2990	TRANSPORTATION EXPENSE	\$ 396	\$ -	\$ 27	\$ 36	\$ -		
650-59651-3900	OTHER SUPPLIES	\$ 41	\$ 500	\$ -	\$ 250	\$ 500	\$ -	0.00%
Total MAINT OF STRUCTURES:		\$ 3,897	\$ 3,500	\$ 2,053	\$ 2,761	\$ 3,500	\$ -	0.00%
MAINT OF TREATMENT EQUIP								
650-59652-1220	WAGES - FULLTIME- UNION	\$ 36,513	\$ 37,900	\$ 19,406	\$ 25,875	\$ 38,700	\$ 800	2.11%
650-59652-2990	TRANSPORTATION EXPENSE	\$ 520	\$ 200	\$ 123	\$ 225	\$ 200	\$ -	0.00%
650-59652-3900	OTHER SUPPLIES	\$ 5,534	\$ 5,000	\$ -	\$ 500	\$ 1,000	\$ (4,000)	-80.00%
Total MAINT OF TREATMENT EQUIPMENT		\$ 42,567	\$ 43,100	\$ 19,529	\$ 26,600	\$ 39,900	\$ (3,200)	-7.42%
Total WATER TREATMENT EXPENSE		\$ 502,118	\$ 595,550	\$ 332,836	\$ 507,961	\$ 587,850	\$ (7,700)	-1.29%
TRANSMISSION/DISTRIBUTION OPERATION STORAGE FACILITY								
650-59661-1220	WAGES - FULLTIME- UNION	\$ 12,225	\$ 11,900	\$ 8,124	\$ 10,831	\$ 12,100	\$ 200	1.68%
650-59661-2200	UTILITIES/TELEPHONE	\$ 2,617	\$ 3,000	\$ 1,997	\$ 2,663	\$ 3,000	\$ -	0.00%
650-59661-2210	ELECTRICITY	\$ 15,606	\$ 16,000	\$ 8,969	\$ 11,958	\$ 16,000	\$ -	0.00%
650-59661-2220	NATURAL GAS	\$ 1,560	\$ 2,000	\$ 1,176	\$ 1,567	\$ 2,000	\$ -	0.00%
650-59661-2230	WATER EXPENSE	\$ 497	\$ 500	\$ 398	\$ 530	\$ 500	\$ -	0.00%
650-59661-2240	SEWER EXPENSE	\$ 215	\$ 250	\$ 177	\$ 235	\$ 250	\$ -	0.00%
650-59661-2250	STORMWATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59661-2900	OTHER SERVICES	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
650-59661-2990	TRANSPORTATION EXPENSE	\$ 3,892	\$ 4,000	\$ 972	\$ 3,500	\$ 4,000	\$ -	0.00%
Total OPERATION STORAGE FACILITY:		\$ 36,611	\$ 37,850	\$ 21,811	\$ 31,285	\$ 38,050	\$ 200	0.53%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Proposed Budget	Change from Prev Budget	Percent Change
OPERATION MAINS								
650-59662-1220	WAGES - FULLTIME- UNION	\$ 34,408	\$ 47,400	\$ 31,870	\$ 42,493	\$ 48,400	\$ 1,000	2.11%
650-59662-2990	TRANSPORTATION EXPENSE	\$ 21,448	\$ 20,000	\$ 4,664	\$ 6,218	\$ 15,000	\$ (5,000)	-25.00%
650-59662-3900	OTHER SUPPLIES	\$ 15,514	\$ 10,000	\$ 2,816	\$ 3,755	\$ 10,000	\$ -	0.00%
Total OPERATION MAINS:		\$ 71,370	\$ 77,400	\$ 39,350	\$ 52,466	\$ 73,400	\$ (4,000)	-5.17%
OPERATION METER EXPENSE								
650-59663-1220	WAGES - FULLTIME- UNION	\$ 39,235	\$ 37,900	\$ 21,870	\$ 29,160	\$ 38,700	\$ 800	2.11%
650-59663-2900	OTHER SERVICES	\$ (28,716)	\$ (35,000)	\$ -	\$ -	\$ (35,000)	\$ -	0.00%
650-59663-2910	SHARED METER OFFSET	\$ (40,221)	\$ (35,000)	\$ (27,668)	\$ (36,890)	\$ (35,000)	\$ -	0.00%
650-59663-2990	TRANSPORTATION EXPENSE	\$ 13,477	\$ 9,000	\$ 2,543	\$ 3,390	\$ 9,000	\$ -	0.00%
650-59663-3900	OTHER SUPPLIES	\$ 40,819	\$ 60,000	\$ 19,503	\$ 26,004	\$ 60,000	\$ -	0.00%
Total OPERATION METER EXPENSE:		\$ 24,595	\$ 36,900	\$ 16,247	\$ 21,664	\$ 37,700	\$ 800	2.17%
OPERATION CUSTOMER INSTLL								
650-59664-1220	WAGES - FULLTIME- UNION	\$ 852	\$ 1,900	\$ 8,137	\$ 10,849	\$ 2,000	\$ 100	5.26%
650-59664-2900	OTHER SERVICES	\$ 39,360	\$ 35,000	\$ 18,815	\$ 25,087	\$ 25,000	\$ (10,000)	-28.57%
650-59664-2990	TRANSPORTATION EXPENSE	\$ 420	\$ 500	\$ 1,237	\$ 1,649	\$ 500	\$ -	0.00%
650-59664-3900	OTHER SUPPLIES	\$ 19	\$ 100	\$ 984	\$ 1,312	\$ 100	\$ -	0.00%
Total OPERATION CUSTOMER INSTLL:		\$ 40,652	\$ 37,500	\$ 29,173	\$ 38,897	\$ 27,600	\$ (9,900)	-26.40%
OPERATION MISC EXPENSE								
650-59665-1220	WAGES - FULLTIME- UNION	\$ 30,646	\$ 48,000	\$ 27,202	\$ 36,269	\$ 49,100	\$ 1,100	2.29%
650-59665-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59665-2201	CELLULAR PHONE	\$ 4,548	\$ 5,000	\$ 5,803	\$ 7,738	\$ 6,500	\$ 1,500	30.00%
650-59665-2220	NATURAL GAS/HEAT	\$ 1,280	\$ 2,000	\$ 599	\$ 799	\$ 2,000	\$ -	0.00%
650-59665-2900	OTHER SERVICES	\$ 5,824	\$ 5,000	\$ 4,188	\$ 5,584	\$ 5,000	\$ -	0.00%
650-59665-2990	TRANSPORTATION EXPENSE	\$ 721	\$ 500	\$ 721	\$ 961	\$ 1,200	\$ 700	140.00%
650-59665-3100	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59665-3900	OTHER SUPPLIES	\$ -	\$ 400	\$ -	\$ -	\$ 400	\$ -	0.00%
Total OPERATION MISC EXPENSES:		\$ 43,019	\$ 60,900	\$ 38,514	\$ 51,351	\$ 64,200	\$ 3,300	5.42%

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MAINT RESERVOIRS/STNDPP								
650-59672-1220	WAGES - FULLTIME- UNION	\$ 1,081	\$ 2,400	\$ 292	\$ 389	\$ 2,500	\$ 100	4.17%
650-59672-2900	OTHER SERVICES	\$ 102,761	\$ 70,000	\$ 57,485	\$ 76,647	\$ 75,000	\$ 5,000	7.14%
650-59672-2990	TRANSPORTATION EXPENSE	\$ 78	\$ 100	\$ 39	\$ 52	\$ 100	\$ -	0.00%
650-59672-3900	OTHER SUPPLIES	\$ 517	\$ 1,000	\$ 161	\$ 215	\$ 1,000	\$ -	0.00%
Total MAINT RESERVOIS & STNDPP:		\$ 104,436	\$ 73,500	\$ 57,977	\$ 77,303	\$ 78,600	\$ 5,100	6.94%
MAINT OF MAINS								
650-59673-1220	WAGES - FULLTIME- UNION	\$ 15,459	\$ 9,500	\$ 4,647	\$ 6,197	\$ 9,700	\$ 200	2.11%
650-59673-2900	OTHER SERVICES	\$ 85,613	\$ 60,000	\$ 20,786	\$ 27,715	\$ 60,000	\$ -	0.00%
650-59673-2990	TRANSPORTATION EXPENSE	\$ 6,698	\$ 10,000	\$ 428	\$ 571	\$ 10,000	\$ -	0.00%
650-59673-3900	OTHER SUPPLIES	\$ 9,963	\$ 15,000	\$ 239	\$ 319	\$ 15,000	\$ -	0.00%
Total MAINTENANCE OF MAINS:		\$ 117,733	\$ 94,500	\$ 26,101	\$ 34,802	\$ 94,700	\$ 200	0.21%
MAINT OF SERVICES								
650-59675-1220	WAGES - FULLTIME- UNION	\$ 29,565	\$ 33,200	\$ 28,031	\$ 37,375	\$ 33,900	\$ 700	2.11%
650-59675-2900	OTHER SERVICES	\$ 10,305	\$ 35,000	\$ 31,711	\$ 42,281	\$ 35,000	\$ -	0.00%
650-59675-2990	TRANSPORTATION EXPENSE	\$ 10,037	\$ 4,500	\$ 4,192	\$ 5,589	\$ 4,500	\$ -	0.00%
650-59675-3900	OTHER SUPPLIES	\$ 2,276	\$ 5,000	\$ 4,237	\$ 5,650	\$ 5,000	\$ -	0.00%
Total MAINTENANCE OF SERVICES:		\$ 52,182	\$ 77,700	\$ 68,171	\$ 90,895	\$ 78,400	\$ 700	0.90%
MAINT OF METERS								
650-59676-1220	WAGES - FULLTIME- UNION	\$ 8,517	\$ 9,500	\$ 5,969	\$ 7,958	\$ 9,700	\$ 200	2.11%
650-59676-2900	OTHER SERVICES	\$ 7,121	\$ 7,500	\$ 2,735	\$ 3,647	\$ 7,500	\$ -	0.00%
650-59676-2910	SHARED METER COST OFFSET	\$ (8,194)	\$ (8,000)	\$ (5,133)	\$ (6,843)	\$ (8,000)	\$ -	0.00%
650-59676-2990	TRANSPORTATION EXPENSE	\$ 756	\$ 1,000	\$ 300	\$ 400	\$ 1,000	\$ -	0.00%
650-59676-3900	OTHER SUPPLIES	\$ -	\$ 1,000	\$ 1,261	\$ 1,681	\$ 1,000	\$ -	0.00%
Total MAINTENANCE OF METERS:		\$ 8,200	\$ 11,000	\$ 5,133	\$ 6,843	\$ 11,200	\$ 200	1.82%

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MAINT OF HYDRANTS								
650-59677-1220	WAGES - FULLTIME- UNION	\$ 11,103	\$ 25,000	\$ 9,186	\$ 12,248	\$ 25,400	\$ 400	1.60%
650-59677-2900	OTHER SERVICES	\$ 9,766	\$ 5,000	\$ 1,600	\$ 2,133	\$ 5,000	\$ -	0.00%
650-59677-2990	TRANSPORTATION EXPENSE	\$ 1,600	\$ 3,000	\$ 684	\$ 912	\$ 3,000	\$ -	0.00%
650-59677-3900	OTHER SUPPLIES	\$ 2,317	\$ 4,500	\$ 2,173	\$ 2,898	\$ 4,500	\$ -	0.00%
Total MAINTENANCE OF HYDRANTS:		\$ 24,785	\$ 37,500	\$ 13,643	\$ 18,191	\$ 37,900	\$ 400	1.07%
MAINT OF MISC PLANT								
650-59678-2900	OTHER SERVICES	\$ 28,742	\$ 15,000	\$ 8,939	\$ 11,918	\$ 15,000	\$ -	0.00%
Total MAINT OF MISC PLANT:		\$ 28,742	\$ 15,000	\$ 8,939	\$ 11,918	\$ 15,000	\$ -	0.00%
Total TRANSMISSION/DISTRIBUTION EXPENSE		\$ 552,325	\$ 559,750	\$ 325,057	\$ 435,615	\$ 556,750	\$ (3,000)	-0.54%
CUSTOMER ACCOUNTS EXPENSES								
SUPERVISION								
650-59901-1100	FULLTIME SALARIES	\$ 18,285	\$ 19,000	\$ 14,366	\$ 19,154	\$ 20,800	\$ 1,800	9.47%
650-59901-2201	CELLULAR PHONE	\$ -	\$ 50	\$ -	\$ -	\$ 50	\$ -	0.00%
Total SUPERVISION:		\$ 18,285	\$ 19,050	\$ 14,366	\$ 19,154	\$ 20,850	\$ 1,800	9.45%
OPERATION METER READING								
650-59902-1220	WAGES - FULLTIME- UNION	\$ 16,221	\$ 18,300	\$ 13,172	\$ 17,563	\$ 19,000	\$ 700	3.83%
650-59902-1240	WAGES-UNION PART TIME	\$ 3,016	\$ 3,600	\$ 2,060	\$ 2,746	\$ 3,700	\$ 100	2.78%
650-59902-1390	WAGES-CAR ALLOW	\$ 21	\$ -	\$ 21	\$ 28	\$ -	\$ -	
650-59902-2201	CELLULAR PHONE	\$ 165	\$ 350	\$ 102	\$ 136	\$ 350	\$ -	0.00%
650-59902-2900	OTHER SERVICES	\$ 203	\$ 1,500	\$ 37	\$ 49	\$ 1,500	\$ -	0.00%
650-59902-2990	TRANSPORTATION EXPENSE	\$ 509	\$ 1,000	\$ 335	\$ 446	\$ 1,000	\$ -	0.00%
650-59902-3110	POSTAGE	\$ 49	\$ 300	\$ 52	\$ 69	\$ 300	\$ -	0.00%
650-59902-3900	OTHER SUPPLIES	\$ 48	\$ 100	\$ 6	\$ 9	\$ 100	\$ -	0.00%
Total OPERATION METER READING:		\$ 20,233	\$ 25,150	\$ 15,785	\$ 21,046	\$ 25,950	\$ 800	3.18%

