



**WAUPUN**  
CITY OF SCULPTURE



## 2023 DRAFT BUDGET PROPOSAL

10/31/2022  
Prepared by: Kathy Schlieve

Hello Waupun!

I want to start this budget message by highlighting some of the notable accomplishments that occurred in 2022 that lay a foundation for our 2023 budget and work plan.

- \$4.9M Neighborhood Investment Fund grant received that paves the way for a new Senior Center and community gathering space. Design work is underway to complete a new facility by 2024.
- Emergency Medical Responder (EMR) program launched to address gaps in service with our contracted ambulance service. The City had success in obtaining two grants to advance capabilities of this program.
- We successfully completed the final grant-funded portion of South Madison Street reconstruction. Looking ahead, the City was awarded a Local Road Improvement Grant to support the final half of the Rock and Newton reconstruction project, planned for 2025.
- Public Safety remains a top priority and we were able to reach a four-year contract with our police union, which addresses noted gaps in wages to retain essential employees. The City was also able to restore the K9 officer program with citizen support.
- The City hosted more than 100 community partners who participated with staff and elected officials in a weeklong Emergency Management Institute training to strengthen our joint emergency response capabilities.
- The City finalized a developer's agreement with United Cooperative and work is underway to expand the Waupun Industrial Park to support a multi-phased agribusiness project that will bring increased tax base and jobs to the City.
- The City annexed land in the southeastern portion of the City to pave the way for needed housing expansion in the community.
- City staff have been working with Dodge County on a childcare planning grant with work underway to test an employer-involved business model for childcare and increase the pipeline of available workers needed to deliver this essential service.
- Significant redevelopment of the 400 E Main St block occurred with support of the City's Community Development Authority (CDA) and a successful Community Development Investment (CDI) grant through Wisconsin Economic Development Corporation (WEDC).
- The City received \$1.17M of American Recovery Plan Act (ARPA) Funds and planning is underway to understand community needs and determine use of these one-time funds.

Looking ahead, the City has a strong foundation to build on; however, there are also significant challenges on the horizon. Our 2020 demographic data (US Census) shows we are decreasing in population. The primary contributor to this decrease comes from the closure of a cell hall at Waupun Correctional Institution. Our new residential data tells us a different story. Housing starts continue to be strong and suggest our non-incarcerated population is actually growing. While that is important to understand, an overall decrease in population challenges our future growth and the type of development we are able to attract.

The 2020 US Census data also shows our population continues to age and become more diverse. I'm certain I don't have to point out that regardless of where you go you see now hiring signs and are likely experiencing service and/or hour reductions at business due to lack of staffing. This is a significant problem for the City moving forward. With labor force participation rates declining, workforce attraction and retention make staffing of essential services difficult, and challenge our economic growth as employers find it increasingly difficult to hire needed talent. Factors such as lack of available/affordable childcare, transit and housing must be addressed to help overcome this issue. On all fronts, this list of issues are national issues that we will need to try to influence at our local level to remain strong.

As our demographics evolve, there is a national trend toward less volunteerism. Our data shows that for all of 2021 and 2022, we have lacked adequate numbers of volunteer responders for emergency calls with call volumes increasing. We are experiencing retirements of long-dedicated volunteers, out of town employment of volunteers or employers short-staffed an unable to let volunteers leave to support the frequency of calls, and busy personal lives for everyone, each impacting availability of our response levels for both firefighters and EMRs. As this trend continues, we must evaluate and evolve staffing models for emergency services to ensure sustainability of our response systems over the long term.

Finally, to attract new residents and the workforce needed to support our economy, we need to continue to invest in our schools, housing and other quality of life assets and amenities that make our community an attractive place to live, work and play. As we look to confront challenges, it is important to understand the fiscal condition of the City. We have two primary means for paying for essential services. The first being shared revenues received from the State of WI. Over the past 10 years, shared revenues have declined modestly, however, costs have not. In looking back, the State would have needed to adjust shared revenues by more than \$400,000 to keep pace with inflation. Because that has not happened, more burden has shifted to the local taxpayer, which is the second primary method we have for paying for essential services. However, tax levies are subject to levy limits and we are entering a time where inflation paired with inadequate revenue will challenge the City's ability to maintain essential services. Annually, the City is able to increase the levy by an amount equal to net new construction. For 2021, the City's net new construction is 1.08% which allows the 2023 levy to increase by roughly \$29,000. As you will see in this document, costs are rising at a much faster pace than revenues. As a community, we will need to work together to identify priorities that shape what essential services look like in the future.

I highlight these things merely to explain challenges we will face ahead that will require careful planning and decision-making. In 2023, staff and Council will undertake work on strategic planning to inform future budgeting decisions that take all of these things into account, and we will be looking for your input in that process.

Back to that list of accomplishments, we continue to build on a strong foundation and I am optimistic about the positive things happening within the City of Waupun as we work to deliver services with excellence in 2023.

Questions on the 2023 budget can be directed to Kathy Schlieve, City Administrator.

Sincerely,

Mayor Rohn Bishop

### **BUDGET OVERVIEW:**

The 2023 City of Waupun budget as outlined is balanced, operates within expenditure restraint, and supports key priorities outlined in our 2023 work plan. Our most recent audit confirms the soundness of our internal controls and protects our strong A1 bond rating. Elements of the proposed 2023 budget include:

- General fund revenues increase 1.7% (\$74,177), excluding the tax levy. This reflects a new revenue source from Fond du Lac County sales tax; ambulance fees being introduced to Dodge County townships; updated fees for garbage collection and building permits; and funding coming from grant awards to support EMR operations.
- Total general fund expenditures increase 3.6% (\$214,092) overall. Within that amount, regular wages and benefits increase 2% (\$54,423), controlled by staff reductions at City Hall; police overtime increases 5% (\$14,707); and, health insurance premiums after plan redesign, contribute the largest portion at 7% (\$76,879). The wage budget also funds the addition of three (3) paid-on-call firefighters to improve response rates to emergencies.
- The proposed general fund operating budget, excluding wages and benefits, increases 4% (\$68,086) over prior year, with increases primarily driven by escalating utility, fuel and insurance costs.
- The 2023 budget levies \$100,000 additional to the general fund and enables the city to maintain essential services in 2023, with minor planned eliminations or reductions in services as outlined later in this document to remain within our levy limit.
- The 2023 budget levies \$788,080 for repayment of long-term debt, a .62% increase over prior year.
- The 2023 budget funds recurring capital equipment and improvement projects with a combination of operating revenues, grant funds, and fund balance.
- The proposed budget maintains unassigned fund balance within policy limits and uses restricted funds reserved to pay retiree health benefits.

### **Noteworthy Growth Indicators:**

- Equalized value increased 12% over previous year, resulting in an 8% drop in equalized value tax rates. Waupun had the fourth lowest equalized value tax rate in 2022 (2021 tax year) compared to surrounding communities.
- Net new construction increased 1.08% (~\$5.9 M) over prior year.

- The City's Tax Increment District (TID) portfolio grew 3.1% in valuation over prior year, adding \$2.5M in valuation.

**BUDGET AT A GLANCE:**

<h2>2023 Budget by the Numbers</h2>		
<p><b>Budget Priorities:</b></p> <ol style="list-style-type: none"> <li>1. Sustainable Infrastructure</li> <li>2. Public Safety</li> <li>3. Community &amp; Economic Vitality</li> <li>4. High Performance Government</li> </ol>		<p><b>2023 Budget:</b> \$15,353,613</p> 
		
<p><b>General Fund:</b> \$6,876,467 <i>(Portion funding operations)</i></p>		
<p><b>Proposed Levy:</b> \$3,601,530 <i>2.9% increase over prior year</i></p>  <p>Within Levy Limit and meets Expenditure Restraint</p>	<p><b>Equalized Value:</b> Increase 12% over prior year</p> 	<p><b>Proposed Tax Rate:</b> <i>(per \$1,000 property value)</i></p> 
	<p><b>New Construction:</b> Increase 1.08% (\$5.9 M) over prior year</p>	<p><b>Fond du Lac County:</b> \$6.314 <i>(22.5% decrease from prior year)</i></p> <p><b>Dodge County:</b> \$6.212 <i>(22.9% decrease from prior year)</i></p>
<p><b>Capital Projects:</b> \$635,095 (less grants)</p> <ul style="list-style-type: none"> <li>• Mill &amp; Overlay</li> <li>• Public Safety Building Planning</li> <li>• Sidewalk Replacement</li> <li>• Firearms Range</li> <li>• Senior Center (grant funded)</li> </ul>	<p><b>2023 Debt Payments:</b> \$1,613,935 (2.9% increase)</p> <p><b>Total Debt: \$12.14M</b> 53% of limit per city policy</p> <p><b>2023 Debt Levy:</b> \$788,080 <i>.62% increase over prior year</i></p>	<p><b>Economic Growth:</b> Active TIDs: 5</p>  <p><b>TID Valuation:</b> Increased \$2.5M <i>3.1% increase over prior year</i></p>

The 2023 budget projects revenues of \$15,721,595 and expenditures of \$15,353,613. Of total expenditures, \$6,876,467 comes from the general fund to support general government operations. The proposed budget calls for a property tax levy of \$3,601,530, a 2.9% increase over prior year.

**GENERAL FUND REVENUES:**

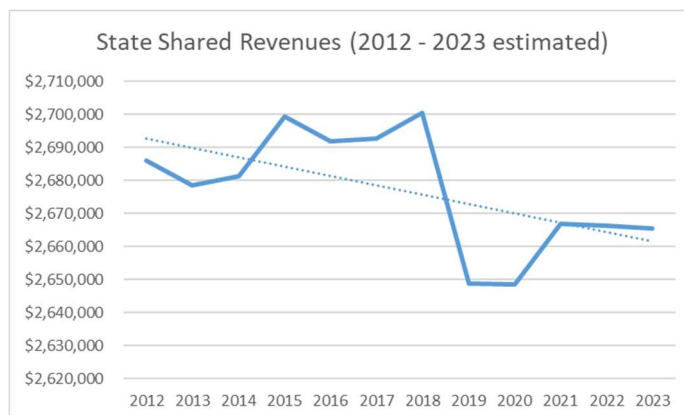
It is rare that the City has a new revenue sources, but that is the case in 2023 with general fund revenues increasing a modest 1.7% (\$74,177). This results from increases to transportation aids, a new revenue source derived from Fond du Lac County Sales & Use Tax, fees being adjusted, improvements in interest income, and grant revenues received that support EMR operations. New fees coming from Dodge County townships pertain to the addition of per capita ambulance fees charged for the first time. At present, Fond du Lac County provides an ambulance subsidy to the City while Dodge County does not. The ambulance fees will offset rising costs in contracted ambulance service within the community. Additionally, PILOT payment revenues from Utilities are projected to decrease, and restricted funds reserved for post-retirement benefits are utilized to offset retiree health insurance premiums.

**REVENUE SOURCES:**

To provide essential services, the City has two primary revenue sources, State Shared Revenues and Property Tax, which fund 70% of general operating expenses.

**STATE SHARED REVENUES**

The graph below shows historical data for State Shared Revenue. 2023 estimated Shared Revenues are projected to be \$2,665,494, \$751 less than 2022 Shared Revenues. While a minor decrease, the picture on State Shared Revenues over time tells a different story. Over the last decade, shared revenues have decreased but costs have not. If adjusted for inflation, shared revenues would have had to increase more than \$426,000 over that same time to keep pace with escalating costs.



## PROPERTY TAX REVENUES

Property Taxes have increased to offset the decrease in State Shared Revenues. However, Property Taxes are subject to levy limits, which cannot grow beyond a city's rate of net new construction. In 2021, the City had \$5.9M in net new construction, which resulted in an allowable levy increase less than \$29,000 in the proposed 2023 budget. This increase is inadequate to cover the inflationary costs the City is experiencing. As such, staff have worked to reduce operating expenditures, shifted funds from the capital budget to support operations, and continue work to eliminate expenses that cause only minimal disruption to essential service.

## GENERAL FUND EXPENSES:

The proposed general operating budget is projected to increase \$214,092 or 3.6% over prior year, with the following areas contributing to the increase:

### *STAFFING, WAGES and BENEFITS:*

Of the total General Fund budget, the largest increase (\$146,007) is associated with wage and compensation changes. Most notable, the budget supports the additional of three (3) paid on call firefighters to increase the likelihood of adequate numbers of responders to emergency calls. Overall, the budget includes a 3% cost of living adjustment in January for non-represented staff, combined with a mid-year, merit-based step increase. For represented staff, the city enters into a new four-year contract with the police union that increases staff contribution for health insurance in exchange for a 3.0% overall increase in wages, also achieved in two steps. Additionally, in an effort to slow turnover and retain essential talent, step increases for officers serving the department with 7 and 10 years are introduced.

The 2023 budget includes a 13% increase in health insurance premiums, however the police union contract increases officer contribution, resulting in a 7% increase overall. To reduce the overall budget impact for 2023, staff move from a \$1,500/3,000 to \$2,000/4,000 deductible plan.

Overall staffing levels remain consistent with the exception of three areas:

- 1.) Three (3) additional paid-on-call firefighters to expand the pool of available responders in an effort to boost the number of responders to emergency calls (for all of 2021 and 2022, response levels have fallen below the required standard).
- 2.) Elimination of a full-time Economic Development Coordinator and part-time Finance Director, replaced with one full-time combined Assistant City Administrator/Director of Finance position.



3.) Code enforcement part-time position reporting moves from Fire to Police department.

The following table shows staffing levels by department from 2022 to 2023.

Department	2022		2023		Increase / (Decrease)	
	Full Time	Part-Time/Seasonal	Full Time	Part-Time/Seasonal	Full Time	Part-Time/Seasonal
City Clerk	2	0	2	0	0	0
Finance	0	2	1	1	1	-1
DPW	13	7	13	7	0	0
Administration/ED	2	0	1	0	-1	0
Senior Center/Parks	1	4	1	4	0	0
Police	19	0	19	1	0	1
Fire	2	46	2	48	0	2
Library	5	12	5	12	0	0
	<b>44</b>	<b>71</b>	<b>44</b>	<b>73</b>	<b>0</b>	<b>2</b>

Finally, on the wage front, the City continues to find it difficult to attract and retain qualified police officers. This is a national problem and one we are working to combat. As we work on solutions to this challenge, our proposed budget increases over-time for police 5% (\$14,707) to address the need for coverage in the face of these ongoing staffing shortages.

*NON-WAGE EXPENSES:*

General fund, non-wage expenditures increase 4% (\$68,085), driven by increases to property and liability insurance, facility maintenance, as well as utilities/energy and fuel costs. Several reductions were made to offset cost increases of non-wage expenses, including reductions to micro-sealing of streets and painting of street lines moves from an every year to an every other year rotation. The following chart summarizes changes by department.

DEPARTMENT	2022	2023	PERCENTAGE			KEY FACTORS IN BUDGET CHANGE
	BUDGET	BUDGET	BUDGET CHANGE	CHANGE	CHANGE	
General Government	\$609,772	\$623,176	↑ \$13,404	2%	Increases: financial advisor, strategic plan, property/liability ins., Decreases: HR, elections, worker's comp, Nixle, ambulance consultant	
Recreation	154,885	172,185	↑ 17,300	11%	Utilities, repair/maintenance	
Assessor	39,613	39,375	↓ (238)	-1%		
Police	164,478	178,403	↑ 13,925	8%	IT, utilities, fuel	
Fire	74,047	101,885	↑ 27,838	38%	Fire study, IT, utilities	
Public Works	\$769,354	\$765,304	↓ (4,050)	-1%	Increases: Utilities, fuel, sidewalk prep work, Decreases: Cleaning, micro seal streets, street painting, tree planting incentive	
Economic Development	22,140	22,045	↓ (95)	0%		
<b>TOTAL</b>	<b>\$1,834,288</b>	<b>\$1,902,373</b>	<b>↑ \$68,085</b>	<b>4%</b>		

City staff continue to work on a number of cost saving projects that are helping to reduce cost in the 2023 budget, the most notable include examining better use of technology,

ongoing evaluation of contracted services, and projects to examine consolidation of fire and emergency response services.

**DEBT SERVICE:**

Debt service payments for 2023 increase 2.9% to a total of \$1,619,935. Current outstanding debt for the city is \$12.14M, which is 53% of our debt capacity limit per city policy. This results in a \$788,080 tax levy, which is an increase of .62% over prior year. Over the next seven to ten years, the city’s capital needs outpace its ability to borrow by more than six times and our current approach to finance these needs will need to be examined. As such, staff will continue to evaluate alternative ways to finance capital and will complete a long-range financial forecast that informs decision-making on significant factors such as needed replacement of our ladder truck for fire, changes required in our public safety facilities and needed City Hall repairs.

**CAPITAL PLAN:**

The city annually updates a five-year capital improvement and equipment replacement plan to finance all infrastructure and capital equipment needs. The 2023 budget funds recurring capital equipment and improvement projects with a combination of levy, grant funds, and fund balance as outlined below.

*CAPITAL IMPROVEMENTS:*

The 2023 Capital Improvement Plan budget is \$3,235,095, including a levy of \$340,000, (12.8% reduction from prior year), sidewalk assessment revenue of \$100,000, other revenues of \$97,434 and grant revenue of \$2.5M. Additionally, a fund balance of \$197,661 is applied to finance the plan.

**2023 Planned Capital Improvements:**

- Land purchase for prospective public safety facility expansion: \$175,000
- Safety building design and engineering: \$50,000
- Construction of a firing range for police: \$30,095
- Repair of the Community Center parking lot: \$30,000
- Sidewalk replacement: \$200,000
- Mill and Overlay costs for street repairs: \$250,000
- Senior Center construction: \$2,500,000 (grant funded)

*EQUIPMENT REPLACEMENT:*

The 2023 Capital Equipment Replacement Plan budget is \$314,187, including a levy of \$225,000. The balance of the plan will be financed through the sale of equipment, interest income, and use of fund balance.

**2023 Planned Equipment Purchases:**

- City Hall \$7,000
  - Computer Updates
- Police \$130,187
  - Vehicles and related equipment \$101,524
  - Other Equipment \$28,663, including AED, computer updates, bullet resistant vests, tasers, computers, portable radios, radar systems, squad cameras, body cameras
- Fire \$30,500
  - Turnout gear and mobile radios
- Public Works \$141,500 pickup truck replacement, skid loader with auger, payloader grapple bucket, and price contingencies due to anticipated supply chain problems.
- Recreation
  - Aquatic Center \$5,000 for pool furnishing and safety equipment

**OVERALL BUDGETARY IMPACT:**

Overall, the proposed budget calls for an increase of \$100,000 or 2.9% directed to expenditures as previously outlined. The 2023 budget complies with the state-mandated property tax levy limit. The property tax levy limit is allowed to increase by the percentage increase in equalized value from net new construction, plus any increase in general debt service principal and interest payments.

City Property Tax Levy By Fund	Budget Year				Change Increase (Decrease)	Percentage Change Increase (Decrease)
	2020	2021	2022	2023		
	General Fund	\$ 1,220,251	\$ 1,427,156	\$ 1,560,494		
Debt Service Fund	760,983	768,233	783,244	788,080	4,836	0.6%
Library Fund	519,150	516,792	516,792	516,792	-	0.0%
Capital Improvements	441,554	420,000	390,000	340,000	(50,000)	-12.8%
Equipment Replacement	225,000	169,350	225,000	225,000	-	0.0%
Taxi Fund	26,000	-	26,000	45,000	19,000	
<b>TOTAL</b>	<b>\$ 3,192,938</b>	<b>\$ 3,301,531</b>	<b>\$ 3,501,530</b>	<b>\$ 3,601,530</b>	<b>\$ 100,000</b>	<b>2.9%</b>
Percentage Change		3.4%	6.1%	<b>2.9%</b>		

**ESTIMATED IMPACT TO PROPERTY OWNERS:**

City of Waupun - Dodge County Residents	Tax Year	Tax Year	Change	% Change
	2021	2022		
Average Home Value	\$115,340	\$159,620	\$44,280	38.4%
Mill Rate (per \$1K)	<u>\$8.058</u>	<u>\$6.212</u>	-\$1.85	-22.9%
City of Waupun Taxes	\$929	\$991	\$62	6.7%

City of Waupun - Fond du Lac County Resider	Tax Year	Tax Year	Change	% Change
	2021	2022		
Average Home Value	\$142,958	\$195,953	\$52,995	37.1%
Mill Rate (per \$1K)	<u>\$8.143</u>	<u>\$6.314</u>	-\$1.83	-22.5%
City of Waupun Taxes	\$1,164	\$1,237	\$73	6.3%

**DODGE COUNTY**

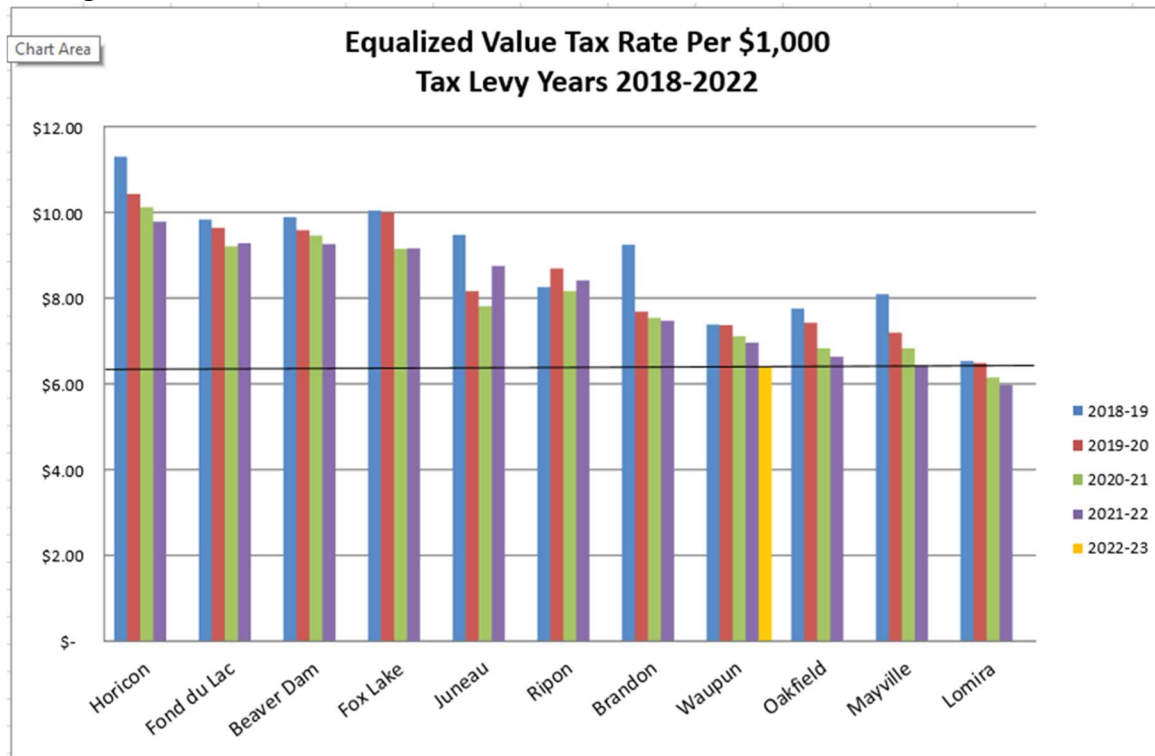
- Average home values in Dodge County increase 38.4%
- Mill rate of \$6.212 per \$1,000 of assessed value, a 22.9% decrease over prior year.
- Average home valued at \$159,620 will see an increase of \$62.

**FOND DU LAC COUNTY**

- Average home values in Fond du Lac County increase 37.1%
- Mill rate of \$6.314 per \$1,000 of assessed value, a 22.5% decrease over prior year.
- Average home valued at \$195,953 will see an increase of \$73.

**TAX HISTORY AND COMPARISONS:**

The bar graph that follows shows a comparison of local tax for cities and villages in Dodge and Fond du Lac counties. This bar graph contains five years of historical data for the equalized value tax rate per \$1,000. For 2023, the City has a 12% increase in equalized value, which results in the equalized tax rate per \$1,000 dropping to \$6.40, or \$0.57 lower than prior year. Waupun’s equalized tax rate is below average for similar-sized communities and is a strong indicator of stability and affordability for Waupun residents. When compared with other surrounding communities, Waupun maintains one of the lowest equalized value tax rates among area communities.



**LEVY LIMITS:**

We anticipate that tax levy limits will remain in effect for the foreseeable future. The levy limit is allowed to increase by the rate of growth in net new construction, in addition to any increases necessary to cover increasing debt principal and interest payments. Net new construction for 2021 is 1.08%. The 2023 budget as presented is within levy limits and qualifies the city for expenditure restraint payments.

**2023 WORK PLAN:**

The following tables define the 2023 work plan as outlined in the proposed 2023 budget. The budget focuses resources in four primary areas:

1. Sustainable infrastructure to ensure the city meets required mandates and maintains critical infrastructure to support long-term viability of the city.
2. Public safety that meets current and future needs of city residents.
3. High-Performance Government operations that are transparent, efficient and fiscally sound, supporting current needs without compromising the future health of the community.
4. Community and Economic Vitality that supports growth and enhances quality of life for all.

