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To: Honorable Common Council Members

CC: Honorable Mayor *SK*

From: Scott J. Kluver, Administrator

Re: Proposed 2024 General Fund, Debt Service, and Capital Budgets

Date: September 7, 2023

Overview:

Enclosed is the recommended 2024 general fund budget which includes debt service and capital outlays for your review. Final figures for highway aids and health insurance have not come in, but we are making the best estimate possible based on projections and information available.

The proposed total operating portion of the budget is \$2,974,320, an increase of 5.42 percent over 2023. Much of this increase is related to staffing, including an additional full-time EMT in the Ambulance Service. The capital portion of the budget is \$381,510 of which \$296,510 is tax levy. When looking at the amount of levy that is being allocated to the capital budget, it increased by less than a percent. The debt service amount is \$315,091, a decrease of only \$136 from 2023. Please keep in mind that these numbers need to be put into context as there are always some shifts from the previous year that are not reflected in that simple summary. The proposed budget maintains a fund balance reserve of approximately 20 percent of the operating budget based on the projected fund balance available on October 31, 2024.

As for the property tax levy for general fund, debt service, and capital projects, this budget contains the amount of \$1,296,601. This is an increase of \$2,349 from last year. At this time, we do not have the assessed value for the City of Washburn which is needed to determine the mill rate. That information will be available at the beginning of November. For 2024, the levy limit rules remain in place based on the rate of growth over the previous year which was .337 percent.

My philosophy on establishing budget line items is to consider past actual activity, consider the status of current year revenues and expenditures, and any anticipated change of activity for the future year. In the end, the number proposed is my best anticipation of the activity for 2024. A budget is a plan on how municipal dollars shall be spent. Should fiscal reality change, the budget needs to change with it.

At the end of this memo is a detailed explanation of the various line items that are not obvious, and of the major changes in them.

Debt Service Budget:

The total amount of tax levy requested is \$315,091 which is \$136 less than last year. It covers existing general obligation principal and interest payments assigned to the general fund. The debt service is structured to anticipate an additional borrowing for next year.

Capital Budget:

An allocation of \$296,510 in property tax dollars is being recommended for capital purchases. For 2024, there is anticipated to be a grand total of \$381,510 in expenses which includes \$85,000 in fund balance and anticipated insurance payouts for the replacement of the shed building that collapsed this past March. As usual, there are several items that have been left out of recommended funding, mostly because they are larger items that should be considered as part of the anticipated borrowing. The reality is we simply do not have the funds to take care of all the wants and desires of the City. Decisions will need to be made on what the priorities are that we can borrow for. At this time, I do not know what our borrowing limit will be, but I will be working on that soon. The intention with this budget is to include smaller items and items that generally do not have a long life expectancy. Some items will also require additional details and estimates. For now, I have compiled the best information with what I have.

The following capital outlay items have been included in this budget:

Total General Fund Capital Expense: \$381,510

City Hall: \$25,000 to do a portion of the tuck pointing/brick repair work on City Hall. An estimate for this work is forthcoming, and I anticipate the costs to be higher to complete the entire building. One option would be to include this as part of a borrowing. With the windows to be replaced yet this fall, it would be good to have the exterior fixed and set to last for time. Other interior work for the future will be painting, carpet, and tile replacement.

Police Department: \$3,000 to install a new evidence locker cage in the police garage. The current set-up is not up to standard and this should occur to make sure evidence is kept secure and to avoid any potential issues in the future related to evidence handling.

Fire Department: \$47,100. \$7,100 would be a match for an air pack grant. If we do not get the grant, the dollars need to be used towards getting some new equipment anyway. The remainder is \$20,000 each for asphalt improvements in the rear of the building and \$20,000 to replace the concrete pad in the front of the building.

Ambulance Department: \$49,500. \$5,000 is to place gutters on the building, \$20,000 is for the replacement of asphalt in the lot which has been cracked and broken and should be done in conjunction with the Fire Department work, and \$24,500 is to replace the windows in the Ambulance Hall.

Street & Alleys Outlay/Crack Filling: \$113,910 between these two line items. This keeps with the goal of doing approximately \$100,000 worth of street work per year to maintain a higher level of highway aid funding. \$28,000 would be for the resurfacing of N. 8th Avenue West between 4th and 5th Streets. This assumes that the additional utility work going up 8th will be done as part of the Bayfield Street Project. The street in this area is very bad, and it will tie in well with the anticipated County work to repave CTH C. \$12,000 is for Pine Street

directly behind City Hall. With the stormwater work that will be occurring along Washington Avenue next to City Hall, this will tie into that project with repairs to the asphalt and street behind City Hall. \$53,910 will be for gravel to add to the base of various streets such as Oak, Fortier, Castle, etc.) Finally, \$20,000 will be for crack sealing of the parking lanes of East Bayfield Street to help keep that section lasting for another three years.

Bayfield Street: \$25,000 to cover costs until proceeds of the borrowing are available.

Garage/Shed: \$100,000 to replace the storage shed that was destroyed this past winter. The proposal is to not replace the building at the original Fire and Ambulance Hall location, but rather at the treatment plant which will allow for storage of utility items and the removal of utility equipment from the Public Works Garage. The intention would be to vacate the additional brick storage building at the Fire and Ambulance Hall and allow that building to be used for Fire and Ambulance storage. \$85,000 of this is expected to be covered by insurance dollars, with \$15,000 of the levy.

Parks Capital Outlay: \$18,000 – To purchase a new lawn mower.

This year I am not going to list all of the items that were not included as part of the budget at this time, but rather include a spreadsheet as an addendum at the end of the memo to list all capital items under consideration. Both the Finance Committee and the Council will need to carefully review this list and work to prioritize items for a borrowing. Additional details will certainly be needed, and inspections of items should occur as well.

Although many of these requests are important, there are only so many dollars the City has to complete projects, replace equipment, and make any desired upgrades. Also keep in mind that maintenance is not glamorous, but it is important. The Council can expect to see the items that were not funded this year again in the future. Should additional dollars become available during the budget process, I recommend the next priority be selected. More money can always be used for streets and alleys. The recommendations above do not leave funds for the unexpected.

Operating Budget:

On the revenue side, the most significant change is the increase in shared revenue that was approved by the legislature this past year. These dollars need to be spent on emergency services and public works, which is not hard to do. Do note that as anticipated, the City will not get an expenditure restraint payment for 2024, and it will also not receive one in 2025 as per the recently passed legislation, everyone gets the same that they received in 2024. The state medical transportation reimbursement aid was eliminated as part of the various changes. This year, I am anticipating \$20,000 from Bayfield County for Ambulance expenses, and I propose those dollars go into the general fund to assist with costs related to the proposed new full-time position. A \$0.50 increase per month in the garbage rates is proposed to keep up with the costs of the garbage contract and other services. An increase in campground revenues is projected from this current year's fee increase, I am not planning on another fee increase next year given the disruptions that will occur around Thompson's West End Park. If the City proceeds with the campground expansion next year, the City can re-evaluate rates for 2025. There is still a need to promote additional taxable development in the City in order to have a healthy, functional, City government. While the shared revenue increase that occurred will be helpful, and while the projected increases in the future will also be helpful, that alone will not cover the increase in costs the City experiences.

On the expenditure side of the budget, staffing is the biggest change. Included are figures for the changes in the proposed police contract, a four percent (4%) increase in general employee wages, adjustments for rates for election, seasonal, and paid-on-call ambulance fire personnel. One of the largest increases is expected with health insurance. The largest change is a proposed additional full-time EMT position in the ambulance service. Do note that with the recently approved legislation related to shared revenue, there is a maintenance of effort requirement for staffing for the ambulance service. Once we commit to a new position, we can not go back without loss of the significant portion of the shared revenue increase. Retirement costs were up slightly for general employees, but up more significantly for police. Property and liability insurance costs are stable, with Workman's Comp rates decreasing. Additional dollars have been placed in tree removals and plantings. We can expect the Emerald Ash Borer to begin to affect trees in the City, and a plan for the re-forestation of Memorial Park needs to be considered as many of the trees are dying. A few other shifts occurred to account for changes in trends, priorities, and approved activities.