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CUSTOMER ACCTG/COLLECT								
650-59903-1220	WAGES - FULLTIME- UNION	\$ 43,663	\$ 44,200	\$ 33,473	\$ 44,630	\$ 49,600	\$ 5,400	12.22%
650-59903-2900	OTHER SERVICES	\$ -	\$ 10,000	\$ -	\$ -	\$ -		
650-59903-2990	TRANSPORTATION EXPENSE	\$ 267	\$ 250	\$ 0	\$ -	\$ 250	\$ -	0.00%
650-59903-3110	POSTAGE	\$ 13,556	\$ 15,000	\$ 12,966	\$ 17,288	\$ 15,000	\$ -	0.00%
650-59903-3900	OTHER SUPPLIES	\$ 4,566	\$ 7,000	\$ 2,040	\$ 2,721	\$ 7,000	\$ -	0.00%
Total CUSTOMER ACCTG & COLLECT:		\$ 62,052	\$ 76,450	\$ 48,479	\$ 64,639	\$ 71,850	\$ (4,600)	-6.02%
UNCOLLECTIBLE ACCTS								
650-59904-2900	OTHER SERVICES	\$ 2,995	\$ 2,500	\$ (2,400)	\$ 2,500	\$ 2,500	\$ -	0.00%
Total UNCOLLECTIBLE ACCOUNTS:		\$ 2,995	\$ 2,500	\$ (2,400)	\$ 2,500	\$ 2,500	\$ -	0.00%
CUSTOMER ACCTG/COLLECT								
650-59906-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59906-2900	OTHER SERVICES	\$ -	\$ 750	\$ -	\$ -	\$ 750	0	0.00%
650-59906-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ 25	\$ -		
650-59906-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
Total CUSTOMER ACCTG & COLLECT:		0	750	0	25	750	0	0.00%
Total CUSTOMER ACCOUNTS EXPENSES		\$ 103,565	\$ 123,900	\$ 76,230	\$ 107,364	\$ 121,900	\$ (2,000)	-1.61%
ADMINISTRATIVE/GENERAL EXECUTIVE/GENERAL SALARIES								
650-59920-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59920-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ 15,500	\$ -	\$ -	\$ 20,000	\$ 4,500	29.03%
650-59920-1220	WAGES - FULLTIME- UNION	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59920-2100	CITY ADMIN ALLOC (WAGES)	\$ 108,715	\$ 106,150	\$ 86,291	\$ 115,055	\$ 120,000	\$ 13,850	13.05%
Total EXECUTIVE & GENERAL SALARIES:		\$ 108,715	\$ 121,650	\$ 86,291	\$ 115,055	\$ 140,000	\$ 18,350	15.08%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Proposed Budget	Change from Prev Budget	Percent Change
OFFICE SUPPLIES/EXPENSE								
650-59921-2200	UTILITIES/TELEPHONE	\$ 213	\$ 300	\$ 151	\$ 202	\$ 300	\$ -	0.00%
650-59921-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ 130	\$ 173	\$ -		
650-59921-3100	OFFICE SUPPLIES	\$ 2,448	\$ 1,500	\$ 2,007	\$ 2,676	\$ 3,000	\$ 1,500	100.00%
650-59921-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59921-3900	OTHER SUPPLIES	\$ 2,136	\$ -	\$ 1,765	\$ 2,354	\$ -		
Total OFFICE SUPPLIES & EXPENSE:		\$ 4,797	\$ 1,800	\$ 4,053	\$ 5,405	\$ 3,300	\$ 1,500	83.33%
OUTSIDE SERVICES EMPLOYED								
650-59923-2100	PROFESSIONAL SERVICES	\$ 51,498	\$ 60,000	\$ 45,016	\$ 60,022	\$ 62,000	\$ 2,000	3.33%
650-59923-2160	SAFETY COORDINATOR	\$ 2,423	\$ 3,000	\$ 885	\$ 1,180	\$ 3,000	\$ -	0.00%
650-59923-2900	OTHER SERVICES	\$ 52,688	\$ 50,000	\$ 36,771	\$ 49,028	\$ 30,000	\$ (20,000)	-40.00%
650-59923-2902	MISC SERVICES-CONSULTANT FEE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59923-5950	TRANSFER TO CAP PROJ FNDS	\$ 5,763	\$ 4,080	\$ 5,763	\$ 7,684	\$ 9,350	\$ 5,270	129.16%
Total OUTSIDE SERVICES EMPLOYED:		\$ 112,372	\$ 117,080	\$ 88,435	\$ 117,914	\$ 104,350	\$ (12,730)	-10.87%
PROPERTY INSURANCE								
650-59924-5100	PUBLIC LIABILITY INSURNCE	\$ 7,596	\$ 8,000	\$ 5,688	\$ 7,584	\$ 8,615	\$ 615	7.69%
650-59924-5110	PROPERTY INSURANCE	\$ 22,137	\$ 25,000	\$ 16,271	\$ 21,694	\$ 25,000	\$ -	0.00%
650-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 162	\$ 200	\$ 131	\$ 174	\$ 200	\$ -	0.00%
650-59924-5120	FLEET INSURANCE	\$ 5,478	\$ 5,500	\$ 4,346	\$ 5,795	\$ 6,605	\$ 1,105	20.09%
650-59924-5140	UMBRELLA INSURANCE	\$ 3,510	\$ 4,000	\$ 2,969	\$ 3,958	\$ 4,535	\$ 535	13.38%
650-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59924-5190	CRIME INSURANCE	\$ 136	\$ 150	\$ 102	\$ 136	\$ 150	\$ -	0.00%
Total PROPERTY INSURANCE:		\$ 39,020	\$ 42,850	\$ 29,506	\$ 39,341	\$ 45,105	\$ 2,255	5.26%
INJURIES/DAMAGES								
650-59925-5130	WORKMEN'S COMPENSATION	\$ 16,798	\$ 19,000	\$ 12,550	\$ 16,733	\$ 19,000	\$ -	0.00%
Total INJURIES & DAMAGES:		\$ 16,798	\$ 19,000	\$ 12,550	\$ 16,733	\$ 19,000	\$ -	0.00%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Proposed Budget	Change from Prev Budget	Percent Change
EMPLOYEE PENSION/BENEFITS								
650-59926-1310	WI RETIREMENT	\$ 40,219	\$ 47,700	\$ 30,303	\$ 40,405	\$ 48,500	\$ 800	1.68%
650-59926-1330	HEALTH INSURANCE	\$ 111,914	\$ 125,900	\$ 71,192	\$ 94,922	\$ 111,500	\$ (14,400)	-11.44%
650-59926-1332	HEALTH INSURANCE-RETIREE	\$ 16,355	\$ 16,000	\$ 23,653	\$ 31,538	\$ 25,500	\$ 9,500	59.38%
650-59926-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59926-1334	HEALTH INSURANCE OPT-OUT	\$ 615	\$ 1,100	\$ 1,461	\$ 1,949	\$ 18,000		
650-59926-1340	LIFE INSURANCE	\$ 1,260	\$ 2,200	\$ 928	\$ 1,237	\$ 2,200	\$ -	0.00%
650-59926-1350	OTHER BENEFITS	\$ (2,750)	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	0.00%
650-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 27,251	\$ 28,000	\$ 22,328	\$ 29,770	\$ 31,500	\$ 3,500	12.50%
650-59926-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59926-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total EMPLOYEE PENSION & BENEFIT:		\$ 194,862	\$ 223,900	\$ 149,866	\$ 199,821	\$ 240,200	\$ 16,300	7.28%
REGULATORY COMM EXPENSE								
650-59928-2900	OTHER SERVICES	\$ 176	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
Total REGULATORY COMM EXPENSE:		\$ 176	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
MISC GENERAL EXPENSE								
650-59930-1220	WAGES - FULLTIME- UNION	\$ 25,668	\$ 9,500	\$ 18,566	\$ 24,755	\$ 9,700	\$ 200	2.11%
650-59930-2900	OTHER SERVICES	\$ 1,467	\$ 2,000	\$ 995	\$ 1,326	\$ 2,000	\$ -	0.00%
650-59930-2910	PRINTING/ADVERTISING	\$ 120	\$ 300	\$ 177	\$ 236	\$ 300	\$ -	0.00%
650-59930-2920	TRAINING	\$ 4,281	\$ 2,500	\$ 3,211	\$ 4,282	\$ 2,500	\$ -	0.00%
650-59930-2990	TRANSPORTATION EXPENSE	\$ 2,037	\$ 100	\$ 1,062	\$ 1,417	\$ 100	\$ -	0.00%
650-59930-3210	MEMBERSHIP & DUES	\$ 6,014	\$ 3,500	\$ 1,689	\$ 2,253	\$ 3,500	\$ -	0.00%
650-59930-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59930-3300	TRAVEL	\$ 3,887	\$ 3,000	\$ 1,147	\$ 1,529	\$ 3,000	\$ -	0.00%
650-59930-3900	OTHER SUPPLIES	\$ -	\$ 250	\$ 0	\$ -	\$ 250	\$ -	0.00%
Total MISC GENERAL EXPENSES:		\$ 43,475	\$ 21,150	\$ 26,848	\$ 35,798	\$ 21,350	\$ 200	0.95%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Proposed Budget	Change from Prev Budget	Percent Change
OPERATION RENTS								
650-59931-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-5999-1311	GASB 68 PENSION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OPERATION RENTS:		\$ -	\$ -	\$ -	\$ -	\$ -		
Total ADMINISTRATIVE GENERAL EXPENSES:		\$ 520,214	\$ 550,430	\$ 397,549	\$ 533,067	\$ 576,305	\$ 25,875	4.70%
Total EXPENSES:		\$ 1,805,098	\$ 1,968,830	\$ 1,223,267	\$ 1,707,780	\$ 2,014,105	\$ 45,275	2.30%
OTHER OPERATING EXPENSES								
650-59403-9750	DEPRECIATION EXPENSE	\$ 525,594	\$ 560,000	\$ 422,467	\$ 563,289	\$ 560,000	\$ -	0.00%
650-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 7,708	\$ 8,325	\$ 6,088	\$ 8,117	\$ 8,900	\$ 575	6.91%
650-59408-9700	PROPERTY TAX EQUIVALENT	\$ 291,625	\$ 337,000	\$ 228,339	\$ 304,452	\$ 337,000	\$ -	0.00%
650-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 43,455	\$ 52,900	\$ 33,186	\$ 44,248	\$ 53,400	\$ 500	0.95%
650-59408-9703	PSC REMAINDER ASSESSMENT	\$ 2,594	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	0.00%
Total OTHER OPERATING EXPENSES:		\$ 870,976	\$ 961,225	\$ 690,079	\$ 920,106	\$ 962,300	\$ 1,075	0.11%
Total OPERATING EXPENSES		\$ 2,676,073	\$ 2,930,055	\$ 1,913,346	\$ 2,627,886	\$ 2,976,405	\$ 46,350	1.58%
NET OPERATING INCOME (LOSS):		\$ 340,357	\$ 136,745	\$ 453,012	\$ 483,370	\$ 127,395	\$ (9,350)	-6.84%
OTHER INCOME								
650-48600	CONTRIBUTION IN AID	\$ 240,314	\$ 200,000	\$ -		\$ 200,000	\$ -	0.00%
650-43000	GRANT REVENUE	\$ 206,447	\$ -	\$ -		\$ -		
650-48900	OTHER REV/TRANSFER FROM HRA	\$ -	\$ -	\$ -		\$ -		
650-49210	TRANSFER IN	\$ 91,258	\$ 100,000	\$ 78,193	\$ 80,000	\$ 100,000		
650-49415	REVENUES FROM MDSE & JOBBING	\$ 2,453	\$ 7,000	\$ 3,348	\$ 4,465	\$ 7,000	\$ -	0.00%
650-49416	MERCHANDISING & JOBBING COSTS	\$ (2,453)	\$ (7,000)	\$ (259)	\$ (4,465)	\$ (7,000)	\$ -	0.00%
TOTAL OTHER INCOME		\$ 538,019	\$ 300,000	\$ 81,282	\$ 80,000	\$ 300,000	\$ -	0.00%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Proposed Budget	Change from Prev Budget	Percent Change
TOTAL INCOME (LOSS) BEFORE INTEREST:		\$ 878,376	\$ 436,745	\$ 534,295	\$ 563,370	\$ 427,395	\$ (9,350)	-2.14%
INTEREST CHARGES								
650-59427-6210	INTEREST ON LONG TERM DEBT	\$ 116,737	\$ 115,000	\$ 83,528	\$ 115,000	\$ 115,000	\$ -	0.00%
650-59430-6210	INTEREST ON ADVANCES FROM MUNI	\$ 28,518	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
650-59427-6230	DEBT PREMIUM	\$ (9,458)	\$ -	\$ -	\$ -	\$ -		
650-49426	OTHER INCOME DEDUCTIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
650-49428	AMORTIZATION OF DEBT DISC/CHRG	\$ -	\$ -	\$ -	\$ -	\$ -		
650-49430	INTEREST ON DEBT-MUNI	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59999-1311	GASB 68 PENSION EXPENSE	\$ 43,689	\$ -	\$ -	\$ -	\$ -		
650-59999-1321	GASB 75 OPEB EXPENSE	\$ (14,663)	\$ -	\$ -	\$ -	\$ -		
650-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL INTEREST CHARGES		\$ 164,824	\$ 135,000	\$ 83,528	\$ 135,000	\$ 135,000	\$ -	0.00%
TOTAL INCOME (LOSS)		\$ 713,552	\$ 301,745	\$ 450,766	\$ 428,370	\$ 292,395	\$ (9,350)	-3.10%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
ELECTRIC UTILITY								
REVENUES								
660-44061	ELEC-RESIDENTIAL-URBANRG1	\$ 4,315,818	\$ 4,403,900	\$ 3,298,359	\$ 4,397,812	\$ 4,425,100	21,200	0.48%
660-44162	ELEC-RESIDENTIAL-RURALRG1	\$ 24,666	\$ 25,600	\$ 18,803	\$ 25,070	\$ 25,200	(400)	-1.56%
660-44271	ELEC-COMMERCIAL-CS1	\$ 1,057,524	\$ 1,078,300	\$ 795,580	\$ 1,060,774	\$ 1,090,100	11,800	1.09%
660-44381	ELEC-COMM & IND-SMALL-CP1	\$ 1,152,816	\$ 1,160,000	\$ 819,575	\$ 1,092,767	\$ 1,117,100	(42,900)	-3.70%
660-44382	ELEC-COMM & IND-LARGE-CP2	\$ 2,092,173	\$ 2,108,600	\$ 1,609,479	\$ 2,145,972	\$ 2,207,300	98,700	4.68%
660-44383	ELEC-INDUSTRIAL-TOD-CP3	\$ 514,509	\$ 557,700	\$ 348,437	\$ 464,583	\$ 507,800	(49,900)	-8.95%
660-44491	URBAN-PRIV AREA LTS-MS1	\$ 23,901	\$ 32,000	\$ 1,417	\$ 1,889	\$ 10,400	(21,600)	-67.50%
660-44493	ELEC-STREET LIGHTING-MS1	\$ 154,135	\$ 162,100	\$ 124,748	\$ 166,331	\$ 173,900	11,800	7.28%
660-44494	ELEC-ATHLETIC FIELD SERV-MS3	\$ -	\$ 400	\$ -	\$ -	\$ -		
660-44895	ELEC-INTERDEPARTMENT-MP1	\$ 25,840	\$ 26,400	\$ 15,402	\$ 20,535	\$ 32,100	5,700	21.59%
Total ELECTRIC SALES REVENUE:		\$ 9,361,382	\$ 9,555,000	\$ 7,031,800	\$ 9,375,734	\$ 9,589,000	34,000	0.36%
OTHER OPERATING REVENUES								
660-49450	OTHER REVENUE/FORFIETDISC	\$ 29,990	\$ 18,500	\$ 20,247	\$ 27,000	\$ 18,500	0	0.00%
660-49456	OTHER ELECTRIC REVENUE	\$ 11	\$ 15,000	\$ 4,873	\$ 12,700	\$ 15,000	0	0.00%
660-49510	MISC SERVICE REVENUES	\$ 200	\$ 5,000	\$ 50	\$ 2,500	\$ 5,000	0	0.00%
660-49540	RENT FROM ELECTRIC PROP	\$ 80,447	\$ 116,000	\$ 35,075	\$ 116,000	\$ 116,000	0	0.00%
660-49556	OTHER ELECTRIC REVENUES	\$ 3,604	\$ 2,500	\$ 10,416	\$ 4,700	\$ 2,500	0	0.00%
Total OTHER OPERATING REVENUES		\$ 114,251	\$ 157,000	\$ 70,661	\$ 162,900	\$ 157,000	0	0.00%
OTHER FINANCING SOURCES								
660-49560	FEE ON SALES TAXES	\$ 1,322	\$ 1,000	\$ 1,108	\$ 1,500	\$ 1,000	0	0.00%
Total OTHER FINANCING SOURCES:		\$ 1,322	\$ 1,000	\$ 1,108	\$ 1,500	\$ 1,000	0	0.00%
Total REVENUES		\$ 9,476,955	\$ 9,713,000	\$ 7,103,570	\$ 9,540,134	\$ 9,747,000	34,000	0.35%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
EXPENDITURES								
CLEARING EXPENDITURES								
660-56600-1500	OTHER EARNINGS	\$ -	\$ -	\$ 0	\$ -	\$ -		
Total CLEARING EXPENDITURES:		\$ -	\$ -	\$ 0	\$ -	\$ -		
OPERATION PURCHASE POWER								
660-59555-2900	OTHER SERVICES	\$ 6,766,247	\$ 7,021,300	\$ 5,075,537	\$ 6,767,383	\$ 6,930,000	(91,300)	-1.30%
Total OPERATION PURCHASED POWER:		\$ 6,766,247	\$ 7,021,300	\$ 5,075,537	\$ 6,767,383	\$ 6,930,000	(91,300)	-1.30%
OPERATION STATION EXPENSE								
660-59582-1220	WAGES - FULLTIME	\$ 19,219	\$ 25,600	\$ 17,448	\$ 22,683	\$ 19,700	(5,900)	-23.05%
660-59582-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59582-2220	NATURAL GAS/HEAT	\$ 247	\$ 500	\$ 116	\$ 173	\$ 500	-	0.00%
660-59582-2900	OTHER SERVICES	\$ 3,715	\$ 250	\$ -	\$ -	\$ 250	-	0.00%
660-59582-2990	TRANSPORTATION EXPENSE	\$ (2,481)	\$ 5,000	\$ 5,627	\$ 5,955	\$ 5,000	-	0.00%
660-59582-3900	OTHER SUPPLIES	\$ 380	\$ 750	\$ 2,519	\$ 3,829	\$ 750	-	0.00%
Total OPERATION STATION EXPENSE:		\$ 21,081	\$ 32,100	\$ 25,709	\$ 32,639	\$ 26,200	(5,900)	-18.38%
OPERATION OVERHEAD LINE								
660-59583-1220	WAGES - FULLTIME	\$ 5,552	\$ 5,200	\$ 3,247	\$ 4,221	\$ 5,400	200	3.85%
660-59583-2900	OTHER SERVICES	\$ 141	\$ 300	\$ -	\$ -	\$ 300	0	0.00%
660-59583-2990	TRANSPORTATION EXPENSE	\$ (932)	\$ 1,250	\$ 1,281	\$ 1,904	\$ 1,250	0	0.00%
660-59583-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ 710	\$ 1,079	\$ 300	0	0.00%
Total OPERATION OVERHEAD LINE:		\$ 4,761	\$ 7,050	\$ 5,238	\$ 7,204	\$ 7,250	200	2.84%
OPERATION UNDERGROUND LINES								
660-59584-1220	WAGES - FULLTIME	\$ 36,090	\$ 38,400	\$ 48,255	\$ 62,732	\$ 48,100	9,700	25.26%
660-59584-2900	OTHER SERVICES	\$ 141	\$ 300	\$ 168	\$ 251	\$ 300	0	0.00%
660-59584-2990	TRANSPORTATION EXPENSE	\$ (2,853)	\$ 6,000	\$ 12,721	\$ 16,889	\$ 6,000	0	0.00%
660-59584-3900	OTHER SUPPLIES	\$ (135)	\$ 500	\$ 3,241	\$ 3,788	\$ 500	0	0.00%
Total OPERATION UNDERGROUND LINES:		\$ 33,242	\$ 45,200	\$ 64,386	\$ 83,660	\$ 54,900	9,700	21.46%