<b>PRIORITY 1: SUSTAINABLE INFRASTRUCTURE</b>				
<b>1.1</b>	<b>Improve roads, pedestrian, bike and transit infrastructure.</b>		<b>DEPARTMENT</b>	<b>LEADER(S)</b>
	1.1.1	Measure and report progress toward annual road improvement target of 2 miles of replacement per year.	Public Works	Daane/Utilities
	1.1.2	Continue to implement street improvement plan to extend the life of roadways across community.	Public Works	Daane
	1.1.3	Engage community in alternative revenue discussion to support road improvement targets.	Administration	Schlieve/Daane
	1.1.4	ADA improvements to parks.	Public Works	Daane
	1.1.4	Seek funding to support park, pedestrian, bike and transit improvements.	Administration	Schlieve/Langenfeld
	1.1.5	Leverage TIDS where possible to support road improvements.	Administration	Schlieve/Langenfeld
	1.1.6	Implement sidewalk replacement program in accordance with Capital Improvement Plan.	Public Works	Daane
	1.1.7	Present grant options to Council to determine feasibility of funding additional bike path/recreation improvement.	Public Works	Schlieve/Daane
	1.1.8	Pursue grant funding options to replace traffic signal controls at Main and Madison, Main and Watertown and Main and Shaler.	Public Works	Daane/Schlieve
<b>1.2</b>	<b>Improve stormwater management practices and infrastructure to comply with WIDNR mandate.</b>			
	1.2.1	Meet MS4 permit requirements for development of stormwater ponds.	Public Works	Daane
	1.2.2	Leverage TIDS where possible to support stormwater improvements.	Administration	Schlieve/Daane
	1.2.3	Identify possible solutions to stormwater runoff from abutting farm fields to address intermittent flooding across community.	Public Works	Daane
	1.2.4	Develop a stormwater pond maintenance plan to mitigate long-term maintenance costs with city-owned ponds.	Public Works	Daane
<b>1.3</b>	<b>Improve and maintain public facilities to meet long-term needs of community.</b>			
	1.3.1	Senior Center design/bid/build and grant management in accordance with federal funding.	Public Works	Schlieve/Daane
	1.3.2	Finalize design for public safety building needs and engage financial advisor to support planning process.	Public Works	Daane/Langenfeld
	1.3.3	Gather public input on City Hall needed improvements.	Administration	Schlieve
<b>1.4</b>	<b>Enhance energy efficiency and sustainability of city resources</b>			
	1.4.1	Complete and adopt an energy efficiency plan for public facilities.	Public Works	Daane
	1.4.2	Evaluate fleet management programs to ensure optimum efficiency.	Public Works	Daane

<b>PRIORITY 2: PUBLIC SAFETY</b>				
<b>2.1</b>	<b>Protect lives and property through timely and effective public safety response.</b>		<b>DEPARTMENT</b>	<b>LEADER(S)</b>
	2.1.1	Implement grant programs to strengthen ambulance response.	Fire/EM	DeMaa / Schlieve
	2.1.2	Complete a staffing study for fire and EMR to form recommendations for sustainable emergency response model.	Fire/EM	DeMaa / Schlieve
	2.1.3	Command staff restructuring to balance call response and workload.	Fire/EM	DeMaa
	2.1.4	Determine need for public safety referendum and timing.	Fire/EM	DeMaa / Schlieve
	2.1.5	Continue MABAS and other cooperative efforts with neighboring departments and explore cooperative opportunities to enhance service delivery.	Fire/EM	DeMaa
	2.1.6	Develop a facility plan to meet future needs of departments served by Public Safety.	Public Works	Daane/ Schlieve
	2.1.7	Community risk reduction/education.	Fire/EM	DeMaa
	2.1.8	Establish a baseline schedule and process for Lexipole policy implementation	Fire/EM	DeMaa
<b>2.2</b>	<b>Enhance crime prevention, community policing and code enforcement.</b>			
	2.2.1	Develop and implement a evidence-based recruitment and retention plan.	Police	Louden/Schlieve
	2.2.2	Increase access to training resources to prepare staff for response.	Police	Louden
	2.2.3	Hire and deploy a part-time code enforcement officer to address neglected properties/code violations	Police	Louden
	2.2.4	Formalize, coordinate and increase the utilization of social media to support crime prevention	Police	Louden
	2.2.5	Increase community policing efforts as staffing permits.	Police	Louden
<b>2.3</b>	<b>Improve ability to manage and recover from disaster related events.</b>			
	2.3.1	Integrate EMI after action report into overall emergency response plan.	Fire/EM	DeMaa

<b>PRIORITY 3: HIGH PERFORMANCE GOVERNMENT</b>			
<b>3.1 Develop a succession plan for key leadership and supervisory positions.</b>			
3.1.1	Train all department heads on a succession management planning process and establish a process and timeline for completion of department-level succession.	Administration	Schlieve
<b>3.2 Develop a strong financial forecast model that ensures strong financial management and sustainability.</b>			
3.2.1	Continue to improve the budget document in accordance with GFOA standards.	Administration	Langenfeld
3.2.2	Provide an annual update on fiscal health indicators for the City Council and general public.	Administration	Schlieve/Langenfeld
3.2.3	Improve the five-year CIP to include higher levels of detail, focus on long-term debt planning, consensus on priorities and thorough analysis of potential alternative funding that informs annual budgeting process.	Administration	Langenfeld
3.2.4	Implement an annual rate review to ensure cost recovery of service delivery for all non-levied services.	Administration	Langenfeld
<b>3.5 Actively pursue cost containment opportunities.</b>			
3.5.1	Develop intergovernmental agreements to consolidate fire services under one department.	Fire/EM	DeMaa / Schlieve
3.5.2	Work with staff to identify cost containment opportunities and process to select projects for implementation.	Administration	Schlieve
<b>3.6 Manage public service delivery to promote resident satisfaction.</b>			
3.6.1	Manage transition of waste disposal/recycling contract to GFL.	Public Works	Daane
3.6.2	Full implementation of Iworx system to track citizen complaints to resolution of code enforcement issues.	Multiple Depts	Daane/Louden/Building Inspection
3.6.3	Establish a baseline method to measure citizen satisfaction and increase engagement.	Administration	Schlieve
<b>3.7 Optimize organizational structure and human resource management.</b>			
3.7.1	Revise employee handbook to reflect industry standards and regulatory requirements.	Administration	Hull
3.7.2	Annually review and revise where necessary employee job descriptions to reflect essential duties and functions.	Administration	Department Heads
3.7.3	Recommend enhancements to employee compensation and benefits to reflect industry standards and best practices.	Administration	Schlieve
3.7.4	Enhance education/training opportunities for employees.	Administration	Hull
<b>3.8 Implement operating efficiencies and technology improvements.</b>			
3.8.1	Establish and equip a continuous improvement team to identify and overcome process inefficiencies.	Administration	
3.8.2	Full implementation of system enhancements delayed by staffing shortages.	Administration	Langenfeld
3.8.3	Establish an employee intranet to improve access and content accessibility.	Administration	Hull
3.8.4	Research multi-media improvements to Council Chambers to enhance access to public meetings.	Administration	Schlieve

<b>PRIORITY 4: COMMUNITY &amp; ECONOMIC VITALITY</b>				
<b>4.1 Strengthen and diversify the local economy.</b>				
	4.1.1	Support expansion of Waupun Industrial Park and market remaining space for development.	Economic Development	Schlieve
	4.1.2	Identify and research future industrial park sites.	Economic Development	Schlieve
	4.1.3	Strengthen enterprenuerial ecosystem to support business starts.	Economic Development	Schlieve
	4.1.4	Advance the Market Analysis planning work, completed in 2021.	Economic Development	Schlieve
<b>4.2 Strengthen partnerships to support development</b>				
	4.2.1	Strengthen collaboration with regional and state economic development organizations to support development in the City.	Economic Development	Schlieve
	4.2.2	Strengthen partnerships with local schools to promote entrepreneurship	Economic Development	Schlieve
<b>4.3 Increase housing options within the community</b>				
	4.3.1	Develop an affordable housing strategy.	Economic Development	Schlieve
	4.3.2	Work with developers in TID 9 to facilitate multi- and single-family development agreements.	Economic Development	Schlieve
<b>4.4 Deploy placemaking strategies to improve public spaces.</b>				
	4.4.1	Advance Streetscape work in downtown	Economic Development	Schlieve
	4.4.2	Identify and recommend funding solutions to enhance recreational assets.	Public Works	Daane
<b>4.5 Support expansion and retention of childcare solutions in the community.</b>				
	4.5.1	Complete Dream Up Planning Grant with Dodge County	Economic Development	Schlieve
	4.5.2	Support retention and expansion of daycare options in Waupun	Economic Development	Schlieve
<b>4.6 Ensure Waupun is a community for all people to prosper.</b>				
	4.6.1	Develop a senior center volunteer policy with training and scheduling to ensure safety of participants and building security.	Recreation	Kaminski
	4.6.2	Enhance youth programming throughout the year through collaborative partnerships.	Recreation	Kaminski
	4.6.3	Enhance communication of recreation programs for all ages through a variety of media channels.	Recreation	Kaminski
	4.6.4	Create a business plan for new Senior Center.	Recreation	Kaminski
	4.6.5	Recruit and onboard staff to manage recreation programming.	Recreation	Kaminski
	4.6.6	Develop community enrichment programming to strengthen quality of life.	Library	Jaeger

## 2023 BUDGET PROPOSAL:



**CITY OF WAUPUN  
2023 Budget  
SUMMARY OF ALL FUNDS**

Fund Number	Fund Name	Total Revenues	Total Expenditures	Excess (Deficit)	Balance January 1	Balance December 31	Property Tax Contribution	
<b>Governmental Funds</b>								
100	<u>General Fund</u>	\$ 6,876,467	\$ 6,876,467	\$ 0	\$ 6,640,392	\$ 5,930,346	\$ 1,686,658	
<u>Special Revenue Funds</u>								
200	Trust Funds	75	-	75	33,107	33,182	-	
210	Library	740,130	740,130	-	456,993	456,993	516,792	
220	Grants and Donations	6,010	6,000	10	(7,839)	(7,829)	-	
230	Building Inspection	84,150	86,816	(2,666)	16,957	14,291	-	
240	ARPA	7,500	-	7,500	8,166	15,666	-	
250	Affordable Housing	-	-	-	248,387	248,387	-	
420	Recycling	150,311	148,828	1,483	104,596	106,080	-	
425	Solid Waste	441,689	436,846	4,843	38,536	43,379	-	
430	Tourism	70,000	70,000	-	22,860	22,860	-	
501	Taxi Grant	154,930	163,303	(8,373)	52,398	44,025	45,000	
507	Home/HCRI Housing	10	-	10	154,108	154,118	-	
509	CDBG Housing	20	73,000	(72,980)	1,282,706	1,209,726	-	
700	Stormwater	588,800	536,960	51,840	483,381	535,221	-	
300	<u>Debt Service</u>	1,593,535	1,615,535	(22,000)	75,683	53,683	788,080	
<u>Capital Project Funds</u>								
400	Capital Improvements	3,717,434	3,235,095	482,339	868,528	1,350,867	340,000	
410	Equipment Replacement	230,000	314,187	(84,187)	222,640	138,453	225,000	
405	Tax Incremental District #3	159,598	159,083	515	78,051	78,566	-	
401	Tax Incremental District #5	408,345	381,050	27,295	(1,748,175)	(1,720,880)	-	
408	Tax Incremental District #6	98,488	95,896	2,592	(397,987)	(395,395)	-	
407	Tax Incremental District #7	45,000	137,638	(92,638)	(253,758)	(346,396)	-	
418	Tax Incremental District #8	125,000	146,555	(21,555)	53,352	31,797	-	
419	Tax Incremental District #9	-	115,116	(115,116)	(679,726)	(794,842)	-	
404	Business Park	224,103	15,109	208,994	1,233,530	1,442,524	-	
		<u>\$ 15,721,595</u>	<u>\$ 15,353,613</u>	<u>\$ 367,982</u>	<u>\$ 8,986,886</u>	<u>\$ 8,644,823</u>	<u>\$ 3,601,530</u>	-
								2.9%

The City's property taxes are summarized as follows:

Tax Levy by Fund	Budget Year				Change Increase (Decrease)	Percentage Change Increase (Decrease)
	2020	2021	2022	2023		
	General Fund	\$ 1,220,251	\$ 1,427,156	\$ 1,560,494		
Debt Service Fund	760,983	768,233	783,244	788,080	4,836	0.6%
Library Fund	519,150	516,792	516,792	516,792	-	0.0%
Capital Improvements	441,554	420,000	390,000	340,000	(50,000)	-12.8%
Equipment Replacement	225,000	169,350	225,000	225,000	-	0.0%
Taxi Fund	26,000	-	26,000	45,000	19,000	
<b>TOTAL</b>	<u>\$ 3,192,938</u>	<u>\$ 3,301,531</u>	<u>\$ 3,501,530</u>	<u>\$ 3,601,530</u>	<u>\$ 100,000</u>	2.9%
Percentage Change		3.4%	6.1%	<b>2.9%</b>		
<b>Assessed Tax Rate per \$1,000</b>				<b>(ESTIMATED)</b>		
Dodge County	\$ 7.598	\$ 7.851	\$ 8.058	\$ <b>6.212</b>		
Percentage Change	2.0%	3.3%	2.6%	<b>-22.9%</b>		
Fond du Lac County	\$ 7.698	\$ 7.887	\$ 8.143	\$ <b>6.314</b>		
Percentage Change	4.8%	2.5%	3.2%	<b>-22.5%</b>		

**CITY OF WAUPUN  
2023 Budget**

**GENERAL FUND**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
General Property Taxes	\$ 1,220,251	\$ 1,427,156	\$ 1,560,495	\$ 1,560,494	\$ 1,560,495	\$ 1,686,658
Other Taxes	717,809	694,193	748,112	501,749	719,112	719,112
Special Assessments	91	289	100	578	578	100
Intergovernmental	3,254,065	3,326,443	3,274,681	913,552	3,309,563	3,340,523
Licenses and Permits	62,810	60,170	56,400	37,567	58,170	58,160
Fines, Forfeitures and Penalties	52,312	49,946	47,500	27,611	41,500	45,500
Public Charges for Services	167,370	239,407	218,518	175,039	235,239	225,643
Intergovernmental Charges for Services	35,153	36,913	37,000	37,993	37,993	40,725
Miscellaneous	56,283	27,242	23,275	6,117	17,241	50,000
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Fund Balance Applied	-	-	296,294	-	280,000	710,046
<b>TOTAL REVENUES</b>	<u>5,566,145</u>	<u>5,861,760</u>	<u>6,262,375</u>	<u>3,260,701</u>	<u>6,259,891</u>	<u>6,876,467</u>
<b>EXPENDITURES</b>						
General Government	911,409	963,219	1,155,766	742,430	1,143,625	1,240,536
Public Safety	2,504,236	2,514,028	2,669,516	1,541,178	2,615,996	2,811,059
Public Works	1,546,506	1,565,630	1,685,971	1,037,195	1,725,881	1,721,767
Culture, Recreation, and Education	265,808	330,031	353,460	268,163	358,915	385,944
Conservation and Development	112,546	114,208	117,663	64,438	114,250	37,161
Transfers Out	455,000	230,000	280,000	-	280,000	680,000
<b>TOTAL EXPENDITURES</b>	<u>5,795,505</u>	<u>5,717,116</u>	<u>6,262,375</u>	<u>3,653,404</u>	<u>6,238,667</u>	<u>6,876,467</u>
<b>NET CHANGE IN FUND BALANCE</b>	(229,360)	144,644	(296,294)	(392,703)	(258,776)	(710,046)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>6,983,884</u>	<u>6,754,524</u>	<u>6,899,168</u>	<u>6,899,168</u>	<u>6,899,168</u>	<u>6,640,392</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 6,754,524</u>	<u>\$ 6,899,168</u>	<u>\$ 6,602,874</u>	<u>\$ 6,506,465</u>	<u>\$ 6,640,392</u>	<u>\$ 5,930,346</u>

**CITY OF WAUPUN**  
**2023 Budget**  
**General Fund Revenues**

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>GENERAL FUND REVENUES</b>							
<b>TAXES</b>							
100-41-4111-000	GENERAL PROPERTY TAXES	1,220,251	1,427,156	1,560,495	1,560,494	1,560,495	1,686,658
100-41-4113-000	OMITTED PROPERTY TAXES	-	-	-	-	-	-
100-41-4114-000	MOBILE HOME FEES	26,394	27,497	26,000	24,485	26,000	26,000
100-41-4115-000	TAX-COMPUTER EXEMPT PROPERTY	1,986	1,986	2,311	2,311	2,311	2,311
100-41-4116-000	TAX-EXEMPT PERSONAL PROPERTY	7,859	2,082	8,437	8,437	8,437	8,437
100-41-4121-000	LOCAL ROOM TAX	17,814	29,080	24,000	17,132	25,000	25,000
100-41-4130-000	PILOT-DODGE HOUSING AUTHORITY	27,364	27,364	27,364	4,800	27,364	27,364
100-41-4131-000	PILOT-MUNICIPAL OWNED UTILITY	636,393	606,184	660,000	444,584	630,000	630,000
100-41-4181-000	INTEREST ON TAXES	-	-	-	-	-	-
<b>TAXES TOTAL</b>		<b>1,938,060</b>	<b>2,121,349</b>	<b>2,308,607</b>	<b>2,062,243</b>	<b>2,279,607</b>	<b>2,405,770</b>
<b>SPECIAL ASSESSMENTS</b>							
100-42-4230-000	SIDEWALKS/CURBS & GUTTERS	-	-	-	-	-	-
100-42-4290-000	SPECIAL ASSESSMENTS-INTEREST	91	289	100	578	578	100
<b>SPECIAL ASSESSMENTS TOTAL</b>		<b>91</b>	<b>289</b>	<b>100</b>	<b>578</b>	<b>578</b>	<b>100</b>
<b>INTERGOVERNMENTAL AIDS</b>							
100-43-4321-000	FEDERAL AID DISASTER ASSISTANC	-	-	-	-	-	-
100-43-4328-000	FEDERAL GRANT-MISC	5,153	-	-	-	-	-
100-43-4329-000	FED GRANT(PD BY ST/CTY)-POLICE	599	5,205	4,000	3,792	6,000	4,000
100-43-4341-000	STATE SHARED REVENUES	2,648,680	2,666,778	2,666,064	399,910	2,666,245	2,665,494
100-43-4342-000	FIRE INSURANCE TAX FROM STATE	20,977	22,613	21,500	23,520	23,520	22,500
100-43-4343-000	VIDEO SERVICE PROVIDER AID	11,410	22,635	22,635	22,635	22,635	22,635
100-43-4352-000	STATE AID DISASTER ASSISTANCE	-	-	-	-	-	-
100-43-4353-000	TRANSPORTATION AIDS	424,888	474,069	445,842	333,455	444,607	472,543
100-43-4354-000	CONNECTING STREET AIDS	82,597	82,955	65,268	48,951	65,268	65,351
100-43-4355-000	STATE GRANT-EMERGENCY/GOV-FIRE	-	-	-	-	-	7,000
100-43-4356-000	STATE GRANT-POLICE	17,115	2,807	-	-	-	-
100-43-4357-000	STATE GRANT-PARK	-	-	-	-	-	-
100-43-4359-000	STATE GRANT-TRAFFIC/BLDG&GROUN	-	-	-	-	-	-
100-43-4361-000	PAYMENT FOR MUNICIPAL SERVICES	42,647	49,380	49,372	50,389	50,389	51,000
100-43-4370-000	FDL COUNTY SALES & USE TAX	-	-	-	30,899	30,899	30,000
<b>INTERGOVERNMENTAL AIDS TOTAL</b>		<b>3,254,065</b>	<b>3,326,443</b>	<b>3,274,681</b>	<b>913,552</b>	<b>3,309,563</b>	<b>3,340,523</b>
<b>LICENSES &amp; PERMITS</b>							
100-44-4411-000	LICENSES-CABLE TELEVISION	55,210	43,101	40,000	22,192	42,000	41,000
100-44-4412-000	LICENSES-LIQUOR/MALT BEVERAGE	1,828	6,875	6,500	6,270	6,400	6,500
100-44-4413-000	LICENSES-OPERATOR'S	3,168	5,416	5,100	4,445	4,900	5,100
100-44-4414-000	LICENSES-CIGARETTE	650	650	650	650	650	650
100-44-4415-000	LICENSES-SODA	-	275	300	270	285	270
100-44-4416-000	LICENSES-MILK	-	310	320	310	310	310
100-44-4417-000	LICENSES-AMUSEMENT	-	1,620	1,650	1,800	1,800	1,650
100-44-4418-000	LICENSES-OTHER BUSINESS/OCC	540	155	200	230	250	200
100-44-4421-000	LICENSES-BICYCLE	18	21	20	15	20	20
100-44-4422-000	LICENSES-DOG	830	928	1,000	1,065	895	900
100-44-4423-000	LICENSES-CAT	46	74	40	30	40	40
100-44-4430-000	PERMITS-PLUMBING	-	-	-	-	-	-
100-44-4431-000	PERMITS-BUILDING	-	-	-	-	-	-
100-44-4432-000	PERMITS-STREET OPENING	510	735	600	270	600	1,500
100-44-4491-000	PERMITS-PARADE	10	10	20	20	20	20
100-44-4492-000	PERMITS-PARKING	-	-	-	-	-	-

CITY OF WAUPUN  
2023 Budget  
General Fund Revenues

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>LICENSES &amp; PERMITS TOTAL</b>		<b>62,810</b>	<b>60,170</b>	<b>56,400</b>	<b>37,567</b>	<b>58,170</b>	<b>58,160</b>
<b>PENALTIES &amp; FORFEITURES</b>							
100-45-4511-000	PARKING VIOLATIONS	6,654	9,589	7,500	3,171	4,500	7,500
100-45-4513-000	COURT PENALTIES & COSTS	45,658	40,357	40,000	24,441	37,000	38,000
<b>PENALTIES &amp; FORFEITURES TOTAL</b>		<b>52,312</b>	<b>49,946</b>	<b>47,500</b>	<b>27,611</b>	<b>41,500</b>	<b>45,500</b>
<b>PUBLIC CHARGES FOR SERVICE</b>							
100-46-4610-000	FEES-ECONOMIC DEVELOPMENT	-	-	-	-	-	-
100-46-4611-000	FEES-TREASURER	2	10	10	11	11	10
100-46-4612-000	FEES-LICENSE PUBLICATION	420	450	425	405	420	425
100-46-4614-000	FEES-ANIMAL POUND	220	210	150	200	250	150
100-46-4615-000	FEES-ZONING/OCCUPANCY	-	-	-	-	-	-
100-46-4617-000	FEES-SPECIAL ASSESSMENT LETTER	1,940	2,370	1,800	1,207	1,800	2,500
100-46-4621-000	FEES-ACCIDENT REPORTS	758	1,071	750	574	750	750
100-46-4622-000	FEES-AMBULANCE	35,153	36,913	37,000	37,993	37,993	40,725
100-46-4623-000	FEES-FIRE DEPARTMENT	4,600	4,700	4,800	-	4,700	4,800
100-46-4624-000	FEES-POLICE	76,222	78,956	79,200	60,868	81,750	82,000
100-46-4643-000	FEES-PUBLIC WORKS	2,000	500	-	590	500	-
100-46-4644-000	FEES-WEED CONTROL	1,930	5,237	2,000	-	4,500	2,000
100-46-4646-000	FEES-SNOW & ICE CONTROL	2,839	2,050	1,000	160	3,500	1,000
100-46-4671-000	FEES-LIBRARY	-	-	-	-	-	-
100-46-4672-000	FEES-PARKS	1,155	3,415	2,625	3,413	3,500	3,000
100-46-4674-000	FEES-SENIOR CENTER	600	315	500	925	1,200	1,000
100-46-4675-000	FEES-COMMUNITY CENTER	31,453	43,506	32,000	22,903	40,000	35,000
100-46-4676-000	FEES-AQUATIC FACILITY	30,702	71,954	70,000	63,350	69,000	70,000
100-46-4677-000	FEES-RECREATION	-	75	-	-	-	-
100-46-4678-000	FEES-RECREATION FACILITIES	7,580	10,185	9,100	6,357	9,500	9,100
100-46-4679-000	FEES-MISCELLANEOUS	4,158	4,158	4,158	4,158	4,158	4,158
100-46-4681-000	FEES-AQUATIC FCLTY CONCESSIONS	792	10,247	10,000	9,919	9,700	9,750
<b>PUBLIC CHARGES FOR SERVICE TOTAL</b>		<b>202,523</b>	<b>276,320</b>	<b>255,518</b>	<b>213,032</b>	<b>273,232</b>	<b>266,368</b>
<b>MISCELLANEOUS REVENUE</b>							
100-48-4811-000	INTEREST INCOME	42,756	20,171	4,500	26,793	38,000	35,000
100-48-4812-000	INVESTMENT INCOME	(2,096)	(18,498)	-	(25,498)	(36,000)	-
100-48-4813-000	MISCELLANEOUS REVENUE	1,313	116	750	1,071	1,081	750
100-48-4820-000	INTEREST ON ADVANCES	10,721	17,413	15,375	-	10,000	12,000
100-48-4821-000	RENT OF CITY BLDGS & OFFICES	125	1,000	250	-	400	250
100-48-4831-000	SALE OF CITY PROPERTY	107	4,643	500	-	-	500
100-48-4841-000	INSURANCE RECOVERIES	-	-	-	-	-	-
100-48-4861-000	DONATIONS FROM ORG&INDIVIDUALS	1,665	-	-	-	10	-
100-48-4871-000	REFUND OF PRIOR YR EXPENSES	-	70	-	2,110	2,110	-
100-48-4881-000	Soda Rev./Vending Commission	1,693	2,328	1,900	1,640	1,640	1,500
<b>MISCELLANEOUS REVENUE TOTAL</b>		<b>56,283</b>	<b>27,242</b>	<b>23,275</b>	<b>6,117</b>	<b>17,241</b>	<b>50,000</b>
<b>SPECIAL FUNDS ACTIVITY</b>							
100-49-4932-000	FUND BALANCE APPLIED-ASSIGNED	-	-	16,294	-	-	30,046
100-49-4975-000	FUND BALANCE APPLIED-GF	-	-	280,000	-	280,000	680,000
<b>SPECIAL FUNDS ACTIVITY TOTAL</b>		<b>-</b>	<b>-</b>	<b>296,294</b>	<b>-</b>	<b>280,000</b>	<b>710,046</b>
<b>GENERAL FUND REVENUE GRAND TOTAL</b>		<b>5,566,145</b>	<b>5,861,760</b>	<b>6,262,375</b>	<b>3,260,701</b>	<b>6,259,891</b>	<b>6,876,467</b>

CITY OF WAUPUN  
2023 Budget  
General Fund Expenditures

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>GENERAL FUND EXPENDITURES</b>							
<b>GENERAL GOVERNMENT</b>							
<b>COMMON COUNCIL</b>							
100-10-5110-110	COMMON COUNCIL-SALARIES/WAGES	36,000	36,000	36,000	24,833	36,000	36,000
100-10-5110-113	COMMON COUNCIL-PER DIEM	160	320	750	440	750	750
100-10-5110-223	COMMON COUNCIL-SOCIAL SECURITY	2,766	2,778	2,811	1,933	2,811	2,811
100-10-5110-330	COMMON COUNCIL-OFFICE SUPPLIES	-	-	-	-	-	-
100-10-5110-331	COMMON COUNCIL-TELEPHONE	-	-	-	-	-	-
100-10-5110-333	COMMON COUNCIL-POSTAGE	-	-	-	-	-	-
100-10-5110-334	COMMON COUNCIL-MEMBERSHIP DUES	2,260	2,357	2,400	2,603	2,603	2,756
100-10-5110-335	COMMON COUNCIL-NEWSPAPER PUB.	2,802	3,714	3,100	1,322	3,150	3,150
100-10-5110-337	COMMON COUNCIL-TRAV/CONFERENCE	240	39	550	617	650	550
100-10-5110-338	COMMON COUNCIL-OPERATING EXP	7,744	8,953	10,200	4,568	10,500	10,400
100-10-5110-800	COMMON COUNCIL-CAPITAL OUTLAY	-	-	-	-	-	-
<b>COMMON COUNCIL TOTAL</b>		<b>51,973</b>	<b>54,161</b>	<b>55,811</b>	<b>36,317</b>	<b>56,464</b>	<b>56,417</b>
<b>MAYOR</b>							
100-10-5131-110	MAYOR-SALARIES/WAGES	10,000	10,000	10,000	5,833	10,000	10,000
100-10-5131-113	MAYOR-PER DIEM	80	40	200	360	400	200
100-10-5131-223	MAYOR-SOCIAL SECURITY	771	768	780	474	796	780
100-10-5131-330	MAYOR-OFFICE SUPPLIES	252	234	250	137	250	250
100-10-5131-331	MAYOR-TELEPHONE	480	480	480	320	480	480
100-10-5131-333	MAYOR-POSTAGE	3	-	25	3	5	25
100-10-5131-334	MAYOR-DUES/SUBSCRIPTS	-	-	-	-	-	-
100-10-5131-337	MAYOR-TRAVEL/CONFERENCE	19	19	550	20	350	550
100-10-5131-338	MAYOR-OPERATING EXPENSES	-	-	200	-	150	200
<b>MAYOR TOTAL</b>		<b>11,605</b>	<b>11,541</b>	<b>12,485</b>	<b>7,147</b>	<b>12,431</b>	<b>12,485</b>
<b>CLERK</b>							
100-10-5141-110	CLERK-SALARIES/WAGES	130,823	131,608	133,735	84,131	133,735	138,727
100-10-5141-111	CLERK-OVERTIME	4,021	-	750	176	500	500
100-10-5141-220	CLERK-HEALTH INSURE	18,999	19,260	17,957	12,732	17,957	19,011
100-10-5141-221	CLERK-LIFE INSURANCE	310	324	310	282	425	550
100-10-5141-222	CLERK-RETIREMENT	9,300	8,838	8,742	5,643	8,742	9,467
100-10-5141-223	CLERK-SOC SECURITY	10,477	9,908	10,288	6,537	10,288	10,651
100-10-5141-224	CLERK-SICK LEAVE PO	2,827	2,903	2,984	-	2,984	3,108
100-10-5141-229	CLERK-INCOME CONT	458	681	850	613	900	1,075
100-10-5141-330	CLERK-OFFICE SUPPLY	1,316	933	1,400	734	1,350	1,400
100-10-5141-331	CLERK-TELEPHONE	705	904	1,000	478	1,000	1,000
100-10-5141-333	CLERK-POSTAGE	3,423	3,111	3,500	1,408	3,715	3,600
100-10-5141-334	CLERK-MEMBERSHIP DUE	635	490	800	490	700	800
100-10-5141-335	CLERK-NEWSPAPER PUB.	-	-	-	-	-	-
100-10-5141-336	CLERK-REPAIR/MAINT	8,032	7,760	10,400	3,453	8,500	8,400
100-10-5141-337	CLERK-TRAVEL/CONFERENCE	819	342	720	83	500	720
100-10-5141-338	CLERK-OPERATING EXP	14,249	14,555	17,900	12,872	16,000	17,900
<b>CLERK TOTAL</b>		<b>206,394</b>	<b>201,617</b>	<b>211,335</b>	<b>129,632</b>	<b>207,295</b>	<b>216,910</b>
<b>ELECTIONS</b>							
100-10-5142-110	ELECTIONS-SALARIES/WAGES	17,970	4,513	13,000	7,737	8,000	8,500