Recommendations/Conclusion:

1. Strongly consider approving the campground expansion project if the final cost/revenue projections warrant it.
2. Work to streamline zoning processes and requirements for both new developments and rehabilitation of properties in the City. You do not have the staff to implement the complex zoning regulations that the City has, and you need to make sure the regulations make sense in that they are not overly bureaucratic.
3. It will be extra important in 2024 not to overload with additional tasks and projects as we work on Phase 1 of the Bayfield Street Project.

Besides these recommendations, it is still vital that the City encourage the expansion of its tax base and seek other sustainable revenue sources to keep its property tax as low as possible, maintain quality services for its citizens, and maintain a competent staff. Roughly one third of the City's revenue is from State aids, one third from property taxes, and one third from other fees. We are not keeping up with what needs to be maintained and the number of projects and requests that are asked of staff. The City needs to be open to businesses that are looking to invest here and to consider campground expansion to bring in additional revenue to pay for the needs of the City. That is the only way, under the structure that we are forced to work with, that the City can maintain services and provide amenities that the citizens are demanding.

If you have any questions on the details of this budget, please do not hesitate to contact me. For those not on the Finance Committee, please contact the Finance Committee members if you have concerns. The schedule for the budget adoption is attached. It is now up to the Council to consider this budget and these recommendations.

Revenues:

Taxes:

General Property Taxes - Amount of total levy allocated to the operating budget. Left the same as last year. The total combined levy with Capital and Debt Service is \$1,296,601, last year it was at \$1,294,252, an increase of \$2,349. The allowable increase is \$3,462 based on a net new construction growth rate of .337percent. There has been a small wean on the Debt Service allowance each year, but with an anticipated borrowing, this will likely re-set with a few years of stability.

Managed Forest Land - Taxes received from property classified as managed forest within the city.

Room Tax - Based on trends over the past three years with increases from on-line services. Of this income, 90 percent is turned over to the Chamber of Commerce. Five percent of the revenue is kept for administrative purposes and five percent is kept for the beautification of Bayfield Street under the Bayfield Street Improvements line item. Percentages can not change due to state law, as our room tax was in place prior to mid-80s law change.

Taxes from Municipal Utility – These were fees paid by the water utility in lieu of taxes. The Council voted in 2010 to assist the water utility and reduced this amount to zero. Sewer Utilities are not allowed to make this contribution.

Taxes from Housing Authority – This is a payment in lieu of taxes by an agreement with the Housing Authority. Formula is total rents paid, minus utilities paid, multiplied by 10 percent.

Omitted Taxes – This is when a correction needs to be made to the tax roll after the fact. We do not budget for this, as we strive for perfection!

Intergovernmental Revenues:

Shared Revenues – Dollars received from the State to offset the property tax burden. This includes the new amount that will need to be spent on emergency services and public works. There is a new maintenance of effort limit on the EMS expenditures.

Personal Property Tax Aid - A new aid established in 2019 when the state eliminated one of the categories of personal property tax. Amount reduces allowable levy.

Expenditure Restraint- A program that incentivizes keeping the combined budget increases low. The City will not be eligible for this revenue in 2024 because of the size of the increase in the budget in 2023. Based on the changes approved in the Shared Revenue legislation, and with confirmation by the Department of Revenue, we will not get an expenditure restraint payment either in 2025 because everyone is getting the same they got in 2024, even if that was nothing.

Business Computer Credit – Since business computers were exempted from personal property tax, the State “fills the gap” by providing this payment to municipalities. This is the last figure that can be entered into municipal budgets, and I cannot calculate it until the end of the budget process. I anticipate that it will be about \$600, and I propose that it would offset the amount of money that is budgeted to be taken out of undesignated surplus.

State Medical Transport Reimbursement – A form of state aid to assist with the low Medicaid mileage reimbursement rate. This aid has been discontinued in the recently passed Shared Revenue legislation.

Fire Insurance – Payment from the State from home insurance policies. This is also known as the 2% dues and we have requirements for certain Fire Department expenses to continue receiving these funds. It may look less in the past as our accountant removes the dollars received and places that in the Fire Contract revenue line item. I place it here for better tracking.

Law Enforcement Aids – Money received from the State intended for police training.

State Aid Recycling Grant – Money received from the State to reimburse some costs for providing a recycling program. State funding of this program has been flat.

Highway Aids – Based on an average of municipal funds spent on municipal roads over the past three and six years. (Whichever is to the State's favor). Best information available included at this time.

Other Payments for Municipal Services – Payment in lieu of taxes provided to local government from the State for police and fire protection for State facilities located in the community (DNR forestry building). The State only funds this currently at 34 percent of calculated costs.

Video Service Provider Aid – A state program to supplant revenue lost from the declining franchise fee rates from cable service providers. In other words, the state is lowering the cable franchise fee rate each year because of a court case, but making up that lost revenue. This has now stabilized.

Library – Co Grant – Anticipated amount of funds to be received from the County for library operations. The County will be making their decision on this as part of their budget process. Based on a formula of total Library expenses from the previous year.

Community Grant – Anticipated that Bayfield County will continue the \$20,000 intended for EMS services. This year, I recommend placing the dollars in the general fund to assist with the costs related to hiring a third EMT.

Library Cross County – Funds received from other counties for library operations related to books borrowed from out-of-county residents.

Licenses & Permits:

All revenues based on estimated income. Operator licenses are bartender licenses. Sundry licenses are for publications fees, special picnic licenses, and special sellers permits. Cable Franchise is collected from all cable customers in the City and the rate is declining because of a court case. Building and zoning permits are expected to remain the same, but with better enforcement of right-of-way permits, by Public Works, the zoning permit amount has been increased. The lease agreement is the payment received from Harbor Table for the lease of land (deck is partly on City land).

Fines, Forfeitures & Penalties:

All revenues based on estimated income. Court penalties are from citations that are issued by the police department.

Public Charges for Services:

Copy Service – Money received from charging for public use of the copy machine as well as copies of police reports, ambulance reports, and open records requests.

Ambulance Fees - With the number of ambulance runs and maintaining fees at the maximum Medicare rate, we can expect to receive \$150,000 from ambulance billing in 2024. The number of runs dipped in 2022, but are currently at anticipated levels for 2023. Medicaid rates did increase last year, but they only account for approximately 20 percent of runs.

Solid Waste Disp. Customer – Garbage rates are proposed to increase 50 cents per month for 2024. The budget adjustment is based on actual revenue received which is in line with anticipated refuse costs.

Fees Charged/City-Wide Cleanup – Fees brought in during the city-wide clean-up days. Both clean-up days are now charged.

Cemetery – Burial fees.

Cemetery Lots – Portion of cemetery site cost for expansion/development of cemetery from lots sold.

Dog License Fees – Yes, that is all we get. Most of the money goes to Bayfield County for the tags and computer system. There is talk of this being done differently in the future which would make me happy.

Park Fees West End & Camp Fees Memorial – The amounts indicated for revenue that go into the general fund from camping fees. The increase is based off of trending and the increase that was imposed last year. Currently, \$5 of every daily electrical site camping fee paid goes to the Park Designated Fund for future improvements. No increase is proposed for 2024 as we had increases in the past two years and our rates were on the higher side of average rates in the area. In addition, 2024 will be a disruptive year for Thompson's West End Park. If the Campground Expansion Project proceeds, it would be good to reevaluate all of the rates for 2025.

Seasonal Security Deposit/Other Park Fees – This is a deposit to secure a site and is returned to the camper if site is left acceptable. Other park fees include the dump station. (Pavilion rental fees are also deposited into the Park Designated Fund.)

Boat Launch Fees – Fees taken in at West End Park have rebounded with the ramp open and new piers. .

Firewood Sales –sale of firewood at the campgrounds.

Recreation Program Proceeds – Ice rink rental income.

Youth Center Concessions – Money taken in on concession sales at the skating rink.