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OPERATION STREET LIGHTING								
660-59585-1220	WAGES - FULLTIME	\$ -	\$ 900	\$ -	\$ -	\$ 100	(800)	-88.89%
660-59585-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59585-2990	TRANSPORTATION EXPENSE	\$ (48)	\$ 100	\$ -	\$ -	\$ 100	-	0.00%
660-59585-3900	OTHER SUPPLIES	\$ 105	\$ 400	\$ -	\$ -	\$ 400	-	0.00%
Total OPERATION STREET LIGHTING:		\$ 57	\$ 1,400	\$ -	\$ -	\$ 600	(800)	-57.14%
OPERATION METER EXPENSES								
660-59586-1220	WAGES - FULLTIME	\$ 29,660	\$ 34,200	\$ 31,294	\$ 40,683	\$ 57,400	23,200	67.84%
660-59586-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59586-2990	TRANSPORTATION EXPENSE	\$ (871)	\$ 5,000	\$ 1,791	\$ 2,376	\$ 5,000	0	0.00%
660-59586-3900	OTHER SUPPLIES	\$ (37,685)	\$ 5,000	\$ 96	\$ 145	\$ 5,000	0	0.00%
Total METER EXPENSES:		\$ (8,896)	\$ 44,200	\$ 33,181	\$ 43,204	\$ 67,400	23,200	52.49%
OPERATION CUSTOMERS INSTALL								
660-59587-1220	WAGES - FULLTIME	\$ 20,098	\$ 8,600	\$ 18,452	\$ 23,988	\$ 16,800	8,200	95.35%
660-59587-2990	TRANSPORTATION EXPENSE	\$ (2,898)	\$ 3,000	\$ 2,073	\$ 2,924	\$ 3,000	0	0.00%
660-59587-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OPERATING CUSTOMERS INSTALL:		\$ 17,201	\$ 11,600	\$ 20,525	\$ 26,912	\$ 19,800	8,200	70.69%