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<u>Account Number</u>	<u>Account Title</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 8 Month Actual</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
100-10-5142-330	ELECTIONS-OFFICE SUPPLIES	-	-	-	-	-	-
100-10-5142-333	ELECTIONS-POSTAGE	4,881	549	600	2,588	4,600	1,000
100-10-5142-335	ELECTIONS-NEWSPAPER PUB.	339	180	500	222	500	500
100-10-5142-337	ELECTIONS-TRAVEL/CONFERENCE	-	290	500	378	600	500
100-10-5142-338	ELECTIONS-OPERATING EXPENSES	10,567	3,082	7,000	1,494	5,000	5,000
<b>ELECTIONS TOTAL</b>		<b>33,758</b>	<b>8,614</b>	<b>21,600</b>	<b>12,418</b>	<b>18,700</b>	<b>15,500</b>
<b>HUMAN RESOURCES</b>							
100-10-5143-338	HUMAN RESOURCES-OPERATING EXP	29,072	20,627	30,350	35,868	45,000	25,150
<b>HUMAN RESOURCES TOTAL</b>		<b>29,072</b>	<b>20,627</b>	<b>30,350</b>	<b>35,868</b>	<b>45,000</b>	<b>25,150</b>
<b>ADMINISTRATIVE ASSISTANT</b>							
100-10-5151-110	ADM. ASSISTANT-SALARIES/WAGES	39,377	38,969	36,614	23,056	36,614	35,469
100-10-5151-111	ADM. ASSISTANT-OVERTIME	-	-	71	37	71	66
100-10-5151-220	ADM. ASSISTANT-HEALTH INS.	12,254	12,547	11,888	8,555	11,888	12,476
100-10-5151-221	ADM. ASSISTANT-LIFE INSURANCE	43	46	42	29	45	43
100-10-5151-222	ADM. ASSISTANT-RETIREMENT	2,736	2,620	2,385	1,550	2,385	2,416
100-10-5151-223	ADM. ASSISTANT-SOCIAL SECURITY	2,869	2,727	2,806	1,664	2,806	2,718
100-10-5151-229	ADM. ASSISTANT-INCOME CONTINUE	153	221	265	178	265	246
100-10-5151-330	ADM. ASSISTANT-OFFICE SUPPLIES	-	-	-	-	-	-
100-10-5151-331	ADM. ASSISTANT-TELEPHONE	-	-	-	-	-	-
100-10-5151-338	ADM. ASSISTANT-OPERATING EXP	-	-	-	-	-	-
<b>ADMINISTRATIVE ASSISTANT TOTAL</b>		<b>57,433</b>	<b>57,130</b>	<b>54,072</b>	<b>35,069</b>	<b>54,074</b>	<b>53,434</b>
<b>FINANCE</b>							
100-10-5153-110	FINANCE-SALARY/WAGES	61,059	73,979	78,167	49,189	94,796	124,428
100-10-5153-111	FINANCE-OVERTIME	-	-	-	-	-	-
100-10-5153-220	FINANCE-HEALTH INSURE	269	-	-	-	-	19,011
100-10-5153-221	FINANCE-LIFE INS.	30	46	60	39	100	600
100-10-5153-222	FINANCE-RETIREMENT	3,313	3,514	3,567	2,297	6,162	6,785
100-10-5153-223	FINANCE-SOC SECURITY	4,712	5,637	5,980	3,867	7,252	9,519
100-10-5153-229	FINANCE-INCOME CONTINUE	10	-	-	-	-	750
100-10-5153-331	FINANCE-TELEPHONE	80	-	-	-	-	-
100-10-5153-334	FINANCE-DUES/SUBSCRIPTIONS	80	50	120	50	100	185
100-10-5153-337	FINANCE-TRAVEL/CONFERENCE	1,161	240	2,050	655	1,000	2,050
100-10-5153-338	FINANCE-OPERATING EXPENSES	3,498	2,945	17,600	95	4,000	39,613
<b>FINANCE TOTAL</b>		<b>74,211</b>	<b>86,412</b>	<b>107,544</b>	<b>56,191</b>	<b>113,410</b>	<b>202,940</b>
<b>INDEPENDENT AUDITING</b>							
100-10-5157-338	INDEPENDENT AUDITING-OPERATING	53,067	47,674	54,150	41,720	54,000	57,493
<b>INDEPENDENT AUDITING TOTAL</b>		<b>53,067</b>	<b>47,674</b>	<b>54,150</b>	<b>41,720</b>	<b>54,000</b>	<b>57,493</b>
<b>CITY ATTORNEY</b>							
100-10-5161-110	CITY ATTORNEY-SALARIES/WAGES	17,448	17,710	17,995	11,995	17,995	18,532
100-10-5161-223	CITY ATTORNEY-SOCIAL SECURITY	1,335	1,355	1,377	918	1,335	1,418
100-10-5161-338	CITY ATTORNEY-OPERATING EXP	47,910	35,932	64,000	25,332	46,000	63,000
<b>CITY ATTORNEY TOTAL</b>		<b>66,693</b>	<b>54,996</b>	<b>83,372</b>	<b>38,245</b>	<b>65,330</b>	<b>82,949</b>

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Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>CODIFICATION OF ORDINANCES</b>							
100-10-5163-338	COD. OF ORDINANCES-OPERATING	2,310	2,248	2,900	2,140	2,500	2,900
<b>CODIFICATION OF ORDINANCES TOTAL</b>		<b>2,310</b>	<b>2,248</b>	<b>2,900</b>	<b>2,140</b>	<b>2,500</b>	<b>2,900</b>
<b>UNEMPLOYMENT COMP</b>							
100-10-5177-338	UNEMPLOYMENT COMP-OPERATING	4,948	255	3,000	-	500	3,000
<b>UNEMPLOYMENT COMP TOTAL</b>		<b>4,948</b>	<b>255</b>	<b>3,000</b>	<b>-</b>	<b>500</b>	<b>3,000</b>
<b>CITY ADMINISTRATOR</b>							
100-10-5191-110	ADMINISTRATOR-SALARIES/WAGES	64,425	56,101	65,302	40,310	65,302	68,531
100-10-5191-220	ADMINISTRATOR-HEALTH INSURANCE	9,539	8,768	10,100	6,997	10,100	11,407
100-10-5191-221	ADMINISTRATOR-LIFE INSURANCE	194	176	210	170	25	315
100-10-5191-222	ADMINISTRATOR-RETIREMENT	4,372	3,768	4,245	2,699	4,245	4,660
100-10-5191-223	ADMINISTRATOR-SOCIAL SECURITY	4,820	4,036	4,996	3,002	4,996	5,243
100-10-5191-224	ADMINISTRATOR-SICK LEAVE PO	-	-	-	-	-	-
100-10-5191-229	ADMINISTRATOR-INCOME CONTINUAT	336	351	468	303	500	540
100-10-5191-330	ADMINISTRATOR-OFFICE SUPPLIES	232	331	300	181	300	300
100-10-5191-331	ADMINISTRATOR-TELEPHONE	755	570	480	315	550	480
100-10-5191-333	ADMINISTRATOR-POSTAGE	1	4	50	-	25	50
100-10-5191-334	ADMINISTRATOR-DUES/SUBSCRIPT	307	-	250	161	175	175
100-10-5191-335	ADMINISTRATOR-NEWSPAPER PUBLIC	-	-	-	-	-	-
100-10-5191-337	ADMINISTRATOR-TRAVEL/CONFERENC	190	923	1,100	350	1,100	1,100
100-10-5191-338	ADMINISTRATOR-OPERATING EXP	5,600	4,748	1,000	359	1,000	7,000
<b>CITY ADMINISTRATOR TOTAL</b>		<b>90,770</b>	<b>79,775</b>	<b>88,500</b>	<b>54,847</b>	<b>88,317</b>	<b>99,801</b>
<b>CONTINGENCY</b>							
100-10-5193-338	CONTINGENCY-OPERATING	-	-	50,000	-	40,000	45,000
<b>CONTINGENCY TOTAL</b>		<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>40,000</b>	<b>45,000</b>
<b>PROPERTY &amp; LIABILITY INSURANCE</b>							
100-10-5194-338	PROPERTY & LIABILITY-OPERATING	68,926	111,939	103,514	115,107	113,000	112,288
<b>PROPERTY &amp; LIABILITY INSURANCE TOTAL</b>		<b>68,926</b>	<b>111,939</b>	<b>103,514</b>	<b>115,107</b>	<b>113,000</b>	<b>112,288</b>
<b>EMPLOYEE BONDS</b>							
100-10-5195-338	EMPLOYEE BONDS-OPERATING	429	356	525	499	500	600
<b>EMPLOYEE BONDS TOTAL</b>		<b>429</b>	<b>356</b>	<b>525</b>	<b>499</b>	<b>500</b>	<b>600</b>
<b>WORKERS COMP</b>							
100-10-5196-338	WORKERS COMP-OPERATING	40,567	58,435	87,366	65,525	87,000	75,023
<b>WORKERS COMP TOTAL</b>		<b>40,567</b>	<b>58,435</b>	<b>87,366</b>	<b>65,525</b>	<b>87,000</b>	<b>75,023</b>
<b>INFORMATION TECHNOLOGY</b>							
100-10-5197-331	COMMUNICATIONS	5,097	6,648	6,980	4,253	6,980	7,520
100-10-5197-338	INFO TECHNOLOGY-OPERATING EXP	15,216	17,554	28,261	9,313	25,000	23,861
100-10-5197-800	INFO TECHNOLOGY-CAPITAL OUTLAY	-	-	-	-	-	-
<b>INFORMATION TECHNOLOGY TOTAL</b>		<b>20,313</b>	<b>24,202</b>	<b>35,241</b>	<b>13,566</b>	<b>31,980</b>	<b>31,381</b>

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Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>PRIOR YEAR UNCOLLECTABLE ACCOUNTS</b>							
100-10-5199-338	PRIOR YR UNCOLLECTABLE ACCOUNT	300	-	500	-	200	500
<b>PRIOR YEAR UNCOLLECTABLE ACCOUNTS TOTAL</b>		<b>300</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>200</b>	<b>500</b>
<b>FIRE &amp; POLICE COMMISSION</b>							
100-10-5210-338	FIRE/POLICE COMM-OPERATING	935	920	1,200	660	1,200	1,200
<b>FIRE &amp; POLICE COMMISSION TOTAL</b>		<b>935</b>	<b>920</b>	<b>1,200</b>	<b>660</b>	<b>1,200</b>	<b>1,200</b>
<b>SEALER OF WEIGHTS &amp; MEAURES</b>							
100-10-5246-338	SEALER WEIGHTS/MEAS-OPERATING	2,800	2,800	2,800	2,800	2,800	2,800
<b>SEALER OF WEIGHTS &amp; MEAURES TOTAL</b>		<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>
<b>AMBULANCE</b>							
100-10-5255-338	AMBULANCE-OPERATING EXP	51,950	67,200	71,000	38,500	71,000	66,000
<b>AMBULANCE TOTAL</b>		<b>51,950</b>	<b>67,200</b>	<b>71,000</b>	<b>38,500</b>	<b>71,000</b>	<b>66,000</b>
<b>CELEBRATIONS &amp; ENTERTAINMENT</b>							
100-10-5534-110	CELEB/ENTERTAIN-SALARY/WAGES	6,542	14,682	12,542	11,512	14,320	13,349
100-10-5534-111	CELEB/ENTERTAIN-OVERTIME	688	1,486	2,097	1,564	1,877	2,071
100-10-5534-220	CELEB/ENTERTAIN-HEALTH INS	611	3,796	3,330	3,223	3,971	3,736
100-10-5534-221	CELEB/ENTERTAIN-LIFE INS	6	35	41	37	50	31
100-10-5534-222	CELEB/ENTERTAIN-RETIREMENT	486	1,063	848	785	974	941
100-10-5534-223	CELEB/ENTERTAIN-SOC. SECURITY	528	1,180	1,120	942	1,166	1,180
100-10-5534-224	CELEB/ENTERTAIN-SICK LEAVE PO	-	-	111	-	-	28
100-10-5534-229	CELEB/ENTERTAIN-OTHER BENEFITS	15	78	99	56	65	105
100-10-5534-335	CELEB/ENTERTAIN-NEWSPAPER PUB.	-	-	-	-	-	-
100-10-5534-336	CELEB/ENTERTAIN-TOURISM	253	3,269	3,500	252	2,500	750
100-10-5534-338	CELEB/ENTERTAIN-OPERATING	2,885	15,683	14,700	12,470	13,500	14,700
<b>CELEBRATIONS &amp; ENTERTAINMENT TOTAL</b>		<b>12,014</b>	<b>41,271</b>	<b>38,387</b>	<b>30,840</b>	<b>38,423</b>	<b>36,890</b>
<b>FEMA</b>							
100-10-5555-___	FEMA FLOOD EXPENSES	-	-	-	-	-	-
100-10-5556-___	FEMA STORM EXPENSES	-	-	-	-	-	-
<b>FEMA TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GENERAL GOVERNMENT TOTAL</b>		<b>880,468</b>	<b>932,174</b>	<b>1,115,653</b>	<b>717,090</b>	<b>1,104,125</b>	<b>1,200,661</b>
<b>RECREATION DEPARTMENT</b>							
<b>MUSEUM</b>							
100-20-5512-331	MUSEUM-TELEPHONE	-	-	-	-	-	-
100-20-5512-332	MUSEUM-UTILITIES	4,260	4,414	4,900	3,444	6,000	6,100
100-20-5512-336	MUSEUM-REPAIRS/MAINTENANCE	-	-	-	-	-	-
100-20-5512-338	MUSEUM-OPERATING EXPENSES	-	-	-	-	-	-
<b>MUSEUM TOTAL</b>		<b>4,260</b>	<b>4,414</b>	<b>4,900</b>	<b>3,444</b>	<b>6,000</b>	<b>6,100</b>
<b>SENIOR CENTER</b>							
100-20-5513-110	SENIOR CENTER-SALARIES/WAGES	28,746	32,303	37,015	23,156	37,015	38,123
100-20-5513-220	SENIOR CENTER-HEALTH INS	9,822	10,912	12,625	8,917	12,625	14,259



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<b>Account Number</b>	<b>Account Title</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
100-20-5513-221	SENIOR CENTER-LIFE INSURANCE	22	28	40	21	40	45
100-20-5513-222	SENIOR CENTER-RETIREMENT	2,009	2,171	2,406	1,550	2,406	2,592
100-20-5513-223	SENIOR CENTER-SOCIAL SECURITY	2,153	2,244	2,832	1,651	2,600	2,916
100-20-5513-229	SENIOR CENTER-INCOME CONTINUE	216	243	400	183	275	425
100-20-5513-330	SENIOR CENTER-OFFICE SUPPLIES	511	316	450	175	350	450
100-20-5513-331	SENIOR CENTER-TELEPHONE	1,031	1,507	360	772	1,250	1,460
100-20-5513-332	SENIOR CENTER-UTILITIES	5,628	5,337	7,800	5,026	8,300	9,200
100-20-5513-333	SENIOR CENTER-POSTAGE	22	-	30	-	30	30
100-20-5513-334	SENIOR CENTER-MEMBERSHIP DUES	-	-	-	-	-	-
100-20-5513-335	SENIOR CENTER-NEWSPAPER PUB.	-	-	-	-	-	-
100-20-5513-337	SENIOR CENTER-TRAV/CONFERENCE	40	-	220	145	220	220
100-20-5513-338	SENIOR CENTER-OPERATING EXP	3,114	2,076	2,550	1,679	2,550	2,550
<b>SENIOR CENTER TOTAL</b>		<b>53,314</b>	<b>57,135</b>	<b>66,728</b>	<b>43,275</b>	<b>67,661</b>	<b>72,271</b>
<b>AQUATIC FACILITY</b>							
100-20-5523-110	AQUATIC FACILITY-SALARIES/WAGE	80,942	93,779	99,444	75,500	95,000	109,075
100-20-5523-111	AQUATIC FACILITY-OVERTIME	1,297	1,083	1,379	2,115	2,170	1,635
100-20-5523-220	AQUATIC FACILITY-HEALTH INS	4,797	5,158	5,504	3,670	5,200	6,028
100-20-5523-221	AQUATIC FACILITY-LIFE INS	21	23	37	16	25	27
100-20-5523-222	AQUATIC FACILITY-PENSION	1,060	1,163	1,240	1,047	1,350	1,319
100-20-5523-223	AQUATIC FACILITY-SOCIAL SECURI	5,077	5,825	6,385	4,773	5,900	6,917
100-20-5523-224	AQUATIC FACILITY-SICK LEAVE PO	-	-	99	-	-	24
100-20-5523-229	AQUATIC FACILITY-INCOME CONTIN	114	115	89	117	170	89
100-20-5523-330	AQUATIC FACILITY-OFFICE SUPPLI	-	-	-	-	-	-
100-20-5523-331	AQUATIC FACILITY-TELEPHONE	16	297	100	-	-	100
100-20-5523-332	AQUATIC FACILITY-UTILITIES	30,047	36,470	37,500	30,446	44,500	44,500
100-20-5523-335	AQUATIC FACILITY-NEWSPAPER PUB	-	-	-	-	-	-
100-20-5523-336	AQUATIC FACILITY-REPAIRS/MAINT	2,504	13,226	10,000	11,380	12,000	9,950
100-20-5523-337	AQUATIC FACILITY-TRAVEL/CONFER	247	325	325	350	350	325
100-20-5523-338	AQUATIC FACILITY-OPERATING EXP	5,117	3,510	4,000	2,223	4,000	4,000
100-20-5523-339	AQUATIC FACILITY-CONCESSION EX	540	5,978	7,000	6,518	6,500	6,700
100-20-5523-340	AQUATIC FACILITY-CHEMICALS	9,552	16,594	17,000	12,966	15,000	16,750
<b>AQUATIC FACILITY TOTAL</b>		<b>141,331</b>	<b>183,546</b>	<b>190,102</b>	<b>151,118</b>	<b>192,165</b>	<b>207,437</b>
<b>RECREATION</b>							
100-20-5525-110	RECREATION-SALARIES/WAGES	15,724	21,298	25,152	22,484	25,152	24,653
100-20-5525-220	RECREATION-HEALTH INS	1,310	2,644	1,683	1,189	1,683	1,901
100-20-5525-221	RECREATION-LIFE INS	3	26	-	3	5	-
100-20-5525-222	RECREATION-RETIREMENT	356	582	321	304	425	346
100-20-5525-223	RECREATION-SOCIAL SECURITY	1,192	1,584	1,924	1,695	1,924	1,886
100-20-5525-229	RECREATION-INCOME CONT	29	78	-	24	-	-
100-20-5525-330	RECREATION-OFFICE SUPPLIES	-	-	-	-	-	-
100-20-5525-332	RECREATION-UTILITIES	35,372	41,971	42,500	24,760	42,500	42,500
100-20-5525-335	RECREATION-NEWSPAPER PUB.	119	-	-	-	-	-
100-20-5525-336	RECREATION-REPAIRS/MAINTENANCE	11,938	13,502	13,000	14,596	15,500	23,000
100-20-5525-337	RECREATION-TRAVEL/CONFERENCE	-	150	150	40	150	150
100-20-5525-338	RECREATION-OPERATING EXPENSES	678	943	3,000	3,565	3,750	1,700
100-20-5525-339	RECREATION-PARKS PROGRAMS	182	2,157	4,000	1,666	2,000	4,000
100-20-5525-800	RECREATION-CAPITAL OUTLAY	-	-	-	-	-	-

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<b>RECREATION TOTAL</b>		<u>66,902</u>	<u>84,936</u>	<u>91,730</u>	<u>70,326</u>	<u>93,089</u>	<u>100,136</u>
<b>RECREATION DEPARTMENT TOTAL</b>		<u>265,808</u>	<u>330,031</u>	<u>353,460</u>	<u>268,163</u>	<u>358,915</u>	<u>385,944</u>
<b>ASSESSMENT/BUILDING INSPECTION</b>							
<b>ASSESSMENT OF PROPERTY</b>							
100-30-5152-110	BOARD OF REVIEW-SALARIES/WAGES	375	415	500	265	500	500
100-30-5152-331	ASSESSMENT-TELEPHONE	-	-	-	-	-	-
100-30-5152-333	ASSESSMENT-POSTAGE	-	-	-	-	-	-
100-30-5152-338	ASSESSMENT-OPERATING EXPENSES	30,566	30,631	39,613	25,075	39,000	39,375
<b>ASSESSMENT OF PROPERTY TOTAL</b>		<u>30,941</u>	<u>31,046</u>	<u>40,113</u>	<u>25,340</u>	<u>39,500</u>	<u>39,875</u>
<b>BUILDING INSPECTION</b>							
100-30-5241-330	BUILDING INSP-OFFICE SUPPLIES	-	-	-	-	-	-
100-30-5241-331	BUILDING INSP-TELEPHONE	-	-	-	-	-	-
100-30-5241-333	BUILDING INSP-POSTAGE	-	-	-	-	-	-
100-30-5241-335	BUILDING INSP-NEWSPAPER PUB.	-	-	-	-	-	-
100-30-5241-338	BUILDING INSP-OPERATING EXP	-	-	-	-	-	-
<b>BUILDING INSPECTION TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ASSESSOR/BUILDING INSPECTOR TOTAL</b>		<u>30,941</u>	<u>31,046</u>	<u>40,113</u>	<u>25,340</u>	<u>39,500</u>	<u>39,875</u>
<b>POLICE DEPARTMENT</b>							
<b>POLICE ADMINISTRATION</b>							
100-40-5211-110	POLICE ADM-SALARIES/WAGES	470,045	488,173	514,198	326,193	517,057	532,833
100-40-5211-111	POLICE ADM-OVERTIME	23,322	55,459	11,664	32,330	44,080	28,589
100-40-5211-220	POLICE ADM-HEALTH INSURANCE	89,300	88,887	85,571	60,202	77,164	95,057
100-40-5211-221	POLICE ADM-LIFE INSURANCE	602	641	680	463	680	825
100-40-5211-222	POLICE ADM-RETIREMENT	67,099	67,289	61,233	43,544	63,668	66,500
100-40-5211-223	POLICE ADM-SOCIAL SECURITY	37,857	39,797	39,999	26,948	39,396	42,719
100-40-5211-224	POLICE ADM-SICK LEAVE PO	6,452	5,890	7,222	-	6,600	6,568
100-40-5211-229	POLICE ADM-INCOME CONTINUE	1,238	1,313	1,405	901	1,405	1,525
100-40-5211-330	POLICE ADM-OFFICE SUPPLIES	2,928	2,738	3,400	1,504	3,400	3,400
100-40-5211-331	POLICE ADM-TELEPHONE	14,382	11,376	14,488	6,330	14,488	15,716
100-40-5211-332	POLICE ADM-UTILITIES	12,991	13,926	14,673	9,679	17,000	17,080
100-40-5211-333	POLICE ADM-POSTAGE	1,642	2,013	2,000	1,119	2,000	2,000
100-40-5211-334	POLICE ADM-MEMBERSHIP DUES	905	805	805	845	845	845
100-40-5211-335	POLICE ADM-NEWSPAPER PUB.	-	-	-	-	-	-
100-40-5211-336	POLICE ADM-REPAIRS/MAINTENANCE	1,473	850	1,500	725	1,500	1,500
100-40-5211-337	POLICE ADM-TRAV/CONFERENCE	1,268	1,498	2,500	1,944	2,500	2,500
100-40-5211-338	POLICE ADM-OPERATING EXPENSES	26,205	41,372	34,834	12,762	34,834	36,174
100-40-5211-800	POLICE ADM-CAPITAL OUTLAY	-	-	-	-	-	-
<b>POLICE ADMINISTRATION TOTAL</b>		<u>757,708</u>	<u>822,027</u>	<u>796,171</u>	<u>525,488</u>	<u>826,617</u>	<u>853,830</u>
<b>POLICE PATROL</b>							
100-40-5212-110	POLICE PATROL-SALARIES/WAGES	356,372	334,504	404,749	230,762	380,000	410,117
100-40-5212-111	POLICE PATROL-OVERTIME	198,180	250,953	198,843	109,572	198,843	198,988

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100-40-5212-220	POLICE PATROL-HEALTH INSURANCE	95,584	86,755	90,072	51,750	72,000	86,029
100-40-5212-221	POLICE PATROL-LIFE INSURANCE	489	452	622	316	500	725
100-40-5212-222	POLICE PATROL-RETIREMENT	72,806	66,968	74,152	42,247	68,000	80,049
100-40-5212-223	POLICE PATROL-SOCIAL SECURITY	45,424	43,173	45,830	25,716	42,500	46,252
100-40-5212-224	POLICE PATROL-SICK LEAVE PO	31,423	-	-	-	-	-
100-40-5212-229	POLICE PATROL-INCOME CONTINUE	975	860	1,214	579	1,000	1,082
100-40-5212-336	POLICE PATROL-REPAIRS/MAINT	12,332	9,334	10,000	5,924	10,500	11,517
100-40-5212-337	POLICE PATROL-TRAV/CONFERENCE	155	127	1,000	385	1,000	1,000
100-40-5212-338	POLICE PATROL-OPERATING EXP	35,443	37,613	39,630	26,387	41,000	46,494
<b>POLICE PATROL TOTAL</b>		<b>849,181</b>	<b>830,739</b>	<b>866,111</b>	<b>493,640</b>	<b>815,343</b>	<b>882,253</b>
<b>CRIMINAL INVESTIGATION</b>							
100-40-5213-110	CRIMINAL INVEST-SALARIES/WAGES	308,669	301,096	333,663	210,782	333,663	337,971
100-40-5213-111	CRIMINAL INVEST-OVERTIME	-	-	3,647	161	250	1,991
100-40-5213-220	CRIMINAL INVEST-HEALTH INS	56,769	47,158	54,277	34,606	49,000	54,921
100-40-5213-221	CRIMINAL INVEST-LIFE INSURANCE	347	307	835	233	360	600
100-40-5213-222	CRIMINAL INVEST-RETIREMENT	39,143	34,976	41,020	25,166	39,000	44,497
100-40-5213-223	CRIMINAL INVEST-SOC. SECURITY	25,394	21,729	25,615	15,519	24,500	25,817
100-40-5213-224	CRIMINAL INVEST-SICK LEAVE PO	31,423	-	-	-	-	-
100-40-5213-229	CRIMINAL INVEST-OTHER BENEFITS	599	473	955	376	575	627
100-40-5213-338	CRIMINAL INVEST-OPERATING EXP	6,950	7,262	8,848	3,694	9,000	9,377
<b>CRIMINAL INVESTIGATION TOTAL</b>		<b>469,294</b>	<b>413,002</b>	<b>468,860</b>	<b>290,537</b>	<b>456,348</b>	<b>475,801</b>
<b>EDUCATION &amp; COMMUNITY RELATION</b>							
100-40-5214-110	EDUCATION & CR-SALARIES/WAGES	5,765	5,462	7,521	3,910	6,500	7,620
100-40-5214-111	EDUCATION & CR-OVERTIME	-	-	-	4	4	-
100-40-5214-220	EDUCATION & CR-HEALTH INS	1,059	767	1,122	566	825	1,076
100-40-5214-221	EDUCATION & CR-LIFE INSURANCE	5	4	12	4	6	13
100-40-5214-222	EDUCATION & CR-RETIREMENT	751	631	924	463	725	1,001
100-40-5214-223	EDUCATION & CR-SOCIAL SECURITY	434	393	571	287	450	579
100-40-5214-229	EDUCATION & CR-INCOME CONTIN	11	8	15	7	10	14
100-40-5214-338	EDUCATION & CR-OPERATING EXP	363	2,032	1,800	7	1,800	1,800
<b>EDUCATION &amp; COMMUNITY RELATION TOTAL</b>		<b>8,388</b>	<b>9,298</b>	<b>11,965</b>	<b>5,246</b>	<b>10,320</b>	<b>12,104</b>
<b>POLICE TRAINING</b>							
100-40-5215-110	TRAINING-SALARIES/WAGES	17,293	16,385	20,511	11,729	18,750	20,783
100-40-5215-111	TRAINING-OVERTIME	-	-	-	12	15	-
100-40-5215-220	TRAINING-HEALTH INSURANCE	3,175	2,301	3,061	1,696	2,400	2,935
100-40-5215-221	TRAINING-LIFE INSURANCE	16	13	32	10	16	37
100-40-5215-222	TRAINING-RETIREMENT	2,253	1,894	2,520	1,387	2,200	2,732
100-40-5215-223	TRAINING-SOCIAL SECURITY	1,301	1,179	1,557	860	1,400	1,578
100-40-5215-229	TRAINING-INCOME CONTINUATION	34	24	41	21	30	36
100-40-5215-337	TRAINING-TRAVEL/CONFERENCE	3,813	4,135	9,000	3,232	9,000	9,000
100-40-5215-338	TRAINING-OPERATING EXPENSES	4,477	3,579	8,000	698	8,000	8,000
<b>POLICE TRAINING TOTAL</b>		<b>32,362</b>	<b>29,512</b>	<b>44,722</b>	<b>19,644</b>	<b>41,811</b>	<b>45,101</b>
<b>CROSSING GUARDS</b>							
100-40-5217-110	CROSSING GUARDS-SALARIES/WAGES	3,623	6,577	6,574	3,852	6,574	6,850