Sidewalk Repairs – These are payments received by the City for replacing individuals' sidewalks and charging costs back to the property owner.

Equipment Rental – No other governmental entities expected to rent our equipment this year.

Material Sales – Any excess materials sold to private contractors.

Intergovernmental Charges for Services:

Fire and Ambulance Contracts – These payments are received from the Towns of Barksdale, Bayview and

Washburn for City Fire and Ambulance services. Increase based on Consumer Price Index. Barksdale paid capital costs for the new ambulance and brush truck in full. Bayview and Washburn on fourth year of five-year plan.

Landfill Long Term Maintenance – Funds received from the Towns of Bayview and Washburn for the annual mandated inspection of test wells at the old landfill.

Other Financing Sources:

Interest on Investments – This is interest that the City receives on its invested reserve funds. In 2007, the City was getting nearly \$40,000 of interest revenue with the same amount of money in the bank. Interest rates fell off a cliff a couple years ago. Interest rates are rebounding, hence the increase.

Rent – Rent of City buildings.

Property Sales – No revenue should ever be anticipated from property sales because the City cannot predict or anticipate that property will be sold. There are few properties left to sell too.

Sale of City Equipment – These are proceeds from the sale of used City equipment.

Insurance Recoveries – A refund that the City typically receives from its insurance carrier from the insurance company dividends. This amount varies wildly, so we should not expect to receive large amounts each year.

Donations – Money received for various causes.

Miscellaneous Revenues – Includes fees received from certification letters sent by the Clerk for property sales, and miscellaneous revenues such as street repaving fees for utility connections. 2022 was abnormally high.

Garnishment Revenues – Fees charged to employees for processing additional payroll withholdings; however, no fee is currently in place to do this at this time.

Transfers from Other Funds:

Transfer from General Fund – This use of our savings is up from last year, but will still keep the fund balance at 20 percent of the operating budget. Ideally, that figure should be in the 20 to 25 percent range.

Transfer from ACT 102 – These are funds received for one-time expenditures for the Ambulance Service. The same dollar amount is indicated on the expenditure side.

Transfer from Storm Water – At the moment, the Stormwater Utility does not have the funds to repay the General Fund.

Expenses:

General Government:

Council Per Diem/ FICA – Council wages for meetings. Proposed to increase the per-diem to \$125 for Council

meetings and \$75 for Committee meetings (Personnel/Finance, Plan Commission, Housing Authority, Zoning Board of Appeals). The County funds the Housing Authority \$75 per meeting, and there has been a disparity for many years. The increase would not go into effect for elected officials until after their current term ends.

Mayor Salary – Reflects 2 percent increase per Council action on February 8, 2016.

Mayor Retirement – Current Mayor is part of retirement system, so contribution is mandatory.

Pub. Fees Newspaper Adv. – Covers all general advertisements and legal notices that must be published by law. Amount decreased to reflect actual.

Attorney – Covers expenses related to the City Attorney contract.

Legal Contingency – This is the amount budgeted for the labor attorney. There are many issues besides labor negotiations that may come up that would require attorney assistance.

Municipal Code Services – Charges to codify all ordinance amendments approved (except zoning).

Administrator Salary/Benefits – Salary reflects 75 percent of total wage for administrator. I have allocated the percentage of wages to various portions of the budget due to changes in operations, tasks, and time spent in various areas. This keeps, as accurately as reasonably possible, a true account of costs for particular areas. All full-time and permanent part-time staff have a proposed four (4%) percent wage increase proposed in this budget except for police which is based on the contract. Health insurance is projected to increase by 14 percent, and I should have actual information soon. Employees contribute 12 percent of the total health insurance rates. The retirement contribution rate for 2024 will be 6.9 percent for general employees which is an increase of one tenth of a percent from last year. The City and the general employees each contribute the same percentage for retirement. Life insurance rates were adjusted throughout the budget.

Administrator Mileage – Mileage amount paid out on an as-used basis at the IRS rate.

City Admin Intern – No funds allocated for an intern.

Clerk Salary/Benefits – Reflects a portion of the Assistant Administrator and Treasurer salaries.

Clerk and Admin Asst. Mileage – Allocation for travel to conferences and trainings for City Hall staff.

Administrative Assistants – Reflects a portion of the Administrative Assistant position. Funded at 60 percent of full-time.

Elections – Reflects wages, materials, and publications for a potential of four elections next year, with an increase to \$13/hr.

Office Dept. Prof. Service – Contracts for software support for city accounting/utility/ambulance billing systems.

Office Computer Supp/Service – Increase for additional protections and upgrades as recommended by our IT consultant.

Computer Contract – For computer technical support. New website ongoing costs and licenses for forthcoming e-mails.

Audit/Accounting Prof. Service – Adjustment to reflect actual costs for accounting and audit services.

Assessment of Property Services – Line adjusted because of reverting back to a maintenance year for assessments.

City Hall Employee Incentives – Line item, also located in Public Works and Library sections, to provide a nominal reward program for employee ideas that benefit the City.

City Hall Telephone – Telephone and Zoom charges. Increased to reflect actual.

City Hall Electric/Heat – Holding the amount anticipating new windows will hold costs down.

City Hall Bldgs. Maint. Repair – Increased to reflect actual.

Custodian – Reflects City Hall portion of costs for half-time custodial position.

Illegal Tax Chargeback – Used for Assessor errors and adjustments.

USDA Spec. Assess. – Special assessments on City-owned property for water/sewer services. All paid up.

Property & Liability Insurance – These costs are spread out over various departments. Total budgeted costs are \$67,521, which is flat.

Fringe Benefits Unemployment – For any potential unemployment payout.

Workman's Compensation – Allocated across departments. Total budgeted costs are \$20,000 to the General Fund, down from last year.

Fringe Flex Benefit Plan – Cost for administering the flex benefit plan and health insurance deductible reimbursement plan.

Public Safety:

Police Salary and Wages – Wage increase of \$3/hr for officers based on negotiated contract.

Police Other Pay – Holiday pay for officers on duty during holidays. Adjusted to reflect trend in use.

Police Dept Shift – Difference in pay from night shift to day shift (negotiated 50 cents)

Police Part-Time – Slight increase to amount, and proposing significant increase in wage to \$26 with in training and \$28 out of training. It is unlikely we will find any part-time officers. Dollar amount used to then off-set any authorized overtime.

Police Retirement – The City's contribution rate will be 14.3 percent which is an increase of 1.1 percent.

Employees will be contributing 6.9 percent.

Police Telephone – Increase to add two cell phones so that each officer will have a phone.

PD Continuing Ed – Conference attendance.

Police Radar – Radar calibration twice a year for three units at \$60 each.

Police Publication Dues – Increased to reflect actual.

Police Gas & Oil – Prices have increased from last year.

Police Operating Supp. – Much of this is for software support.

Fire Dept. Attendant Fees – Allocated based on participation, and increased to keep up wage increase for other staff.

Fire Inspections – \$1,100, twice a year.

Fire Dept. Length of Service – A reward program for volunteer fire fighters. This is not the same retirement system as full-time employees.

Fire Computer Support – Increased for service/program.

Fire Publication Dues – Costs for Bayfield County and State associations. Increase due to previous coding to training.

Fire Vehicle Repair – Increased due to anticipated tire replacements.

Fire Operating Costs – Increased due to supply/gear needs.

Fire Department 2% - Increased to reflect the required amount of expense to maintain eligibility. Can be used for LOSA payment, training, education, and prevention.

Ambulance Salaries – Currently \$13,000 for Director, \$4,000 (\$500 increase) for Assistant Director. Discontinued \$2,000 each for Training Officer, Maintenance Officer, and Secretary as those duties being assumed by full-time staff October 1, 2023.

Ambulance Custodian/Admin – Reflects a portion of Administrative Assistant, Assistant Administrator, an full-time positions. One new full-time position requested. Note that there is a staffing maintenance of effort requirement imposed by the recently approved Shared Revenue legislation. Once we increase, we can not decrease without loss of Shared Revenue.