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OPERATION MISC DISTRIBUTION								
660-59588-1220	WAGES - FULLTIME	\$ 161,719	\$ 179,200	\$ 105,848	\$ 137,602	\$ 181,200	2,000	1.12%
660-59588-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-2201	CELLULAR PHONE	\$ 4,280	\$ 5,000	\$ 3,117	\$ 4,191	\$ 5,000	0	0.00%
660-59588-2210	ELECTRICITY	\$ 9,521	\$ 12,500	\$ 8,134	\$ 11,285	\$ 12,500	0	0.00%
660-59588-2220	NATURAL GAS/HEAT	\$ 5,298	\$ 7,000	\$ 2,687	\$ 3,955	\$ 7,000	0	0.00%
660-59588-2230	WATER EXPENSE	\$ 1,460	\$ 1,600	\$ 1,154	\$ 1,540	\$ 1,600	0	0.00%
660-59588-2240	SEWER EXPENSE	\$ 366	\$ 425	\$ 277	\$ 371	\$ 425	0	0.00%
660-59588-2250	STORM WATER UTILITY CHARGES	\$ 4,211	\$ 4,400	\$ 3,158	\$ 4,211	\$ 4,400	0	0.00%
660-59588-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-2900	OTHER SERVICES	\$ 4,472	\$ 6,500	\$ 5,505	\$ 8,051	\$ 6,500	0	0.00%
660-59588-2990	TRANSPORTATION EXPENSE	\$ (5,729)	\$ 6,000	\$ 5,386	\$ 6,574	\$ 3,000	(3,000)	-50.00%
660-59588-3100	OFFICE SUPPLIES EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-3110	POSTAGE	\$ 117	\$ 250	\$ 161	\$ 231	\$ 250	-	0.00%
660-59588-3900	OTHER SUPPLIES	\$ 34,936	\$ 50,000	\$ 43,294	\$ 55,000	\$ 50,000	-	0.00%
Total OPERATION MISC DISTRIBUTION:		\$ 220,651	\$ 272,875	\$ 178,721	\$ 233,011	\$ 271,875	(1,000)	-0.37%
MAINT OF STATION EQUIPMENT								
660-59592-1220	WAGES - FULLTIME	\$ 1,851	\$ 900	\$ 98	\$ 128	\$ 2,800	1,900	211.11%
660-59592-2900	OTHER SERVICES	\$ 37,885	\$ 35,000	\$ 11,770	\$ 16,987	\$ 35,000	0	0.00%
660-59592-2990	TRANSPORTATION EXPENSE	\$ (227)	\$ 1,000	\$ -	\$ -	\$ 1,000	0	0.00%
Total MAINT OF STATION EQUIPMENT:		\$ 39,509	\$ 36,900	\$ 11,868	\$ 17,115	\$ 38,800	1,900	5.15%
MAINT OF OVERHEAD POLES/LINES								
660-59593-1220	WAGES - FULLTIME	\$ 177,319	\$ 178,400	\$ 125,309	\$ 162,901	\$ 179,100	700	0.39%
660-59593-2900	OTHER SERVICES	\$ 1,391	\$ 30,000	\$ 2,102	\$ 286	\$ 30,000	0	0.00%
660-59593-2990	TRANSPORTATION EXPENSE	\$ (23,346)	\$ 35,000	\$ 37,043	\$ 53,318	\$ 35,000	0	0.00%
660-59593-3900	OTHER SUPPLIES	\$ 15,381	\$ 4,500	\$ 10,100	\$ 14,878	\$ 4,500	0	0.00%
Total MAINT OF OVERHEAD POLES/LINES:		\$ 170,745	\$ 247,900	\$ 174,554	\$ 231,384	\$ 248,600	700	0.28%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
MAINT OF UNDERGRD FACILITIES								
660-59594-1220	WAGES - FULLTIME	\$ 3,389	\$ 6,000	\$ 996	\$ 1,295	\$ 5,700	(300)	-5.00%
660-59594-2900	OTHER SERVICES	\$ 98	\$ 500	\$ -	\$ -	\$ 500	-	0.00%
660-59594-2990	TRANSPORTATION EXPENSE	\$ (398)	\$ 1,500	\$ 378	\$ 562	\$ 1,500	-	0.00%
660-59594-3900	OTHER SUPPLIES	\$ 2,839	\$ 2,000	\$ 3,912	\$ 5,397	\$ 2,000	-	0.00%
Total MAINT OF UNDERGRD FCLTIES:		\$ 5,929	\$ 10,000	\$ 5,286	\$ 7,254	\$ 9,700	(300)	-3.00%
MAINT OF LINE TRANSFORMERS								
660-59595-1220	WAGES - FULLTIME	\$ -	\$ 4,300	\$ -	\$ -	\$ 2,900	(1,400)	-32.56%
660-59595-2900	OTHER SERVICES	\$ 6,088	\$ 500	\$ 9,695	\$ 10,000	\$ 500	-	0.00%
660-59595-2990	TRANSPORTATION EXPENSE	\$ (1,316)	\$ 1,000	\$ -	\$ -	\$ 1,000	-	0.00%
660-59595-3900	OTHER SUPPLIES	\$ 15,549	\$ 600	\$ (54)	\$ -	\$ 600	-	0.00%
Total MAINT OF LINE TRANSFORMERS:		\$ 20,321	\$ 6,400	\$ 9,641	\$ 10,000	\$ 5,000	(1,400)	-21.88%
MAINT OF STREET LIGHTING								
660-59596-1220	WAGES - FULLTIME	\$ 3,380	\$ 8,600	\$ 2,545	\$ 3,309	\$ 4,900	(3,700)	-43.02%
660-59596-2990	TRANSPORTATION EXPENSE	\$ (416)	\$ 1,000	\$ 2,039	\$ 3,030	\$ 1,000	-	0.00%
660-59596-3900	OTHER SUPPLIES	\$ 8,876	\$ 3,000	\$ 5,110	\$ 7,801	\$ 3,000	-	0.00%
Total MAINT OF STREET LIGHTING:		\$ 11,840	\$ 12,600	\$ 9,694	\$ 14,139	\$ 8,900	(3,700)	-29.37%
MAINT OF ELECTRIC METERS								
660-59597-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
660-59597-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
660-59597-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total MAINT OF ELECTRIC METERS:		\$ -	\$ -	\$ -	\$ -	\$ -	-	-
MAINT OF DISTRIB PLANT								
660-59598-2900	OTHER SERVICES	\$ 16,797	\$ 14,000	\$ 12,005	\$ 16,162	\$ 14,000	0	0.00%
660-59598-3900	OTHER SUPPLIES	\$ 1,091	\$ -	\$ 336	\$ 508	\$ -	-	-
Total MAINT OF MISC DISTRIB PLANT:		\$ 16,797	\$ 14,000	\$ 12,005	\$ 16,162	\$ 14,000	0	0.00%
Total DISTRIBUTION EXPENSES:		\$ 553,237	\$ 742,225	\$ 550,808	\$ 722,683	\$ 773,025	30,800	4.15%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
CUSTOMER ACCOUNTS EXPENSE								
SUPERVISION								
660-59901-1100	FULLTIME SALARIES	\$ 22,414	\$ 23,300	\$ 17,610	\$ 22,893	\$ 25,500	2,200	9.44%
660-59901-2201	CELLULAR PHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
Total SUPERVISION:		\$ 22,414	\$ 23,300	\$ 17,610	\$ 22,893	\$ 25,500	2,200	9.44%
OPERATION METER READING								
660-59902-1220	WAGES - FULLTIME	\$ 19,590	\$ 22,400	\$ 15,909	\$ 20,681	\$ 23,000	600	2.68%
660-59902-1240	WAGES PART TIME	\$ 3,656	\$ 4,300	\$ 2,497	\$ 3,246	\$ 4,500	200	4.65%
660-59902-1390	WAGES-CAR ALLOW	\$ 26	\$ -	\$ 26	\$ 33	\$ -		
660-59902-2201	CELLULAR PHONE	\$ 162	\$ 300	\$ 101	\$ 132	\$ 300	0	0.00%
660-59902-2900	OTHER SERVICES	\$ 9,975	\$ 9,000	\$ 8,029	\$ 9,910	\$ 9,000	0	0.00%
660-59902-2990	TRANSPORTATION EXPENSE	\$ 509	\$ 1,000	\$ 372	\$ 482	\$ 1,000	0	0.00%
660-59902-3110	POSTAGE	\$ 33	\$ 100	\$ 34	\$ 49	\$ 100	0	0.00%
660-59902-3900	OTHER SUPPLIES	\$ 62	\$ 100	\$ 12	\$ 18	\$ 100	0	0.00%
Total OPERATION METER READING:		\$ 34,013	\$ 37,200	\$ 26,979	\$ 34,550	\$ 38,000	800	2.15%
CUSTOMER ACCT/COLLECT								
660-59903-1220	WAGES - FULLTIME	\$ 52,595	\$ 54,800	\$ 49,560	\$ 64,428	\$ 60,500	5,700	10.40%
660-59903-2900	OTHER SERVICES	\$ -	\$ 500	\$ -	\$ -	\$ 500		
660-59903-2990	TRANSPORTATION EXPENSE	\$ (146)	\$ 3,000	\$ 1,848	\$ 2,430	\$ 3,000	0	0.00%
660-59903-3110	POSTAGE	\$ 21,103	\$ 34,000	\$ 18,389	\$ 24,692	\$ 34,000	0	0.00%
660-59903-3900	OTHER SUPPLIES	\$ 6,060	\$ 10,000	\$ 3,461	\$ 5,134	\$ 10,000	0	0.00%
Total CUSTOMER ACCTG & COLLECT:		\$ 79,612	\$ 102,300	\$ 73,258	\$ 96,684	\$ 108,000	5,700	5.57%
UNCOLLECTIBLE ACCOUNTS								
660-59904-2900	OTHER SERVICES	\$ 9,540	\$ 10,000	\$ 950	\$ 1,425	\$ 10,000	0	0.00%
Total UNCOLLECTIBLE ACCOUNTS:		\$ 9,540	\$ 10,000	\$ 950	\$ 1,425	\$ 10,000	0	0.00%
Total CUSTOMER ACCOUNTS EXPENSE:		\$ 145,579	\$ 172,800	\$ 118,797	\$ 155,551	\$ 181,500	8,700	5.03%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
SALES/ADVERTISING EXPENSE								
660-59913-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59913-2900	OTHER SERVICES	\$ 760	\$ 500	\$ 250	\$ 375	\$ 500	0	0.00%
Total ADVERTISING EXPENSES:		\$ 760	\$ 500	\$ 250	\$ 375	\$ 500	0	0.00%
ADMINISTRATIVE/GENERAL SALARIES								
EXECUTIVE/GENERAL SALARIES								
660-59920-1100	FULLTIME SALARIES	\$ 113,044	\$ 128,400	\$ 81,504	\$ 129,469	\$ 133,800	5,400	4.21%
660-59920-1200	WAGES - FULLTIME	\$ 46,866	\$ 55,300	\$ 39,081	\$ 59,150	\$ 39,200	(16,100)	-29.11%
660-59920-1220	WAGES - FULLTIME	\$ 10,704	\$ -	\$ 15,505	\$ -	\$ -		
660-59920-2100	CITY ADMIN ALLOC (WAGES)	\$ 99,283	\$ 103,150	\$ 79,176	\$ 106,612	\$ 105,000	1,850	1.79%
Total EXECUTIVE & GENERAL SALARIES:		\$ 269,897	\$ 286,850	\$ 215,267	\$ 295,231	\$ 278,000	(8,850)	-3.09%
OFFICE SUPPLIES/EXPENSE								
660-59921-2200	UTILITIES/TELEPHONE	\$ 581	\$ 500	\$ 320	\$ 431	\$ 500	0	0.00%
660-59921-2900	OTHER SERVICES	\$ 784	\$ 1,000	\$ 1,027	\$ 1,540	\$ 1,000	0	0.00%
660-59921-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59921-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59921-3300	TRAVEL	\$ 81	\$ 150	\$ -	\$ -	\$ 150	0	0.00%
660-59921-3900	OTHER SUPPLIES	\$ 7,551	\$ 15,000	\$ 8,824	\$ 12,662	\$ 15,000	0	0.00%
Total OFFICE SUPPLIES & EXPENSE:		\$ 8,998	\$ 16,650	\$ 10,171	\$ 14,634	\$ 16,650	0	0.00%
OUTSIDE SERVICES EMPLOYED								
660-59923-2100	PROFESSIONAL SERVICES	\$ 51,385	\$ 50,000	\$ 42,834	\$ 57,958	\$ 50,000	0	0.00%
660-59923-2120	PROF SERV - LEGAL COUNSEL	\$ 13	\$ 500	\$ 25,292	\$ 37,313	\$ 500	0	0.00%
660-59923-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59923-2403	ACCOUNTING SOFTWARE MAINT	\$ 28,785	\$ 35,000	\$ 17,640	\$ 23,520	\$ 35,000	0	0.00%
660-59923-2900	OTHER SERVICES	\$ 14,408	\$ 15,000	\$ 10,460	\$ 14,303	\$ 15,000	0	0.00%
660-59923-2902	MISC SERVICES	\$ 1,300	\$ -	\$ -	\$ -	\$ -		
660-59923-5950	TRANSFER TO CAP PROJ FNDS	\$ 3,729	\$ 2,640	\$ 3,729	\$ 5,593	\$ 4,961	2,321	87.92%
Total OUTSIDE SERVICES EMPLOYED:		\$ 99,620	\$ 103,140	\$ 99,955	\$ 138,687	\$ 105,461	2,321	2.25%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
PROPERTY INSURANCE								
660-59924-5100	PUBLIC LIABILITY INSURNCE	\$ 5,121	\$ 5,500	\$ 3,796	\$ 5,061	\$ 5,800	300	5.45%
660-59924-5110	PROPERTY INSURANCE	\$ 10,758	\$ 10,500	\$ 7,907	\$ 10,543	\$ 12,000	1,500	14.29%
660-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 704	\$ 1,200	\$ 566	\$ 754	\$ 1,200	0	0.00%
660-59924-5120	FLEET INSURANCE	\$ 11,590	\$ 10,500	\$ 11,162	\$ 14,691	\$ 15,000	4,500	42.86%
660-59924-5140	UMBRELLA INSURANCE	\$ 3,774	\$ 4,000	\$ 2,996	\$ 3,995	\$ 4,800	800	20.00%
660-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59924-5190	CRIME INSURANCE	\$ 151	\$ 200	\$ 113	\$ 151	\$ 200	0	0.00%
Total PROPERTY INSURANCE:		\$ 32,097	\$ 31,900	\$ 26,540	\$ 35,195	\$ 39,000	7,100	22.26%
INJURIES & DAMAGES								
660-59925-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59925-5130	WORKMEN'S COMPENSATION	\$ 14,513	\$ 15,000	\$ 9,545	\$ 12,726	\$ 15,000	0	0.00%
Total INJURIES & DAMAGES:		\$ 14,513	\$ 15,000	\$ 9,545	\$ 12,726	\$ 15,000	0	0.00%
EMPLOYEE PENSION & BENEFITS								
660-59926-1310	WI RETIREMENT	\$ 68,939	\$ 78,800	\$ 51,673	\$ 67,174	\$ 79,900	1,100	1.40%
660-59926-1330	HEALTH INSURANCE	\$ 152,917	\$ 186,700	\$ 135,316	\$ 180,422	\$ 226,000	39,300	21.05%
660-59926-1332	HEALTH INSURANCE-RETIREE	\$ 19,649	\$ 22,500	\$ 16,930	\$ 22,573	\$ 35,500	13,000	57.78%
660-59926-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59926-1334	HEALTH INSURANCE OPT OUT	\$ 3,654	\$ -	\$ 3,654	\$ 4,872	\$ -		
660-59926-1340	LIFE INSURANCE	\$ 1,833	\$ 2,500	\$ 1,167	\$ 1,556	\$ 2,500	0	0.00%
660-59926-1350	OTHER BENEFITS	\$ 4,336	\$ 5,000	\$ -	\$ -	\$ 5,000	0	0.00%
660-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 24,926	\$ 28,580	\$ 20,389	\$ 27,434	\$ 28,580	0	0.00%
660-59926-2900	OTHER SERVICES	\$ (53,011)	\$ (67,000)	\$ (28,601)	\$ (37,182)	\$ (52,000)	15,000	-22.39%
660-59926-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total EMPLOYEE PENSION & BENEFIT:		\$ 223,243	\$ 257,080	\$ 200,527	\$ 266,849	\$ 325,480	\$ 68,400	26.61%
REGULATORY COMM EXPENSE								
660-59928-2900	OTHER SERVICES	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	0	0.00%
Total REGULATORY COMM EXPENSE:		\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	0	0.00%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
MISC GENERAL EXPENSES								
660-59930-1220	WAGES - FULLTIME	\$ 62,985	\$ 50,400	\$ 50,555	\$ 65,722	\$ 55,200	4,800	9.52%
660-59930-2900	OTHER SERVICES	\$ 1,266	\$ 2,000	\$ 821	\$ 1,232	\$ 2,000	0	0.00%
660-59930-2910	PRINTING/ADVERTISING	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	0	0.00%
660-59930-2920	TRAINING	\$ 15,846	\$ 15,000	\$ 17,324	\$ 24,051	\$ 25,000	10,000	66.67%
660-59930-2990	TRANSPORTATION EXPENSE	\$ (810)	\$ 1,500	\$ 767	\$ 1,140	\$ 1,500	0	0.00%
660-59930-3210	MEMBERSHIP & DUES	\$ 7,135	\$ 8,000	\$ 7,269	\$ 10,845	\$ 8,000	0	0.00%
660-59930-3300	TRAVEL	\$ 9,242	\$ 6,500	\$ 7,995	\$ 11,389	\$ 6,500	0	0.00%
660-59930-3900	OTHER SUPPLIES	\$ 61	\$ 500	\$ (1,986)	\$ (3,244)	\$ 500	0	0.00%
660-59930-6300	INTEREST ON CUSTOMER DEPO	\$ 2,775	\$ 2,500	\$ 2,054	\$ 2,759	\$ 2,500	0	0.00%
Total MISC GENERAL EXPENSES:		\$ 98,499	\$ 87,400	\$ 84,801	\$ 113,895	\$ 102,200	14,800	16.93%
MAINT OFFICE & COMMUNICATIONS								
660-59932-1220	WAGES - FULLTIME	\$ 4,887	\$ 1,800	\$ 3,137	\$ 4,078	\$ 6,000	4,200	233.33%
660-59932-1230	WAGES PART TIME	\$ 9,472	\$ 14,700	\$ 6,409	\$ 8,331	\$ 6,300	(8,400)	-57.14%
660-59932-2990	TRANSPORTATION EXPENSE	\$ (485)	\$ 500	\$ 93	\$ 138	\$ 500	-	0.00%
660-59932-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ -	\$ (0)	\$ 300	-	0.00%
660-59999-1311	GASB 68 PENSION EXPENSE	\$ 71,534	\$ -	\$ -	\$ -	\$ -	-	-
Total MAINT OFFICE & COMMUNICATIONS:		\$ 85,408	\$ 17,300	\$ 9,639	\$ 12,547	\$ 13,100	(4,200)	-24.28%
Total ADMINISTRATIVE/GENERAL EXPENSES:		\$ 832,276	\$ 817,320	\$ 656,443	\$ 889,763	\$ 896,891	79,571	9.74%
Total OPERATIONS/MAINTENANCE EXPENSES:		\$ 8,298,099	\$ 8,754,145	\$ 6,401,835	\$ 8,535,756	\$ 8,781,916	27,771	0.32%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OTHER OPERATING EXPENSES								
660-59403-9750	DEPRECIATION EXPENSE	\$ 466,011	\$ 450,000	\$ 372,848	\$ 496,768	\$ 450,000	0	0.00%
660-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 7,026	\$ 7,925	\$ 5,577	\$ 7,486	\$ 8,100	175	2.21%
660-59408-9700	PROPERTY TAX EQUIVALENT	\$ 219,933	\$ 250,000	\$ 169,011	\$ 225,348	\$ 250,000	0	0.00%
660-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 71,799	\$ 88,500	\$ 53,258	\$ 69,236	\$ 88,400	(100)	-0.11%
660-59408-9702	WISC GROSS RECEIPTS TAX	\$ 974	\$ 1,000	\$ 871	\$ 1,306	\$ 1,000	0	0.00%
660-59408-9703	PSC REMAINDER ASSESSMENT	\$ 9,138	\$ 10,000	\$ -	\$ -	\$ 12,000	2,000	20.00%
	TOTAL	\$ 774,881	\$ 807,425	\$ 601,565	\$ 800,144	\$ 809,500	2,075	0.26%
Total OPERATIONS/MAINTENANCE EXPENSES:		\$ 9,072,980	\$ 9,561,570	\$ 7,003,401	\$ 9,335,899	\$ 9,591,416	29,846	0.31%
NET OPERATING INCOME(LOSS);		\$ 403,975	\$ 151,430	\$ 100,169	\$ 204,234	\$ 155,584	4,154	2.74%
OTHER INCOME								
660-48900	OTHER REV/TRANSFER FROM HRA	\$ 1	\$ -	\$ 82,272	\$ 82,232	\$ -		
660-49415	REVENUE FROM MDSE & JOBBING	\$ 60,536	\$ 15,000	\$ 47,370	\$ 68,429	\$ 15,000	0	0.00%
660-49416	MERCHANDISING & JOBBING COSTS	\$ (60,537)	\$ (15,000)	\$ (59,666)	\$ (13,363)	\$ (15,000)	0	0.00%
660-49421	CONTRIBUTED REVENUE	\$ 15,491	\$ 2,000	\$ 883	\$ 1,325	\$ 2,000	0	0.00%
	TOTAL	\$ 15,493	\$ 2,000	\$ 70,859	\$ 138,623	\$ 2,000	0	0.00%
TOTAL INCOME(LOSS) BEFORE INT CHARGES:		\$ 419,467	\$ 153,430	\$ 171,029	\$ 342,857	\$ 157,584	4,154	2.71%
OTHER INCOME DEDUCTIONS								
660-49390	APPROPRIATIONS-MUNICIPAL	\$ 14,356	\$ 18,000	\$ 8,066	\$ 9,741	\$ 18,000	0	0.00%
660-49426	OTHER INCOME DEDUCTIONS	\$ 2,365	\$ 2,500	\$ 2,410	\$ 3,615	\$ 2,500	0	0.00%
660-49434	MISC CREDITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
660-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59999-1311	GASB 68 PENSION EXPENSE	\$ 71,534	\$ -	\$ -	\$ -	\$ -		
660-59999-1321	GASB 75 OPEB EXPENSE	\$ 1,481	\$ -	\$ -	\$ -	\$ -		
660-49439	APPROP OF INCOME TO MUNICIPAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 89,736	\$ 20,500	\$ 10,476	\$ 13,356	\$ 20,500	0	0.00%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
INTEREST CHARGES								
660-49428	AMORTIZATION OF DEBT DISC/CHRG	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59430-6210	INTEREST ON ADVANCES FROM MUNI	\$ -	\$ -	\$ -	\$ -			
660-59427-6210	INTEREST ON LONG TERM DEBT	\$ 8,709	\$ 9,000	\$ 5,904	\$ 7,872	\$ 7,100	(1,900)	-21.11%
	TOTAL	\$ 8,709	\$ 9,000	\$ 5,904	\$ 7,872	\$ 7,100	(1,900)	-21.11%
NET INCOME(LOSS):		\$ 321,022	\$ 123,930	\$ 154,649	\$ 321,629	\$ 129,984	6,054	4.89%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
TELECOM UTILITY								
REVENUES								
670-48900	OTHER REVENUE	\$ -	\$ -	\$ 11,914	\$ 15,885	\$ 15,885	\$ 15,885	
670-49540	RENT FROM CLEC PROP	\$ 15,885	\$ 15,885	\$ -	\$ -	\$ -		
Total REVENUES		\$ 15,885	\$ 15,885	\$ 11,914	\$ 15,885	\$ 15,885	\$ -	0.00%
EXPENDITURES								
MAINT OVERHEAD POLES/LINES								
670-59593-1220	WAGES - FULLTIME- UNION	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
670-59593-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
670-59593-2990	TRANSPORTATION EXPENSE	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
Total MAINT OVERHEAD POLES & LINES:		\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	0.00%
MAINT UNDERGROUND FACILITIES								
670-59594-1220	WAGES - FULLTIME- UNION	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
670-59594-2990	TRANSPORTATION EXPENSE	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
Total MAINT OF UNDERGRD FCLTIES:		\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ -	0.00%
OUTSIDE SERVICES EMPLOYED								
670-59923-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OUTSIDE SERVICES EMPLOYED:		\$ -	\$ -	\$ -	\$ -	\$ -		
EMPLOYEE PENSION/BENEFITS								
670-59926-1310	WI RETIREMENT	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
670-59926-1320	FICA	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
670-59926-1330	HEALTH INSURANCE	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
670-59926-2900	OTHER SERVICES	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
Total EMPLOYEE PENSION & BENEFITS:		\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	0.00%