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100-40-5217-223	CROSSING GUARDS-SOC SECURITY	291	503	503	295	503	524
<b>CROSSING GUARDS TOTAL</b>		<b>3,914</b>	<b>7,080</b>	<b>7,077</b>	<b>4,147</b>	<b>7,077</b>	<b>7,374</b>
<b>ANIMAL POUND</b>							
100-40-5343-338	ANIMAL POUND-OPERATING EXP	12,000	12,000	12,000	8,000	12,000	12,000
<b>ANIMAL POUND TOTAL</b>		<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>8,000</b>	<b>12,000</b>	<b>12,000</b>
<b>POLICE DEPARTMENT TOTAL</b>		<b>2,132,848</b>	<b>2,123,657</b>	<b>2,206,905</b>	<b>1,346,703</b>	<b>2,169,516</b>	<b>2,288,462</b>
<b>FIRE DEPARTMENT</b>							
<b>EMERGENCY MEDICAL SERVICES</b>							
100-50-5230-1-10	EMR-SALARIES/WAGES	-	12,774	55,020	8,419	47,426	64,155
100-50-5230-2-20	EMR-HEALTH INSURANCE	-	-	3,367	1,683	2,900	5,703
100-50-5230-2-21	EMR-LIFE INSURANCE	-	-	20	10	15	42
100-50-5230-2-22	EMR-RETIREMENT	-	-	2,041	1,017	1,800	3,231
100-50-5230-2-23	EMR-SOCIAL SECURITY	-	977	4,199	594	3,628	4,898
100-50-5230-2-24	EMR-SICK LEAVE PO	-	-	-	-	-	214
100-50-5230-2-29	EMR-INCOME CONTINUATION	-	-	130	62	110	175
100-50-5230-3-30	EMR-OFFICE SUPPLIES	-	-	200	55	200	200
100-50-5230-3-31	EMR-TELEPHONE	-	-	304	-	304	304
100-50-5230-3-34	EMR-MEMBERSHIP DUES	-	-	450	100	450	700
100-50-5230-3-36	EMR-REPAIRS/MAINTENANCE	-	-	500	50	500	500
100-50-5230-3-37	EMR-TRAVEL/CONFERENCE	-	-	1,500	25	1,500	1,500
100-50-5230-3-38	EMR-OPERATING EXPENSES	-	12,356	9,130	21,481	8,130	10,330
<b>EMERGENCY MEDICAL SERVICES TOTAL</b>		<b>-</b>	<b>26,107</b>	<b>76,860</b>	<b>33,496</b>	<b>66,963</b>	<b>91,952</b>
<b>FIRE ADMINISTRATION</b>							
100-50-5231-110	FIRE ADM-SALARIES/WAGES	108,390	85,526	78,860	43,652	78,860	65,089
100-50-5231-220	FIRE ADM-HEALTH INSURANCE	13,897	10,747	15,150	11,047	15,500	11,407
100-50-5231-221	FIRE ADM-LIFE INSURANCE	115	96	90	60	90	88
100-50-5231-222	FIRE ADM-RETIREMENT	11,554	8,625	7,918	5,290	8,100	6,855
100-50-5231-223	FIRE ADM-SOCIAL SECURITY	7,074	5,241	5,014	3,114	5,115	3,961
100-50-5231-224	FIRE ADM-SICK LEAVE PO	1,868	1,947	812	-	2,200	214
100-50-5231-229	FIRE ADM-INCOME CONTINUATION	608	507	501	329	515	370
100-50-5231-330	FIRE ADM-OFFICE SUPPLIES	633	340	600	96	600	600
100-50-5231-331	FIRE ADM-TELEPHONE	2,021	1,709	1,216	-	800	2,144
100-50-5231-332	FIRE ADM-UTILITIES	7,432	7,958	8,300	5,444	9,400	9,400
100-50-5231-333	FIRE ADM-POSTAGE	193	257	200	174	200	200
100-50-5231-334	FIRE ADM-MEMBERSHIP DUES	570	960	1,154	1,065	1,065	1,160
100-50-5231-335	FIRE ADM-NEWSPAPER PUBLICATION	120	-	200	31	100	200
100-50-5231-336	FIRE ADM-REPAIRS/MAINTENANCE	1,006	(254)	900	-	700	900
100-50-5231-337	FIRE ADM-TRAVEL/CONFERENCE	25	691	1,090	175	175	1,090
100-50-5231-338	FIRE ADM-OPERATING EXPENSES	6,492	8,157	6,973	2,972	6,515	31,692
100-50-5231-800	FIRE ADM-CAPITAL OUTLAY	-	-	-	-	-	-
<b>FIRE ADMINISTRATION TOTAL</b>		<b>161,997</b>	<b>132,508</b>	<b>128,979</b>	<b>73,449</b>	<b>129,935</b>	<b>135,370</b>

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<b>FIRE SUPPRESSION</b>							
100-50-5232-110	FIRE SUPPRESSION-SALARIES/WAGE	24,654	52,873	57,593	2,916	57,593	72,439
100-50-5232-220	FIRE SUPPRESSION-HEALTH INSURE	-	62	842	594	842	2,852
100-50-5232-221	FIRE SUPPRESSION-LIFE INSURE	4	5	5	3	6	19
100-50-5232-222	FIRE SUPPRESSION-RETIREMENT	329	331	352	227	352	1,223
100-50-5232-223	FIRE SUPPRESSION-SOC SECURITY	1,908	4,043	4,380	219	4,406	5,499
100-50-5232-229	FIRE SUPPRESSION-INCOME CONT	14	17	22	14	20	68
100-50-5232-331	FIRE SUPPRESSION-TELEPHONE	602	-	-	-	-	-
100-50-5232-336	FIRE SUPPRESSION-REPAIRS/MAINT	23,205	18,680	16,050	9,445	16,050	16,050
100-50-5232-338	FIRE SUPPRESSION-OPERATING EXP	11,480	10,672	11,233	7,116	12,000	11,233
<b>FIRE SUPPRESSION TOTAL</b>		<b>62,197</b>	<b>86,682</b>	<b>90,476</b>	<b>20,534</b>	<b>91,269</b>	<b>109,382</b>
<b>FIRE PREVENTION</b>							
100-50-5233-110	FIRE PREVENTION-SALARIES/WAGES	58,972	24,798	29,522	9,993	26,500	41,707
100-50-5233-220	FIRE PREVENTION-HEALTH INSURE	-	309	4,208	2,972	4,208	7,605
100-50-5233-221	FIRE PREVENTION-LIFE INSURANCE	25	23	25	16	25	50
100-50-5233-222	FIRE PREVENTION-RETIREMENT	1,977	1,666	1,760	1,133	1,760	3,261
100-50-5233-223	FIRE PREVENTION-SOC SECURITY	4,576	1,891	2,165	746	2,027	3,069
100-50-5233-229	FIRE PREVENTION-INCOME CONT	85	88	110	70	110	180
100-50-5233-334	FIRE PREVENTION-MEMBERSHIP DUE	435	435	625	500	625	625
100-50-5233-335	FIRE PREVENTION-NEWSPAPER PUBL	25	119	50	-	119	50
100-50-5233-336	FIRE PREVENTION-REPAIRS/MAINT	-	-	650	-	500	500
100-50-5233-337	FIRE PREVENTION-TRAVEL/CONFER	-	1,056	1,200	-	1,200	1,200
100-50-5233-338	FIRE PREVENTION-OPERATING EXP	575	2,672	3,450	-	2,875	3,450
<b>FIRE PREVENTION TOTAL</b>		<b>66,671</b>	<b>33,056</b>	<b>43,765</b>	<b>15,431</b>	<b>39,949</b>	<b>61,697</b>
<b>FIRE TRAINING</b>							
100-50-5234-110	FIRE TRAINING-SALARIES/WAGES	50,817	46,227	48,693	4,519	49,870	65,235
100-50-5234-220	FIRE TRAINING-HEALTH INSURE	-	124	1,683	1,189	1,700	4,753
100-50-5234-221	FIRE TRAINING-LIFE INSURANCE	13	10	10	7	10	31
100-50-5234-222	FIRE TRAINING-RETIREMENT	988	674	704	453	704	2,038
100-50-5234-223	FIRE TRAINING-SOCIAL SECURITY	3,937	3,535	3,709	338	3,815	4,949
100-50-5234-229	FIRE TRAINING-INCOME CONT	42	36	44	28	40	113
100-50-5234-334	FIRE TRAINING-MEMBERSHIP DUES	60	60	60	60	60	60
100-50-5234-335	FIRE TRAINING-NEWSPAPER PUB.	-	-	-	-	-	-
100-50-5234-337	FIRE TRAINING-TRAV/CONFERENCE	2,555	474	1,500	-	500	1,000
100-50-5234-338	FIRE TRAINING-OPERATING EXP	908	1,224	2,645	1,839	2,235	2,645
<b>FIRE TRAINING TOTAL</b>		<b>59,319</b>	<b>52,363</b>	<b>59,048</b>	<b>8,432</b>	<b>58,934</b>	<b>80,824</b>
<b>CODE/SAFETY COORDINATOR</b>							
100-50-5243-110	CODE/SAFETY-SALARIES/WAGES	5,437	11,022	17,206	7,287	12,000	-
100-50-5243-220	CODE/SAFETY-HEALTH INSURANCE	-	247	3,367	2,378	3,400	-
100-50-5243-221	CODE/SAFETY-LIFE INSURANCE	8	18	20	13	25	-
100-50-5243-222	CODE/SAFETY-RETIREMENT	659	1,298	1,408	906	1,408	-
100-50-5243-223	CODE/SAFETY-SOCIAL SECURITY	427	829	1,316	543	918	-
100-50-5243-224	CODE/SAFETY-SICK LEAVE PO	-	-	406	-	-	-

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100-50-5243-229	CODE/SAFETY-INCOME CONTINUE	28	67	88	56	80	-
100-50-5243-333	CODE/SAFETY-POSTAGE	57	3	25	19	25	-
100-50-5243-334	CODE/SAFETY-MEMBERSHIP DUES	-	-	50	-	-	-
100-50-5243-337	CODE/SAFETY-TRAVEL/CONFERENCE	-	-	-	-	-	-
100-50-5243-338	CODE/SAFETY-OPERATING EXPENSES	-	-	-	4,000	-	-
<b>CODE/SAFETY COORDINATOR TOTAL</b>		<b>6,616</b>	<b>13,484</b>	<b>23,886</b>	<b>15,202</b>	<b>17,856</b>	<b>-</b>
<b>EMERGENCY GOVERNMENT</b>							
100-50-5251-110	EMERGENCY GOVT-SALARIES/WAGES	8,101	32,142	25,529	17,149	26,500	27,559
100-50-5251-220	EMERGENCY GOVT-HEALTH INS	1,544	5,752	5,050	3,914	5,600	5,703
100-50-5251-221	EMERGENCY GOVT-LIFE INSURANCE	9	35	30	21	40	45
100-50-5251-222	EMERGENCY GOVT-RETIREMENT	986	3,770	3,061	2,148	3,500	3,624
100-50-5251-223	EMERGENCY GOVT-SOCIAL SECURITY	592	2,238	1,939	1,254	2,000	2,094
100-50-5251-224	EMERGENCY GOVT-SICK LEAVE PO	-	-	-	-	-	-
100-50-5251-229	EMERGENCY GOVT-INCOME CONTIN	55	220	195	135	205	195
100-50-5251-330	EMERGENCY GOVT-OFFICE SUPPLIES	-	-	300	-	300	300
100-50-5251-331	EMERGENCY GOVT-TELEPHONE	406	134	152	-	152	152
100-50-5251-332	EMERGENCY GOVT-UTILITIES	192	192	200	112	200	200
100-50-5251-333	EMERGENCY GOVT-POSTAGE	-	141	200	143	200	200
100-50-5251-334	EMERGENCY GOVT-MEMBERSHIP DUES	-	-	50	-	50	50
100-50-5251-335	EMERGENCY GOVT-NEWSPAPER PUB.	-	-	-	-	-	-
100-50-5251-336	EMERGENCY GOVT-REPAIRS/MAINT	2,034	1,547	2,140	2,577	2,577	2,500
100-50-5251-337	EMERGENCY GOVT-TRAV/CONFERENCE	409	-	500	320	-	500
100-50-5251-338	EMERGENCY GOVT-OPERATING EXP	260	-	250	160	250	250
<b>EMERGENCY GOVERNMENT TOTAL</b>		<b>14,588</b>	<b>46,171</b>	<b>39,596</b>	<b>27,932</b>	<b>41,574</b>	<b>43,372</b>
<b>FIRE DEPARTMENT TOTAL</b>		<b>371,388</b>	<b>390,371</b>	<b>462,611</b>	<b>194,475</b>	<b>446,480</b>	<b>522,597</b>
<b>PUBLIC WORKS</b>							
<b>BUILDINGS &amp; GROUNDS</b>							
100-70-5410-110	BGMS-SALARIES/WAGES	248,406	231,831	251,501	165,680	246,000	256,964
100-70-5410-111	BGMS-OVERTIME	3,645	2,140	3,862	19,910	21,000	2,997
100-70-5410-220	BGMS-HEALTH INSURANCE	66,191	62,878	68,743	37,784	65,000	71,923
100-70-5410-221	BGMS-LIFE INSURANCE	674	574	827	253	500	601
100-70-5410-222	BGMS-RETIREMENT	16,414	14,585	16,996	9,710	15,000	18,118
100-70-5410-223	BGMS-SOCIAL SECURITY	19,458	16,994	19,535	13,562	20,000	19,887
100-70-5410-224	BGMS-SICK LEAVE PO	1,390	1,579	2,217	-	500	532
100-70-5410-229	BGMS-INCOME CONTINUATION	1,389	1,398	1,985	921	1,425	2,012
100-70-5410-331	BGMS-TELEPHONE	-	-	-	-	-	-
100-70-5410-332	BGMS-UTILITIES	60,099	71,200	66,000	47,140	85,000	85,000
100-70-5410-336	BGMS-REPAIRS/MAINTENANCE	76,660	60,478	72,711	27,446	60,000	63,711
100-70-5410-338	BGMS-OPERATING EXPENSES	71,316	71,435	69,400	40,173	72,500	67,900
100-70-5410-800	BGMS-CAPITAL OUTLAY	-	-	-	-	-	-
<b>BUILDINGS &amp; GROUNDS TOTAL</b>		<b>565,643</b>	<b>535,092</b>	<b>573,777</b>	<b>362,578</b>	<b>586,925</b>	<b>589,645</b>
<b>MACHINERY &amp; EQUIPMENT</b>							
100-70-5411-110	MACHINERY & EQUIP-SALARY/WAGES	91,808	102,417	99,676	57,936	93,000	93,441
100-70-5411-111	MACHINERY & EQUIP-OVERTIME	19	275	552	242	250	409
100-70-5411-220	MACHINERY & EQUIP-HEALTH INS	35,190	34,506	34,893	22,916	35,000	35,535

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100-70-5411-221	MACHINERY & EQUIP-LIFE INS	177	197	328	123	250	218
100-70-5411-222	MACHINERY & EQUIP-RETIREMENT	6,581	6,848	6,736	3,896	6,500	6,589
100-70-5411-223	MACHINERY & EQUIP-SOC SECURITY	7,152	7,528	7,667	4,385	6,300	7,180
100-70-5411-224	MACHINERY & EQUIP-SICK LEAVE P	-	-	879	-	-	194
100-70-5411-229	MACHINERY & EQUIP-INCOME CONT	658	735	787	607	950	732
100-70-5411-336	MACHINERY & EQUIP-REPAIR/MAINT	99,931	89,470	94,000	52,875	94,000	95,500
100-70-5411-337	MACHINERY & EQUIP-TRAV/CONF	-	375	2,000	750	1,000	2,000
100-70-5411-338	MACHINERY & EQUIP-OPERATING	37,781	39,252	55,255	47,694	67,074	65,255
100-70-5411-800	MACHINERY & EQUIP-CAP OUTLAY	-	-	-	-	-	-
<b>MACHINERY &amp; EQUIPMENT TOTAL</b>		<b>279,298</b>	<b>281,602</b>	<b>302,772</b>	<b>191,425</b>	<b>304,324</b>	<b>307,052</b>
<b>GARAGES &amp; SHEDS</b>							
100-70-5412-110	GARAGES/SHEDS-SALARIES/WAGES	1,147	1,466	1,320	1,033	1,500	1,669
100-70-5412-111	GARAGES/SHEDS-OVERTIME	11	-	-	-	-	-
100-70-5412-220	GARAGES/SHEDS-HEALTH INSURANCE	55	-	351	240	500	467
100-70-5412-221	GARAGES/SHEDS-LIFE INSURANCE	0	-	4	3	5	4
100-70-5412-222	GARAGES/SHEDS-RETIREMENT	78	99	89	67	113	118
100-70-5412-223	GARAGES/SHEDS-SOCIAL SECURITY	87	105	101	75	127	128
100-70-5412-224	GARAGES/SHEDS-SICK LEAVE PO	-	-	12	-	-	3
100-70-5412-229	GARAGES/SHEDS-INCOME CONTINUE	1	-	10	6	18	13
100-70-5412-331	GARAGES/SHEDS-TELEPHONE	185	1,247	1,260	757	1,260	1,260
100-70-5412-332	GARAGES/SHEDS-UTILITIES	23,256	22,824	26,000	16,543	27,000	29,000
100-70-5412-336	GARAGES/SHEDS-REPAIRS/MAINT	5,731	2,265	6,753	4,102	6,753	6,753
100-70-5412-338	GARAGES/SHEDS-OPERATING EXP	10,131	8,114	10,100	6,263	10,000	10,500
100-70-5412-800	GARAGES/SHEDS-CAPITAL OUTLAY	-	-	-	-	-	-
<b>GARAGES &amp; SHEDS TOTAL</b>		<b>40,681</b>	<b>36,121</b>	<b>46,000</b>	<b>29,089</b>	<b>47,276</b>	<b>49,914</b>
<b>ENGINEERING &amp; ADMIN</b>							
100-70-5420-110	ENGIN & ADM-SALARIES/WAGES	68,771	69,749	73,079	45,728	73,079	76,687
100-70-5420-111	ENGIN & ADM-OVERTIME	-	-	-	-	-	-
100-70-5420-220	ENGIN & ADM-HEALTH INSURANCE	12,353	12,879	13,467	9,511	13,467	15,209
100-70-5420-221	ENGIN & ADM-LIFE INSURANCE	115	181	240	150	240	260
100-70-5420-222	ENGIN & ADM-RETIREMENT	4,780	4,687	4,750	3,063	4,750	5,215
100-70-5420-223	ENGIN & ADM-SOCIAL SECURITY	5,214	5,078	5,591	3,444	5,591	5,867
100-70-5420-224	ENGIN & ADM SICK LEAVE PO	1,956	2,445	2,124	-	2,124	2,584
100-70-5420-229	ENGIN & ADM-INCOME CONTINUE	209	368	560	350	560	600
100-70-5420-330	ENGIN & ADM-OFFICE EXPENSES	315	515	750	138	750	750
100-70-5420-331	ENGIN & ADM-TELEPHONE	2,093	2,177	4,700	1,231	2,500	3,500
100-70-5420-333	ENGIN & ADM-POSTAGE	385	244	1,000	314	1,000	1,000
100-70-5420-334	ENGIN & ADM-MEMBERSHIP DUES	298	430	430	592	592	430
100-70-5420-335	ENGIN & ADM-NEWSPAPER PUB.	300	372	1,200	1,216	1,304	1,200
100-70-5420-336	ENGIN & ADM-REPAIRS/MAINT	575	-	400	-	400	400
100-70-5420-337	ENGIN & ADM-TRAV/CONFERENCE	125	652	500	-	500	500
100-70-5420-338	ENGIN & ADM-OPERATING EXPENSES	26,104	50,773	55,180	21,334	38,834	41,480
100-70-5420-800	ENGIN & ADM-CAPITAL OUTLAY	-	-	-	-	-	-
<b>ENGINEERING &amp; ADMIN TOTAL</b>		<b>123,592</b>	<b>150,550</b>	<b>163,970</b>	<b>87,070</b>	<b>145,690</b>	<b>155,681</b>

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<b>STREET MAINTENANCE</b>							
100-70-5431-110	STREET MAINT-SALARIES/WAGES	61,433	62,640	54,129	60,819	85,000	65,409
100-70-5431-111	STREET MAINT-OVERTIME	-	28	276	39	55	136
100-70-5431-220	STREET MAINT-HEALTH INSURANCE	21,217	20,478	17,743	16,744	23,551	38,009
100-70-5431-221	STREET MAINT-LIFE INSURANCE	235	252	178	91	128	153
100-70-5431-222	STREET MAINT-RETIREMENT	4,134	4,144	3,658	1,878	2,945	4,612
100-70-5431-223	STREET MAINT-SOCIAL SECURITY	4,828	4,531	4,162	4,509	6,688	5,014
100-70-5431-224	STREET MAINT-SICK LEAVE PO	3,231	1,981	477	-	-	135
100-70-5431-229	STREET MAINT-INCOME CONTINUE	290	377	427	205	313	512
100-70-5431-330	STREET MAINT-OFFICE SUPPLIES	-	-	-	-	-	-
100-70-5431-336	STREET MAINT-REPAIRS/MAINT	65,628	44,577	67,200	9,741	65,000	52,200
100-70-5431-337	STREET MAINT-TRAV/CONFERENCE	285	300	300	-	300	300
100-70-5431-338	STREET MAINT-OPERATING EXP	-	-	-	-	-	-
100-70-5431-800	STREET MAINT-CAPITAL OUTLAY	-	-	-	-	-	-
<b>STREET MAINTENANCE TOTAL</b>		<b>161,281</b>	<b>139,307</b>	<b>148,550</b>	<b>94,027</b>	<b>183,980</b>	<b>166,481</b>
<b>CURBS &amp; GUTTERS</b>							
100-70-5433-110	CURBS & GUTTERS-SALARIES/WAGES	41	690	7,921	8,249	10,500	12,681
100-70-5433-111	CURBS & GUTTERS-OVERTIME	-	-	-	43	50	-
100-70-5433-220	CURBS & GUTTERS-HEALTH INS	21	190	2,103	1,469	3,133	3,549
100-70-5433-221	CURBS & GUTTERS-LIFE INSURANCE	0	3	26	8	20	30
100-70-5433-222	CURBS & GUTTERS-RETIREMENT	3	47	535	539	859	894
100-70-5433-223	CURBS & GUTTERS-SOC SECURITY	3	50	606	560	903	970
100-70-5433-224	CURBS & GUTTERS-SICK LEAVE PO	-	-	70	-	-	26
100-70-5433-229	CURBS & GUTTERS-INCOME CONTINU	0	3	63	33	77	99
100-70-5433-335	CURBS & GUTTERS-NEWSPAPER PUB.	-	-	-	-	-	-
100-70-5433-336	CURBS & GUTTERS-REPAIRS/MAINT	1,667	385	2,500	1,663	3,500	2,500
100-70-5433-338	CURBS & GUTTERS-OPERATING EXP	-	-	-	-	-	-
100-70-5433-800	CURBS & GUTTERS-CAPITAL OUTALY	-	-	-	-	-	-
<b>CURBS &amp; GUTTERS TOTAL</b>		<b>1,735</b>	<b>1,367</b>	<b>13,824</b>	<b>12,564</b>	<b>19,042</b>	<b>20,750</b>
<b>SNOW &amp; ICE CONTROL</b>							
100-70-5435-110	SNOW/ICE CONT-SALARIES/WAGES	33,703	32,404	44,887	25,374	33,000	36,709
100-70-5435-111	SNOW/ICE CONT-OVERTIME	45,141	46,824	45,409	17,415	28,000	46,319
100-70-5435-220	SNOW/ICE CONT-HEALTH INSURANCE	4,081	20,815	11,918	24,715	30,000	10,275
100-70-5435-221	SNOW/ICE CONT-LIFE INSURANCE	55	241	148	214	300	86
100-70-5435-222	SNOW/ICE CONT-RETIREMENT	5,025	5,106	3,033	3,551	5,326	2,588
100-70-5435-223	SNOW/ICE CONT-SOC SECURITY	5,548	5,529	6,908	3,944	5,916	6,352
100-70-5435-224	SNOW/ICE CONT-SICK LEAVE PO	-	-	396	-	-	76
100-70-5435-229	SNOW/ICE CONT-INCOME CONTINUE	92	417	354	573	110	287
100-70-5435-336	SNOW/ICE CONT-REPAIRS/MAINT	41,802	55,752	56,000	32,854	56,000	57,000
100-70-5435-338	SNOW/ICE CONT-OPERATING EXP	1,009	74	-	-	-	-
<b>SNOW &amp; ICE CONTROL TOTAL</b>		<b>136,456</b>	<b>167,161</b>	<b>169,053</b>	<b>108,640</b>	<b>158,652</b>	<b>159,693</b>
<b>TRAFFIC CONTROL</b>							
100-70-5441-110	TRAFFIC CONT-SALARIES/WAGES	15,387	14,843	17,163	13,560	19,000	15,351
100-70-5441-111	TRAFFIC CONT-OVERTIME	-	150	-	-	-	-
100-70-5441-220	TRAFFIC CONT-HEALTH INSURANCE	4,336	2,743	4,557	3,867	5,067	4,297
100-70-5441-221	TRAFFIC CONT-LIFE INSURANCE	54	31	56	52	65	36
100-70-5441-222	TRAFFIC CONT-RETIREMENT	1,109	1,012	1,160	881	1,200	1,082



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100-70-5441-223	TRAFFIC CONT-SOCIAL SECURITY	1,210	1,079	1,313	971	1,322	1,174
100-70-5441-224	TRAFFIC CONT-SICK LEAVE PO	-	-	151	-	-	32
100-70-5441-229	TRAFFIC CONT-INCOME CONTINUE	96	65	135	76	85	120
100-70-5441-332	TRAFFIC CONT-UTILITIES	3,223	3,079	3,500	1,654	3,300	3,500
100-70-5441-336	TRAFFIC CONT-REPAIRS/MAINT	10,596	10,669	12,200	2,713	12,200	11,100
100-70-5441-338	TRAFFIC CONT-OPERATING EXP	140	-	-	-	-	-
<b>TRAFFIC CONTROL TOTAL</b>		<b>36,151</b>	<b>33,670</b>	<b>40,236</b>	<b>23,773</b>	<b>42,239</b>	<b>36,693</b>
<b>STREET LIGHTING</b>							
100-70-5442-332	STREET LIGHTING-UTILITIES	133,128	130,272	135,000	75,251	133,000	135,000
<b>STREET LIGHTING TOTAL</b>		<b>133,128</b>	<b>130,272</b>	<b>135,000</b>	<b>75,251</b>	<b>133,000</b>	<b>135,000</b>
<b>TREE &amp; BRUSH CONTROL</b>							
100-70-5443-110	TREE/BRUSH CONT-SALARIES/WAGES	33,101	35,091	33,665	20,410	35,000	35,041
100-70-5443-111	TREE/BRUSH CONT-OVERTIME	327	-	552	126	552	272
100-70-5443-220	TREE/BRUSH CONT-HEALTH INS	6,915	6,379	8,939	4,308	9,480	9,808
100-70-5443-221	TREE/BRUSH CONT-LIFE INSURANCE	120	88	111	44	82	82
100-70-5443-222	TREE/BRUSH CONT-RETIREMENT	2,284	2,370	2,275	1,335	2,391	2,471
100-70-5443-223	TREE/BRUSH CONT-SOC SECURITY	2,486	2,528	2,618	1,461	2,619	2,701
100-70-5443-224	TREE/BRUSH CONT-SICK LEAVE PO	-	-	297	-	-	73
100-70-5443-229	TREE/BRUSH CONT-INCOME CONTINU	158	179	266	109	216	274
100-70-5443-336	TREE/BRUSH CONT-REPAIRS/MAINT	10	-	-	-	-	-
100-70-5443-338	TREE/BRUSH CONT-OPERATING EXP	7,527	9,473	12,665	663	12,000	8,665
<b>TREE &amp; BRUSH CONTROL TOTAL</b>		<b>52,927</b>	<b>56,108</b>	<b>61,387</b>	<b>28,454</b>	<b>62,340</b>	<b>59,387</b>
<b>SIDEWALKS &amp; CROSSWALKS</b>							
100-70-5444-110	SIDEWALKS/XWALKS-SALARIES/WAGE	619	4,427	2,640	4,121	5,500	5,006
100-70-5444-111	SIDEWALKS/XWALKS-OVERTIME	-	-	166	-	-	-
100-70-5444-220	SIDEWALKS/XWALKS-HEALTH INS	233	426	701	694	1,094	1,401
100-70-5444-221	SIDEWALKS/XWALKS-LIFE INS	4	8	9	3	8	12
100-70-5444-222	SIDEWALKS/XWALKS-RETIREMENT	42	299	178	268	354	353
100-70-5444-223	SIDEWALKS/XWALKS-SOC SECURITY	46	319	215	297	421	383
100-70-5444-224	SIDEWALKS/XWALKS-SICK LEAVE PO	-	-	23	-	-	10
100-70-5444-229	SIDEWALKS/XWALKS-INCOME CONTIN	7	12	21	17	30	39
100-70-5444-336	SIDEWALKS/XWALKS-REPAIRS/MAINT	2,190	2,201	1,900	256	1,900	1,900
100-70-5444-338	SIDEWALKS/XWALKS-OPERATING EXP	-	6,791	8,000	1,136	9,136	13,000
100-70-5444-800	SIDEWALKS/XWALKS-CAPITAL OUTLA	-	-	-	-	-	-
<b>SIDEWALKS &amp; CROSSWALKS TOTAL</b>		<b>3,140</b>	<b>14,482</b>	<b>13,853</b>	<b>6,792</b>	<b>18,443</b>	<b>22,104</b>
<b>BUILDING ROADS</b>							
100-70-5475-338	RECYCLING-OPERATING EXPENSES	-	-	-	-	-	-
<b>BUILDING ROADS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WEED CONTROL</b>							
100-70-5613-110	WEED CONTROL-SALARIES/WAGES	7,137	11,140	10,562	7,571	10,600	10,679
100-70-5613-111	WEED CONTROL-OVERTIME	-	-	-	-	650	-
100-70-5613-220	WEED CONTROL-HEALTH INSURANCE	2,529	2,698	2,804	2,451	3,869	2,989
100-70-5613-221	WEED CONTROL-LIFE INSURANCE	38	46	35	34	65	25
100-70-5613-222	WEED CONTROL-RETIREMENT	482	752	714	492	799	753
100-70-5613-223	WEED CONTROL-SOCIAL SECURITY	517	805	808	548	888	817
100-70-5613-224	WEED CONTROL-SICK LEAVE PO	-	-	93	-	-	22