Ambulance Attendant Fees – Currently, EMTs receive \$3 per hour while on an on-call shift and \$43.60 per an estimated 2-hour call. Proposed rate increase to \$45.34 per call. Overall budget amount decreased due to full-time staff taking a portion of the shifts and not being staffed to the maximum level.

Ambulance Run Report – Account to pay \$10 per report that must be entered into State system for each ambulance run.

Ambulance Length of Service – A reward system for EMTs. This is not the same system as the retirement system for full-time employees.

Ambulance Incentive Pay – This is extra pay for EMTs that take the minimal number of required on-call shifts. Increased to increase the bonus.

Ambulance Billing Contract – Contract with Cvikota for billing services.

Ambulance Telephone – Increase to reflect actual.

Ambulance Electric/Heat – Increased to reflect actual.

Ambulance Radio Maintenance – Increased to reflect actual.

Ambulance Vehicle Repair – Increased to reflect actual. Due to complexity, the ambulance many times needs to go to Lester Prairie, MN for service.

Ambulance Equipment Repairs – Cot maintenance/warranty.

Public Works:

Street Salary/Wages – Allocated portion of salaries for streets, and all benefits for all public works categories. Some adjustments have occurred with staff changes/re-allocation.

Seasonal Wage (Various) – Total seasonal wages are \$48,780 – an increase of \$3,200. This would fund two LTEs six months each and three seasonal employees June-August. The amount also includes weeds/brush seasonal for 37 weeks of compost site coverage at 8 hrs/week. Rates of pay for seasonals currently are \$13.50/hr for first year and \$14.00/hr for returning, proposed to be \$15.00/hr and \$15.50/hr. LTEs would be \$15.50 and \$16.00 for returning.

Dept Personnel Training & Street Training – To provide training for all department personnel on various topics, and specific training for street personnel.

Engineering Services – To hire outside engineering consultants.

Garage Telephone – Includes cell phone costs.

Garage Operating Supplies – For items such as coveralls, paper and cleaning supplies, tools, welding rods, oxygen, paint, shovels, rakes, batteries, safety products. Increased for actual costs.

Garage Bldg. Repair & Maint – The Garage will be 13 years old next year.

Weed Brush Equipment Rental – For contract to have brush pile at compost site chipped and removed.

Tree Control Contract Services – Dollars to remove dead or dying trees on City property and public rights-of-way. Increased based on need.

Snow & Ice Materials - More to make sure there are adequate supplies for the winter.

Blacktop Materials – For various street repairs.

Street Signs & Markings – For street signs and painting lines and crosswalks.

Street Machinery Gas & Oil – Increased to reflect increased cost. Could use more. Heavy equipment uses diesel.

Street Equipment Repair – Increase to reflect actual repair costs/priority.

D&A Testing – Random drug and alcohol testing mandated on employees with CDL.

Street Lighting – Cost of street light electricity in the City.

Curb & Gutter – For curb and gutter repairs.

Docks and Harbor Commission – Electricity for coal dock lights.

Solid Waste Contract – Per contract with Republic Services. Increased to reflect costs.

City Commercial Costs – Cost of dumpsters in the city per the agreement with Republic Services.

City Annual Cleanup – City costs for two clean-up days.

Health and Human Services:

Cemetery Salaries & Benefits – An allocation of DPW staff time is charged to these functions.

Culture, Recreation & Education:

Library - Library Board maintains control of the individual line items and how the allocation is spent. At this time, the exact amount of funding to be received from the County next year is unknown. If the City maintains existing or increasing funding levels, the library is eligible for capital improvements grants from the County.

Parks Salary – Allocation of full time DPW staff spent on parks.

Parks Admin. Salary - Allocation of administrative wages to the parks. Benefits were also allocated to Parks.

Parks Skating Rink – Wages for DPW staff maintenance.

Parks/Boat Launch Attendant – Wages for seasonal attendant for monitoring payment at parks and boat launch.

Parks Contracted Service – Contract for cleaning service for campground bathrooms. This includes port-o-

potties at all parks which accounts for the increase.

Parks Electric/Heat – Increased to reflect actual costs.

Parks Cable TV – Cable television/wi-fi costs to campgrounds. Increased based on increased costs for service.

Parks Garbage – Republic garbage service for the parks. Increased to reflect actual.

Launch Repairs/Maintenance – For repairs and maintenance of boat launch area, and portable toilet costs.

Park Sales Tax – Increase to reflect amount of sales tax on proposed revenue.

Parks Walking Trail Expenses – Walking trail repairs/maintenance.

Ice Rink Part-Time Aids – Pay for Ice Rink attendants.

Recreation Golf – Payment for youth golf instruction.

Recreation Tennis – For programs the Tennis Club puts on as well as maintenance of courts.

Recreation Operating Supplies – Pays for concessions, skates, hockey sticks, and other supplies

Celebrations – City allocation to fireworks display and other events.

Homecoming – Budgeted \$1,000 as 2024 is an off year.

Conservation and Development:

Urban Forestry Supplies – For planting trees on City property and public rights-of-way. We need to plan for Memorial Park re-growth.

Public Access TV – Defunct.

Planning Service – For consultation and updating of zoning code with changes.

Economic Development – Annual Chamber dues.

Econ.Dev./Main St. Flowers – Beautification activities on Bayfield Street – five percent of Room Tax revenue. Could be a source for Beautification Ad-Hoc Committee Activities.

Development of City Property – Expenses related to maps, surveys, engineering studies, etc. on any non-TIF District properties that could be used for potential development. (Former WDA allocation)

Vacant Land Fire Protection – Vacant City lands, not part of a specific area or department, which are now being charged the Public Fire Protection fee.

Historic Preservation Commission – For Historic Preservation activities.

BART- Bart requesting first increase in many years. \$500 has been coming out of Bus Shelter Maintenance to sponsor rides to the Big Top each summer. Increased bus maintenance as work needs to be done on shelter by DPW garage.

Paying Agent Charges – Fees associated with making payment on various City borrowings.

Bank Service Charges – Fees charged by the bank.

Room Tax To Chamber – 90% of room tax revenue currently goes to Chamber of Commerce, remainder for administrative expenses and Bayfield Street beautification.