MISC GENERAL EXPENSES													
670-59930-2900 OTHER SERVICES	\$	1,743	\$	3,500	\$	5,323	\$	6,070	\$	3,500	\$	-	0.00%
670-59930-2990 TRANSPORTATION EXPENSE	\$	-	\$	135	\$	-	\$	-	\$	135	\$	-	0.00%
670-59930-3300 TRAVEL	\$	-	\$	100	\$	-	\$	-	\$	100	\$	-	0.00%
670-59930-3900 OTHER SUPPLIES	\$	-	\$	300	\$	-	\$	-	\$	300	\$	-	0.00%
670-59930-9340 CONTINGENCY FUND	\$	-	\$	1,860	\$	-	\$	-	\$	1,860	\$	-	0.00%
Total MISC GENERAL EXPENSES:	\$	1,743	\$	5,895	\$	5,323	\$	6,070	\$	5,895	\$	-	0.00%
Total OPERATING EXPENSES:													
	\$	1,743	\$	8,745	\$	5,323	\$	6,070	\$	8,745	\$	-	0.00%
OTHER EXPENSES													
670-59403-9750 DEPRECIATION EXPENSE	\$	13,941	\$	13,875	\$	13,680	\$	18,240	\$	18,000	\$	4,125	29.73%
TOTAL	\$	13,941	\$	13,875	\$	13,680	\$	18,240	\$	18,000	\$	4,125	29.73%
Total EXPENSES:													
	\$	15,684	\$	22,620	\$	19,003	\$	24,310	\$	26,745	\$	4,125	18.24%
NET OPERATING INCOME(LOSS):													
	\$	201	\$	(6,735)	\$	(7,089)	\$	(8,425)	\$	(10,860)	\$	(4,125)	61.25%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
STORMWATER UTILITY								
REVENUES								
680-46010	RESIDENTIAL SINGLE FAMILY	\$ 356,461	\$ 354,000	\$ 257,873	\$ 354,000	\$ 354,000	\$ -	0.00%
680-46030	RESIDENTIAL MULTI FAMILY	\$ 428	\$ 400	\$ 289	\$ 400	\$ 400	\$ -	0.00%
680-46040	NON RESIDENTIAL	\$ 262,911	\$ 262,000	\$ 186,495	\$ 262,000	\$ 262,000	\$ -	0.00%
680-46050	INTERDEPARTMENTAL	\$ 38,700	\$ 39,400	\$ 25,886	\$ 39,400	\$ 38,700	\$ (700)	-1.78%
	TOTAL USER FEES	\$ 658,500	\$ 655,800	\$ 470,543	\$ 655,800	\$ 655,100	\$ (700)	-0.11%
EFFICIENCY CREDITS								
680-47010	EC-SINGLE FAMILY	\$ -	\$ -	\$ -	\$ -	\$ -		
680-47030	EC-MULTI FAMILY	\$ -	\$ -	\$ -	\$ -	\$ -		
680-47040	EC-NON RESIDENTIAL	\$ -	\$ -	\$ -	\$ -	\$ -		
680-47050	EC-INTERDEPARTMENTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EFFICIENCY CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -		
OTHER REVENUES								
680-43000	GRANT REVENUE	\$ 193,202	\$ 45,000	\$ -	\$ -	\$ 45,000		
680-48100	INTEREST INCOME	\$ 4,265	\$ 4,265	\$ 2,105	\$ 2,800	\$ 2,800	\$ (1,465)	-34.35%
680-48600	CONTRIB IN AID OF CONSTRUCTION(GRANT/SPEC ASSESS)	\$ 103,400	\$ 116,000	\$ (274)	\$ -	\$ -		
680-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -		
680-49010	PERMIT FEES	\$ -	\$ -	\$ 80	\$ -	\$ -		
680-49210	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 14,624	\$ 14,624	
680-49470	FORFEITED DISCOUNTS	\$ 1,911	\$ 1,500	\$ 1,270	\$ 1,700	\$ 1,500	\$ -	0.00%
	TOTAL OTHER REVENUES	\$ 302,778	\$ 166,765	\$ 3,181	\$ 4,500	\$ 63,924	\$ (102,841)	-61.67%
TOTAL REVENUES								
		\$ 961,278	\$ 822,565	\$ 473,724	\$ 660,300	\$ 719,024	\$ (103,541)	-12.59%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OPERATING EXPENSES								
STREET DEBRIS MANAGEMENT								
680-59710-1220	WAGES FULLTIME	\$ 932	\$ 42,906	\$ 18,151	\$ 32,000	\$ 44,159	\$ 1,253	2.92%
680-59710-1280	WAGES - LONGEVITY					\$ 614		
680-59710-1290	WAGES - OVERTIME					\$ 299		
680-59710-2230	WATER EXPENSE			\$ 517	\$ 900	\$ 900		
680-59710-2900	OTHER SERVICES	\$ -	\$ 45,000	\$ 14,471	\$ 45,000	\$ 45,000	\$ -	0.00%
680-59710-2990	TRANSPORTATION EXPENSE	\$ -	\$ -					
680-59710-3900	OTHER SERVICES	\$ -	\$ 23,000	\$ 7,443	\$ 15,000	\$ 20,000	\$ (3,000)	-13.04%
	TOTAL STREET DEBRIS MANAGEMENT	\$ 932	\$ 110,906	\$ 40,582	\$ 92,900	\$ 110,972	\$ 66	0.06%
VEHICLE/EQUIP MAINTENANCE								
680-59720-1220	WAGES FULLTIME	\$ 129	\$ -	\$ -	\$ -	\$ -		
680-59720-2410	MAINTENANCE OF VEHICLE/EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59720-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59720-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59720-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL VEHICLE/EQUIP MAINTENANCE	\$ 129	\$ -	\$ -	\$ -	\$ -		
MAINTENANCE OF COLLECTION SYSTEM								
680-59730-1220	WAGES FULLTIME	\$ 17,551	\$ 69,656	\$ 12,207	\$ 17,000	\$ 60,586	\$ (9,070)	-13.02%
680-59730-1230	WAGES - PART TIME	\$ 544	\$ 2,482			\$ 2,556		
680-59730-1240	WAGES - PART TIME	\$ -	\$ -					
680-59730-1334	HEALTH INSURANCE OPT-OUT			\$ 548	\$ 1,000	\$ 1,000		
680-59730-2900	OTHER SERVICES	\$ 35,125	\$ 55,000	\$ 8,799	\$ 15,000	\$ 45,000	\$ (10,000)	-18.18%
680-59730-2990	TRANSPORTATION EXPENSE	\$ -	\$ -					
680-59730-3900	OTHER SUPPLIES	\$ 116	\$ 5,000		\$ 2,000	\$ 5,000	\$ -	0.00%
	TOTAL MAINTENANCE OF COLLECTION SYSTEM	\$ 53,335	\$ 132,138	\$ 21,554	\$ 35,000	\$ 114,142	\$ (17,996)	-13.62%
MAINTENANCE OF OPEN CHANNEL DRAINAGE								
680-59740-1220	WAGES FULLTIME	\$ 627	\$ 6,717	\$ 60	\$ 1,000	\$ 6,178	\$ (539)	-8.02%
680-59740-2900	OTHER SERVICES	\$ 63	\$ 35,000		\$ 2,000	\$ 30,000	\$ (5,000)	-14.29%
680-59740-2990	TRANSPORTATION EXPENSE	\$ -	\$ -					
680-59740-3900	OTHER SUPPLIES	\$ -	\$ 1,000		\$ 500	\$ 1,000	\$ -	0.00%
	TOTAL MAINTENANCE OF OPEN CHANNEL DRAINAGE	\$ 690	\$ 42,717	\$ 60	\$ 3,500	\$ 37,178	\$ (5,539)	-12.97%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
MAINTENANCE OF STORMWATER PONDS								
680-59750-1220	WAGES FULLTIME	\$ 542	\$ 29,495	\$ 110	\$ 5,000	\$ 28,132	\$ (1,363)	-4.62%
680-59750-2900	OTHER SERVICES	\$ 4,440	\$ 6,000	\$ 975	\$ 4,000	\$ 6,000	\$ -	0.00%
680-59750-2990	TRANSPORTATION EXPENSE	\$ -	\$ -					
680-59750-3900	OTHER SUPPLIES	\$ -	\$ -					
TOTAL MAINTENANCE OF STORMWATER PONDS		\$ 4,981	\$ 35,495	\$ 1,085	\$ 9,000	\$ 34,132	\$ (1,363)	-3.84%
WWTP PHOSPHOROUS REGULATIONS								
680-59760-1220	FULLTIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59760-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59760-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL WWTP PHOSPHOROUS REGULATIONS		\$ -	\$ -	\$ -	\$ -	\$ -		
REGULATORY COMPLIANCE								
680-59770-1220	WAGES FULLTIME	\$ 14,884	\$ 53,093	\$ 17,609	\$ 25,116	\$ 25,839	\$ (27,254)	-51.33%
680-59770-1200	WAGES - FULLTIME NON UNION			\$ 7,456	\$ 10,631	\$ 10,950		
680-59770-1220	WAGES FULLTIME			\$ 12,529	\$ 16,705	\$ 47,155		
680-59770-1230	WAGES - PART TIME	\$ 544	\$ -					
680-59770-1240	WAGES - PART TIME	\$ -	\$ -					
680-59770-1334	HEALTH INSURANCE OPT-OUT			\$ 1,279				
680-59770-2900	OTHER SERVICES	\$ 8,416	\$ 110,000	\$ 3,935	\$ 20,000	\$ 70,000	\$ (40,000)	-36.36%
680-59770-2990	TRANSPORTATION EXPENSE	\$ -	\$ -					
680-59770-3900	OTHER SUPPLIES	\$ 1,313	\$ 3,000	\$ 143	\$ 500	\$ 1,500	\$ (1,500)	-50.00%
TOTAL REGULATORY COMPLIANCE		\$ 25,156	\$ 166,093	\$ 42,951	\$ 72,952	\$ 155,444	\$ (10,649)	-6.41%
ADMINISTRATIVE CHARGES								
680-59790-2100	PROFESSIONAL SERVICES	\$ 14,856	\$ 15,470	\$ 10,524	\$ 15,470	\$ 15,782	\$ 312	2.02%
680-59790-2900	OTHER SERVICES	\$ 7,298	\$ 8,219	\$ 6,294	\$ 8,219	\$ 8,615	\$ 396	4.82%
680-59790-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -					
TOTAL ADMINISTRATIVE CHARGES		\$ 22,154	\$ 23,689	\$ 16,818	\$ 23,689	\$ 24,397	\$ 708	2.99%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
EMPLOYEE PENSION & BENEFITS								
680-59795-1310	WI RETIREMENT	\$ 4,761	\$ 16,456	\$ 4,568	\$ 6,091	\$ 15,562	\$ (894)	-5.43%
680-59795-1330	HEALTH INSURANCE	\$ 4,230	\$ 47,333	\$ 9,583	\$ 12,777	\$ 45,268	\$ (2,065)	-4.36%
680-59795-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -		\$ -			
680-59795-1334	HEALTH INSURANCE OPT-OUT	\$ 645	\$ -		\$ -			
680-59795-1340	LIFE INSURANCE	\$ 125	\$ 135	\$ 228	\$ 304	\$ 340	\$ 205	151.85%
680-59795-1350	OTHER BENEFITS	\$ -	\$ -		\$ -			
680-59795-2100	CITY ADMIN ALLOCATION(BENEFITS)	\$ 3,552	\$ 4,033	\$ 2,584	\$ 3,445	\$ 4,049	\$ 16	0.40%
680-59795-2900	OTHER SERVICES	\$ -	\$ -					
TOTAL EMPLOYEE PENSION & BENEFITS		\$ 13,312	\$ 67,957	\$ 16,963	\$ 22,617	\$ 65,219	\$ (2,738)	-4.03%
TOTAL OPERATING EXPENSES		\$ 120,690	\$ 578,995	\$ 140,013	\$ 259,658	\$ 541,484	\$ (37,511)	-6.48%
DEPRECIATION AND TAXES								
680-59403-9750	DEPRECIATION EXPENSE	\$ 114,061	\$ 110,000	\$ 77,700	\$ 110,000	\$ 110,000	\$ -	0.00%
680-59408-2100	CITY ADMIN ALLOC(FICA)	\$ 1,063	\$ 1,188	\$ 746	\$ 1,188	\$ 1,217	\$ 29	2.44%
680-59408-9701	FICA TAX EXPENSE	\$ 5,329	\$ 18,434	\$ 4,646	\$ 18,434	\$ 17,325	\$ (1,109)	-6.02%
680-59427-6210	INTEREST EXPENSE	\$ 65,233	\$ 62,000	\$ 46,252	\$ 62,000	\$ 76,624	\$ 14,624	23.59%
TOTAL DEPRECIATION AND TAXES		\$ 185,686	\$ 191,622	\$ 129,344	\$ 191,622	\$ 205,166	\$ 13,544	7.07%
NET OPERATING INCOME (LOSS):		\$ 654,903	\$ 51,948	\$ 204,367	\$ 209,020	\$ (27,626)	\$ (79,574)	-153.18%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
WASTEWATER UTILITY								
REVENUES								
MISC REVENUES								
690-48900	OTHER-Mishicot Replac/Transfer from HRA	\$ 27,204	\$ 80,000	\$ 1,524	\$ 80,000	\$ 80,000	\$ -	0.00%
Total MISCELLANEOUS REVENUE:		\$ 27,204	\$ 80,000	\$ 1,524	\$ 80,000	\$ 80,000	\$ -	0.00%
OTHER FINANCING SOURCES								
690-49221	RESIDENTIAL	\$ 2,082,754	\$ 2,164,188	\$ 1,640,585	\$ 2,117,704	\$ 2,164,188	\$ -	0.00%
690-49222	COMMERCIAL	\$ 577,751	\$ 546,000	\$ 438,234	\$ 552,000	\$ 546,000	\$ -	0.00%
690-49223	INDUSTRIAL	\$ 104,811	\$ 104,000	\$ 78,235	\$ 100,000	\$ 104,000	\$ -	0.00%
690-49623	MISHICOT SERVICE	\$ 83,569	\$ 88,400	\$ 72,780	\$ 94,000	\$ 88,400	\$ -	0.00%
690-49624	MISHICOT ADMINISTRATIVE FEE	\$ -	\$ -	\$ -				
690-49626	INTERDEPARTMENTAL SERVICE	\$ 3,562	\$ 1,560	\$ 1,816	\$ 2,200	\$ 1,560	\$ -	0.00%
690-49627	INTERDEPT SERVICE - LANDFILL	\$ 50,444	\$ 59,280	\$ 53,308	\$ 71,000	\$ 60,000	\$ 720	1.21%
690-49628	INTERDEPT SERVICE - BACKWASH	\$ 38,700	\$ 40,248	\$ 29,025	\$ 44,075	\$ 40,248	\$ -	0.00%
690-49631	LATE PAYMENT CHARGES	\$ 11,339	\$ 7,800	\$ 7,946	\$ 10,343	\$ 7,800	\$ -	0.00%
690-49634	RENT FROM SEWER PROPERTIES	\$ 975	\$ 16,000	\$ 1,603	\$ 5,000	\$ 10,000	\$ (6,000)	-37.50%
Total OTHER FINANCING SOURCES:		\$ 2,953,904	\$ 3,027,476	\$ 2,323,530	\$ 2,996,322	\$ 3,022,196	\$ (5,280)	-0.17%
Total REVENUES		\$ 2,981,108	\$ 3,107,476	\$ 2,325,055	\$ 3,076,322	\$ 3,102,196	\$ (5,280)	-0.17%