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100-70-5613-229	WEED CONTROL-INCOME CONTINUE	65	71	83	54	90	84
100-70-5613-336	WEED CONTROL-REPAIRS/MAINT	-	-	-	624	-	-
100-70-5613-338	WEED CONTROL-OPERATING EXP	1,705	4,384	2,450	5,757	7,009	4,000
<b>WEED CONTROL TOTAL</b>		<b>12,473</b>	<b>19,897</b>	<b>17,549</b>	<b>17,531</b>	<b>23,970</b>	<b>19,369</b>
<b>PUBLIC WORKS TOTAL</b>		<b>1,546,506</b>	<b>1,565,630</b>	<b>1,685,971</b>	<b>1,037,195</b>	<b>1,725,881</b>	<b>1,721,767</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>							
<b>LAND USE PLANNING</b>							
100-80-5632-110	LAND USE PLAN-SALARIES/WAGES	220	80	300	-	-	-
<b>LAND USE PLANNING TOTAL</b>		<b>220</b>	<b>80</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ECONOMIC DEVELOPMENT</b>							
100-80-5670-110	ECONOMIC DEV-SALARIES/WAGES	76,266	75,778	73,864	41,059	74,580	11,422
100-80-5670-111	ECONOMIC DEV-OVERTIME	377	-	-	-	-	-
100-80-5670-220	ECONOMIC DEV-HEALTH INSURANCE	10,144	10,111	10,200	6,400	11,000	1,901
100-80-5670-221	ECONOMIC DEV-LIFE INSURANCE	145	156	170	128	200	52
100-80-5670-222	ECONOMIC DEV-RETIREMENT	5,341	5,085	4,801	2,767	5,400	777
100-80-5670-223	ECONOMIC DEV-SOCIAL SECURITY	5,867	5,567	5,651	3,151	5,600	874
100-80-5670-224	ECONOMIC DEV-SICK LEAVE PO	-	-	-	-	-	-
100-80-5670-229	ECONOMIC DEV-INCOME CONTINUAT	498	500	537	328	550	90
100-80-5670-330	ECONOMIC DEV-OFFICE SUPPLIES	317	228	250	138	250	250
100-80-5670-331	ECONOMIC DEV-TELEPHONE	-	-	-	-	-	-
100-80-5670-333	ECONOMIC DEV-POSTAGE	-	-	-	-	-	-
100-80-5670-334	ECONOMIC DEV-DUES/SUBSCRIPT	995	540	1,420	455	1,420	1,325
100-80-5670-335	ECONOMIC DEV-NEWSPAPER PUB	-	-	-	-	-	-
100-80-5670-337	ECONOMIC DEV-TRAVEL/CONFERENC	1,386	1,081	2,970	-	2,250	2,970
100-80-5670-338	ECONOMIC DEV-OPERATING EXP	10,991	15,081	17,500	10,013	13,000	17,500
<b>ECONOMIC DEVELOPMENT TOTAL</b>		<b>112,326</b>	<b>114,128</b>	<b>117,363</b>	<b>64,438</b>	<b>114,250</b>	<b>37,161</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>		<b>112,546</b>	<b>114,208</b>	<b>117,663</b>	<b>64,438</b>	<b>114,250</b>	<b>37,161</b>
<b>OTHER FINANCING USES</b>							
100-10-5950-6-01	TRANSFER TO TIF #5	95,000	51,000	-	-	-	-
100-10-5950-6-02	TRANSFER TO FUND 409	-	-	-	-	-	-
100-10-5950-6-03	TRANSFER TO TIF #4	-	-	-	-	-	-
100-10-5950-6-04	TRANSFER TO TAXI GRANT FUND	-	-	-	-	-	-
100-10-5950-6-05	TRANSFER TO ERF	-	100,000	-	-	-	-
100-10-5950-6-06	TRANSFER TO CAPITAL PROJECTS	360,000	79,000	280,000	-	280,000	680,000
		<b>455,000</b>	<b>230,000</b>	<b>280,000</b>	<b>-</b>	<b>280,000</b>	<b>680,000</b>
<b>GENERAL FUND GRAND TOTAL</b>		<b>5,795,505</b>	<b>5,717,116</b>	<b>6,262,375</b>	<b>3,653,404</b>	<b>6,238,667</b>	<b>6,876,467</b>

**CITY OF WAUPUN  
2023 Budget**

**TRUST FUNDS**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	223	180	30	6	10	75
Miscellaneous Revenues	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>223</b>	<b>180</b>	<b>30</b>	<b>6</b>	<b>10</b>	<b>75</b>
<b>EXPENDITURES</b>						
Brooks Fund	-	75,000	-	-	-	-
Library Trust Funds	-	-	-	-	-	-
Library Systems Fund	-	-	-	-	-	-
Other Financing Uses						
Unrealized gains (losses) on investments	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>223</b>	<b>(74,820)</b>	<b>30</b>	<b>6</b>	<b>10</b>	<b>75</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>107,693</b>	<b>107,917</b>	<b>33,097</b>	<b>33,097</b>	<b>33,097</b>	<b>33,107</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 107,917</b>	<b>\$ 33,097</b>	<b>\$ 33,127</b>	<b>\$ 33,103</b>	<b>\$ 33,107</b>	<b>\$ 33,182</b>

CITY OF WAUPUN  
2023 Budget  
Trust Funds

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>TRUST FUNDS</b>							
<b>REVENUES</b>							
200-43-4345-0-00	ST AID-WINNEFOX/MID-WISC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200-43-4367-0-00	COUNTY LIBRARY CONTRIBUTION	-	-	-	-	-	-
200-48-4811-0-00	INTEREST REVENUE	223	180	30	6	10	75
200-48-4816-0-00	DIVIDEND REVENUE	-	-	-	-	-	-
200-49-4975-0-00	UNREALIZED GAIN ON INVESTMENTS	-	-	-	-	-	-
200-48-4861-0-00	GRANTS AND DONATIONS	-	-	-	-	-	-
	TOTAL REVENUES	<u>223</u>	<u>180</u>	<u>30</u>	<u>6</u>	<u>10</u>	<u>75</u>
<b>EXPENDITURES</b>							
200-80-5502-3-38	BROOKS FUND-EXPENSES	-	75,000	-	-	-	-
200-80-5503-1-10	LIBRARY SYSTEMS-SALARIES/WAGES	-	-	-	-	-	-
200-80-5503-2-23	LIBRARY SYSTEMS-FICA	-	-	-	-	-	-
200-80-5503-3-38	LIBRARY SYSTEMS FUND-EXPENSES	-	-	-	-	-	-
200-80-5504-3-38	LIBRARY TRUST FUND-EXPENSES	-	-	-	-	-	-
200-80-5507-3-38	OPERATING TRANSFER OUT-DSF	-	-	-	-	-	-
200-80-5590-3-38	UNREALIZED LOSS ON INVESTMENTS	-	-	-	-	-	-
200-80-5950-3-38	OPERATING TRANS OUT-LIBR TO GF	-	-	-	-	-	-
200-80-5960-3-38	OPERATING TRANS OUT - CAPITAL	-	-	-	-	-	-
200-80-5970-3-38	OPERATING TRANS OUT - LIBRARY	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TRUST FUNDS TOTAL</b>		<u>\$ 223</u>	<u>\$ (74,820)</u>	<u>\$ 30</u>	<u>\$ 6</u>	<u>\$ 10</u>	<u>\$ 75</u>

**CITY OF WAUPUN  
2023 Budget**

**LIBRARY FUND**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
General Property Taxes	\$ 519,150	\$ 516,792	\$ 516,792	\$ 516,792	\$ 516,792	\$ 516,792
Intergovernmental	193,401	223,137	208,879	217,469	217,469	213,938
Miscellaneous Revenues	22,279	18,350	10,500	17,398	19,022	9,400
Unrealized gains (losses) on investments	(6,362)	5,027	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>728,468</b>	<b>763,306</b>	<b>736,171</b>	<b>751,659</b>	<b>753,283</b>	<b>740,130</b>
<b>EXPENDITURES</b>						
Personnel wages and benefits	477,647	483,965	515,837	320,672	510,984	519,796
Operating expenses	169,718	239,286	220,334	142,553	218,236	220,334
Other Financing Uses						
Unrealized gains (losses) on investments						
Transfers Out	-	38,000	-	57,000	57,000	-
<b>TOTAL EXPENDITURES</b>	<b>647,365</b>	<b>761,251</b>	<b>736,171</b>	<b>520,225</b>	<b>786,220</b>	<b>740,130</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>81,103</b>	<b>2,055</b>	<b>-</b>	<b>231,435</b>	<b>(32,937)</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>406,772</b>	<b>487,875</b>	<b>489,930</b>	<b>489,930</b>	<b>489,930</b>	<b>456,993</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 487,875</b>	<b>\$ 489,930</b>	<b>\$ 489,930</b>	<b>\$ 721,365</b>	<b>\$ 456,993</b>	<b>\$ 456,993</b>

CITY OF WAUPUN  
2023 Budget  
Library Fund

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>LIBRARY FUND</b>							
<b>REVENUES</b>							
210-41-4111-0-00	GENERAL PROPERTY TAXES	\$ 519,150	\$ 516,792	\$ 516,792	\$ 516,792	\$ 516,792	\$ 516,792
210-43-4367-0-00	COUNTY APPROPRIATION	193,401	223,137	208,879	217,469	217,469	213,938
210-46-4671-0-00	FEES-LIBRARY	1,632	944	1,200	1,007	1,200	1,200
210-48-4811-0-00	INTEREST REVENUE	1,645	270	1,500	2,756	3,000	400
210-48-4816-0-00	DIVIDEND REVENUE	2,589	2,642	1,800	1,414	2,600	1,800
210-48-4850-000	LIBRARY TRUST DONATIONS	-	9,131	-	7,222	7,222	-
210-48-4861-0-00	GRANTS AND DONATIONS	16,413	5,363	6,000	5,000	5,000	6,000
210-49-4920-0-00	OPERATING TRANSFERS IN	-	-	-	-	-	-
210-49-4975-0-00	UNREALIZED GAIN ON INVESTMENTS	(6,362)	5,027	-	-	-	-
TOTAL REVENUES		<u>728,468</u>	<u>763,306</u>	<u>736,171</u>	<u>751,659</u>	<u>753,283</u>	<u>740,130</u>
<b>EXPENDITURES</b>							
210-60-5504-3-38	LIBRARY-TRUST OPERATING EXPENS	6,438	-	-	7,298	7,298	-
210-60-5504-8-00	LIBRARY-TRUST CAPITAL EXPENSES	-	31,594	-	-	-	-
210-60-5511-1-10	LIBRARY-SALARIES/WAGES	367,880	381,735	401,953	247,547	397,000	416,423
210-60-5511-1-11	LIBRARY-OVERTIME	-	-	-	-	-	-
210-60-5511-2-20	LIBRARY-HEALTH INSURANCE	56,931	48,986	54,576	40,622	57,851	45,817
210-60-5511-2-21	LIBRARY-LIFE INSURANCE	768	830	791	529	791	791
210-60-5511-2-22	LIBRARY-RETIREMENT	19,898	19,605	19,992	11,888	19,992	20,592
210-60-5511-2-23	LIBRARY-SOCIAL SECURITY	28,019	28,275	30,750	18,749	30,750	31,673
210-60-5511-2-24	LIBRARY-SICK LEAVE PO	2,822	2,864	3,000	-	3,000	3,000
210-60-5511-2-29	LIBRARY-INCOME CONTINUATION	1,330	1,671	1,500	1,337	1,600	1,500
210-60-5511-3-30	LIBRARY-OFFICE SUPPLIES	10,969	13,407	21,000	11,113	20,000	20,000
210-60-5511-3-31	LIBRARY-TELECOMMUNICATIONS	3,865	3,081	4,000	2,164	3,900	4,000
210-60-5511-3-32	LIBRARY-UTILITIES	22,103	25,390	23,000	18,768	23,000	23,000
210-60-5511-3-33	LIBRARY-POSTAGE	659	1,457	1,600	940	1,600	1,600
210-60-5511-3-34	LIBRARY-MEMBERSHIP FEES	1,154	939	2,500	861	2,500	2,500
210-60-5511-3-35	LIBRARY-PUBLICATIONS/PROMOTION	3,644	3,223	7,000	2,693	5,000	7,000
210-60-5511-3-36	LIBRARY-REPAIRS/MAINTENANCE	3,707	5,592	6,000	4,204	5,358	6,000
210-60-5511-3-37	LIBRARY-TRAVEL/CONFERENCE	337	175	2,500	751	1,500	2,500
210-60-5511-3-38	LIBRARY-AUTOMATION/TECHNOLOGY	32,533	33,412	33,000	20,504	33,000	33,000
210-60-5511-3-39	LIBRARY-BOOKS	48,666	68,269	61,009	38,859	60,000	60,734
210-60-5511-3-40	LIBRARY-AUDIOVISUAL	9,247	15,916	19,000	7,675	15,000	19,000
210-60-5511-3-41	LIBRARY-PERIODICALS	7,004	6,046	7,000	4,933	6,000	7,000
210-60-5511-3-42	LIBRARY-DATABASES	8,235	11,621	14,000	10,451	12,000	12,000
210-60-5511-3-43	LIBRARY-FURNISHINGS REPLACEMNT	6,435	8,440	8,000	-	8,080	8,000
210-60-5511-3-44	LIBRARY-PROGRAMMING	3,011	9,155	11,500	9,771	11,500	11,500
210-60-5511-3-45	LIBRARY-MISCELLANEOUS	1,711	1,570	2,500	1,568	2,500	2,500
210-80-5960-338	OPERATING TRANSFER OUT-CAPITAL	-	38,000	-	57,000	57,000	-
TOTAL EXPENDITURES		<u>647,365</u>	<u>761,251</u>	<u>736,171</u>	<u>520,225</u>	<u>786,220</u>	<u>740,130</u>
		<u>\$ 81,103</u>	<u>\$ 2,055</u>	<u>\$ -</u>	<u>\$ 231,435</u>	<u>\$ (32,937)</u>	<u>\$ -</u>

**CITY OF WAUPUN  
2023 Budget**

**GRANTS & DONATIONS FUND**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Miscellaneous Revenues	70,132	112,833	6,000	25,349	31,722	6,010
TOTAL REVENUES	<u>70,132</u>	<u>112,833</u>	<u>6,000</u>	<u>25,349</u>	<u>31,722</u>	<u>6,010</u>
<b>EXPENDITURES</b>						
Operating Expenses	57,447	110,751	6,000	40,867	59,756	6,000
TOTAL EXPENDITURES	<u>57,447</u>	<u>110,751</u>	<u>6,000</u>	<u>40,867</u>	<u>59,756</u>	<u>6,000</u>
NET CHANGE IN FUND BALANCE	12,685	2,082	-	(15,518)	(28,034)	10
FUND BALANCE - BEGINNING OF YEAR	<u>5,428</u>	<u>18,113</u>	<u>20,195</u>	<u>20,195</u>	<u>20,195</u>	<u>(7,839)</u>
FUND BALANCE - END OF YEAR	<u>\$ 18,113</u>	<u>\$ 20,195</u>	<u>\$ 20,195</u>	<u>\$ 4,676</u>	<u>\$ (7,839)</u>	<u>\$ (7,829)</u>

CITY OF WAUPUN  
2023 Budget  
Grants and Donations Fund

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>GRANTS AND DONATIONS FUND</b>							
<b>REVENUES</b>							
220-48-4811-0-00	INTEREST REVENUE K9	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 10
220-48-4850-0-01	GRANTS-RURAL AGING PROJECT	39,902	81,383	-	-	-	-
220-48-4850-0-02	GRANTS-CVMIC SAFETY PROGRAM	5,000	5,000	5,000	5,000	5,000	5,000
220-48-4850-0-03	DONATIONS-POLICE DEPT	-	1,050	-	1,000	1,010	-
220-48-4850-0-04	GRANTS/DONAT-FIRE DEPT PVT ORG	8,012	13,679	-	13,825	13,825	-
220-48-4850-0-05	GRANTS-REC DEPT PVT ORG GRANT	5,470	-	-	999	999	-
220-48-4850-0-06	GRANTS-SENIOR CTR PVT ORG GRNT	500	100	-	1,500	1,500	-
220-48-4850-0-07	DONATIONS-ECONOMIC DEVELOPMENT	1,000	1,000	1,000	1,000	1,000	1,000
220-48-4850-0-08	DONATIONS-REC DEPT KAYAK LAUNC	10,249	21	-	600	600	-
220-48-4850-0-09	DONATIONS-MCCUNE IMPROVEMENTS	-	4,600	-	-	-	-
220-48-4850-0-10	GRANTS/DONAT-EMR SVCS PVT ORG	-	6,000	-	-	-	-
220-48-4850-0-11	GRANTS/DONATIONS-BIKE RODEO	-	-	-	625	625	-
220-48-4850-0-12	DONATIONS-SHALER VETERAN'S MEM	-	-	-	-	-	-
220-48-4850-0-13	GRANT/DONATIONS-POLICE K9	-	-	-	800	6,955	-
220-48-4850-0-14	DONATIONS-SIGN REFACING	-	-	-	-	200	-
TOTAL REVENUES		<u>70,132</u>	<u>112,833</u>	<u>6,000</u>	<u>25,349</u>	<u>31,722</u>	<u>6,010</u>
<b>EXPENDITURES</b>							
220-10-5140-4-00	GEN GOV'T-CVMIC SAFETY PGM EXP	747	2,517	-	5,000	5,000	-
220-20-5513-3-38	SENIOR CENTER EXPENSE	-	489	-	62	62	-
220-20-5520-3-38	RECREATION-PARK EXPENSE	6,569	2,340	-	2,281	2,281	-
220-20-5525-3-38	RECREATION-CVMIC SAFETY PGM EX	2,265	-	-	-	-	-
220-20-5540-3-38	RECREATION-KAYAK LAUNCH EXPENS	-	10,270	-	-	-	-
220-20-5550-3-38	RECREATION-MCCUNE IMPRVMNT EXP	-	1,566	-	-	-	-
220-20-5560-3-38	RECREATION-SHALER VETERANS EXP	-	-	-	1,494	16,236	-
220-40-5210-3-38	POLICE-CVMIC SAFETY PGM EXP	767	-	5,000	-	-	5,000
220-40-5211-3-38	POLICE-DONATION RELATED EXPENS	-	-	-	2,050	2,050	-
220-40-5212-3-38	POLICE-POLICE K9 EXPENSE	-	-	-	16,721	18,134	-
220-40-5214-3-38	POLICE-BIKE RODEO EXPENSES	-	-	-	625	625	-
220-50-5212-3-38	FIRE-CVMIC SAFETY PGM EXP	395	-	-	-	-	-
220-50-5230-3-38	EMR-PVT ORG GRANT/DONATN EXP	-	5,824	-	176	176	-
220-50-5231-3-38	FIRE-PVT ORG GRANT/DONATN EXP	5,977	3,880	-	12,458	15,103	-
220-54-5460-1-10	RURAL AGING-SALARIES/WAGES	27,550	28,950	-	-	-	-
220-54-5460-1-11	RURAL AGING-OVERTIME	-	-	-	-	-	-
220-54-5460-2-20	RURAL AGING-HEALTH INSURANCE	4,311	4,270	-	-	-	-
220-54-5460-2-21	RURAL AGING-LIFE INSURANCE	24	43	-	-	-	-
220-54-5460-2-22	RURAL AGING-RETIREMENT	1,887	1,983	-	-	-	-
220-54-5460-2-23	RURAL AGING-SOCIAL SECURITY	2,080	2,138	-	-	-	-
220-54-5460-2-24	RURAL AGING-SICK LEAVE PO	-	-	-	-	-	-
220-54-5460-2-29	RURAL AGING-INCOME CONTINUATIO	195	216	-	-	-	-
220-54-5460-3-32	RURAL AGING OVERHEAD-UTILITIES	2,294	4,679	-	-	-	-
220-54-5460-3-38	RURAL AGING-OPERATING EXPENSE	1,560	39,105	-	-	-	-
220-70-5410-3-38	DPW-CVMIC SAFETY PGM EXP	827	2,483	-	-	-	-
220-70-5420-3-38	DPW-PSC GRANT EXPENSES	-	-	-	-	-	-
220-70-5430-3-38	SIGN REFACING EXPENSES	-	-	-	-	-	-
220-80-5670-3-38	ECONOMIC DEVELOPMENT EXPENSE	-	-	1,000	-	89	1,000
TOTAL EXPENDITURES		<u>57,447</u>	<u>110,751</u>	<u>6,000</u>	<u>40,867</u>	<u>59,756</u>	<u>6,000</u>
<b>TRUST FUNDS TOTAL</b>		<u>\$ 12,685</u>	<u>\$ 2,082</u>	<u>\$ -</u>	<u>\$ (15,518)</u>	<u>\$ (28,034)</u>	<u>\$ 10</u>



**CITY OF WAUPUN  
2023 Budget**

**Building Inspection Fund**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permits & Fees	91,756	81,629	67,200	83,761	102,400	84,150
Miscellaneous Revenues	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>91,756</u>	<u>81,629</u>	<u>67,200</u>	<u>83,761</u>	<u>102,400</u>	<u>84,150</u>
<b>EXPENDITURES</b>						
Operating expenses	82,774	74,596	68,018	65,265	101,458	86,816
Other Financing Uses						
Unrealized gains (losses) on investments						
Transfers Out						
<b>TOTAL EXPENDITURES</b>	<u>82,774</u>	<u>74,596</u>	<u>68,018</u>	<u>65,265</u>	<u>101,458</u>	<u>86,816</u>
<b>NET CHANGE IN FUND BALANCE</b>	8,982	7,033	(818)	18,495	942	(2,666)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>8,982</u>	<u>16,015</u>	<u>16,015</u>	<u>16,015</u>	<u>16,957</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 8,982</u>	<u>\$ 16,015</u>	<u>\$ 15,197</u>	<u>\$ 34,510</u>	<u>\$ 16,957</u>	<u>\$ 14,291</u>

CITY OF WAUPUN  
2023 Budget  
Building Inspection Fund

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>BUILDING INSPECTION FUND</b>							
<b>REVENUES</b>							
230-41-4111-0-00	GENERAL PROPERTY TAXES-BLDG IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
230-44-4431-0-00	PERMITS-BUILDING	89,321	78,144	65,000	81,706	100,000	75,000
230-46-4615-0-00	FEES-ZONING/OCCUPANCY	2,435	3,485	2,200	2,055	2,400	9,150
230-48-4811-0-00	INTEREST INCOME-BLDG INSP	-	-	-	-	-	-
	TOTAL REVENUES	<u>91,756</u>	<u>81,629</u>	<u>67,200</u>	<u>83,761</u>	<u>102,400</u>	<u>84,150</u>
<b>EXPENDITURES</b>							
230-30-5241-1-10	BUILDING INSP-SALARIES/WAGES	-	-	2,592	1,471	2,592	8,107
230-30-5241-1-11	BUILDING INSP-OVERTIME	-	-	5	-	5	15
230-30-5241-2-20	BUILDING INSP-HEALTH INSURANCE	-	-	842	482	842	2,852
230-30-5241-2-21	BUILDING INSP-LIFE INSURANCE	-	-	3	2	3	10
230-30-5241-2-22	BUILDING INSP-RETIREMENT	-	-	169	96	169	552
230-30-5241-2-23	BUILDING INSP-SOCIAL SECURITY	-	-	199	103	199	621
230-30-5241-2-29	BUILDING INSP-INCOME CONTINUAT	-	-	19	11	19	56
230-30-5241-3-30	BUILDING INSP-OFFICE SUPPLIES	31	23	100	82	100	100
230-30-5241-3-33	BUILDING INSP-POSTAGE	179	216	250	155	250	250
230-30-5241-3-38	BUILDING INSP-OPERATING EXP	82,564	74,357	63,840	62,864	97,280	74,252
	TOTAL EXPENDITURES	<u>82,774</u>	<u>74,596</u>	<u>68,018</u>	<u>65,265</u>	<u>101,458</u>	<u>86,816</u>
		<u>\$ 8,982</u>	<u>\$ 7,033</u>	<u>\$ (818)</u>	<u>\$ 18,495</u>	<u>\$ 942</u>	<u>\$ (2,666)</u>

**CITY OF WAUPUN  
2023 Budget  
ARPA Fund**

**ARPA FUND**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Intergovernmental Revenues	-	-	26,840	-	-	-
Miscellaneous Revenues	-	166	500	4,905	8,000	7,500
<b>TOTAL REVENUES</b>	<b>-</b>	<b>166</b>	<b>27,340</b>	<b>4,905</b>	<b>8,000</b>	<b>7,500</b>
<b>EXPENDITURES</b>						
Operating Expenses	-	-	26,840	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>26,840</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>166</b>	<b>500</b>	<b>4,905</b>	<b>8,000</b>	<b>7,500</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>166</b>	<b>166</b>	<b>166</b>	<b>8,166</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ -</b>	<b>\$ 166</b>	<b>\$ 666</b>	<b>\$ 5,071</b>	<b>\$ 8,166</b>	<b>\$ 15,666</b>

CITY OF WAUPUN  
 2023 Budget  
 ARPA Fund

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>ARPA FUND</b>							
<b>REVENUES</b>							
240-43-4351-0-00	FED GRANT (PD BY STATE)-ARPA	\$ -	\$ -	\$ 26,840	\$ -	\$ -	\$ -
240-48-4811-0-00	INTEREST INCOME-ARPA	-	166	500	4,905	8,000	7,500
		-	-	-	-	-	-
TOTAL REVENUES		<u>-</u>	<u>166</u>	<u>27,340</u>	<u>4,905</u>	<u>8,000</u>	<u>7,500</u>
<b>EXPENDITURES</b>							
240-40-5211-338	ARPA-POLICE OPERATING EXP	-	-	-	-	-	-
240-80-5670-1-10	ARPA-SALARIES/WAGES	-	-	21,231	-	-	-
240-80-5670-1-11	ARPA-OVERTIME	-	-	-	-	-	-
240-80-5670-2-20	ARPA-HEALTH INSURANCE	-	-	2,427	-	-	-
240-80-5670-2-21	ARPA-LIFE INSURANCE	-	-	21	-	-	-
240-80-5670-2-22	ARPA-RETIREMENT	-	-	1,380	-	-	-
240-80-5670-2-23	ARPA-SOCIAL SECURITY	-	-	1,624	-	-	-
240-80-5670-2-24	ARPA-SICK LEAVE PO	-	-	-	-	-	-
240-80-5670-2-29	ARPA-INCOME CONTINUAT	-	-	158	-	-	-
240-40-5211-338	ARPA-POLICE OPERATING EXP	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL EXPENDITURES		<u>-</u>	<u>-</u>	<u>26,840</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TRUST FUNDS TOTAL</b>		<u>\$ -</u>	<u>\$ 166</u>	<u>\$ 500</u>	<u>\$ 4,905</u>	<u>\$ 8,000</u>	<u>\$ 7,500</u>

**CITY OF WAUPUN**  
**2023 Budget**  
**Affordable Housing Fund**

**AFFORDABLE HOUSING FUND**

	12/31/2020	12/31/2021	12/31/2022	2022 8/31/2022	12/31/2022	12/31/2023
	2020	2021	2022	8 Month	2022	2023
	Actual	Actual	Budget	Actual	Estimated	Budget
<b>REVENUES</b>						
Operating Transfer in From TID 1	-	248,387	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>248,387</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	248,387	-	-	-	-
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>248,387</u>	<u>248,387</u>	<u>248,387</u>	<u>248,387</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ 248,387</u>	<u>\$ 248,387</u>	<u>\$ 248,387</u>	<u>\$ 248,387</u>	<u>\$ 248,387</u>