Fund: 100 - GENERAL FUND

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
100-00-41110-000-000	GENERAL PROPERTY TAXES	479,443.56	0.00	685,000.00	685,000.00	0.00
100-00-41150-000-000	MANAGED FOREST LAND	252.96	0.00	250.00	250.00	0.00
100-00-41210-000-000	ROOM TAX	100,306.45	0.00	95,000.00	95,000.00	0.00
100-00-41310-000-000	TAXES FROM MUNICIPAL UTILITY	0.00	0.00	0.00	0.00	0.00
100-00-41320-000-000	TAXES FROM HOUSING AUTHORITY	17,002.29	0.00	17,000.00	17,000.00	0.00
100-00-41800-000-000	INTEREST & PENALTIES ON TAXES	26.19	0.00	30.00	30.00	0.00
100-00-41901-000-000	OMITTED TAXES	201.35	0.00	0.00	0.00	0.00
TAXES		597,232.80	0.00	797,280.00	797,280.00	0.00
100-00-43300-000-000	ARPA LOCAL RECOVERY FUND AID	0.00	0.00	0.00	0.00	0.00
100-00-43410-000-000	SHARED REVENUES	615,729.89	0.00	626,762.00	752,114.00	20.00
100-00-43411-000-000	PERSONAL PROPERTY TAX AID	3,202.45	0.00	3,202.00	3,202.00	0.00
100-00-43412-000-000	EXPENDITURE RESTRAINT	32,414.83	0.00	31,792.00	0.00	-100.00
100-00-43413-000-000	BUSINESS COMPUTER CREDIT	491.56	0.00	492.00	0.00	-100.00
100-00-43414-000-000	STATE MEDICAL TRANSPORT REIMB	13,436.41	0.00	5,500.00	0.00	-100.00
100-00-43415-000-000	CARES ACT	0.00	0.00	0.00	0.00	0.00
100-00-43420-000-000	FIRE INSURANCE	6,404.01	0.00	11,500.00	16,000.00	39.13
100-00-43421-000-000	FIRE DEPARTMENT RECOVERIES	0.00	0.00	0.00	0.00	0.00
100-00-43422-000-000	POLICE DEPARTMENT RECOVERIES	0.00	0.00	0.00	0.00	0.00
100-00-43430-000-000	LAW ENFORCEMENT AIDS	800.00	0.00	1,000.00	1,000.00	0.00
100-00-43431-000-000	PD COUNTER ACT FUND	0.00	0.00	0.00	0.00	0.00
100-00-43520-000-000	PUBLIC SAFETY GRANTS	0.00	0.00	0.00	0.00	0.00
100-00-43521-000-000	STATE AID RECYCLING GRANT	15,438.47	0.00	15,400.00	15,400.00	0.00
100-00-43523-000-000	STATE GRANTS -FIRE	3,291.05	0.00	0.00	0.00	0.00
100-00-43524-000-000	PEFCA TANK REMOVAL GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43525-000-000	MARINA REPAY - COAL DOCK	0.00	0.00	0.00	0.00	0.00
100-00-43526-000-000	STATE GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43527-000-000	URBAN FORESTRY GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43530-000-000	HIGHWAY AIDS	140,473.07	0.00	134,410.00	134,410.00	0.00
100-00-43535-000-000	SAFETY GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43536-000-000	FEMA DISASTER REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
100-00-43537-000-000	FEMA GRANT - FIRE	0.00	0.00	0.00	0.00	0.00
100-00-43540-000-000	STATE AID GRANT CDBG	0.00	0.00	0.00	0.00	0.00
100-00-43610-000-000	OTHER PAYMENTS FOR MUN SERVICE	364.38	0.00	296.00	364.00	22.97
100-00-43611-000-000	WHEDA PAINT & FIX UP GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43612-000-000	VIDEO SERVICE PROVIDER AID	5,069.81	0.00	5,000.00	5,000.00	0.00
100-00-43620-000-000	LIBRARY GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43621-000-000	LIBRARY - CO. GRANT	50,054.00	0.00	53,319.00	62,525.00	17.27
100-00-43622-000-000	COMMUNITY GRANT	5,000.00	0.00	0.00	20,000.00	999.99
100-00-43632-000-000	LIBRARY-CROSS COUNTY GRANT	2,837.77	0.00	2,167.00	383.00	-82.33
100-00-43650-000-000	MFL -STATE AID	7.76	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		895,015.46	0.00	890,840.00	1,010,398.00	13.42
100-00-44110-000-000	LIQUOR LICENSES	5,398.00	0.00	5,000.00	5,000.00	0.00
100-00-44121-000-000	OPERATOR LICENSES	1,820.00	0.00	2,000.00	2,000.00	0.00
100-00-44122-000-000	CIGARETTE LICENSES	150.00	0.00	150.00	150.00	0.00
100-00-44125-000-000	SUNDRY LICENSES	3,233.62	0.00	700.00	1,000.00	42.86
100-00-44200-000-000	CABLE FRANCHISE FEE	21,771.23	0.00	20,000.00	20,000.00	0.00
100-00-44301-000-000	BUILDING PERMITS	6,219.30	0.00	5,000.00	5,000.00	0.00
100-00-44400-000-000	ZONING PERMITS	13,216.78	0.00	2,500.00	5,000.00	100.00
100-00-44420-000-000	VACATING FEES	0.00	0.00	0.00	0.00	0.00
100-00-44421-000-000	LEASE AGREEMENT	100.00	0.00	100.00	100.00	0.00

Recommended Budget

Fund: 100 - GENERAL FUND

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
LICENSES & PERMITS		51,908.93	0.00	35,450.00	38,250.00	7.90
100-00-45110-000-000	COURT PENALTIES AND COSTS	6,774.00	0.00	7,000.00	7,000.00	0.00
100-00-45130-000-000	PARKING VIOLATIONS	2,870.00	0.00	750.00	750.00	0.00
100-00-45131-000-000	MUNICIPAL ORDINANCE VIOLATIONS	0.00	0.00	0.00	0.00	0.00
100-00-45191-000-000	OTHER LAW/ORDINANCE VIOLATIONS	0.00	0.00	0.00	0.00	0.00
FINES, FORFEITURES & PENALTIES		9,644.00	0.00	7,750.00	7,750.00	0.00
100-00-46192-000-000	MAPS & PLATS	0.00	0.00	0.00	0.00	0.00
100-00-46193-000-000	COPY SERVICE	60.75	0.00	200.00	200.00	0.00
100-00-46194-000-000	LOAN FEE	0.00	0.00	0.00	0.00	0.00
100-00-46230-000-000	AMBULANCE FEES	104,833.34	0.00	150,000.00	150,000.00	0.00
100-00-46430-000-000	SOLID WASTE DISPOSAL	0.00	0.00	0.00	0.00	0.00
100-00-46431-000-000	SOLID WASTE DISP-CUSTOMER	141,565.40	0.00	140,000.00	145,000.00	3.57
100-00-46432-000-000	SOLID WASTE DISPOSAL - BAGS	0.00	0.00	0.00	0.00	0.00
100-00-46433-000-000	FEES CHARGED/CITY WIDE CLEANUP	6,101.00	0.00	5,000.00	5,000.00	0.00
100-00-46540-000-000	CEMETERY	6,450.00	0.00	7,000.00	7,000.00	0.00
100-00-46541-000-000	MISC CEMETERY	0.00	0.00	0.00	0.00	0.00
100-00-46542-000-000	CEMETERY LOTS	6,000.00	0.00	2,000.00	2,000.00	0.00
100-00-46550-000-000	DOG LICENSE FEES	246.00	0.00	400.00	400.00	0.00
100-00-46720-000-000	PARK FEES - WEST END	147,815.00	0.00	140,000.00	155,000.00	10.71
100-00-46721-000-000	CAMP FEES - MEMORIAL	125,372.00	0.00	120,000.00	130,000.00	8.33
100-00-46722-000-000	SHOWERS	5,574.56	0.00	5,000.00	5,000.00	0.00
100-00-46723-000-000	OTHER PARK FEES	2,011.00	0.00	700.00	700.00	0.00
100-00-46724-000-000	SEASONAL SECURITY DEPOSIT	0.00	0.00	0.00	0.00	0.00
100-00-46725-000-000	BOAT LAUNCH FEES	6,033.00	0.00	7,000.00	7,000.00	0.00
100-00-46726-000-000	FIRE WOOD SALES	6,250.00	0.00	6,000.00	6,000.00	0.00
100-00-46743-000-000	RECREATION PROGRAM PROCEEDS	465.00	0.00	300.00	300.00	0.00
100-00-46744-000-000	RECREATION-TENNIS PARTNERSHIP	0.00	0.00	0.00	0.00	0.00
100-00-46745-000-000	Y.C. CONCESSIONS	2,121.61	0.00	1,000.00	1,000.00	0.00
100-00-46790-000-000	SIDEWALK REPAIRS	0.00	0.00	0.00	0.00	0.00
100-00-46901-000-000	EQUIPMENT RENTAL	190.55	0.00	0.00	0.00	0.00
100-00-46902-000-000	MATERIAL SALES	0.00	0.00	0.00	0.00	0.00
100-00-46903-000-000	LABOR FOR PRIVATE WORK	179.15	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		561,268.36	0.00	584,600.00	614,600.00	5.13
100-00-47321-000-000	FIRE CONTRACTS	65,055.12	0.00	62,025.00	64,692.00	4.30
100-00-47322-000-000	AMBULANCE CONTRACTS	113,120.80	0.00	123,867.00	129,194.00	4.30
100-00-47323-000-000	TOWNSHIP SHARE P & I	18,347.77	0.00	18,348.00	18,348.00	0.00
100-00-47324-000-000	LAW SVC - OTHER LOCAL GOVTS	0.00	0.00	0.00	0.00	0.00
100-00-47341-000-000	LANDFILL LONG-TERM MNTNCE	575.00	0.00	340.00	340.00	0.00
INTERGOVT CHARGES FOR SERVICES		197,098.69	0.00	204,580.00	212,574.00	3.91
100-00-48100-000-000	INTEREST ON INVESTMENTS	3,459.74	0.00	1,200.00	20,000.00	999.99
100-00-48111-000-000	INTEREST ON LATE PAYMENTS	0.00	0.00	0.00	0.00	0.00
100-00-48112-000-000	INTEREST FROM WWSU	0.00	0.00	0.00	0.00	0.00
100-00-48115-000-000	HARBOR INTEREST REPAY	0.00	0.00	0.00	0.00	0.00
100-00-48200-000-000	RENT	50.00	0.00	0.00	0.00	0.00
100-00-48300-000-000	PROPERTY SALES	7,580.00	0.00	0.00	0.00	0.00
100-00-48303-000-000	SALE OF CITY EQT	2,525.00	0.00	1,000.00	1,000.00	0.00
100-00-48400-000-000	INSURANCE RECOVERIES	0.00	0.00	2,000.00	2,000.00	0.00
100-00-48401-000-000	INSURANCE AUDIT ADJUSTMENTS	8,849.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