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EXPENSES								
OPERATION EXPENSES								
OPERATION PLANT/LIFT STATION								
690-59820-1220	WAGES - FULLTIME- UNION	\$ 306,099	\$ 299,483	\$ 234,418	\$ 295,000	\$ 307,950	\$ 227,950	284.94%
690-59820-1250	WAGES - STANDBY			\$ 9,189	\$ 11,520	\$ 12,000		
690-59820-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -				
690-59820-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -				
690-59820-2201	CELLULAR PHONE	\$ 1,033	\$ 1,100	\$ 615	\$ 960	\$ 1,100	\$ -	0.00%
690-59820-2210	ELECTRIC EXPENSE	\$ 122,814	\$ 135,000	\$ 89,647	\$ 125,000	\$ 135,000	\$ -	0.00%
690-59820-2230	WATER EXPENSE	\$ 5,459	\$ 7,000	\$ 4,740	\$ 6,500	\$ 7,000	\$ -	0.00%
690-59820-2240	SEWER EXPENSE	\$ 2,004	\$ 4,000	\$ 2,033	\$ 3,000	\$ 4,000	\$ -	0.00%
690-59820-2250	STORM WATER EXPENSE	\$ 3,705	\$ 4,000	\$ 2,779	\$ 4,000	\$ 4,000	\$ -	0.00%
690-59820-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -				
690-59820-2900	OTHER SERVICES	\$ 56,211	\$ 61,000	\$ 24,620	\$ 60,000	\$ 61,000	\$ -	0.00%
690-59820-3110	POSTAGE	\$ -	\$ -	\$ -				
690-59820-3900	OTHER SUPPLIES	\$ 22,242	\$ 22,000	\$ 14,674	\$ 20,000	\$ 22,000	\$ -	0.00%
Total OPERATION PLANT & LIFT STATION:		\$ 519,567	\$ 533,583	\$ 382,715	\$ 525,980	\$ 554,050	\$ 20,467	3.84%
CHLORINE								
690-59823-3900	OTHER SUPPLIES	\$ 3,701	\$ 3,000	\$ -	\$ 1,500	\$ 3,000	\$ -	0.00%
Total CHLORINE:		\$ 3,701	\$ 3,000	\$ -	\$ 1,500	\$ 3,000	\$ -	0.00%
PHOSPHOROUS REMOVAL CHEMICALS								
690-59824-3900	OTHER SUPPLIES	\$ 178	\$ 5,000	\$ 187	\$ 2,500	\$ 5,000	\$ -	0.00%
690-59824-4910	FERRIC CHLORIDE	\$ 86,632	\$ 75,000	\$ 57,675	\$ 79,700	\$ 80,000	\$ 5,000	6.67%
Total PHOSPHOROUS REMOVAL CHEM:		\$ 86,810	\$ 80,000	\$ 57,861	\$ 82,200	\$ 85,000	\$ 5,000	6.25%
SLUDGE CONDITIONING CHEMICALS								
690-59825-4920	POLYMER	\$ 11,682	\$ 35,000	\$ 35,037	\$ 46,000	\$ 46,000	\$ 11,000	31.43%
Total SLUDGE CONDITN CHEMICALS:		\$ 11,682	\$ 35,000	\$ 35,037	\$ 46,000	\$ 46,000	\$ 11,000	31.43%
OTHER OPERATING SUPPLIES								
690-59827-2220	NATURAL GAS/HEAT	\$ 27,618	\$ 35,000	\$ 12,335	\$ 17,000	\$ 32,000	\$ (3,000)	-8.57%
690-59827-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -				
Total OTHER OPERATING SUPPLIES:		\$ 27,618	\$ 35,000	\$ 12,335	\$ 17,000	\$ 32,000	\$ (3,000)	-8.57%

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TRANSPORTATION EXPENSE								
690-59828-2410	MAINTENANCE EQUIPMENT/VEH	\$ 17,927	\$ 22,000	\$ 27,734	\$ 33,000	\$ 25,000	\$ 3,000	13.64%
690-59828-2900	OTHER SERVICES	\$ -	\$ -	\$ -				
690-59828-3410	GAS & OIL	\$ 3,891	\$ 9,000	\$ 1,312	\$ 3,000	\$ 4,000	\$ (5,000)	-55.56%
690-59828-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -				
Total TRANSPORTATION EXPENSES:		\$ 21,818	\$ 31,000	\$ 29,046	\$ 36,000	\$ 29,000	\$ (2,000)	-6.45%
Total OPERATION EXPENSES:		\$ 671,196	\$ 717,583	\$ 516,995	\$ 708,680	\$ 749,050	\$ 31,467	4.39%
<u>MAINTENANCE EXPENSES</u>								
MAINT SEWAGE COLLECTION SYSTEM								
690-59831-1220	WAGES - FULLTIME- UNION	\$ 11,013	\$ 34,045	\$ 4,166	\$ 8,000	\$ 13,947	\$ (20,098)	-59.03%
690-59831-2230	WATER EXPENSE	\$ 1,389	\$ 2,300	\$ 1,448	\$ 2,300	\$ 2,300	\$ -	0.00%
690-59831-2240	SEWER EXPENSE	\$ 1,442	\$ 3,000	\$ 1,560	\$ 2,100	\$ 2,300	\$ (700)	-23.33%
690-59831-2900	OTHER SERVICES	\$ 127,897	\$ 150,000	\$ 91,728	\$ 150,000	\$ 175,000	\$ 25,000	16.67%
690-59831-2990	TRANSPORTATION EXPENSE	\$ 107	\$ 5,000	\$ 36	\$ 1,000	\$ 4,000	\$ (1,000)	-20.00%
690-59831-3900	OTHER SUPPLIES	\$ 7,302	\$ 5,000	\$ 2,399	\$ 4,000	\$ 5,000	\$ -	0.00%
Total MAINT SEWAGE COLLECTION SYS:		\$ 149,148	\$ 199,345	\$ 101,337	\$ 167,400	\$ 202,547	\$ 3,202	1.61%
MAINT COLLECT SYSTEM PUMP EQUIP								
690-59832-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -				
690-59832-2900	OTHER SERVICES	\$ 10,990	\$ 20,000	\$ 763	\$ 10,000	\$ 15,000	\$ (5,000)	-25.00%
690-59832-3900	OTHER SUPPLIES (BIO CUBES)	\$ 106	\$ -	\$ 5,370				
Total MAINT COLLECT SYS PUMP EQU:		\$ 11,096	\$ 20,000	\$ 6,132	\$ 10,000	\$ 15,000	\$ (5,000)	-25.00%
MAINT TREAT & DISPOSAL PLANT EQUIP								
690-59833-1220	WAGES - FULLTIME- UNION	\$ 50,102	\$ 58,325	\$ 39,722	\$ 58,325	\$ 60,082	\$ 1,757	3.01%
690-59833-2900	OTHER SERVICES	\$ 29,504	\$ 40,000	\$ 8,716	\$ 25,000	\$ 40,000	\$ -	0.00%
690-59833-3900	OTHER SUPPLIES	\$ 33,105	\$ 28,000	\$ 19,448	\$ 28,000	\$ 28,000	\$ -	0.00%
Total MAINT TREAT & DISPOSAL PLT EQ:		\$ 112,711	\$ 126,325	\$ 67,887	\$ 111,325	\$ 128,082	\$ 1,757	1.39%