CITY OF WAUPUN  
 2023 Budget  
 Affordable Housing

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>Affordable Housing Fund</b>							
<b>REVENUES</b>							
250-49-4920-000	OPERATING TRANSFER IN FRM TID1	\$ -	\$ 248,387	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
	TOTAL REVENUES	<u>-</u>	<u>248,387</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>							
		-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>TRUST FUNDS TOTAL</b>	<u>\$ -</u>	<u>\$ 248,387</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF WAUPUN  
2023 Budget**

**SOLID WASTE**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Public Charges for Services	\$ 414,415	\$ 425,552	\$ 437,000	\$ 259,696	\$ 441,600	\$ 441,689
TOTAL REVENUES	<u>414,415</u>	<u>425,552</u>	<u>437,000</u>	<u>259,696</u>	<u>441,600</u>	<u>441,689</u>
<b>EXPENDITURES</b>						
Solid Waste Operating Expenses	414,211	394,491	443,774	304,653	464,407	436,846
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>414,211</u>	<u>394,491</u>	<u>443,774</u>	<u>304,653</u>	<u>464,407</u>	<u>436,846</u>
NET CHANGE IN FUND BALANCE	203	31,061	(6,774)	(44,958)	(22,807)	4,843
FUND BALANCE - BEGINNING OF YEAR	<u>30,079</u>	<u>30,282</u>	<u>61,343</u>	<u>61,343</u>	<u>61,343</u>	<u>38,536</u>
FUND BALANCE - END OF YEAR	<u>\$ 30,282</u>	<u>\$ 61,343</u>	<u>\$ 54,569</u>	<u>\$ 16,386</u>	<u>\$ 38,536</u>	<u>\$ 43,379</u>

CITY OF WAUPUN  
 2023 Budget  
 Solid Waste

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>SOLID WASTE FUND</b>							
<b>REVENUES</b>							
425-46-4643-0-00	FEES-SOLID WASTE	\$ 414,415	\$ 425,552	\$ 437,000	\$ 259,696	\$ 441,600	\$ 441,689
	TOTAL REVENUES	<u>414,415</u>	<u>425,552</u>	<u>437,000</u>	<u>259,696</u>	<u>441,600</u>	<u>441,689</u>
<b>EXPENDITURES</b>							
425-70-5476-1-10	SOLID WASTE-SALARIES/WAGES	-	4,713	4,909	2,196	4,909	6,369
425-70-5476-1-11	SOLID WASTE-OVERTIME	-	239	4	-	4	4
425-70-5476-2-20	SOLID WASTE-HEALTH INSURANCE	-	1,486	1,438	480	1,438	1,953
425-70-5476-2-21	SOLID WASTE-LIFE INSURANCE	-	17	11	2	11	12
425-70-5476-2-22	SOLID WASTE-RETIREMENT	-	333	326	144	326	443
425-70-5476-2-23	SOLID WASTE-SOCIAL SECURITY	-	351	376	157	376	488
425-70-5476-2-24	SOLID WASTE-SS-MEDICARE	-	-	23	-	23	8
425-70-5476-2-29	SOLID WASTE-INCOME CONTINUATIO	-	41	37	10	37	48
425-70-5476-3-38	SOLID WASTE-OPERATING EXPENSES	414,211	387,310	436,650	301,664	457,283	427,520
425-70-5476-8-00	SOLID WASTE-CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>414,211</u>	<u>394,491</u>	<u>443,774</u>	<u>304,653</u>	<u>464,407</u>	<u>436,846</u>
<b>SOLID WASTE TOTAL</b>		<u>\$ 203</u>	<u>\$ 31,061</u>	<u>\$ (6,774)</u>	<u>\$ (44,958)</u>	<u>\$ (22,807)</u>	<u>\$ 4,843</u>



**CITY OF WAUPUN  
2023 Budget**

**RECYCLING**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Intergovernmental	\$ 50,126	\$ 50,481	\$ 50,000	\$ 50,369	\$ 50,369	\$ 50,000
Public Charges for Services	46,472	37,843	23,000	11,627	23,220	99,561
Interest Revenue	735	119	100	334	600	750
<b>TOTAL REVENUES</b>	<u>97,333</u>	<u>88,443</u>	<u>73,100</u>	<u>62,330</u>	<u>74,189</u>	<u>150,311</u>
<b>EXPENDITURES</b>						
Recycling Operating Expenses	108,135	101,984	113,302	79,131	120,115	148,828
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>108,135</u>	<u>101,984</u>	<u>113,302</u>	<u>79,131</u>	<u>120,115</u>	<u>148,828</u>
<b>NET CHANGE IN FUND BALANCE</b>	(10,802)	(13,542)	(40,202)	(16,802)	(45,926)	1,483
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>174,866</u>	<u>164,064</u>	<u>150,522</u>	<u>150,522</u>	<u>150,522</u>	<u>104,596</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 164,064</u>	<u>\$ 150,522</u>	<u>\$ 110,320</u>	<u>\$ 133,721</u>	<u>\$ 104,596</u>	<u>\$ 106,080</u>

CITY OF WAUPUN  
2023 Budget  
Recycling Fund

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>RECYCLING FUND</b>							
<b>REVENUES</b>							
420-43-4358-0-00	STATE GRANT-RECYCLING	\$ 50,126	\$ 50,481	\$ 50,000	\$ 50,369	\$ 50,369	\$ 50,000
420-46-4641-0-00	FEES-RECYCLING	46,472	37,843	23,000	11,627	23,220	99,561
420-48-4811-0-00	INTEREST REVENUE	735	119	100	334	600	750
	TOTAL REVENUES	<u>97,333</u>	<u>88,443</u>	<u>73,100</u>	<u>62,330</u>	<u>74,189</u>	<u>150,311</u>
<b>EXPENDITURES</b>							
420-70-5436-1-10	RECYCLING-SALARIES/WAGES	-	551	374	383	600	260
420-70-5436-1-11	RECYCLING-OVERTIME	-	-	1	-	-	0
420-70-5436-2-20	RECYCLING-HEALTH INSURANCE	-	56	121	79	125	92
420-70-5436-2-21	RECYCLING-LIFE INSURANCE	-	1	0	1	2	0
420-70-5436-2-22	RECYCLING-RETIREMENT	-	33	24	24	40	18
420-70-5436-2-23	RECYCLING-SOCIAL SECURITY	-	40	29	27	50	20
420-70-5436-2-29	RECYCLING-INCOME CONTINUATIO	-	2	3	2	4	2
420-70-5436-3-38	RECYCLING-OPERATING EXPENSES	108,135	101,303	112,750	78,616	119,294	148,436
420-70-5436-8-00	RECYCLING-CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>108,135</u>	<u>101,984</u>	<u>113,302</u>	<u>79,131</u>	<u>120,115</u>	<u>148,828</u>
<b>RECYCLING FUND TOTAL</b>		<u>\$ (10,802)</u>	<u>\$ (13,542)</u>	<u>\$ (40,202)</u>	<u>\$ (16,802)</u>	<u>\$ (45,926)</u>	<u>\$ 1,483</u>

**CITY OF WAUPUN  
2023 Budget**

**TOURISM FUND**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Revenues	\$ 41,565	\$ 77,853	\$ 66,000	\$ 59,975	\$ 90,000	\$ 70,000
TOTAL REVENUES	<u>41,565</u>	<u>77,853</u>	<u>66,000</u>	<u>59,975</u>	<u>90,000</u>	<u>70,000</u>
<b>EXPENDITURES</b>						
Operating Expenses	<u>44,865</u>	<u>71,753</u>	<u>66,000</u>	<u>34,399</u>	<u>80,000</u>	<u>70,000</u>
TOTAL EXPENDITURES	<u>44,865</u>	<u>71,753</u>	<u>66,000</u>	<u>34,399</u>	<u>80,000</u>	<u>70,000</u>
NET CHANGE IN FUND BALANCE	(3,300)	6,100	-	25,576	10,000	-
FUND BALANCE - BEGINNING OF YEAR	<u>10,061</u>	<u>6,760</u>	<u>12,860</u>	<u>12,860</u>	<u>12,860</u>	<u>22,860</u>
FUND BALANCE - END OF YEAR	<u>\$ 6,760</u>	<u>\$ 12,860</u>	<u>\$ 12,860</u>	<u>\$ 38,436</u>	<u>\$ 22,860</u>	<u>\$ 22,860</u>

**CITY OF WAUPUN  
2023 Budget  
Tourism Fund**

<u>Account Number</u>	<u>Account Title</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 8 Month Actual</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
<b>TOURISM FUND</b>							
<b>REVENUES</b>							
430-41-4121-0-00	LOCAL ROOM TAX-TOURISM FUND	\$ 41,565	\$ 67,853	\$ 56,000	\$ 39,975	\$ 70,000	\$ 60,000
430-48-4813-000	MISCELLANEOUS REVENUE-TOURISM	-	10,000	10,000	20,000	20,000	10,000
	TOTAL REVENUES	<u>41,565</u>	<u>77,853</u>	<u>66,000</u>	<u>59,975</u>	<u>90,000</u>	<u>70,000</u>
<b>EXPENDITURES</b>							
430-70-5436-3-38	OPERATING EXPENSE-TOURISM FUND	3,300	1,400	7,500	1,180	7,500	7,500
430-70-5436-3-40	MARKETING/PROMO-TOURISM FUND	-	2,500	2,500	-	2,500	2,500
430-70-5436-3-42	CONTRACTUAL SVCS-TOURISM FUND	41,565	67,853	56,000	33,219	70,000	60,000
	TOTAL EXPENDITURES	<u>44,865</u>	<u>71,753</u>	<u>66,000</u>	<u>34,399</u>	<u>80,000</u>	<u>70,000</u>
<b>TOURISM FUND TOTAL</b>		<u>\$ (3,300)</u>	<u>\$ 6,100</u>	<u>\$ -</u>	<u>\$ 25,576</u>	<u>\$ 10,000</u>	<u>\$ -</u>

**CITY OF WAUPUN  
2023 Budget**

**TAXI FUND**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Intergovernmental	\$ 138,394	\$ 105,790	\$ 100,776	\$ 6,399	\$ 119,042	\$ 109,930
Miscellaneous Revenue	500	-	-	-	-	-
Other Financing Sources						
Transfers In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>138,894</u>	<u>105,790</u>	<u>100,776</u>	<u>6,399</u>	<u>119,042</u>	<u>109,930</u>
<b>EXPENDITURES</b>						
Taxi Services	106,746	105,815	150,234	78,747	145,767	163,303
Taxi Outlay	37,479	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>144,225</u>	<u>105,815</u>	<u>150,234</u>	<u>78,747</u>	<u>145,767</u>	<u>163,303</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,331)	(25)	(49,458)	(72,348)	(26,725)	(53,373)
<b>LOCAL PROPERTY TAX</b>	<u>26,000</u>	<u>-</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>45,000</u>
NET CHANGE IN FUND BALANCE	20,669	(25)	(23,458)	(46,348)	(725)	(8,373)
FUND BALANCE - BEGINNING OF YEAR	<u>32,479</u>	<u>53,148</u>	<u>53,123</u>	<u>53,123</u>	<u>53,123</u>	<u>52,398</u>
FUND BALANCE - END OF YEAR	<u>\$ 53,148</u>	<u>\$ 53,123</u>	<u>\$ 29,665</u>	<u>\$ 6,775</u>	<u>\$ 52,398</u>	<u>\$ 44,025</u>

CITY OF WAUPUN  
2023 Budget  
Taxi Fund

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAXI FUND</b>							
<b>REVENUES</b>							
501-41-4111-0-00	GENERAL PROPERTY TAXES	\$ 26,000	\$ -	\$ 26,000	\$ 26,000	\$ 26,000	\$ 45,000
501-43-4322-0-00	FED GRANT (PD BY ST)-TRANSPORT	113,414	59,954	65,962	-	93,447	81,652
501-43-4357-0-00	STATE GRANT-TAXI	24,979	45,836	34,814	6,399	25,595	28,278
501-48-4831-0-00	SALE OF CITY PROPERTY-TAXI	500	-	-	-	-	-
501-49-4920-0-00	OPERATING TRANSFER IN-GF	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>164,894</b>	<b>105,790</b>	<b>126,776</b>	<b>32,399</b>	<b>145,042</b>	<b>154,930</b>
<b>EXPENDITURES</b>							
501-10-5154-1-10	TAXI-SALARIES/WAGES	1,429	2,099	1,712	419	1,712	1,311
501-10-5154-1-11	TAXI-OVERTIME	-	-	-	-	-	-
501-10-5154-2-20	TAXI-HEALTH INSURANCE	28	118	137	-	130	-
501-10-5154-2-21	TAXI-LIFE INSURANCE	1	2	1	0	3	-
501-10-5154-2-22	TAXI-RETIREMENT	94	138	111	22	140	89
501-10-5154-2-23	TAXI-SOCIAL SECURITY	109	159	131	32	200	100
501-10-5154-2-24	TAXI-SS-MEDICARE	-	-	-	-	-	-
501-10-5154-2-29	TAXI-INCOME CONTINUATION	1	8	9	-	10	-
501-10-5154-3-30	TAXI-OFFICE SUPPLIES	-	-	-	-	-	-
501-10-5154-3-31	TAXI-TELEPHONE	-	-	-	-	-	-
501-10-5154-3-33	TAXI-POSTAGE	-	-	-	-	-	-
501-10-5154-3-34	TAXI-MEMBERSHIP DUES	-	-	-	-	-	-
501-10-5154-3-35	TAXI-NEWSPAPER PUB.	-	-	-	-	-	-
501-10-5154-3-36	TAXI-REPAIR/MAINT	-	-	-	-	-	-
501-10-5154-3-37	TAXI-TRAV/CONFERENCE	-	-	-	-	-	-
501-10-5154-3-38	TAXI SERVICE-OPERATING EXPENSE	105,084	103,290	148,134	78,274	143,572	161,803
501-10-5154-8-00	TAXI SERVICE-CAPITAL OUTLAY	37,479	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>144,225</b>	<b>105,815</b>	<b>150,234</b>	<b>78,747</b>	<b>145,767</b>	<b>163,303</b>
<b>TAXI FUND TOTAL</b>		<b>\$ 20,669</b>	<b>\$ (25)</b>	<b>\$ (23,458)</b>	<b>\$ (46,348)</b>	<b>\$ (725)</b>	<b>\$ (8,373)</b>

**CITY OF WAUPUN  
2023 Budget**

**HOME/HCRI**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Investment Income	20	14	10	10	10	10
TOTAL REVENUES	<u>20</u>	<u>14</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<b>EXPENDITURES</b>						
Housing	1,081	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(1,061)	14	10	10	10	10
FUND BALANCE - BEGINNING OF YEAR	<u>155,145</u>	<u>154,085</u>	<u>154,098</u>	<u>154,098</u>	<u>154,098</u>	<u>154,108</u>
FUND BALANCE - END OF YEAR	<u>\$ 154,085</u>	<u>\$ 154,098</u>	<u>\$ 154,108</u>	<u>\$ 154,108</u>	<u>\$ 154,108</u>	<u>\$ 154,118</u>

CITY OF WAUPUN  
 2023 Budget  
 HOME/HCRI Housing Grant Fund

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>HOME/HCRI HOUSING GRANT FUND</b>							
<b>REVENUES</b>							
507-48-4811-0-00	INTEREST REVENUE	\$ 20	\$ 14	\$ 10	\$ 10	\$ 10	\$ 10
507-48-4863-0-00	MISCELLANEOUS REVENUE	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<u>20</u>	<u>14</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<b>EXPENDITURES</b>							
507-10-5650-3-38	HOUSING-OPERATING EXPENSES	1,081	-	-	-	-	-
507-10-5650-7-60	BAD DEBT EXPENSE	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<u>1,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>HOME/HCRI HOUSING GRANT TOTAL</b>	<u>\$ (1,061)</u>	<u>\$ 14</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>



**CITY OF WAUPUN  
2023 Budget**

**CDBG HOUSING GRANT RLF**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Interest Income	\$ 64	\$ 26	\$ 20	\$ 27	\$ 20	\$ 20
Recovery of Bad Debt	-	-	-	-	-	-
TOTAL REVENUES	<u>64</u>	<u>26</u>	<u>20</u>	<u>27</u>	<u>20</u>	<u>20</u>
<b>EXPENDITURES</b>						
Housing Revolving Loan	<u>39,071</u>	<u>64,954</u>	<u>73,000</u>	<u>17,337</u>	<u>12,000</u>	<u>73,000</u>
TOTAL EXPENDITURES	<u>39,071</u>	<u>64,954</u>	<u>73,000</u>	<u>17,337</u>	<u>12,000</u>	<u>73,000</u>
NET CHANGE IN FUND BALANCE	(39,006)	(64,928)	(72,980)	(17,310)	(11,980)	(72,980)
FUND BALANCE - BEGINNING OF YEAR	<u>1,398,621</u>	<u>1,359,615</u>	<u>1,294,686</u>	<u>1,294,686</u>	<u>1,294,686</u>	<u>1,282,706</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,359,615</u>	<u>\$ 1,294,686</u>	<u>\$ 1,221,706</u>	<u>\$ 1,277,376</u>	<u>\$ 1,282,706</u>	<u>\$ 1,209,726</u>

CITY OF WAUPUN  
 2023 Budget  
 CDBG Housing Grant RLF

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>CDBG HOUSING GRANT RLF</b>							
<b>REVENUES</b>							
509-48-4811-0-00	INTEREST REVENUE	64	26	20	27	20	20
509-48-4870-0-00	RECOVERY OF BAD DEBT	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>64</b>	<b>26</b>	<b>20</b>	<b>27</b>	<b>20</b>	<b>20</b>
<b>EXPENDITURES</b>							
509-10-5650-3-38	HOUSING GRANT IV-OPERATING EXP	16,911	16,764	18,000	7,532	-	18,000
509-10-5650-7-40	HOUSING GRANT- LEAD/GRANT EXP	22,160	48,190	40,000	9,805	12,000	40,000
509-10-5650-7-60	BAD DEBT EXPENSE	-	-	15,000	-	-	15,000
	<b>TOTAL EXPENDITURES</b>	<b>39,071</b>	<b>64,954</b>	<b>73,000</b>	<b>17,337</b>	<b>12,000</b>	<b>73,000</b>
<b>CDBG HOUSING GRANT RLF TOTAL</b>		<b>(39,006)</b>	<b>(64,928)</b>	<b>(72,980)</b>	<b>(17,310)</b>	<b>(11,980)</b>	<b>(72,980)</b>

**CITY OF WAUPUN  
2023 Budget**

**STORMWATER UTILITY**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Utility Charges for Services	\$ 583,425	\$ 586,978	\$ 585,600	\$ 343,061	\$ 586,000	\$ 586,800
Miscellaneous revenues	1,525	445	-	93,491	93,491	-
Investment Income	3,314	443	260	1,071	2,000	2,000
Other Financing Sources						
Long-term financing proceeds	-	815,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>588,263</b>	<b>1,402,865</b>	<b>585,860</b>	<b>437,623</b>	<b>681,491</b>	<b>588,800</b>
<b>EXPENDITURES</b>						
Stormwater Operating Expenses	248,022	213,130	303,210	163,695	305,720	303,440
Capital Outlay	96,024	1,096,848	338,200	3,228	185,557	40,000
Debt Service - Transfers Out	141,458	99,300	195,536	185,736	195,536	193,520
Capital lease payments	52,631	52,631	54,023	52,631	52,632	-
Other Financing Uses						
Premium on bonds	-	(41,326)	-	-	-	-
Debt issuance costs	-	20,273	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>538,135</b>	<b>1,440,856</b>	<b>890,969</b>	<b>405,291</b>	<b>739,445</b>	<b>536,960</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>50,128</b>	<b>(37,991)</b>	<b>(305,109)</b>	<b>32,333</b>	<b>(57,954)</b>	<b>51,840</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>529,199</b>	<b>579,327</b>	<b>541,336</b>	<b>541,336</b>	<b>541,336</b>	<b>483,381</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 579,327</b>	<b>\$ 541,336</b>	<b>\$ 236,227</b>	<b>\$ 573,668</b>	<b>\$ 483,381</b>	<b>\$ 535,221</b>

CITY OF WAUPUN  
2023 Budget  
Stormwater Fund

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>STORMWATER FUND</b>							
<b>REVENUES</b>							
700-48-4810-0-00	STORMWATER REVENUES	\$ 583,425	\$ 586,978	\$ 585,600	\$ 343,061	\$ 586,000	\$ 586,800
700-43-4355-0-00	GRANT REVENUE-STORMWATER	-	-	-	93,491	93,491	-
700-46-4679-0-00	FEES-MISCELLANEOUS	1,525	445	-	-	-	-
700-48-4811-0-00	INTEREST REVENUE-STORMWATER	3,314	443	260	1,071	2,000	2,000
700-48-4812-0-00	INVESTMENT INCOME	-	-	-	-	-	-
700-48-4831-0-00	SALE OF CITY PROPERTY	-	-	-	-	-	-
700-49-4912-0-00	PROCEEDS FROM LONG-TERM NOTES	-	815,000	-	-	-	-
700-49-4915-0-00	PROCEEDS FROM CAPITAL LEASE	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>588,263</b>	<b>1,402,865</b>	<b>585,860</b>	<b>437,623</b>	<b>681,491</b>	<b>588,800</b>
<b>EXPENDITURES</b>							
700-10-5190-1-10	ADMINISTRATION -SALARIES/WAGES	26,812	27,245	28,639	17,913	28,264	29,981
700-10-5190-1-11	ADMINISTRATION-OVERTIME	-	-	20	-	-	20
700-10-5190-2-20	ADMINISTRATION-HEALTH INS	6,152	6,349	6,733	4,751	7,649	7,605
700-10-5190-2-21	ADMINISTRATION-LIFE INS	40	56	72	46	76	78
700-10-5190-2-22	ADMINISTRATION-RETIREMENT	1,863	1,831	1,863	1,199	1,885	2,040
700-10-5190-2-23	ADMINISTRATION-SOC SEC	1,995	1,954	2,192	1,326	2,085	2,295
700-10-5190-2-24	ADMINISTRATION-SICK LEAVE	489	611	531	-	550	646
700-10-5190-2-29	ADMINISTRATION-INCOME CONT	91	146	140	137	200	150
700-10-5191-1-10	STREET CLEANING-WAGES	15,048	16,892	19,803	13,451	19,803	19,022
700-10-5191-1-11	STREET CLEANING-OVERTIME	252	32	55	-	-	109
700-10-5191-2-20	STREET CLEANING-HEALTH INS	5,150	4,853	5,258	2,636	5,258	5,324
700-10-5191-2-21	STREET CLEANING-LIFE INS	156	124	65	15	65	44
700-10-5191-2-22	STREET CLEANING-RETIREMENT	1,016	1,159	1,338	874	1,338	1,341
700-10-5191-2-23	STREET CLEANING-SOC SEC	1,112	1,236	1,519	988	1,519	1,464
700-10-5191-2-24	STREET CLEANING-SICK LEAVE	-	-	175	-	-	39
700-10-5191-2-29	STREET CLEANING-INCOME CONT	139	121	156	105	175	149
700-10-5191-3-38	STREET CLEANING-OPERATING EXP	3,074	3,756	1,500	-	1,500	3,200
700-10-5192-1-10	REPAIR/MAINT -SALARIES/WAGES	50,110	34,097	58,089	33,997	58,089	55,064
700-10-5192-1-11	REPAIR/MAINT-OVERTIME	804	54	828	404	828	545
700-10-5192-2-20	REPAIR/MAINT-HEALTH INS	10,741	8,832	15,423	11,566	15,423	15,412
700-10-5192-2-21	REPAIR/MAINT-LIFE INS	151	141	191	82	191	129
700-10-5192-2-22	REPAIR/MAINT-RETIREMENT	3,435	2,307	3,926	2,240	3,926	3,883
700-10-5192-2-23	REPAIR/MAINT-SOC SEC	3,726	2,473	4,507	2,448	4,507	4,254
700-10-5192-2-24	REPAIR/MAINT-SICK LEAVE	-	-	512	-	-	114
700-10-5192-2-29	REPAIR/MAINT-INCOME CONT	267	274	533	297	533	506
700-10-5192-3-32	STORMWATER UTILITY-UTILITIES	532	1,079	900	341	900	900
700-10-5192-3-36	STORMWATER UTILITY-REPAIR/MAIN	26,422	16,772	42,500	41,995	45,000	42,500
700-10-5192-3-38	STORMWATER UTILITY-OPERATING	50,272	35,493	58,500	13,526	58,500	58,500
700-10-5192-3-39	STORMWATER UTILITY-PUBLIC EDUC	-	-	-	5,000	-	-
700-10-5193-1-10	LEAF PICKUP-WAGES	26,721	30,312	32,345	5,380	32,345	31,703
700-10-5193-1-11	LEAF PICKUP-OVERTIME	-	-	-	-	-	-
700-10-5193-2-20	LEAF PICKUP-HEALTH INS	6,588	8,646	8,588	1,483	8,588	8,874
700-10-5193-2-21	LEAF PICKUP-LIFE INS	115	139	106	13	106	74
700-10-5193-2-22	LEAF PICKUP-RETIREMENT	1,859	2,046	2,186	350	2,186	2,235
700-10-5193-2-23	LEAF PICKUP-SOC SEC	2,010	2,173	2,474	389	2,474	2,425
700-10-5193-2-24	LEAF PICKUP-SICK LEAVE	-	-	285	-	-	66
700-10-5193-2-29	LEAF PICKUP-INCOME CONT	140	284	255	33	255	248
700-10-5193-3-36	LEAF PICKUP-MAINT/OPERATING EX	740	1,644	1,000	710	1,500	2,500
700-10-5192-8-00	STORMWATER UTILITY-CAPITAL OUT	96,024	1,096,848	338,200	3,228	185,557	40,000

**CITY OF WAUPUN  
2023 Budget  
Stormwater Fund**

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
700-10-5810-6-01	PRINCIPAL PAYMENTS ON LEASES	48,329	49,763	52,631	51,240	51,240	-
700-10-5820-6-01	INTEREST PAYMENTS ON LEASES	4,302	2,868	1,392	1,392	1,392	-
700-10-5950-3-38	STORMWATER-TRANSFER OUT	141,458	99,300	195,536	185,736	195,536	193,520
700-10-5999-3-37	PREMIUM ON NOTES ISSUED	-	(41,326)	-	-	-	-
700-10-5999-3-38	SW DISCOUNT ON L-T DEBT	-	6,588	-	-	-	-
700-10-5999-3-39	SW DEBT ISSUANCE COSTS	-	13,685	-	-	-	-
TOTAL EXPENDITURES		<u>538,135</u>	<u>1,440,856</u>	<u>890,969</u>	<u>405,291</u>	<u>739,445</u>	<u>536,960</u>
<b>STORMWATER FUND TOTAL</b>		<u>50,128</u>	<u>(37,991)</u>	<u>(305,109)</u>	<u>32,333</u>	<u>(57,954)</u>	<u>51,840</u>

**CITY OF WAUPUN  
2023 Budget**

**DEBT SERVICE**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Other Financing Sources						
Transfers In	\$ 4,296,954	\$ 2,489,760	\$ 786,921	\$ 602,991	\$ 790,832	\$ 805,455
Fund Balance Applied	-	-	21,200	-	-	22,000
<b>TOTAL REVENUES</b>	<u>4,296,954</u>	<u>2,489,760</u>	<u>808,121</u>	<u>602,991</u>	<u>790,832</u>	<u>827,455</u>
<b>EXPENDITURES</b>						
Principal	4,584,844	2,874,527	1,220,000	810,000	1,220,000	1,260,000
Interest and Fiscal Charges	452,909	398,626	350,243	267,372	353,629	355,535
Capital Lease Costs	21,122	21,122	21,122	58,086	58,086	-
Other Financing Uses						
Paid to escrow agent	-	-	-	-	-	-
Premium on bonds	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>5,058,876</u>	<u>3,294,276</u>	<u>1,591,365</u>	<u>1,135,458</u>	<u>1,631,715</u>	<u>1,615,535</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(761,921)	(804,516)	(783,244)	(532,467)	(840,883)	(788,080)
<b>LOCAL PROPERTY TAX</b>	<u>760,983</u>	<u>768,233</u>	<u>783,244</u>	<u>783,244</u>	<u>783,244</u>	<u>788,080</u>
NET CHANGE IN FUND BALANCE	(938)	(36,283)	(21,200)	250,777	(57,639)	(22,000)
FUND BALANCE - BEGINNING OF YEAR	<u>170,543</u>	<u>169,605</u>	<u>133,322</u>	<u>133,322</u>	<u>133,322</u>	<u>75,683</u>
FUND BALANCE - END OF YEAR	<u>\$ 169,605</u>	<u>\$ 133,322</u>	<u>\$ 112,122</u>	<u>\$ 384,099</u>	<u>\$ 75,683</u>	<u>\$ 53,683</u>