		2022	2023	2023	2024	
Account Number		Actual	Projected	2023	Proposed	% Change
		Year-End	Year-End	Budget	Budget	In Budget
100-00-48402-000-000	INSURANCE RECOVERIES OTHER	0.00	0.00	0.00	0.00	0.00
100-00-48403-000-000	DAMAGED PROPERTY RECOVERIES	0.00	0.00	0.00	0.00	0.00
100-00-48500-000-000	DONATIONS	200.00	0.00	1,000.00	1,000.00	0.00
100-00-48501-000-000	FIRE DEPT. DONATION	0.00	0.00	0.00	0.00	0.00
100-00-48502-000-000	DONATIONS - Non Gov. GRANT	0.00	0.00	0.00	0.00	0.00
100-00-48503-000-000	DONATIONS-H.P.C	0.00	0.00	0.00	0.00	0.00
100-00-48504-000-000	LIBRARY - DONATIONS	0.00	0.00	0.00	0.00	0.00
100-00-48505-000-000	AMBULANCE DONATIONS	2,500.00	0.00	0.00	0.00	0.00
100-00-48600-000-000	MISCELLANEOUS REVENUES	12,260.59	0.00	3,500.00	3,500.00	0.00
100-00-48601-000-000	MISC.-LIBRARY	0.00	0.00	0.00	0.00	0.00
100-00-48605-000-000	MISC. ZONING	0.00	0.00	0.00	0.00	0.00
100-00-48901-000-000	GARNISHMENT REVENUES	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		37,424.33	0.00	8,700.00	27,500.00	216.09
100-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00
100-00-49101-000-000	TRAN. FROM DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-49102-000-000	TRANS. FROM CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00
100-00-49210-000-000	TRANSFER FROM GENERAL FUND	0.00	0.00	247,104.00	260,968.00	5.61
100-00-49211-000-000	TRANSFER FROM ATHLETIC FIELD	0.00	0.00	0.00	0.00	0.00
100-00-49221-000-000	TRANSFER FROM MARINA OPERATION	0.00	0.00	0.00	0.00	0.00
100-00-49222-000-000	TRANSFER FROM ECONOMIC DEVEL	0.00	0.00	0.00	0.00	0.00
100-00-49223-000-000	TRANSFER FROM TAX INCREMENT	0.00	0.00	0.00	0.00	0.00
100-00-49224-000-000	TRANSFER FROM CEM PERP CARE	0.00	0.00	0.00	0.00	0.00
100-00-49225-000-000	TRANSFER FROM PARK OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-49226-000-000	TRANSFER FROM ACT 102	0.00	0.00	5,000.00	5,000.00	0.00
100-00-49227-000-000	TRANSFER FROM REFUSE FUND	0.00	0.00	0.00	0.00	0.00
100-00-49228-000-000	TRANS. FROM PD CRIME PREVENTIO	0.00	0.00	0.00	0.00	0.00
100-00-49229-000-000	TRANSFER FROM COMMUNITY DEV.	0.00	0.00	0.00	0.00	0.00
100-00-49230-000-000	TRANSFER FROM DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-49231-000-000	TRANSFER FROM LEGION PARK	0.00	0.00	0.00	0.00	0.00
100-00-49241-000-000	TRANSFER FROM WATERFRONT DEV	0.00	0.00	0.00	0.00	0.00
100-00-49242-000-000	TRANSFER FROM PUBLIC FAC. FUND	0.00	0.00	0.00	0.00	0.00
100-00-49243-000-000	TRANSFER FROM SKATE BOARD FUND	0.00	0.00	0.00	0.00	0.00
100-00-49244-000-000	TRANSFER FROM WWSU	0.00	0.00	0.00	0.00	0.00
100-00-49245-000-000	TRANSFER FROM BOAT LAUNCH	0.00	0.00	0.00	0.00	0.00
100-00-49246-000-000	TRANSFER FROM CIVIC CENTER	0.00	0.00	0.00	0.00	0.00
100-00-49247-000-000	TRANSFER FROM STORMWATER	0.00	0.00	40,000.00	0.00	-100.00
100-00-49300-551-323	F/C BAL. LIBRARY	0.00	0.00	0.00	0.00	0.00
100-00-49400-000-000	SALES OF GENERAL FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
100-00-49450-000-000	TRANSFER FROM FUND 450	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM OTHER FUNDS		0.00	0.00	292,104.00	265,968.00	-8.95
Total Revenues		2,349,592.57	0.00	2,821,304.00	2,974,320.00	5.42