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MAINT GEN PLANT STRUCTURE/EQUIP								
690-59834-2900	OTHER SERVICES	\$ 5,007	\$ 26,000	\$ 8,311	\$ 15,000	\$ 26,000	\$ -	0.00%
690-59834-3900	OTHER SUPPLIES	\$ 6,168	\$ 6,000	\$ 4,573	\$ 6,000	\$ 6,000	\$ -	0.00%
Total MAINT GEN PLT STRUCTR & EQU:		\$ 11,175	\$ 32,000	\$ 12,884	\$ 21,000	\$ 32,000	\$ -	0.00%
Total MAINTENANCE EXPENSES:								
		\$ 284,130	\$ 377,670	\$ 188,239	\$ 309,725	\$ 377,629	\$ (41)	-0.01%
CUSTOMER ACCOUNTS EXPENSE								
BILLING, COLLECT & ACCTG								
690-59840-1100	FULLTIME SALARIES	\$ 18,285	\$ 18,983	\$ 14,366	\$ 18,000	\$ 20,743	\$ 1,760	9.27%
690-59840-1200	WAGES - FULLTIME - NONUNION	\$ 10,554	\$ 46,254	\$ -				
690-59840-1220	WAGES - FULLTIME			\$ 34,238	\$ 46,254	\$ 49,318		
690-59840-2201	CELLULAR PHONE	\$ -	\$ -	\$ -				
690-59840-2900	OTHER SERVICES	\$ -	\$ 2,600	\$ -		\$ 500	\$ (2,100)	-80.77%
690-59840-3110	POSTAGE	\$ 13,357	\$ 14,000	\$ 12,776	\$ 17,000	\$ 17,000	\$ 3,000	21.43%
690-59840-3900	OTHER SUPPLIES	\$ 3,820	\$ 5,300	\$ 2,001	\$ 3,000	\$ 4,000	\$ (1,300)	-24.53%
Total BILLING, COLLECT & ACCTG:		\$ 46,016	\$ 87,137	\$ 63,381	\$ 84,254	\$ 91,561	\$ 4,424	5.08%
METER READING								
690-59842-1220	WAGES - FULLTIME- UNION	\$ 15,865	\$ 18,116	\$ 12,883	\$ 18,116	\$ 18,572	\$ 456	2.52%
690-59842-1240	WAGES-UNION PART TIME	\$ 3,016	\$ 3,536	\$ 2,060	\$ 3,536	\$ 3,641	\$ 105	2.97%
690-59842-1390	WAGES-CAR ALLOW		\$ 50	\$ 21	\$ 30	\$ 50		
690-59842-2201	CELLULAR PHONE	\$ 199	\$ 665	\$ 123	\$ 150	\$ 200	\$ (465)	-69.92%
690-59842-2900	OTHER SERVICES	\$ 203	\$ 1,500	\$ -		\$ 500	\$ (1,000)	-66.67%
690-59842-2990	TRANSPORTATION EXPENSE	\$ 509	\$ 1,200	\$ 372	\$ 600	\$ 1,000	\$ (200)	-16.67%
690-59842-3900	OTHER SUPPLIES	\$ 355	\$ 1,300	\$ 7	\$ 200	\$ 1,000	\$ (300)	-23.08%
Total METER READING:		\$ 20,148	\$ 26,367	\$ 15,465	\$ 22,632	\$ 24,963	\$ (1,404)	-5.32%
UNCOLLECTIBLE ACCOUNTS								
690-59843-2900	OTHER SERVICES	\$ 41	\$ 5,000	\$ -	\$ 1,000	\$ 5,000	\$ -	0.00%
Total UNCOLLECTIBLE ACCOUNTS		\$ 41	\$ 5,000	\$ -	\$ 1,000	\$ 5,000	\$ -	0.00%
Total CUSTOMER ACCOUNTS EXPENSE								
		\$ 66,205	\$ 118,504	\$ 78,846	\$ 107,886	\$ 121,524	\$ 3,020	2.55%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
ADMINISTRATIVE/GENERAL EXPENSE								
ADMIN/GENERAL SALARIES								
690-59850-1100	FULLTIME SALARIES	\$ 29,400	\$ 31,394	\$ 22,684	\$ 31,394	\$ 32,300	\$ 906	2.89%
690-59850-1200	WAGES - FULLTIME - NONUNION	\$ 20,514	\$ 21,262	\$ 15,354	\$ 21,262	\$ 21,900	\$ 638	3.00%
690-59850-1220	WAGES - FULLTIME		\$ 33,119	\$ 21,275	\$ 33,119	\$ 34,407		
690-59850-1230	WAGES-UNION PART TIME	\$ -	\$ 2,482	\$ -	\$ 2,482	\$ 2,556		
690-59850-1240	WAGES-UNION PART TIME	\$ -	\$ -	\$ -	\$ -			
690-59850-1334	HEALTH INSURANCE OPT-OUT		\$ 2,800	\$ 2,375	\$ 2,800	\$ 5,000		
690-59850-2100	CITY ADMIN ALLOC (WAGES)	\$ 102,713	\$ 106,804	\$ 81,236	\$ 106,804	\$ 108,658	\$ 1,854	1.74%
Total ADMIN & GENERAL SALARIES:		\$ 152,627	\$ 197,861	\$ 142,924	\$ 197,861	\$ 204,821	\$ 6,960	3.52%
OFFICE SUPPLIES/EXPENSE								
690-59851-2200	UTILITIES/TELEPHONE	\$ 292	\$ 320	\$ 219	\$ 300	\$ 320	\$ -	0.00%
690-59851-2910	PRINTING/ADVERTISING	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
690-59851-3900	OTHER SUPPLIES	\$ 412	\$ 1,000	\$ 276	\$ 500	\$ 800	\$ (200)	-20.00%
Total OFFICE SUPPLIES & EXPENSE:		\$ 704	\$ 1,420	\$ 494	\$ 900	\$ 1,220	\$ (200)	-14.08%
OUTSIDE SERVICES EMPLOYED								
690-59852-2100	PROFESSIONAL SERVICES	\$ 49,555	\$ 56,450	\$ 43,290	\$ 56,450	\$ 59,086	\$ 2,636	4.67%
690-59852-2900	OTHER SERVICES	\$ 10,572	\$ 11,000	\$ 13,313	\$ 16,000	\$ 18,000	\$ 7,000	63.64%
690-59852-2910	PRINTING/ADVERTISING	\$ -	\$ 500	\$ -	\$ 200	\$ 500	\$ -	0.00%
690-59852-5950	TRANSFER TO CAP PROJ FNDS	\$ 5,763	\$ 4,080	\$ 5,763	\$ 5,763	\$ 9,350	\$ 5,270	129.17%
Total OUTSIDE SERVICES EMPLOYED:		\$ 65,890	\$ 72,030	\$ 62,366	\$ 78,413	\$ 86,936	\$ 14,906	20.69%
INSURANCE EXPENSE								
690-59853-5100	PUBLIC LIABILITY INSURANCE	\$ 6,241	\$ 6,500	\$ 4,759	\$ 6,500	\$ 7,160	\$ 660	10.15%
690-59853-5110	PROPERTY INSURANCE	\$ 34,928	\$ 25,000	\$ 25,670	\$ 30,000	\$ 38,480	\$ 13,480	53.92%
690-59853-5111	CONTRACTOR EQUIPMENT INS	\$ 524	\$ 400	\$ 421	\$ 500	\$ 555	\$ 155	38.75%
690-59853-5120	FLEET INSURANCE	\$ 3,021	\$ 2,800	\$ 2,510	\$ 3,000	\$ 4,790	\$ 1,990	71.07%
690-59853-5130	WORKMEN'S COMPENSATION	\$ 11,770	\$ 13,000	\$ 7,727	\$ 10,000	\$ 10,000	\$ (3,000)	-23.08%
690-59853-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59853-5190	CRIME INSURANCE	\$ 199	\$ 250	\$ 150	\$ 200	\$ 250	\$ -	0.00%
Total INSURANCE EXPENSE:		\$ 56,683	\$ 47,950	\$ 41,237	\$ 50,200	\$ 61,235	\$ 13,285	27.71%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
EMPLOYEE PENSION/BENEFITS								
690-59854-1310	WI RETIREMENT	\$ 35,665	\$ 42,809	\$ 27,782	\$ 42,809	\$ 43,066	\$ 257	0.60%
690-59854-1330	HEALTH INSURANCE	\$ 67,016	\$ 71,961	\$ 58,284	\$ 71,961	\$ 82,873	\$ 10,912	15.16%
690-59854-1332	HEALTH INSURANCE-RETIREE	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59854-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59854-1334	HEALTH INSURANCE OPT-OUT	\$ 5,000	\$ 5,000	\$ 3,654	\$ 5,000	\$ 5,000	\$ -	0.00%
690-59854-1340	LIFE INSURANCE	\$ 1,315	\$ 1,450	\$ 1,067	\$ 1,450	\$ 1,500	\$ 50	3.45%
690-59854-1350	OTHER BENEFITS	\$ 1,337	\$ -	\$ -	\$ -	\$ -		
690-59854-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 25,358	\$ 29,067	\$ 20,773	\$ 29,067	\$ 29,053	\$ (14)	-0.05%
690-59854-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59854-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total EMPLOYEE PENSION & BENEFITS:		\$ 135,692	\$ 150,287	\$ 111,560	\$ 150,287	\$ 161,492	\$ 11,205	7.46%
REGULATORY COMMISSION EXPENSE								
690-59855-2900	OTHER SERVICES	\$ 13,884	\$ 15,000	\$ 13,945	\$ 13,945	\$ 15,000	\$ -	0.00%
Total REGULATORY COMMISSION EXP:		\$ 13,884	\$ 15,000	\$ 13,945	\$ 13,945	\$ 15,000	\$ -	0.00%
MISC GENERAL EXPENSE								
690-59856-2900	OTHER SERVICES	\$ -	\$ 300	\$ 371	\$ 500	\$ 500	\$ 200	66.67%
690-59856-2920	TRAINING	\$ 499	\$ 1,500	\$ 760	\$ 1,100	\$ 1,500	\$ -	0.00%
690-59856-3210	MEMBERSHIP & DUES	\$ 39	\$ 700	\$ 39	\$ 200	\$ 700	\$ -	0.00%
690-59856-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
690-59856-3300	TRAVEL	\$ 62	\$ 1,500	\$ 20	\$ 500	\$ 1,200	\$ (300)	-20.00%
Total MISC GENERAL EXPENSES:		\$ 600	\$ 4,100	\$ 1,191	\$ 2,400	\$ 4,000	\$ (100)	-2.44%
RENTS-ADMINISTRATIVE								
690-59857-2900	OTHER SERVICES	\$ 108,303	\$ 90,000	\$ 76,790	\$ 108,000	\$ 108,000	\$ 18,000	20.00%
Total RENTS-ADMINISTRATIVE:		\$ 108,303	\$ 90,000	\$ 76,790	\$ 108,000	\$ 108,000	\$ 18,000	20.00%
Total ADMINISTRATIVE/GENERAL EXPENSE		\$ 534,383	\$ 578,648	\$ 450,507	\$ 602,006	\$ 642,704	\$ 64,056	11.07%
Total OPERATIONS/MAINTENANCE EXPENSE		\$ 1,555,914	\$ 1,792,405	\$ 1,234,587	\$ 1,728,297	\$ 1,890,907	\$ 98,502	5.50%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	01/01/24 Cur Year Budget	09/30/24 Year-to-date Actual	Proj YE	2025 Budget	Change from Prev Budget	Percent Change
OTHER OPERATING EXPENSES								
690-59403-9750	DEPRECIATION EXPENSE	\$ 827,100	\$ 763,500	\$ 584,185	\$ 763,500	\$ 763,500	\$ -	0.00%
690-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 7,311	\$ 8,200	\$ 5,751	\$ 8,200	\$ 8,380	\$ 180	2.20%
690-59408-9700	PROPERTY TAX EQUIVALENT	\$ 294,996	\$ 295,000	\$ 221,247	\$ 295,000	\$ 295,000	\$ -	0.00%
690-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 38,757	\$ 42,993	\$ 29,672	\$ 42,993	\$ 43,255	\$ 262	0.61%
690-59999-1311	GASB 68 PENSION EXPENSE	\$ 29,322	\$ -	\$ -	\$ -			
690-59999-1321	GASB 68 OPEB EXPENSE	\$ 10,790	\$ -	\$ -				
Total OTHER OPERATING EXPENSES		\$ 1,208,275	\$ 1,109,693	\$ 840,854	\$ 1,109,693	\$ 1,110,135	\$ 442	0.04%
Total OPERATING EXPENSES		\$ 2,764,189	\$ 2,902,098	\$ 2,075,442	\$ 2,837,990	\$ 3,001,042	\$ 98,944	3.41%
Total OPERATING INCOME(LOSS):		\$ 216,919	\$ 205,378	\$ 249,613	\$ 238,332	\$ 101,154	\$ (104,224)	-50.75%
INTEREST CHARGES								
690-49428	DEBT ISSUANCE COSTS AND DISCOUNTS	\$ -	\$ -	\$ -				
690-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -				
690-59419-6210	INTEREST PAYMENTS	\$ 208,587	\$ 200,000	\$ 147,453	\$ 180,000	\$ 200,000	\$ -	0.00%
690-59427-6220	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -				
690-59427.6230	DEBT PREMIUM	\$ (7,388)	\$ -	\$ -				
690-59427-6240	DEBT UNDERWRITER DISCOUNT	\$ -	\$ -	\$ -				
Total INTEREST CHARGES:		\$ 201,199	\$ 200,000	\$ 147,453	\$ 180,000	\$ 200,000	\$ -	0.00%
NET INCOME(LOSS) AFTER INTEREST CHARGES		\$ 15,719	\$ 5,378	\$ 102,160	\$ 58,332	\$ (98,846)	\$ (104,224)	-1937.97%
OTHER INCOME								
690-43000	GRANT REVENUE	\$ 262,427	\$ 188,100	\$ 48,465	\$ 48,465	\$ 48,465		
690-48600	CONTRIBUTION IN AID	\$ -	\$ -	\$ (3,805)				
690-49210	TRANSFERS IN	\$ 72,273	\$ 70,000	\$ 63,160	\$ 63,160	\$ 63,160	\$ (6,840)	-9.77%
690-49190	INTEREST INCOME	\$ -	\$ -	\$ -				
NET INCOME(LOSS) AFTER OTHER INCOME		\$ 350,419	\$ 263,478	\$ 209,980	\$ 169,957	\$ 12,779	\$ (111,064)	-42.15%

**CITY OF TWO RIVERS
PROPERTY TAX LEVIES**

Budget year 25
Taxes Billed 24

PURPOSE	LEVY AMOUNT	TAX RATES PER 1,000	LEVY CHANGE	RATE CHANGE	PERCENT TOTAL
General City	\$ 2,288,033.00	2.4755486	1.69%	-43.96%	13.89%
Debt	\$ 2,551,538.00	2.7606492	-1.47%	-45.70%	15.49%
Capital	\$ -	0.0000000	0.00%	0.00%	0.00%
Library	\$ 681,790.00	0.7376661	0.00%	-44.89%	4.14%
Total City	\$ 5,521,361.00	5.9738639	0.00%	-44.89%	33.52%
Two Rivers Public Schools	\$ 6,391,520.71	7.0743309	27.61%	-30.32%	38.81%
Manitowoc Public Schools	\$ 204,994.51	9.8686477	20.52%	-6.88%	1.24%
Lakeshore Technical College	\$ 477,315.42	0.5164338	9.04%	-39.91%	2.90%
Manitowoc County	\$ 3,118,009.09	3.3735454	6.94%	-41.07%	18.93%
State Forestry	\$ -	0.0000000	0.00%	0.00%	0.00%
Tax Incr Dist	\$ 756,964.20	0.8190012	-3.88%	-47.03%	4.60%
TOTAL	\$ 16,470,164.93				100.00%
<u>Total by School District</u>					
Two Rivers School District	\$ 16,265,170.42	17.7571752	10.87%	-39.03%	
Manitowoc School District	\$ 10,078,644.22	20.5514920	2.50%	-30.49%	
School Credit	\$ 1,086,047.40	<u>1.1750544</u>	10.58%	<u>-39.06%</u>	
<u>Tax Rate After School Credit</u>					
Two Rivers School District		16.5821208		-39.02%	
Manitowoc School District		19.3764376		-29.89%	
ASSESSED VALUATION	<u>23</u>	<u>24</u>		AMOUNT OF CHANGE	PERCENT INCR
City of Two Rivers	509,362,900	924,252,900		414,890,000	81.453%
Two Rivers Public Schools	493,312,600	903,480,600		410,168,000	83.146%
Manitowoc Public Schools	16,050,300	20,772,300		4,722,000	29.420%

**CITY OF TWO RIVERS
PROPERTY TAX LEVIES WITH TID**

Budget year 25
Taxes Billed 24

PURPOSE	TAX LEVY	TID LEVY	TOTAL LEVY	TAX RATE W/O TID	TAX RATE WITH TID	
General City	2,288,033.00	110,123.62	2,398,156.62	2.4755486	2.5946974	
Debt	2,551,538.00	122,806.19	2,674,344.19	2.7606492	2.8935199	
Capital	0.00	0.00	0.00	0.0000000	0.0000000	
Library	681,790.00	32,814.73	714,604.73	0.7376661	0.7731701	
Total City	5,521,361.00	265,744.54	5,787,105.54	5.9738639	6.2613875	
Two Rivers Public Schools	6,391,520.71	318,175.44	6,709,696.15	7.0743309	7.4264972	
Manitowoc Public Schools	204,994.51	0.00	204,994.51	9.8686477	9.8686477	
Lakeshore Technical College	477,315.42	22,973.71	500,289.13	0.5164338	0.5412903	
Manitowoc County	3,118,009.09	150,070.51	3,268,079.60	3.3735454	3.5359149	
State Forestry	0.00	0.00	0.00	0.0000000	0.0000000	
TID	756,964.20	0.00	0.00	0.8190012	0.0000000	
TOTAL	16,470,164.93	756,964.20	16,470,164.93			
				TOTAL IN TWO RIVERS SCHOOL DIST	17.7571752	17.7650899
				TOTAL IN MANITOWOC SCHOOL DIST	20.5514920	20.2072404

**CITY OF TWO RIVERS
TAX RATE SUMMARY**

ORGANIZATION	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General City	3.504	3.631	3.806	3.903	3.893	3.902	4.086	4.068	4.124	4.139	4.355	4.413	4.398	4.439	4.417	2.476
Debt	3.703	3.926	4.197	4.409	4.572	4.939	4.939	4.895	4.855	4.859	4.567	4.561	4.695	4.969	5.084	2.761
Capital	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Tax Refund	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Library	1.133	1.113	1.122	1.133	1.130	1.133	1.150	1.168	1.181	1.206	1.226	1.201	1.245	1.246	1.339	0.738
Total City	8.340	8.670	9.125	9.445	9.595	9.973	10.175	10.131	10.160	10.203	10.148	10.176	10.338	10.654	10.840	5.974
Public Schools (Avg)	10.187	10.738	10.211	10.342	9.880	9.922	9.911									
Manitowoc								8.639	8.231	7.873	8.167	8.460	9.255	7.551	10.598	9.869
Two Rivers								8.991	9.000	9.103	9.389	8.621	8.614	8.607	10.153	7.074
Lakeshore Tech	1.592	1.665	1.619	1.609	1.601	0.760	0.763	0.773	0.787	0.741	0.779	0.795	0.800	0.838	0.859	0.516
County	5.693	5.748	5.491	5.536	5.495	5.475	5.347	5.372	5.367	5.159	5.210	5.228	5.264	5.632	5.724	3.374
State	0.194	0.200	0.185	0.179	0.175	0.174	0.170	0.173	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Tax Incremental Dist	1.413	1.440	1.410	1.455	1.427	1.373	1.416	1.534	1.557	1.567	1.495	1.336	1.435	1.367	1.546	0.819
Total Rate (Gross)	27.419	28.461	28.041	28.566	28.173	27.677	27.782									
Manitowoc								26.622	26.102	25.543	25.799	25.995	27.092	26.042	29.567	20.551
Two Rivers								26.974	26.871	26.773	27.020	26.156	26.451	27.098	29.122	17.757
State School Credit	1.930	1.852	1.713	1.693	1.654	1.628	1.820	1.762	1.847	1.772	1.704	1.692	1.620	1.593	1.928	1.175
Net Tax Rate	<u>25.489</u>	<u>26.609</u>	<u>26.328</u>	<u>26.874</u>	<u>26.519</u>	<u>26.050</u>	<u>25.962</u>									
Manitowoc								24.860	24.255	23.771	24.094	24.303	25.472	24.449	27.639	19.376
Two Rivers								25.212	25.024	25.001	25.315	24.464	24.831	25.505	27.194	16.582
Equalized Ratio	87.77	84.954	91.857	94.699	97.083	97.498	99.461	98.012	98.483	101.658	96.225	92.657	86.175	72.938	63.018	100.963
Total Full Value (Gross)																
State Equalized Rate	24.065	24.179	25.758	27.052	27.352	27.352	27.632									
Manitowoc								26.093	25.706	25.966	24.825	24.086	23.346	18.995	18.633	20.749
Two Rivers								26.438	26.463	27.217	26.000	24.235	22.794	19.765	18.352	17.928
Total Full Value (Net)																
State Equalized Rate	22.371	22.606	24.184	25.449	25.746	25.746	25.822									
Manitowoc								24.366	23.887	24.165	23.184	22.519	21.951	17.833	17.417	19.563
Two Rivers								24.711	24.644	25.416	24.360	22.668	21.398	18.603	17.137	16.742

Note:
Per \$1,000 of Assessed Valuation
Tax Levy Year (for taxes collected the following year)
City Wide Revaluation completed in 1999, 2024