CITY OF WAUPUN  
2023 Budget  
Debt Service Fund

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>DEBT SERVICE FUND</b>							
<b>REVENUES</b>							
300-41-4111-0-00	GENERAL PROPERTY TAXES	\$ 760,983	\$ 768,233	\$ 783,244	\$ 783,244	\$ 783,244	\$ 788,080
300-48-4811-0-00	INTEREST REVENUE	1,361	164	75	350	600	375
300-48-4813-0-00	OPERATING TRANSFER IN-TIF #5	-	-	-	-	-	-
300-48-4817-0-00	OPERATING TRANSFER IN-STORM	-	-	-	-	-	-
300-49-4913-0-00	OPERATING TRANSFER IN-TIF #5	3,894,031	423,184	384,850	384,850	384,850	379,050
300-49-4914-0-00	OPERATING TRANSFER IN-TIF #3	-	-	-	3,386	3,386	32,967
300-49-4915-0-00	OPERATING TRANSFER IN-TIF #6	53,000	53,000	53,000	-	53,000	53,000
300-49-4916-0-00	OPERATING TRANSFER IN-TIF #7	108,738	108,038	132,338	28,669	132,338	131,138
300-49-4917-0-00	OPERATING TRANSFER IN-STORM	141,458	99,300	195,536	185,736	195,536	193,520
300-49-4918-0-00	OPERATING TRANSFER IN-TIF #8	-	-	-	-	-	15,405
300-49-4919-0-00	REFUNDING BONDS ISSUED	-	-	-	-	-	-
300-49-4920-0-00	OPERATING TRANSFER IN-LIBRARY	-	-	-	-	-	-
300-49-4921-0-00	OPERATING TRANSFER IN-CPF 400	98,366	1,806,074	21,122	-	21,122	-
300-49-4931-0-00	FUND BALANCES APPLIED	-	-	21,200	-	-	22,000
TOTAL REVENUES		<u>5,057,937</u>	<u>3,257,993</u>	<u>1,591,365</u>	<u>1,386,235</u>	<u>1,574,076</u>	<u>1,615,535</u>
<b>EXPENDITURES</b>							
300-10-5811-6-00	PRINCIPAL ON NOTES-2021 ROCK-N	-	-	110,000	110,000	110,000	115,000
300-10-5821-6-00	INTEREST ON NOTES-2021 ROCK-NE	-	-	20,520	20,520	20,520	22,350
300-10-5910-6-00	PRINCIPAL ON BONDS-2020 TID5 R	-	120,000	270,000	270,000	270,000	275,000
300-10-5911-6-00	PRINCIPAL ON BONDS - 2019 STFL	350,000	-	-	-	-	-
300-10-5912-6-00	PRINCIPAL ON BONDS - 2019 GO	230,000	200,000	200,000	200,000	200,000	225,000
300-10-5913-6-00	PRINCIPAL ON BONDS - 2017 GO	50,000	50,000	75,000	-	75,000	75,000
300-10-5914-6-00	PRINCIPAL ON BONDS - 2016 GO	330,000	320,000	335,000	-	335,000	320,000
300-10-5915-6-00	PRINCIPAL ON STATE TRUST LOAN	-	-	-	-	-	-
300-10-5916-6-00	PRINCIPAL ON NOTES-HOTEL	134,844	154,527	-	-	-	-
300-10-5917-6-00	PRINCIPAL ON BONDS-BUILDINGS	-	-	-	-	-	-
300-10-5918-6-00	PRINCIPAL ON BONDS-TIF #5	3,265,000	-	-	-	-	-
300-10-5919-6-00	PRINCIPAL ON BONDS-POOL	225,000	2,030,000	230,000	230,000	230,000	230,000
300-10-5920-6-00	PRINCIPAL ON LOANS-2022 TID3,8	-	-	-	-	-	20,000
300-10-5921-6-00	INTEREST ON BONDS-BUILDINGS	-	-	-	-	-	-
300-10-5922-6-00	INTEREST ON LOANS-2022 TID 3,8	-	-	-	3,386	3,386	28,372
300-10-5923-6-00	INTEREST ON BONDS-2017 GO	58,738	58,038	57,338	28,669	57,338	56,138
300-10-5924-6-00	INTEREST ON BONDS-2016 GO	68,825	62,225	55,825	27,913	55,825	49,125
300-10-5925-6-00	INTEREST ON STATE TRUST LOAN	-	-	-	-	-	-
300-10-5926-6-00	INTEREST ON NOTES-HOTEL	10,156	5,408	-	-	-	-
300-10-5927-6-00	INTEREST ON BONDS-TIF #5	112,633	-	-	-	-	-
300-10-5929-6-00	INTEREST ON BONDS-POOL	61,658	57,158	36,760	36,760	36,760	39,050
300-10-5930-6-00	INTEREST ON BONDS-2019 GO	118,702	71,350	63,350	33,675	63,350	54,850
300-10-5931-6-00	INTEREST ON BONDS-2019 STFL	21,399	-	-	-	-	-
300-10-5932-6-00	INTEREST ON BONDS-2020 TID5 RE	-	143,248	114,850	114,850	114,850	104,050
300-10-5935-6-00	CAPITAL LEASE-2019 LED LIGHTIN	21,122	21,122	21,122	58,086	58,086	-
300-10-5940-6-00	PAID TO ESCROW AGENT	-	-	-	-	-	-
300-10-5941-6-00	PREMIUM ON BONDS ISSUED	-	-	-	-	-	-
300-10-5942-6-00	DEBT ISSUANCE COST	-	-	-	-	-	-
300-10-5943-6-00	PAYING AGENT FEES	800	1,200	1,600	1,600	1,600	1,600
TOTAL EXPENDITURES		<u>5,058,876</u>	<u>3,294,276</u>	<u>1,591,365</u>	<u>1,135,458</u>	<u>1,631,715</u>	<u>1,615,535</u>
<b>DEBT SERVICE FUND TOTAL</b>		<u>\$ (938)</u>	<u>\$ (36,283)</u>	<u>\$ -</u>	<u>\$ 250,777</u>	<u>\$ (57,639)</u>	<u>\$ -</u>

**CITY OF WAUPUN  
2023 Budget**

**CAPITAL IMPROVEMENTS**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
General Property Taxes	\$ 441,554	\$ 420,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 340,000
Intergovernmental	348,616	98,923	84,162	84,512	84,512	2,589,434
Misc Revenues	13,391	1,498	-	404	450	-
Investment Income	3,380	655	350	1,453	3,000	8,000
Special Assessments	-	-	148,000	-	100,000	100,000
Other Financing Sources						
Long-term Debt Proceeds	-	2,060,000	-	-	-	-
Capital Lease Proceeds	-	-	-	-	-	-
Transfers In	360,000	117,000	230,000	57,000	57,000	680,000
<b>TOTAL REVENUES</b>	<u>1,166,940</u>	<u>2,698,076</u>	<u>852,512</u>	<u>533,368</u>	<u>634,962</u>	<u>3,717,434</u>
<b>EXPENDITURES</b>						
Capital Outlay						
General Government	-	32,809	-	-	-	-
Public Safety	-	10,694	113,000	24,950	105,500	255,095
Public Works	450,056	693,005	914,391	114,687	885,000	450,000
Culture, Recreation, and Education	53,633	27,028	11,600	11,350	68,788	2,530,000
Other Financing Uses						
Debt Issuance Costs	-	(89,039)	-	-	-	-
Transfers Out	98,366	1,806,074	21,122	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>602,055</u>	<u>2,480,571</u>	<u>1,060,113</u>	<u>150,987</u>	<u>1,059,288</u>	<u>3,235,095</u>
NET CHANGE IN FUND BALANCE	564,885	217,505	(207,601)	382,382	(424,326)	482,339
FUND BALANCE - BEGINNING OF YEAR	<u>510,464</u>	<u>1,075,349</u>	<u>1,292,854</u>	<u>1,292,854</u>	<u>1,292,854</u>	<u>868,528</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,075,349</u>	<u>\$ 1,292,854</u>	<u>\$ 1,085,253</u>	<u>\$ 1,675,236</u>	<u>\$ 868,528</u>	<u>\$ 1,350,867</u>



CITY OF WAUPUN  
2023 Budget  
Capital Improvements Fund

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>CAPITAL IMPROVEMENTS FUND</b>							
<b>REVENUES</b>							
400-41-4111-0-00	GENERAL PROPERTY TAXES-CIF	\$ 441,554	\$ 420,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 340,000
400-42-4230-0-00	SIDEWALKS	-	-	148,000	-	100,000	100,000
400-42-4290-0-00	SPECIAL ASSESSMENT-INTEREST	-	-	-	-	-	-
400-43-4341-0-00	STATE SHARED REVENUES-EXP REST	70,435	72,118	69,162	69,162	69,162	74,434
400-43-4360-0-00	STATE GRANT REVENUES	263,180	11,805	-	-	-	2,500,000
400-43-4361-0-00	PAYMENT FOR MUNICIPAL SERVICES	-	-	-	-	-	-
400-46-4678-0-00	FEES-REC FACILITY MAINTENANCE	15,000	15,000	15,000	15,350	15,350	15,000
400-48-4811-0-00	INTEREST REVENUE	3,380	655	350	1,453	3,000	8,000
400-48-4813-0-00	MISCELLANEOUS REVENUE	13,391	1,498	-	404	450	-
400-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	2,060,000	-	-	-	-
400-49-4914-0-00	PROCEEDS FROM FDL COUNTY	-	-	-	-	-	-
400-49-4916-0-00	PROCEEDS FROM CAPITAL LEASE	-	-	-	-	-	-
400-49-4920-0-00	TRANSFERS IN FROM OTHER FUNDS	360,000	117,000	230,000	57,000	57,000	680,000
	TOTAL REVENUES	<u>1,166,940</u>	<u>2,698,076</u>	<u>852,512</u>	<u>533,368</u>	<u>634,962</u>	<u>3,717,434</u>
<b>EXPENDITURES</b>							
400-10-5140-8-00	CAPITAL IMPROVEMENTS-CITY HALL	-	32,809	-	-	-	-
400-40-5211-8-00	CAPITAL IMPROVEMENT-PUB SAFETY	-	10,694	113,000	24,950	105,500	255,095
400-70-5412-8-00	CAPITAL IMPRV-PUBLIC WORKS	-	-	24,691	2,967	25,000	-
400-70-5420-8-00	CAPITAL IMPR-ENGINEERING	27,458	20,899	92,700	7,440	41,000	-
400-70-5433-8-00	CAPITAL IMPROVEMENT-CURB & GUT	-	-	-	-	-	-
400-70-5436-1-10	SALARIES/WAGES-CAPITAL IMPROVE	-	-	-	434	-	-
400-70-5436-2-20	HEALTH-CAPITAL IMPROVEMENT	-	-	-	88	-	-
400-70-5436-2-21	LIFE-CAPITAL IMPROVEMENT	-	-	-	3	-	-
400-70-5436-2-22	RETIREMENT-CAPITAL IMPROVEMENT	-	-	-	28	-	-
400-70-5436-2-23	SOC SECURITY-CAPITAL IMPROVEME	-	-	-	32	-	-
400-70-5436-2-29	INCOME CONTINUATION-CAPITAL IM	-	-	-	4	-	-
400-70-5436-8-00	CAPITAL IMPROV-STREETS	422,597	672,106	601,000	91,330	559,000	250,000
400-70-5444-8-00	CAPITAL IMPROVEMENT-SIDEWALKS	-	-	196,000	12,360	260,000	200,000
400-20-5512-8-00	CAPITAL IMPROVEMENTS-MUSEUM	-	-	-	-	6,788	-
400-20-5513-8-00	CAPITAL IMPROVEMENTS-SENIOR CE	-	5,966	-	3,511	50,000	2,500,000
400-20-5514-8-00	CAPITAL IMPROVEMENTS-COMMUNITY	-	-	-	-	-	30,000
400-20-5523-8-00	CAPITAL IMPROVEMENTS-AQUATIC F	24,750	-	-	-	-	-
400-20-5525-8-00	CAPITAL IMPROVEMENTS-PARKS	28,883	21,063	11,600	7,838	12,000	-
400-60-5511-8-00	CAPITAL IMPROVEMENTS-LIBRARY	-	-	-	-	-	-
400-10-5950-3-38	OPERATING TRANSFER OUT	-	-	-	-	-	-
400-80-5950-3-38	OPERATING TRANS OUT-CIF TO DSF	98,366	1,806,074	21,122	-	-	-
400-10-5999-3-37	PREMIUM ON BONDS ISSUED	-	(145,078)	-	-	-	-
400-10-5999-3-38	DISCOUNT ON LONG-TERM DEBT	-	16,652	-	-	-	-
400-10-5999-3-39	DEBT ISSUANCE COSTS	-	39,387	-	-	-	-
	TOTAL EXPENDITURES	<u>602,055</u>	<u>2,480,571</u>	<u>1,060,113</u>	<u>150,987</u>	<u>1,059,288</u>	<u>3,235,095</u>
<b>CAPITAL IMPROVEMENTS FUND TOTAL</b>		<u>\$ 564,885</u>	<u>\$ 217,505</u>	<u>\$ (207,601)</u>	<u>\$ 382,382</u>	<u>\$ (424,326)</u>	<u>\$ 482,339</u>

**CITY OF WAUPUN  
2023 Budget**

**EQUIPMENT REPLACEMENT**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
General Property Taxes	\$ 225,000	\$ 169,350	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Grant Revenue	212,621	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Sale of property	13,900	25,108	1,500	15,979	15,979	4,000
Investment Income	1,527	254	50	696	1,200	1,000
Miscellaneous Revenue	3,597	7,572	-	2,000	2,000	-
Other Financing Sources						
Long-term Debt Proceeds	-	100,000	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>456,645</b>	<b>302,284</b>	<b>226,550</b>	<b>243,675</b>	<b>244,179</b>	<b>230,000</b>
<b>EXPENDITURES</b>						
Capital Outlay						
General Government	35,975	5,895	38,375	17,632	25,000	7,000
Public Safety	86,989	174,696	168,168	117,716	168,168	160,687
Public Works	261,131	61,500	251,410	181,731	250,894	141,500
Culture, Recreation, and Education	-	-	12,500	5,639	12,500	5,000
Other Financing Uses						
Premium on Bonds Issued	-	-	-	-	-	-
Debt Issuance Costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>384,095</b>	<b>242,091</b>	<b>470,453</b>	<b>322,718</b>	<b>456,562</b>	<b>314,187</b>
NET CHANGE IN FUND BALANCE	72,550	60,193	(243,903)	(79,043)	(212,383)	(84,187)
FUND BALANCE - BEGINNING OF YEAR	302,280	374,830	435,023	435,023	435,023	222,640
FUND BALANCE - END OF YEAR	\$ 374,830	\$ 435,023	\$ 191,120	\$ 355,979	\$ 222,640	\$ 138,453

CITY OF WAUPUN  
2023 Budget  
Equipment Replacement Fund

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>EQUIPMENT REPLACEMENT FUND</b>							
<b>REVENUES</b>							
410-41-4111-0-00	GENERAL PROPERTY TAXES-ERF	\$ 225,000	\$ 169,350	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
410-43-4355-0-00	GRANT REVENUE-ERF	6,482	-	-	-	-	-
410-43-4361-0-00	PAYMENT FOR MUNICIPAL SERVICES	-	-	-	-	-	-
410-43-4328-0-00	FEDERAL GRANT-MISC	206,139	-	-	-	-	-
410-48-4811-0-00	INTEREST REVENUE	1,527	254	50	696	1,200	1,000
410-48-4831-0-00	SALE OF CITY PROPERTY	13,900	25,108	1,500	15,979	15,979	4,000
410-48-4841-0-00	INSURANCE RECOVERIES	-	-	-	-	-	-
410-48-4861-0-00	DONATIONS FROM ORG&INDIVIDUALS	3,597	7,572	-	2,000	2,000	-
410-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	-	-	-	-	-
410-49-4930-0-00	TRANSFERS IN FROM OTHER FUNDS	-	100,000	-	-	-	-
	TOTAL REVENUES	<u>456,645</u>	<u>302,284</u>	<u>226,550</u>	<u>243,675</u>	<u>244,179</u>	<u>230,000</u>
<b>EXPENDITURES</b>							
410-10-5110-4-00	EQUIPMENT-COMMON COUNCIL	-	-	-	-	-	-
410-10-5140-4-00	EQUIPMENT-CITY HALL	35,975	5,895	38,375	17,632	25,000	7,000
410-10-5141-4-00	EQUIPMENT-CLERK	-	-	-	-	-	-
410-10-5142-4-00	EQUIPMENT-ELECTIONS	-	-	-	-	-	-
410-10-5191-4-00	EQUIPMENT-ECONOMIC DEVELOPMENT	-	-	-	-	-	-
410-10-5197-4-00	EQUIPMENT-INFO TECHNOLOGY	-	-	-	-	-	-
410-10-5534-4-00	EQUIPMENT-CELEBRAT/ENTERTAINME	-	-	-	-	-	-
410-10-5999-3-37	PREMIUM ON BONDS ISSUED	-	-	-	-	-	-
410-10-5999-3-39	DEBT ISSUANCE COSTS	-	-	-	-	-	-
410-20-5513-4-00	EQUIPMENT-SENIOR CENTER	-	-	-	-	-	-
410-20-5523-4-00	EQUIPMENT-AQUATIC FACILITY	-	-	12,500	5,639	12,500	5,000
410-20-5525-4-00	EQUIPMENT-PARKS	-	-	-	-	-	-
410-40-5211-4-00	EQUIPMENT-POLICE	70,450	110,126	103,168	73,384	103,168	130,187
410-50-5231-4-00	EQUIPMENT-FIRE	16,539	64,570	65,000	44,332	65,000	30,500
410-60-5511-4-00	EQUIPMENT-LIBRARY	-	-	-	-	-	-
410-70-5410-4-00	EQUIPMENT-BUILDINGS & GROUNDS	55,490	-	-	-	-	-
410-70-5411-4-00	EQUIPMENT-STREETS	166,965	-	172,300	171,784	171,784	-
410-70-5412-4-00	EQUIPMENT-PUBLIC WORKS	38,677	61,500	79,110	9,947	79,110	141,500
	TOTAL EXPENDITURES	<u>384,095</u>	<u>242,091</u>	<u>470,453</u>	<u>322,718</u>	<u>456,562</u>	<u>314,187</u>
<b>EQUIPMENT REPLACEMENT FUND TOTAL</b>		<u>\$ 72,550</u>	<u>\$ 60,193</u>	<u>\$ (243,903)</u>	<u>\$ (79,043)</u>	<u>\$ (212,383)</u>	<u>\$ (84,187)</u>

**CITY OF WAUPUN  
2023 Budget**

**TAX INCREMENTAL DISTRICT NO. 3**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Tax Increment	\$ 102,592	\$ 133,830	\$ 149,000	\$ 150,805	\$ 150,805	\$ 130,000
Intergovernmental Revenue	20,598	32,388	20,598	20,598	20,598	20,598
Payment In Lieu of Tax	9,423	9,709	9,814	9,814	9,814	9,000
Miscellaneous Revenues	(0)	-	-	440,000	440,000	-
<b>TOTAL REVENUES</b>	<u>132,614</u>	<u>175,927</u>	<u>179,412</u>	<u>621,217</u>	<u>621,217</u>	<u>159,598</u>
<b>EXPENDITURES</b>						
Administrative Expenditures	831	7,018	15,238	3,762	15,184	16,116
Capital Outlay	87,314	87,052	172,898	65,383	172,898	110,000
Interest and Fiscal Charges	-	8,935	13,050	3,386	3,386	32,967
<b>TOTAL EXPENDITURES</b>	<u>88,145</u>	<u>103,004</u>	<u>201,186</u>	<u>72,531</u>	<u>191,468</u>	<u>159,083</u>
<b>NET CHANGE IN FUND BALANCE</b>	44,469	72,923	(21,774)	548,686	429,749	515
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>(469,090)</u>	<u>(424,621)</u>	<u>(351,698)</u>	<u>(351,698)</u>	<u>(351,698)</u>	<u>78,051</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ (424,621)</u>	<u>\$ (351,698)</u>	<u>\$ (373,472)</u>	<u>\$ 196,988</u>	<u>\$ 78,051</u>	<u>\$ 78,566</u>

CITY OF WAUPUN  
2023 Budget  
Tax Increment District #3

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #3</b>							
<b>REVENUES</b>							
405-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 102,592	\$ 133,830	\$ 149,000	\$ 150,805	\$ 150,805	\$ 130,000
405-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	8,287	8,287	8,287	8,287	8,287	8,287
405-41-4116-0-00	TAX-EXEMPT PERSONAL PROPERTY	12,311	24,101	12,311	12,311	12,311	12,311
405-42-4240-0-00	PAYMENT IN LIEU OF TAX	9,423	9,709	9,814	9,814	9,814	9,000
405-43-4355-0-00	STATE GRANT	-	-	-	-	-	-
405-48-4861-0-00	DONATIONS FROM ORG&INDIVIDUALS	-	-	-	-	-	-
405-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	-	-	440,000	440,000	-
TOTAL REVENUES		<u>132,614</u>	<u>175,927</u>	<u>179,412</u>	<u>621,217</u>	<u>621,217</u>	<u>159,598</u>
<b>EXPENDITURES</b>							
405-70-5436-1-10	TIF #3-SALARIES/WAGES	-	5,342	11,269	2,455	11,269	11,422
405-70-5436-1-11	TIF #3-OVERTIME	-	-	-	-	-	-
405-70-5436-2-20	TIF #3-HEALTH INSURANCE	-	399	1,277	294	1,277	1,901
405-70-5436-2-21	TIF #3-LIFE INSURANCE	-	4	11	3	11	52
405-70-5436-2-22	TIF #3-RETIREMENT	-	353	738	163	738	777
405-70-5436-2-23	TIF #3-SOCIAL SECURITY	-	392	859	194	859	874
405-70-5436-2-24	TIF #3-SS-MEDICARE	-	-	-	-	-	-
405-70-5436-2-29	TIF #3-INCOME CONTINUE	-	27	83	22	30	90
405-70-5436-3-33	TIF #3-POSTAGE	-	-	-	-	-	-
405-70-5436-3-35	TIF #3-NEWSPAPER PUB.	-	-	-	-	-	-
405-70-5436-3-38	TIF #3-OPERATING EXPENSES	87,314	87,052	172,898	62,412	164,227	110,000
405-70-5436-3-39	TIF #3-PROFESSIONAL SERVICES	831	500	1,000	630	1,000	1,000
405-70-5436-8-00	TIF #3-CAPITAL OUTLAY	-	-	-	2,971	8,671	-
405-70-5950-3-38	OPERATING TRANSFER OUT-DSF	-	-	-	3,386	3,386	32,967
405-10-5921-6-00	INTEREST EXPENSES ON ADVANCES	-	8,935	13,050	-	-	-
TOTAL EXPENDITURES		<u>88,145</u>	<u>103,004</u>	<u>201,186</u>	<u>72,531</u>	<u>191,468</u>	<u>159,083</u>
<b>TAX INCREMENT DISTRICT #3 TOTAL</b>		<u><b>44,469</b></u>	<u><b>72,923</b></u>	<u><b>(21,774)</b></u>	<u><b>548,686</b></u>	<u><b>429,749</b></u>	<u><b>515</b></u>

**CITY OF WAUPUN**  
**2023 Budget**

**TAX INCREMENTAL DISTRICT NO. 5**

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
Tax Increment	360,559	339,156	400,000	411,737	411,737	390,000
Intergovernmental Revenue	5,345	8,592	5,345	5,345	5,345	5,345
Payment in Lieu of Tax	16,343	15,566	14,000	14,465	14,465	13,000
Miscellaneous Revenues	1,316	8,010	-	-	-	-
Other Financing Sources						
Long-term Debt Proceeds	3,145,000	-	-	-	-	-
Transfers In	95,000	51,000	-	-	-	-
<b>TOTAL REVENUES</b>	<u>3,623,563</u>	<u>422,324</u>	<u>419,345</u>	<u>431,547</u>	<u>431,547</u>	<u>408,345</u>
<b>EXPENDITURES</b>						
Administrative Expenditures	7,791	650	2,000	780	2,000	2,000
Capital Outlay	39,480	-	-	-	-	-
Debt Issuance Costs	(220,252)	-	-	-	-	-
Debt Service - Transfers Out	3,894,031	423,184	384,850	384,850	384,850	379,050
<b>TOTAL EXPENDITURES</b>	<u>3,721,050</u>	<u>423,834</u>	<u>386,850</u>	<u>385,630</u>	<u>386,850</u>	<u>381,050</u>
NET CHANGE IN FUND BALANCE	(97,488)	(1,510)	32,495	45,917	44,697	27,295
FUND BALANCE - BEGINNING OF YEAR	<u>(1,693,875)</u>	<u>(1,791,363)</u>	<u>(1,792,872)</u>	<u>(1,792,872)</u>	<u>(1,792,872)</u>	<u>(1,748,175)</u>
FUND BALANCE - END OF YEAR	<u>\$ (1,791,363)</u>	<u>\$ (1,792,872)</u>	<u>\$ (1,760,377)</u>	<u>\$ (1,746,956)</u>	<u>\$ (1,748,175)</u>	<u>\$ (1,720,880)</u>

CITY OF WAUPUN  
2023 Budget  
Tax Increment District #5

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #5</b>							
<b>REVENUES</b>							
401-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 360,559	\$ 339,156	\$ 400,000	\$ 411,737	\$ 411,737	\$ 390,000
401-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	785	785	785	785	785	785
401-41-4116-0-00	TAX-EXEMPT PERSONAL PROPERTY	4,560	7,807	4,560	4,560	4,560	4,560
401-41-4130-0-00	PAYMENT IN LIEU OF TAX	16,343	15,566	14,000	14,465	14,465	13,000
401-42-4240-0-00	DEVELOPER GUARANTEES	-	-	-	-	-	-
401-48-4811-0-00	TIF 5 INTEREST REVENUE	1,316	-	-	-	-	-
401-48-4831-0-00	SALE OF CITY PROPERTY	-	8,010	-	-	-	-
401-48-4861-0-00	DONATIONS FROM ORG&INDIVIDUALS	-	-	-	-	-	-
401-49-4919-0-00	FARMING-TIF 5	-	-	-	-	-	-
401-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	3,145,000	-	-	-	-	-
401-49-4920-0-00	TRANSFER FROM GENERAL FUND	95,000	51,000	-	-	-	-
TOTAL REVENUES		<u>3,623,563</u>	<u>422,324</u>	<u>419,345</u>	<u>431,547</u>	<u>431,547</u>	<u>408,345</u>
<b>EXPENDITURES</b>							
401-10-5199-3-38	PRIOR YR UNCOLLECTABLE ACCOUNT	5,438	-	-	-	-	-
401-10-5921-6-00	INTEREST EXPENSES ON ADVANCES	-	-	-	-	-	-
401-10-5999-3-37	TID 5 PREMIUM ON BONDS ISSUED	(324,404)	-	-	-	-	-
401-10-5999-3-39	TID 5 ISSUANCE COSTS	104,151	-	-	-	-	-
401-70-5436-1-10	TIF #5 DEVELOP-SALARIES/WAGES	-	-	-	-	-	-
401-70-5436-1-11	TIF #5 DEVELOP-OVERTIME	-	-	-	-	-	-
401-70-5436-2-20	TIF #5 DEVELOP-HEALTH INS	-	-	-	-	-	-
401-70-5436-2-21	TIF #5 DEVELOP-LIFE INSURANCE	-	-	-	-	-	-
401-70-5436-2-22	TIF #5 DEVELOP-RETIREMENT	-	-	-	-	-	-
401-70-5436-2-23	TIF #5 DEVELOP-SOC SECURITY	-	-	-	-	-	-
401-70-5436-2-29	TIF #5 DEVELOP-INCOME CONTINU	-	-	-	-	-	-
401-70-5436-3-33	TIF #5 DEVELOP-POSTAGE	1	-	-	-	-	-
401-70-5436-3-35	TIF #5 DEVELOP-NEWSPAPER PUB.	-	-	-	-	-	-
401-70-5436-3-38	TIF #5 DEVELOP-OPERATING EXP	1,522	150	1,000	150	1,000	1,000
401-70-5436-3-39	TIF #5 DEVEL-PROFESSIONAL SVCS	831	500	1,000	630	1,000	1,000
401-70-5436-8-00	TIF #5 DEVELOP-CAPITAL OUTLAY	39,480	-	-	-	-	-
401-70-5950-3-38	OPERATING TRANSFER OUT-DSF	3,894,031	423,184	384,850	384,850	384,850	379,050
TOTAL EXPENDITURES		<u>3,721,050</u>	<u>423,834</u>	<u>386,850</u>	<u>385,630</u>	<u>386,850</u>	<u>381,050</u>
<b>TAX INCREMENT DISTRICT #5 TOTAL</b>		<u>(97,488)</u>	<u>(1,510)</u>	<u>32,495</u>	<u>45,917</u>	<u>44,697</u>	<u>27,295</u>