Fund: 100 - GENERAL FUND

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
100-00-51101-000-000	COUNCIL	0.00	0.00	0.00	0.00	0.00
100-00-51101-111-000	COUNCIL PER DIEM	8,405.00	0.00	13,650.00	13,650.00	0.00
100-00-51101-151-000	COUNCIL FICA	643.00	0.00	1,044.00	1,044.00	0.00
100-00-51101-152-000	COUNCIL RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51101-158-000	COUNCIL WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51101-299-000	COUNCIL CONTINUING EDUCATION	272.44	0.00	750.00	750.00	0.00
100-00-51101-311-000	COUNCIL SUPPLIES	0.00	0.00	0.00	0.00	0.00
COUNCIL		9,320.44	0.00	15,444.00	15,444.00	0.00
100-00-51102-000-000	MAYOR	0.00	0.00	0.00	0.00	0.00
100-00-51102-110-000	MAYOR SALARY	9,288.09	0.00	9,474.00	9,663.00	1.99
100-00-51102-151-000	MAYOR FICA	710.58	0.00	725.00	739.00	1.93
100-00-51102-152-000	MAYOR RETIREMENT	603.49	0.00	644.00	667.00	3.57
100-00-51102-155-000	MAYOR LIFE INSURANCE	0.00	0.00	8.00	8.00	0.00
100-00-51102-158-000	MAYOR WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51102-297-000	MAYOR ENTERTAINMENT	134.24	0.00	500.00	500.00	0.00
100-00-51102-299-000	MAYOR CONTINUING EDUCATION	1,551.35	0.00	3,000.00	3,000.00	0.00
100-00-51102-311-000	MAYOR OFFICE SUPPLIES/EQUIP.	125.00	0.00	200.00	200.00	0.00
100-00-51102-312-000	MAYOR PROJECTS	0.00	0.00	0.00	0.00	0.00
MAYOR		12,412.75	0.00	14,551.00	14,777.00	1.55
100-00-51103-000-000	PUBLICATION FEES	0.00	0.00	0.00	0.00	0.00
100-00-51103-322-000	PUB. FEES NEWS PAPER ADV.	5,171.28	0.00	12,000.00	12,000.00	0.00
100-00-51103-323-000	PUBL. FEES NEWSLETTER	0.00	0.00	0.00	0.00	0.00
PUBLICATION FEES		5,171.28	0.00	12,000.00	12,000.00	0.00
100-00-51301-000-000	ATTORNEY	0.00	0.00	0.00	0.00	0.00
100-00-51301-210-000	ATTORNEY PROF. SERVICE	29,355.82	0.00	31,000.00	31,000.00	0.00
ATTORNEY		29,355.82	0.00	31,000.00	31,000.00	0.00
100-00-51302-000-000	LEGAL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
100-00-51302-210-000	LEGAL CONTINGENCY PROF. SERVIC	1,540.00	0.00	10,000.00	10,000.00	0.00
LEGAL CONTINGENCY		1,540.00	0.00	10,000.00	10,000.00	0.00
100-00-51303-000-000	MUNICIPAL CODE	0.00	0.00	0.00	0.00	0.00
100-00-51303-210-000	MUNICIPAL CODE PROF. SERVICES	492.25	0.00	2,500.00	2,500.00	0.00
MUNICIPAL CODE		492.25	0.00	2,500.00	2,500.00	0.00
100-00-51304-000-000	PROFESSIONAL CONSULTANT	0.00	0.00	0.00	0.00	0.00
100-00-51304-210-000	PROF. CONSULTANT SERVICES	0.00	0.00	0.00	0.00	0.00
PROFESSIONAL CONSULTANT		0.00	0.00	0.00	0.00	0.00
100-00-51410-000-000	CITY ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00
100-00-51410-110-000	CITY ADMINISTRATOR SALARY	61,526.51	0.00	67,357.00	70,051.00	4.00
100-00-51410-112-000	CITY ADMINISTRATOR MILEAGE	679.25	0.00	1,380.00	1,380.00	0.00
100-00-51410-113-000	CITY ADMINISTRATOR-LONGEVITY	209.25	0.00	223.00	236.00	5.83
100-00-51410-151-000	CITY ADMINISTRATOR FICA	4,602.50	0.00	5,170.00	5,377.00	4.00
100-00-51410-152-000	CITY ADMINISTRATOR RETIREMENT	3,979.01	0.00	4,595.00	4,850.00	5.55
100-00-51410-154-000	CITY ADMINISTRATOR HEALTH INS.	6,502.97	0.00	6,968.00	7,944.00	14.01
100-00-51410-155-000	CITY ADMINISTRATOR LIFE INS.	17.52	0.00	18.00	18.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
100-00-51410-158-000	CITY ADMIN. WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-51410-159-000	CITY ADMINISTRATOR ICI	0.00	0.00	169.00	176.00	4.14
100-00-51410-294-000	CITY ADMIN. COMPUTER SUPP/SERV	371.94	0.00	500.00	500.00	0.00
100-00-51410-297-000	CITY ADM. ENTERTAINMENT	0.00	0.00	300.00	300.00	0.00
100-00-51410-299-000	CITY ADMIN. CONTINUING EDUC	1,066.00	0.00	2,000.00	2,000.00	0.00
100-00-51410-311-000	CITY ADMIN OFFICE SUPPLIES	0.00	0.00	200.00	200.00	0.00
100-00-51410-321-000	CITY ADMIN PUBLICATIONS DUES	545.13	0.00	1,000.00	1,000.00	0.00
100-00-51410-323-000	CITY ADMIN INTERN	0.00	0.00	0.00	0.00	0.00
100-00-51410-324-000	CITY ADMIN-SOLICITATION	0.00	0.00	0.00	0.00	0.00
100-00-51410-820-000	CITY ADMIN MOVING EXPENSE	0.00	0.00	0.00	0.00	0.00
CITY ADMINISTRATOR		79,500.08	0.00	89,880.00	94,032.00	4.62
100-00-51420-000-000	CLERK	0.00	0.00	0.00	0.00	0.00
100-00-51420-110-000	CLERK SALARY(2)	84,026.14	0.00	89,988.00	93,588.00	4.00
100-00-51420-111-000	CLERK PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-51420-112-000	CLERK MILEAGE	0.00	0.00	1,500.00	1,500.00	0.00
100-00-51420-113-000	CLERK LONGEVITY	355.47	0.00	355.00	370.00	4.23
100-00-51420-151-000	CLERK FICA	6,141.76	0.00	6,911.00	7,188.00	4.01
100-00-51420-152-000	CLERK RETIREMENT	5,370.58	0.00	6,143.00	6,483.00	5.53
100-00-51420-154-000	CLERK HEALTH INSURANCE	22,959.74	0.00	24,058.00	27,426.00	14.00
100-00-51420-155-000	CLERK LIFE INSURANCE	64.56	0.00	65.00	65.00	0.00
100-00-51420-158-000	CLERK WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-51420-159-000	CLERK ICI	0.00	0.00	226.00	235.00	3.98
GENERAL & ADMIN. SALARY		118,918.25	0.00	129,246.00	136,855.00	5.89
100-00-51422-000-000	ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00	0.00
100-00-51422-110-000	ADMIN. ASSISTANT SALARY	3,898.09	0.00	4,329.00	4,511.00	4.20
100-00-51422-111-000	ADMIN. ASSISTANT PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-51422-112-000	ADMIN ASSISTANT MILEAGE	0.00	0.00	500.00	500.00	0.00
100-00-51422-113-000	ADMIN. ASSISTANT LONGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-51422-151-000	ADMIN. ASSISTANT FICA	481.66	0.00	331.00	345.00	4.23
100-00-51422-152-000	ADMIN. ASSISTANT RETIREMENT	251.90	0.00	294.00	311.00	5.78
100-00-51422-154-000	ADMIN. ASSISTANT HEALTH INS	2,417.00	0.00	360.00	360.00	0.00
100-00-51422-155-000	ADMIN. ASSISTANT LIFE INS.	3.45	0.00	1.00	4.00	300.00
100-00-51422-157-000	ADMIN. ASSISTANT UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
100-00-51422-158-000	ADMIN. ASSISTANT WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51422-159-000	ADMIN. ASSISTANT ICI	0.00	0.00	11.00	11.00	0.00
ADMINISTRATIVE ASSISTANT		7,052.10	0.00	5,826.00	6,042.00	3.71
100-00-51440-000-000	ELECTIONS	0.00	0.00	0.00	0.00	0.00
100-00-51440-110-000	ELECTIONS SALARIES	4,416.00	0.00	2,400.00	5,000.00	108.33
100-00-51440-112-000	ELECTIONS MILEAGE	0.00	0.00	200.00	200.00	0.00
100-00-51440-116-000	ELECTIONS INTER DEPT. LABOR	0.00	0.00	0.00	0.00	0.00
100-00-51440-151-000	ELECTIONS FICA	0.00	0.00	0.00	0.00	0.00
100-00-51440-152-000	ELECTIONS RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51440-154-000	ELECTIONS HEALTH INS	0.00	0.00	0.00	0.00	0.00
100-00-51440-155-000	ELECTIONS LIFE INS.	0.00	0.00	0.00	0.00	0.00
100-00-51440-158-000	ELECTIONS WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51440-159-000	ELECTIONS ICI	0.00	0.00	0.00	0.00	0.00
100-00-51440-299-000	ELECTIONS TRAINING	408.00	0.00	300.00	300.00	0.00
100-00-51440-311-000	ELECTION SUPPLIES	1,193.61	0.00	2,100.00	2,100.00	0.00
100-00-51440-321-000	ELECTION PUBLICATION DUES	711.68	0.00	500.00	500.00	0.00