CITY OF TWO RIVERS - PROGRAM JUSTIFICATION SCHEDULE

FUND 300						
DEBT SERVICE						
		BUDGET	YTD	PROJECTED	PROPOSED	
		<u>12/31/2024</u>	<u>9/30/2024</u>	<u>12/31/2024</u>	<u>12/31/2025</u>	
REVENUE						
41110	Property Tax	\$ 2,589,571	\$ 2,589,571	\$ 2,589,571	\$ 2,551,538	
42400	Special Assessments	\$ -	\$ -	\$ -	\$ -	
48100	Interest Income	\$ 153,500	\$ 201,635	\$ 210,000	\$ 153,500	
49110	Proceeds From Debt (re-financing and UFPL proceeds)	\$ -	\$ 1,454	\$ 1,454	\$ -	
49417	Transfer from Other Funds	\$ 241,636	\$ 237,925	\$ 228,026	\$ 202,213	
49240	Applied Debt Service Funds	\$ -	\$ -	\$ -	\$ -	
Total Revenues		<u>\$ 2,984,707</u>	<u>\$ 3,030,585</u>	<u>\$ 3,029,051</u>	<u>\$ 2,907,251</u>	
EXPENDITURES						
2016	WPPI Loan	Principal	\$ 3,035	\$ 2,276	\$ 3,035	\$ 3,035
	Street Lighting Loan	Interest	\$ -	\$ -	\$ -	\$ -
2019	G.O. Promissory Notes	Principal	\$ 190,000	\$ 190,000	\$ 190,000	\$ 195,000
	2019 Capital Projects	Interest	\$ 46,400	\$ 46,400	\$ 46,400	\$ 38,700
2019	State Trust Fund Loan	Principal	\$ 48,164	\$ 48,164	\$ 48,164	\$ 50,002
	Unfunded Pension Liability	Interest	\$ 11,944	\$ 11,944	\$ 11,944	\$ 10,105
2019	G.O. Refunding Bonds	Principal	\$ 245,000	\$ 245,000	\$ 245,000	\$ 255,000
	Refinance of 2015 & 2018 STFL	Interest	\$ 82,750	\$ 82,750	\$ 82,750	\$ 72,750
2020	State Trust Fund Loan	Principal	\$ 52,113	\$ 52,113	\$ 52,113	\$ 53,710
	Potential Fisher Hamilton Property	Interest	\$ 12,018	\$ 12,018	\$ 12,018	\$ 10,422
2020	G.O. Refunding Bonds	Principal	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
	Refinance of Unfunded Pension	Interest	\$ 28,338	\$ 28,338	\$ 28,338	\$ 24,378
2020	State Trust Fund Loan	Principal	\$ 60,958	\$ 60,958	\$ 60,958	\$ -
	Refinance of TID 8 Debt	Interest	\$ 1,834	\$ 1,834	\$ 1,834	\$ -
2020	G.O. Promissory Note	Principal	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	TID 10 Financing	Interest	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,050
2020	G.O. Promissory Note	Principal	\$ 885,000	\$ 885,000	\$ 885,000	\$ 785,000
	2020 Capital Proj and Refinancing	Interest	\$ 83,625	\$ 83,625	\$ 83,625	\$ 58,575
2021	G.O. Promissory Note	Principal	\$ 190,000	\$ 190,000	\$ 190,000	\$ 195,000
	2021 Capital Projects	Interest	\$ 47,050	\$ 47,050	\$ 47,050	\$ 42,225
2021	Taxable G.O. Refunding Bonds	Principal	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000
	Refinance of TID 12 Debt (2019)	Interest	\$ 22,195	\$ 22,195	\$ 22,195	\$ 21,220
2022	G.O. Promissory Note	Principal	\$ 205,000	\$ 205,000	\$ 205,000	\$ 215,000
	2022 Capital Projects	Interest	\$ 74,300	\$ 74,300	\$ 74,300	\$ 65,900
2023	G.O. Promissory Note	Principal	\$ 135,000	\$ 135,000	\$ 135,000	\$ 100,000
	2022 Capital Projects	Interest	\$ 77,848	\$ 77,848	\$ 77,849	\$ 45,100
2024	G.O. Promissory Note	Principal	\$ -	\$ -	\$ -	\$ 150,000
		Interest	\$ -	\$ -	\$ -	\$ 134,075
2024	G.O. Promissory Note	Principal	\$ -	\$ -	\$ -	\$ -
	TID 12 Financing	Interest	\$ -	\$ -	\$ -	\$ 32,175
2024	G.O. Promissory Note	Principal	\$ -	\$ -	\$ -	\$ 10,000
	TID 14 Financing	Interest	\$ -	\$ -	\$ -	\$ 13,400
	Transfer to Other Funds(Internal Loan Principal)		\$ 48,311	\$ 48,311	\$ 48,311	\$ 50,534
	Capital Lease Payments		\$ 183,000	\$ 106,940	\$ 156,980	\$ 164,220
	Interest on Capital Leases & Internal Loans		\$ 15,175	\$ 16,064	\$ 26,189	\$ 32,273
	Payment Bond Escrow Agent		\$ -	\$ 325	\$ 325	\$ -
	Debt Issuance Costs		\$ -	\$ 54,297	\$ 54,297	\$ -
	Debt Premium		\$ -	\$ (160,597)	\$ (160,597)	\$ -
	Debt Underwriter Discount		\$ -	\$ -	\$ -	\$ -
	Service Charges		\$ 4,000	\$ 4,275	\$ 4,000	\$ 4,000
Total Expenditures			<u>\$ 2,984,708</u>	<u>\$ 2,803,077</u>	<u>\$ 2,863,727</u>	<u>\$ 3,067,849</u>
					2.79%	
Excess of Revenues over Expenditures			<u>\$ (1)</u>	<u>\$ 227,508</u>	<u>\$ 165,324</u>	<u>\$ (160,597)</u>
	Principal		\$ 2,244,270	\$ 2,243,511	\$ 2,244,270	\$ 2,246,747
	Interest		\$ 489,951	\$ 489,951	\$ 489,952	\$ 570,075
	Other		\$ 250,487	\$ 69,615	\$ 129,505	\$ 251,027
	Total		<u>\$ 2,984,708</u>	<u>\$ 2,803,077</u>	<u>\$ 2,863,727</u>	<u>\$ 3,067,849</u>
	Balance Check		\$ -	\$ -	\$ -	\$ -

CITY OF TWO RIVERS

**Resolution Adopting the General Fund Budgets
for the City of Two Rivers, Wisconsin
Fiscal Year Ending, December 31, 2025**

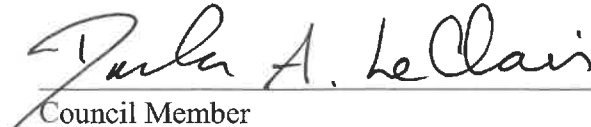
WHEREAS, a public hearing was held on November 25, 2024 by the City Council of the City of Two Rivers on the proposed budget for the City of Two Rivers Debt Service Fund and General Fund for the fiscal year ending December 31, 2025.

NOW, THEREFORE, BE IT FURTHER RESOLVED, by the City Council of the City of Two Rivers; that there is hereby appropriated for the fiscal year ending December 31, 2025 to the General Fund the sum of \$12,510,657.

GENERAL GOVERNMENT	\$	1,432,946
PUBLIC SAFETY	\$	6,942,541
PUBLIC WORKS	\$	1,768,926
HEALTH & HUMAN SERVICES	\$	425,900
CULTURE, REC. & EDUCATION	\$	1,423,266
OTHER FINANCING USES	\$	517,078
TOTAL GENERAL FUND	\$	<u>12,510,657</u>

BE IT FURTHER RESOLVED, that the proposed budget for the City General Fund, a copy of which is on file in the office of the Finance Director and open to inspection during regular business hours, is hereby approved.

Adopted: December 2, 2024


Paula A. LeClair
Council Member


Gregory E. Buckley, City Manager

CITY OF TWO RIVERS
Resolution Adopting Budgets for Other Funds
for the City of Two Rivers, Wisconsin
Fiscal Year Ending December 31, 2025

BE IT RESOLVED, by the City Council of the City of Two Rivers that the City Council hereby approves the following administrative budgets for 2025, the same being on file in the Finance Department and open to inspection during regular business hours:

CAPITAL PROJECT FUNDS

403 – Harbor Masterplan Implementation	\$	-
410 – Bike Trail Construction Fund	\$	50,000
415 - Central Park Renovation Fund	\$	-
417 – Industrial Park Development Fund	\$	156,650
419 – Landfill Fund	\$	273,314
451 – Street Construction Fund	\$	1,695,263
452 – Bridge Construction Fund	\$	80,000
454 – Parks and Cemetery Construction Fund	\$	655,500
455 – Fire Equipment Fund	\$	122,500
457 – Public Works Equipment Fund	\$	510,223
459 – City Hall Equipment Fund	\$	30,000
460 – Management Information Fund	\$	49,899
461 – Police Equipment Fund	\$	152,163
Subtotal:	\$	3,775,512

SPECIAL REVENUE FUNDS

202 – Sandy Bay Highlands Development Fund	\$	190,000
205 – Housing Revolving Loan Fund	\$	93,000
207 – Affordable Housing Fund	\$	-
216 - American Rescue Plan Act	\$	1,630,167
218 – Docks and Harbors Fund	\$	7,500
235 – TIF #6	\$	3,486
236 – TIF #7	\$	104,650
237 – TIF #8	\$	170,150
238 – TIF #9	\$	173,000
239 - TIF #10	\$	41,800
240 – TIF #11	\$	15,150
241 – TIF #12	\$	285,150
242 - TIF #13	\$	60,150
243 - TIF #14	\$	133,550
244 - TIF #15	\$	750,350
245 - TIF #16	\$	325
246 - TIF #17	\$	150

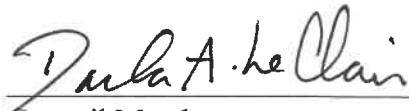
250 – Senior Center Fund	\$	88,131
258 – Community Tourism Fund	\$	253,977
259 – Tourism Development Fund	\$	360,000
260 – Urban Forestry Fund	\$	44,673
261 - Concession and Beer Sales	\$	42,000
262 – Recreation Special Events Fund	\$	47,400
263 – Tree Planting Fund	\$	37,500
264 - Golf Simulator Fund	\$	5,730
270 – Paramedic (Act 102) Fund	\$	8,000
290 – Business and Industrial Loan	\$	550,500
291 – Community Development	\$	146,040
Subtotal:	\$	5,242,529

ENTERPRISE FUNDS

640 – Solid Waste Utility	\$	909,151
650 – Water Utility	\$	3,111,405
660 – Electric Utility	\$	9,619,016
670 – Telecommunications Utility	\$	26,745
680 - Stormwater Utility	\$	746,650
690 – Sewer Utility	\$	3,201,042
Subtotal:	\$	17,614,009

Total: \$ 26,632,050

Adopted: December 2, 2024



 Council Member



 Gregory E. Buckley, City Manager

CITY OF TWO RIVERS

**Resolution Adopting Tax Levy for the City of Two Rivers, Wisconsin
Fiscal Year Ending, December 31, 2025**


WHEREAS, The City Council of the City of Two Rivers, Wisconsin, has, pursuant to law, determined the amount of tax which is levied against all the real and personal property included in the 2024 tax rolls (2025 Budget) for general city operations; and

WHEREAS, various governmental bodies for whom the City of Two Rivers either levies or collects taxes upon the taxable real and personal property in the City of Two Rivers for the purposes of such governmental bodies have duly determined the amount to be levied or collected by taxation of such real and personal property in the City of Two Rivers;

NOW, THEREFORE, BE IT FURTHER RESOLVED, by the City Council of the City of Two Rivers that the following amounts and rates of tax are hereby levied upon all of the taxable real and personal property in the City of Two Rivers on the 2024 tax rolls, and the Finance Director is hereby directed to spread the amount thereof upon the tax rolls for collection, as follows, to-wit:

PURPOSE	TAX LEVY (Including TID)	(Two Rivers School District) TAX RATE	(Manitowoc School District) TAX RATE
General City	\$ 2,398,157	\$ 2.595	\$ 2.595
Debt	\$ 2,674,344	\$ 2.893	\$ 2.893
Library	\$ 714,605	\$ 0.773	\$ 0.773
Two Rivers Public Schools	\$ 6,709,696	\$ 7.426	\$ -
Manitowoc Public Schools	\$ 204,995	\$ -	\$ 9.869
Lakeshore Technical College	\$ 500,289	\$ 0.541	\$ 0.541
Manitowoc County	\$ 3,268,080	\$ 3.536	\$ 3.536
TOTAL:	\$ 16,470,165	\$ 17.764	\$ 20.207

Adopted: December 2, 2024



Council Member



Gregory E. Buckley, City Manager

CITY OF TWO RIVERS

**Resolution Adopting the Debt Service Fund Budget
for the City of Two Rivers, Wisconsin
Fiscal Year Ending, December 31, 2025**

WHEREAS, a public hearing was held on November 25, 2024 by the City Council of Two Rivers on the proposed budget for the City of Two Rivers General Fund and Debt Service Fund for the fiscal year ending December 31, 2025.

NOW, THEREFORE, BE IT FURTHER RESOLVED, by the City Council of the City of Two Rivers; that there is hereby appropriated for the fiscal year ending December 31, 2025 to the Debt Service Fund the sum of \$3,067,849.

BE IT FURTHER RESOLVED, that the proposed budget for the Debt Service Fund, a copy of which is on file in the office of the Finance Director and open to inspection during regular business hours, is hereby approved.

Adopted: December 2, 2024


Council Member


Gregory E. Buckley, City Manager

CITY OF TWO RIVERS

**Resolution Approving Business Improvement
District Levy and Assessment Rate for 2025**

WHEREAS, the City of Two Rivers has established a Business Improvement District (BID) for purposes of funding a portion of the Main Street Program; and

WHEREAS, the BID has a long-established BID assessment at the rate of \$1.425 per thousand dollars assessed value, subject to a minimum assessment of \$100 per assessable parcel and a maximum assessment of \$2,500 per assessable property owner located within the BID; and


WHEREAS, by action of the BID Board at a meeting held on November 28, 2022 a recommendation of a new BID assessment be established at the rate of \$2.00 per thousand dollars assessed value, subject to a minimum assessment of \$100 per assessable parcel and a maximum assessment of \$2,500 per assessable property owner located within the BID; and

WHEREAS, by action of the BID Board at a meeting held November 11, 2024 a recommendation of a new BID assessment be established at the rate of \$1.77 per thousand dollars assessed value, subject to a minimum assessment of \$100 per assessable parcel and a maximum assessment of \$2,500 per assessable property owner located within the BID; and

WHEREAS, the Main Street Organization has developed a 2025 budget that anticipated BID levy support in the amount of \$54,843 which would result from a BID assessment rate of \$1.77 per thousand dollars of assessed value, levied against the assessable properties in the BID;

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby authorizes a 2024 BID assessment in support of the 2025 budget at the rate of \$1.77 per thousand dollars assessed value, subject to a minimum assessment of \$100 per assessable parcel and a maximum assessment of \$2,500 per assessable property owner located within the BID, as recommended by the concurrence of the BID Board.

Adopted: December 2, 2024



Council Member



Gregory E. Buckley, City Manager