**CITY OF WAUPUN  
2023 Budget**

**TAX INCREMENTAL DISTRICT NO. 6**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Tax Increment	\$ 116,327	\$ 129,632	\$ 129,000	\$ 133,165	\$ 133,165	\$ 90,000
Intergovernmental Revenue	8,488	11,404	8,488	8,488	8,488	8,488
Miscellaneous Revenues	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>124,815</u>	<u>141,036</u>	<u>137,488</u>	<u>141,653</u>	<u>141,653</u>	<u>98,488</u>
<b>EXPENDITURES</b>						
Administrative Expenditures	22,100	10,117	5,000	1,549	6,847	20,116
Capital Improvements	27,427	150	115,150	103,126	115,150	10,150
Interest and Fiscal Charges	10,283	8,479	12,630	-	12,630	12,630
Transfers Out	53,000	53,000	53,000	-	53,000	53,000
<b>TOTAL EXPENDITURES</b>	<u>112,810</u>	<u>71,746</u>	<u>185,780</u>	<u>104,675</u>	<u>187,627</u>	<u>95,896</u>
NET CHANGE IN FUND BALANCE	12,005	69,290	(48,292)	36,978	(45,974)	2,592
FUND BALANCE - BEGINNING OF YEAR	<u>(433,309)</u>	<u>(421,303)</u>	<u>(352,013)</u>	<u>(352,013)</u>	<u>(352,013)</u>	<u>(397,987)</u>
FUND BALANCE - END OF YEAR	<u>\$ (421,303)</u>	<u>\$ (352,013)</u>	<u>\$ (400,305)</u>	<u>\$ (315,035)</u>	<u>\$ (397,987)</u>	<u>\$ (395,395)</u>



CITY OF WAUPUN  
2023 Budget  
Tax Increment District #6

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #6</b>							
<b>REVENUES</b>							
408-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 116,327	\$ 129,632	\$ 129,000	\$ 133,165	\$ 133,165	\$ 90,000
408-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	4,949	4,949	4,949	4,949	4,949	4,949
408-41-4116-0-00	TAX-EXEMPT PERSONAL PROPERTY	3,539	6,455	3,539	3,539	3,539	3,539
408-43-4357-0-00	STATE/FEDERAL GRANT-TIF 6	-	-	-	-	-	-
408-48-4871-0-00	REFUND OF PRIOR YR EXPENSES	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>124,815</b>	<b>141,036</b>	<b>137,488</b>	<b>141,653</b>	<b>141,653</b>	<b>98,488</b>
<b>EXPENDITURES</b>							
408-70-5436-1-10	TIF #6-SALARIES/WAGES	2,167	2,834	-	362	1,000	11,422
408-70-5436-1-11	TIF #6-OVERTIME	-	-	-	-	-	-
408-70-5436-2-20	TIF #6-HEALTH INSURANCE	167	596	-	77	250	1,901
408-70-5436-2-21	TIF #6-LIFE INSURANCE	4	13	-	2	10	53
408-70-5436-2-22	TIF #6-RETIREMENT	146	191	-	24	80	777
408-70-5436-2-23	TIF #6-SOCIAL SECURITY	157	205	-	26	76	874
408-70-5436-2-24	TIF #6-SS-MEDICARE	-	-	-	-	-	-
408-70-5436-2-29	TIF #6-INCOME CONTINUATION	7	26	-	4	6	90
408-70-5436-3-32	TIF #6-UTILITIES	2,320	4,363	-	425	425	-
408-70-5436-3-35	TIF #6-NEWSPAPER PUB.	-	52	-	-	-	-
408-70-5436-3-38	TIF #6-OPERATING EXP	1,270	150	150	150	150	150
408-70-5436-3-39	TIF #6-PROFESSIONAL SERVICES	17,131	1,837	5,000	630	5,000	5,000
408-70-5436-8-00	CAPITAL OUTLAY	26,158	-	115,000	102,976	115,000	10,000
408-10-5921-6-00	INTEREST EXPENSES ON ADVANCES	10,283	8,479	12,630	-	12,630	12,630
408-10-5950-3-38	TIF #6-OPERATING TRANSFER OUT	53,000	53,000	53,000	-	53,000	53,000
	<b>TOTAL EXPENDITURES</b>	<b>112,810</b>	<b>71,746</b>	<b>185,780</b>	<b>104,675</b>	<b>187,627</b>	<b>95,896</b>
<b>TAX INCREMENT DISTRICT #6 TOTAL</b>		<b>12,005</b>	<b>69,290</b>	<b>(48,292)</b>	<b>36,978</b>	<b>(45,974)</b>	<b>2,592</b>

**CITY OF WAUPUN  
2023 Budget**

**TAX INCREMENTAL DISTRICT NO. 7**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Tax Increment	48,906	62,882	61,000	63,399	63,399	45,000
Intergovernmental Revenue	-	-	-	-	-	-
Miscellaneous Revenues	10,784	168	100	53,797	50,525	-
Other Financing Sources						
Long-term Debt Proceeds	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>59,690</u>	<u>63,051</u>	<u>61,100</u>	<u>117,196</u>	<u>113,924</u>	<u>45,000</u>
<b>EXPENDITURES</b>						
Administrative Expenditures	831	500	1,000	630	1,000	1,000
Capital Improvements	1,426	1,061	500	225,224	10,150	5,500
Interest and Fiscal Charges	-	-	-	-	-	-
Debt Service - Transfers Out	108,738	108,038	132,338	28,669	132,338	131,138
Other Financing Uses						
Premium on bonds	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>110,995</u>	<u>109,599</u>	<u>133,838</u>	<u>254,523</u>	<u>143,488</u>	<u>137,638</u>
<b>NET CHANGE IN FUND BALANCE</b>	(51,304)	(46,548)	(72,738)	(137,327)	(29,564)	(92,638)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>(126,343)</u>	<u>(177,647)</u>	<u>(224,195)</u>	<u>(224,195)</u>	<u>(224,195)</u>	<u>(253,758)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ (177,647)</u>	<u>\$ (224,195)</u>	<u>\$ (296,933)</u>	<u>\$ (361,521)</u>	<u>\$ (253,758)</u>	<u>\$ (346,396)</u>

CITY OF WAUPUN  
 2023 Budget  
 Tax Increment District #7

Account Number	Account Title	2020	2021	2022	2022	2022	2023
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #7</b>							
<b>REVENUES</b>							
407-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 48,906	\$ 62,882	\$ 61,000	\$ 63,399	\$ 63,399	\$ 45,000
407-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	-	-	-	-	-	-
407-41-4130-0-00	PAYMENT IN LIEU OF TAX	-	-	-	-	-	-
407-48-4811-0-00	TIF 7 INTEREST REVENUE	1,763	168	100	914	1,000	-
407-48-4821-0-00	TIF 7 RENT OF CITY PROPERTY	-	-	-	3,358	-	-
407-48-4831-0-00	SALE OF CITY PROPERTY	-	-	-	49,525	49,525	-
407-48-4871-0-00	REFUND OF PRIOR YR EXPENSES	9,021	-	-	-	-	-
407-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>59,690</b>	<b>63,051</b>	<b>61,100</b>	<b>117,196</b>	<b>113,924</b>	<b>45,000</b>
<b>EXPENDITURES</b>							
407-70-5436-1-10	TIF #7 DEVELOP-SALARIES/WAGES	-	-	-	-	-	-
407-70-5436-2-20	TIF #7 DEVELOP-HEALTH INS	-	-	-	-	-	-
407-70-5436-2-21	TIF #7 DEVELOP-LIFE INSURANCE	-	-	-	-	-	-
407-70-5436-2-22	TIF #7 DEVELOP-RETIREMENT	-	-	-	-	-	-
407-70-5436-2-23	TIF #7 DEVELOP-SOC SECURITY	-	-	-	-	-	-
407-70-5436-2-29	TIF #7 DEVELOP-INCOME CONTINU	-	-	-	-	-	-
407-70-5436-3-35	TIF #7 DEVELOP-NEWSPAPER PUB.	-	-	-	-	-	-
407-70-5436-3-38	TIF #7 DEVELOP-OPERATING EXP	150	150	500	370	150	500
407-70-5436-3-39	TIF #7 DEVEL-PROFESSIONAL SVCS	831	500	1,000	630	1,000	1,000
407-70-5436-8-00	TIF #7 DEVELOP-CAPITAL OUTLAY	1,276	911	-	224,854	10,000	5,000
407-10-5950-3-38	OPERATING TRANSFER OUT-DSF	108,738	108,038	132,338	28,669	132,338	131,138
407-10-5999-3-37	PREMIUM ON BONDS ISSUED	-	-	-	-	-	-
407-10-5999-3-38	TID 7 DISCOUNT ON L-T DEBT	-	-	-	-	-	-
407-10-5999-3-39	TID 7 ISSUANCE COSTS	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>110,995</b>	<b>109,599</b>	<b>133,838</b>	<b>254,523</b>	<b>143,488</b>	<b>137,638</b>
<b>TAX INCREMENT DISTRICT #7 TOTAL</b>		<b>(51,304)</b>	<b>(46,548)</b>	<b>(72,738)</b>	<b>(137,327)</b>	<b>(29,564)</b>	<b>(92,638)</b>

**CITY OF WAUPUN  
2023 Budget**

**TAX INCREMENTAL DISTRICT NO. 8**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Tax Increment	54,413	62,409	89,000	89,621	89,621	125,000
Intergovernmental Revenue	-	-	-	-	-	-
Payment in Lieu of Tax	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources						
Long-term Debt Proceeds	-	-	-	410,000	410,000	-
<b>TOTAL REVENUES</b>	<u>54,413</u>	<u>62,409</u>	<u>89,000</u>	<u>499,621</u>	<u>499,621</u>	<u>125,000</u>
<b>EXPENDITURES</b>						
Capital Outlay						
Capital Improvements	981	110,650	141,150	148,337	148,707	131,150
Administrative Expenditures	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	15,405
Other Financing Uses						
Premium on bonds	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>981</u>	<u>110,650</u>	<u>141,150</u>	<u>148,337</u>	<u>148,707</u>	<u>146,555</u>
<b>NET CHANGE IN FUND BALANCE</b>	53,432	(48,241)	(52,150)	351,284	350,914	(21,555)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>(302,753)</u>	<u>(249,321)</u>	<u>(297,562)</u>	<u>(297,562)</u>	<u>(297,562)</u>	<u>53,352</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ (249,321)</u>	<u>\$ (297,562)</u>	<u>\$ (349,712)</u>	<u>\$ 53,722</u>	<u>\$ 53,352</u>	<u>\$ 31,797</u>

CITY OF WAUPUN  
2023 Budget  
Tax Increment District #8

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>TAX INCREMENT DISTRICT #8</b>							
<b>REVENUES</b>							
418-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 54,413	\$ 62,409	\$ 89,000	\$ 89,621	\$ 89,621	\$ 125,000
418-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	-	-	-	-	-	-
418-41-4130-0-00	PAYMENT IN LIEU OF TAX	-	-	-	-	-	-
418-48-4811-0-00	TIF 8 INTEREST REVENUE	-	-	-	-	-	-
418-48-4831-0-00	SALE OF CITY PROPERTY	-	-	-	-	-	-
418-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	-	-	410,000	410,000	-
	TOTAL REVENUES	<u>54,413</u>	<u>62,409</u>	<u>89,000</u>	<u>499,621</u>	<u>499,621</u>	<u>125,000</u>
<b>EXPENDITURES</b>							
418-70-5436-1-10	TIF #8 DEVELOP-SALARIES/WAGES	-	-	-	-	-	-
418-70-5436-2-20	TIF #8 DEVELOP-HEALTH INS	-	-	-	-	-	-
418-70-5436-2-21	TIF #8 DEVELOP-LIFE INSURANCE	-	-	-	-	-	-
418-70-5436-2-22	TIF #8 DEVELOP-RETIREMENT	-	-	-	-	-	-
418-70-5436-2-23	TIF #8 DEVELOP-SOC SECURITY	-	-	-	-	-	-
418-70-5436-2-29	TIF #8 DEVELOP-INCOME CONTINU	-	-	-	-	-	-
418-70-5436-3-35	TIF #8 DEVELOP-NEWSPAPER PUB.	-	-	-	-	-	-
418-70-5436-3-38	TIF #8 DEVELOP-OPERATING EXP	150	150	150	150	150	150
418-70-5436-3-39	TIF #8 DEVEL-PROFESSIONAL SVCS	831	500	1,000	630	1,000	1,000
418-70-5436-8-00	TIF #8 DEVELOP-CAPITAL OUTLAY	-	110,000	140,000	147,557	147,557	130,000
418-10-5950-3-38	OPERATING TRANSFER OUT-DSF	-	-	-	-	-	15,405
	TOTAL EXPENDITURES	<u>981</u>	<u>110,650</u>	<u>141,150</u>	<u>148,337</u>	<u>148,707</u>	<u>146,555</u>
<b>TAX INCREMENT DISTRICT #8 TOTAL</b>		<u>53,432</u>	<u>(48,241)</u>	<u>(52,150)</u>	<u>351,284</u>	<u>350,914</u>	<u>(21,555)</u>

**CITY OF WAUPUN  
2023 Budget**

**TAX INCREMENTAL DISTRICT NO. 9**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Tax Increment	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Payment in Lieu of Tax	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	1,348,169	3,507	-
Other Financing Sources	-	-	-	-	-	-
Long-term Debt Proceeds	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,348,169</b>	<b>3,507</b>	<b>-</b>
<b>EXPENDITURES</b>						
Capital Outlay						
Capital Improvements	-	-	-	545,231	680,000	100,000
Administrative Expenditures	-	-	-	419	3,233	15,116
Interest and Fiscal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Other Financing Uses						
Premium on bonds	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>545,650</b>	<b>683,233</b>	<b>115,116</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>802,519</b>	<b>(679,726)</b>	<b>(115,116)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(679,726)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 802,519</b>	<b>\$ (679,726)</b>	<b>\$ (794,842)</b>

CITY OF WAUPUN  
2023 Budget  
Tax Increment District #9

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>TAX INCREMENT DISTRICT #9</b>							
<b>REVENUES</b>							
419-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
419-48-4811-0-00	TIF 9 INTEREST REVENUE	-	-	-	2,063	3,507	-
419-48-4831-0-00	SALE OF CITY PROPERTY	-	-	-	1,346,106	-	-
	TOTAL REVENUES	-	-	-	<b>1,348,169</b>	<b>3,507</b>	-
<b>EXPENDITURES</b>							
419-10-5950-3-38	OPERATING TRANSFER OUT-DSF	-	-	-	-	-	-
419-70-5435-1-10	TIF #9 SALARIES/WAGES	-	-	-	245	1,000	11,422
419-70-5435-2-20	TIF #9-HEALTH INSURANCE	-	-	-	15	75	1,901
419-70-5435-2-21	TIF #9-LIFE INSURANCE	-	-	-	1	4	53
419-70-5435-2-22	TIF #9-RETIREMENT	-	-	-	16	70	777
419-70-5435-2-23	TIF #9-SOCIAL SECURITY	-	-	-	18	80	874
419-70-5435-2-29	TIF #9-INCOME CONTINUE	-	-	-	1	4	90
419-70-5435-3-38	TIF #9-OPERATING EXP	-	-	-	123	2,000	-
419-70-5435-8-00	TIF #9-CAPITAL OUTLAY	-	-	-	-	600,000	-
419-70-5436-3-38	TIF #9-OPERATING EXP-UNITED CO	-	-	-	-	30,000	-
419-70-5436-8-00	TIF #9-CAPITAL OUTLAY-UNITED C	-	-	-	545,231	50,000	100,000
	TOTAL EXPENDITURES	-	-	-	<b>545,650</b>	<b>683,233</b>	<b>115,116</b>
	<b>TAX INCREMENT DISTRICT #8 TOTAL</b>	-	-	-	<b>802,519</b>	<b>(679,726)</b>	<b>(115,116)</b>

**CITY OF WAUPUN  
2023 Budget**

**BUSINESS PARK**

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 8 Month Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>REVENUES</b>						
Sale of City Property	-	14,821	-	-	1,346,106	-
Investment Income	1,149	124	75	143	250	-
Miscellaneous Revenues	24,926	24,926	24,926	13,651	62,009	224,103
<b>TOTAL REVENUES</b>	<u>26,075</u>	<u>39,871</u>	<u>25,001</u>	<u>13,794</u>	<u>1,408,365</u>	<u>224,103</u>
<b>EXPENDITURES</b>						
Interest and Fiscal Charges	4,522	6,569	5,839	5,839	5,839	5,109
Operating expenses	7,091	5,804	15,000	23,151	38	10,000
<b>TOTAL EXPENDITURES</b>	<u>11,613</u>	<u>12,373</u>	<u>20,839</u>	<u>28,990</u>	<u>5,877</u>	<u>15,109</u>
<b>NET CHANGE IN FUND BALANCE</b>	14,463	27,498	4,162	(15,197)	1,402,488	208,994
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>(210,918)</u>	<u>(196,456)</u>	<u>(168,958)</u>	<u>(168,958)</u>	<u>(168,958)</u>	<u>1,233,530</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ (196,456)</u>	<u>\$ (168,958)</u>	<u>\$ (164,796)</u>	<u>\$ (184,154)</u>	<u>\$ 1,233,530</u>	<u>\$ 1,442,524</u>



CITY OF WAUPUN  
2023 Budget  
Business Park

Account Number	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 8 Month Actual	2022 Estimated	2023 Budget
<b>BUSINESS PARK FUND</b>							
<b>REVENUES</b>							
404-48-4811-0-00	INTEREST INCOME	1,149	124	75	143	250	-
404-48-4831-0-00	SALE OF CITY PROPERTY	-	14,821	-	-	1,346,106	-
404-49-4912-0-00	CELL TOWER LEASE	7,695	7,695	7,695	7,695	7,695	7,695
404-49-4915-0-00	MISCELLANEOUS REVENUE	-	-	-	-	3,358	-
404-49-4919-0-00	FARMING-BUSINESS PARK	17,231	17,231	17,231	5,956	5,956	5,956
404-49-4931-0-00	FUND BALANCE APPLIED	-	-	-	-	45,000	210,452
	TOTAL REVENUES	<u>26,075</u>	<u>39,871</u>	<u>25,001</u>	<u>13,794</u>	<u>1,408,365</u>	<u>224,103</u>
<b>EXPENDITURES</b>							
404-10-5711-3-32	BUSINESS PARK - UTILITIES	-	-	-	21	38	-
404-10-5921-6-00	INTEREST EXPENSE ON ADVANCES	4,522	6,569	5,839	5,839	5,839	5,109
404-10-5711-3-38	BUSINESS PARK - OPERATING EXP	7,091	5,804	15,000	23,131	-	10,000
	TOTAL EXPENDITURES	<u>11,613</u>	<u>12,373</u>	<u>20,839</u>	<u>28,990</u>	<u>5,877</u>	<u>15,109</u>
<b>BUSINESS PARK TOTAL</b>		<u>14,463</u>	<u>27,498</u>	<u>4,162</u>	<u>(15,197)</u>	<u>1,402,488</u>	<u>208,994</u>

### Capital Projects - Tax Levy Funded

Fund/Department/Project	2023	2024	2025	2026	2027	Total
<b>Capital Improvement Fund</b>						
<b>Capital Projects</b>						
<b>City Hall</b>						
City Hall Facility Improvements	-	235,000	306,000	397,000	427,000	1,365,000
<b>City Hall Total</b>	-	<b>235,000</b>	<b>306,000</b>	<b>397,000</b>	<b>427,000</b>	<b>1,365,000</b>
<b>Public Safety</b>						
<b>Police</b>						
Land Purchase (Future Safety Bldg/City Hall)	175,000					175,000
Safety Building Design and Engineering	50,000					50,000
Firearms Range	30,095					30,095
Safety Building Facility Improvements			150,000	1,647,000	1,647,000	3,444,000
<b>Police Total</b>	<b>255,095</b>	-	<b>150,000</b>	<b>1,647,000</b>	<b>1,647,000</b>	<b>3,699,095</b>
<b>Fire</b>						
Post Incident Showers		400,000				400,000
<b>Fire Total</b>	-	<b>400,000</b>	-	-	-	<b>400,000</b>
<b>Public Safety Total</b>	<b>255,095</b>	<b>400,000</b>	<b>150,000</b>	<b>1,647,000</b>	<b>1,647,000</b>	<b>4,099,095</b>
<b>Public Works</b>						
Community Center Lot Repair	30,000					30,000
Library Facility Improvements		12,000	5,000	36,000	119,000	172,000
Museum Facility Improvements		62,500			36,000	98,500
Garage Facility Improvements				283,000	72,000	355,000
Sidewalk Replacement	200,000	200,000	215,000			615,000
Sidewalk Replacement Special Assessments	(100,000)	(150,000)	(161,250)			(411,250)
Street Design and Engineering		6,000	52,000			58,000
Grove/Roosevelt/Park Reconstruction				1,246,000		1,246,000
Newton/Rock Phase 2 Reconstruction			1,184,000			1,184,000
Newton/Rock Phase 2 Grant			(400,000)			(400,000)
Mill and Overlay Streets	250,000	210,000	-	20,000	101,000	581,000
<b>Public Works Total</b>	<b>380,000</b>	<b>340,500</b>	<b>894,750</b>	<b>1,585,000</b>	<b>328,000</b>	<b>3,528,250</b>
<b>Culture, Recreation, Education</b>						
<b>Senior Center</b>						
Senior Center Design & Build	2,500,000	2,700,000				5,200,000
Senior Center Grant	(2,500,000)	(2,500,000)				(5,000,000)
<b>Recreation</b>						
Paint Pool Surface			30,000		32,000	62,000
McCune Park ADA Upgrades		25,000				25,000
Baseball Complex Turf Repair		530,000				530,000
Fund Balance Restricted for Turf Replacement		(76,000)				(76,000)
Wilcox Park Inclusive Playground		232,000				232,000
Wilcox Park Playground Grant (25%)		(58,000)				(58,000)
Wilcox Playground Fundraising (33%)		(76,560)				(76,560)
Playground Replacement			35,000		40,000	75,000
Welcome to Waupun Entry Signs		80,000				80,000
<b>Culture, Recreation, Education Total</b>	-	<b>856,440</b>	<b>65,000</b>	-	<b>72,000</b>	<b>993,440</b>
<b>Capital Projects Total (less grants/assessments)</b>	<b>635,095</b>	<b>1,831,940</b>	<b>1,415,750</b>	<b>3,629,000</b>	<b>2,474,000</b>	<b>9,985,785</b>

	2023	2024	2025	2026	2027	Total
<b>Funding Sources - Capital Improvement Fund</b>						
Estimated Grant Funding and Special Assessments	2,600,000	2,860,560	561,250	-	-	6,021,810
Expenditure Restraint/Interest Revenue	97,434	97,434	97,434	97,434	97,434	487,170
Estimated Tax Levy	340,000	265,000	190,000	115,000	40,000	950,000
Estimated Fund Balance Applied	197,661	250,000	200,000	150,000	202,339	1,000,000
<b>Total Funding Sources</b>	<b>3,235,095</b>	<b>3,472,994</b>	<b>1,048,684</b>	<b>362,434</b>	<b>339,773</b>	<b>8,458,980</b>
<b>Total Expenses - Capital Improvement Fund</b>	<b>3,235,095</b>	<b>4,692,500</b>	<b>1,977,000</b>	<b>3,629,000</b>	<b>2,474,000</b>	<b>16,007,595</b>
<b>Surplus / (Shortfall)</b>	-	(1,219,506)	(928,316)	(3,266,566)	(2,134,227)	(7,548,615)

**Equipment Replacment Schedule - Tax Levy Funded**

Fund/Category/Department/Item	2023	2024	2025	2026	2027	Total
<b>Equipment Replacement Fund</b>						
<b>General Government</b>						
City Hall						
Computer & Device Updates	7,000	9,000	9,100	9,200	9,300	43,600
Payroll Software Upgrades		11,000				11,000
iWorQ Licensing/Inspection Software		5,000				5,000
Plotter Printer			10,000			10,000
<b>General Government Total</b>	<b>7,000</b>	<b>25,000</b>	<b>19,100</b>	<b>9,200</b>	<b>9,300</b>	<b>69,600</b>
<b>Public Safety</b>						
Police						
Lexipole Policy Mgt Software Startup Costs		10,350				10,350
Police Squad(s) and Equipment	101,524	54,822	59,207	127,886	69,059	412,498
AED	1,350	1,571	1,665	1,764	1,905	8,255
Computer Upgrades	1,023	1,200	1,300	1,400	1,500	6,423
Bullet Resistant Vests	2,200	2,300	2,300	7,000	-	13,800
Tasers	3,162	3,400	3,932	4,167	4,500	19,161
Mobile Data Computer(s) for squad cars	3,300	3,500	3,700	3,900	4,100	18,500
Portable Radios	9,368	9,700	10,100	10,500	10,800	50,468
Radar System (new squad)	4,860	2,539	2,691	2,852	3,100	16,042
Squad Camera (new squad)	2,000	9,300	9,600	9,900	10,200	41,000
Body Cameras	1,400	1,500	1,600	1,700		6,200
Radar Trailer		7,000				7,000
Police Total	<b>130,187</b>	<b>107,182</b>	<b>96,095</b>	<b>171,069</b>	<b>105,164</b>	<b>609,697</b>
Fire						
Computer Updates		5,500				5,500
Turnout Gear	25,000				33,000	58,000
Mobile Radios	5,500	5,500				11,000
Thermal Imaging Camera				6,100	6,400	12,500
Survive Alive Fire Safety House			48,000			48,000
SCBAs with Breathing Tanks			177,000	177,000		354,000
Aerial Ladder Truck	-	1,750,000				1,750,000
4-Gas Meter				3,000	3,100	6,100
Fire Extinguisher Trainer					9,500	9,500
Fire Total	<b>30,500</b>	<b>1,761,000</b>	<b>225,000</b>	<b>186,100</b>	<b>52,000</b>	<b>2,254,600</b>
<b>Public Safety Total</b>	<b>160,687</b>	<b>1,868,182</b>	<b>321,095</b>	<b>357,169</b>	<b>157,164</b>	<b>2,864,297</b>
<b>Public Works</b>						
Dump Truck			250,000		277,190	527,190
Payloader with attachments (25% to SW)				187,500		187,500
Mower or Tractor/Mower		85,000			20,000	105,000
1/2 Ton or 1 Ton Truck	50,000	52,000	54,500		55,000	211,500
Skidloader with Auger (25% to SW)	58,500					58,500
Payloader Grapple Bucket	23,000					23,000
Line Laze		7,000				7,000
Radar Speed Signs		7,200				7,200
Price Increase Contingency	10,000					10,000
<b>Public Works Total</b>	<b>141,500</b>	<b>151,200</b>	<b>304,500</b>	<b>187,500</b>	<b>352,190</b>	<b>1,136,890</b>
<b>Culture, Recreation, Education</b>						
Aquatic Facility						
Pool Furnishings and Safety Equipment	5,000	12,000	5,000	5,000	5,000	32,000
<b>Recreation Total</b>	<b>5,000</b>	<b>12,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>32,000</b>
<b>Taxi</b>						
ADA Minivan		9,000				9,000
<b>Taxi Total</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,000</b>
<b>Grand Total</b>	<b>314,187</b>	<b>2,065,382</b>	<b>649,695</b>	<b>558,869</b>	<b>523,654</b>	<b>4,111,787</b>

	2023	2024	2025	2026	2027	Total
<b>Funding Sources - Equipment Replacement Fund</b>						
Tax Levy	225,000	215,000	205,000	195,000	185,000	1,025,000
Other Revenue (Interest, Equipment Sales)	5,000	10,000	10,000	10,000	10,000	45,000
Estimated Fund Balance Applied	84,187	59,032	50,981	-	-	194,200
<b>Total Funding Sources</b>	<b>314,187</b>	<b>284,032</b>	<b>265,981</b>	<b>205,000</b>	<b>195,000</b>	<b>1,264,200</b>
<b>Total Expenses - Equipment Replacement Fund</b>	<b>314,187</b>	<b>2,065,382</b>	<b>649,695</b>	<b>558,869</b>	<b>523,654</b>	<b>4,111,787</b>
<b>Surplus / (Shortfall)</b>	<b>-</b>	<b>(1,781,350)</b>	<b>(383,714)</b>	<b>(353,869)</b>	<b>(328,654)</b>	<b>(2,847,587)</b>