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Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
100-00-51440-322-000	ELECTIONS NEWSPAPER ADV.	1,030.00	0.00	1,000.00	1,000.00	0.00
100-00-51440-342-000	ELECTIONS EQT. REPAIRS & MAINT	0.00	0.00	2,000.00	2,000.00	0.00
100-00-51440-810-000	ELECTION OUTLAY	0.00	0.00	0.00	0.00	0.00
ELECTIONS		7,759.29	0.00	8,500.00	11,100.00	30.59
100-00-51450-000-000	OFFICE DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-51450-191-000	OFFICE DEPART. PERSONNEL TRAIN	2,432.44	0.00	4,000.00	4,000.00	0.00
100-00-51450-210-000	OFFICE DEPART PROF. SERVICE	173.98	0.00	4,650.00	4,650.00	0.00
100-00-51450-294-000	OFFICE COMPUTER SUPP/SERVICE	835.33	0.00	2,500.00	7,500.00	200.00
100-00-51450-295-000	OFFICE COPY MACHINE MAINT.	1,904.73	0.00	3,500.00	3,500.00	0.00
100-00-51450-311-000	OFFICE DEPART. SUPPLIES	1,727.61	0.00	4,000.00	4,000.00	0.00
100-00-51450-312-000	OFFICE DEPARTMENT POSTAGE	5,304.47	0.00	6,000.00	6,000.00	0.00
100-00-51450-313-000	OFFICE COPY MACHINE SUPPLIES	856.16	0.00	1,000.00	1,000.00	0.00
100-00-51450-321-000	OFFICE DEPART PUBLICATION DUES	2,065.82	0.00	2,000.00	2,250.00	12.50
100-00-51450-810-000	OFFICE DEPART CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-51450-820-000	OFFICE DEPART CAPITAL IMPROV	0.00	0.00	0.00	0.00	0.00
OFFICE DEPARTMENT		15,300.54	0.00	27,650.00	32,900.00	18.99
100-00-51451-000-000	COMPUTER CONTRACT	0.00	0.00	0.00	0.00	0.00
100-00-51451-210-000	COMPUTER CONTRACT/SERVICES	3,635.50	0.00	9,300.00	10,000.00	7.53
COMPUTER		3,635.50	0.00	9,300.00	10,000.00	7.53
100-00-51510-000-000	AUDIT/ACCOUNTING	0.00	0.00	0.00	0.00	0.00
100-00-51510-210-000	AUDIT/ACCOUNTING PROF. SERVICE	20,000.00	0.00	21,000.00	21,500.00	2.38
AUDIT/ACCOUNTING		20,000.00	0.00	21,000.00	21,500.00	2.38
100-00-51530-000-000	ASSESSMENT OF PROPERTY	0.00	0.00	0.00	0.00	0.00
100-00-51530-210-000	ASSESS. OF PROPERTY PROF. SERV	13,261.37	0.00	0.00	14,500.00	999.99
ASSESSMENT OF PROPERTY		13,261.37	0.00	0.00	14,500.00	999.99
100-00-51531-000-000	REASSESSMENT OF PROPERTY	0.00	0.00	0.00	0.00	0.00
100-00-51531-210-000	REASSESS. OF PROP. PROF. SERV	0.00	0.00	53,450.00	0.00	-100.00
REASSESSMENT OF PROPERTY		0.00	0.00	53,450.00	0.00	-100.00
100-00-51601-000-000	CITY HALL	0.00	0.00	0.00	0.00	0.00
100-00-51601-110-000	CITY HALL SALARY	0.00	0.00	0.00	0.00	0.00
100-00-51601-116-000	CITY HALL SUMMER YOUTH LABOR	0.00	0.00	0.00	0.00	0.00
100-00-51601-151-000	CITY HALL FICA	0.00	0.00	0.00	0.00	0.00
100-00-51601-152-000	CITY HALL RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51601-158-000	CITY HALL WORMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-51601-194-000	CITY HALL EMPLOYEE INCENTIVES	194.53	0.00	200.00	200.00	0.00
100-00-51601-221-000	CITY HALL TELEPHONE	7,692.52	0.00	7,000.00	8,000.00	14.29
100-00-51601-222-000	CITY HALL ELECTRICITY/HEAT	8,143.69	0.00	9,000.00	9,000.00	0.00
100-00-51601-223-000	CITY HALL WATER & SEWER	1,818.37	0.00	2,000.00	2,000.00	0.00
100-00-51601-224-000	CITY HALL STORM WATER	226.80	0.00	250.00	250.00	0.00
100-00-51601-341-000	CITY HALL OPERATING SUPPLIES	2,184.03	0.00	2,500.00	2,500.00	0.00
100-00-51601-342-000	CITY HALL EQT. REPAIRS & MAINT	685.00	0.00	1,500.00	1,500.00	0.00
100-00-51601-350-000	CITY HALL BLDGS. MAINT.-REPAIR	9,183.41	0.00	3,000.00	4,000.00	33.33
100-00-51601-810-000	CITY HALL CAPTIAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-51601-820-000	CITY HALL CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00

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Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
CITY HALL		30,128.35	0.00	25,450.00	27,450.00	7.86
100-00-51602-000-000	CUSTODIAN	0.00	0.00	0.00	0.00	0.00
100-00-51602-110-000	CUSTODIAN SALARY	18,380.07	0.00	10,701.00	11,129.00	4.00
100-00-51602-113-000	CUSTODIAN LOGEVITY	69.30	0.00	0.00	0.00	0.00
100-00-51602-151-000	CUSTODIAN FICA	1,410.42	0.00	819.00	851.00	3.91
100-00-51602-152-000	CUSTODIAN RETIREMENT	1,199.49	0.00	728.00	768.00	5.49
100-00-51602-154-000	CUSTODIAN HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-51602-155-000	CUSTODIAN LIFE INSURANCE	3.38	0.00	1.00	2.00	100.00
100-00-51602-158-000	CUSTODIAN WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51602-159-000	CUSTODIAN ICI	0.00	0.00	27.00	28.00	3.70
CUSTODIAN		21,062.66	0.00	12,276.00	12,778.00	4.09
100-00-51910-000-000	TAX REFUND/ADJSTMENTS	0.00	0.00	0.00	0.00	0.00
TAX REFUND/ADJSTMENTS		0.00	0.00	0.00	0.00	4.09
100-00-51912-000-000	ILLEGAL TAX CHARGEBACK	0.00	0.00	500.00	500.00	0.00
ILLEGAL TAX CHARGEBACK		0.00	0.00	500.00	500.00	0.00
100-00-51913-000-000	USDA SPEC. ASSESS. CITY PROP.	0.00	0.00	0.00	0.00	0.00
SPEC. ASSESS. ON CITY PROPERTY		0.00	0.00	0.00	0.00	0.00
100-00-51930-000-000	PROPERTY & LIABILITY INS	117.50	0.00	10,000.00	10,000.00	0.00
100-00-51930-210-000	INSURANCE CONSULTANT	0.00	0.00	0.00	0.00	0.00
INSURANCE		117.50	0.00	10,000.00	10,000.00	0.00
100-00-51931-152-000	RETIREMENT SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-51931-157-000	FRINGE BENEFITS UNEMPLOYMENT	0.00	0.00	500.00	500.00	0.00
100-00-51931-158-000	FRINGE BENEFITS WORKMENS COMP	0.00	0.00	1,500.00	500.00	-66.67
100-00-51931-159-000	FRINGE FLEX BENEFIT PLAN	1,412.03	0.00	2,000.00	2,000.00	0.00
FRINGE BENEFITS		1,412.03	0.00	4,000.00	3,000.00	-25.00
GENERAL GOVERNMENT		376,440.21	0.00	482,573.00	466,378.00	-3.36
100-00-52101-000-000	POLICE DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-52101-110-000	PD CHIEF SALARY	74,883.68	0.00	74,286.00	82,264.00	10.74
100-00-52101-111-000	POLICE PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-52101-112-000	POLICE MILEAGE	0.00	0.00	0.00	0.00	0.00
100-00-52101-113-000	POLICE DEPARTMENT LONGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-52101-114-000	POLICE DEPARTMENT SEVERANCE	0.00	0.00	0.00	0.00	0.00
100-00-52101-115-000	PD ASSISTANT CHIEF SALARY	63,448.50	0.00	64,521.00	71,450.00	10.74
100-00-52101-120-000	POLICE OFFICER BASE SALARY	179,611.08	0.00	178,381.00	197,539.00	10.74
100-00-52101-121-000	POLICE PART TIME OFFICERS	0.00	0.00	0.00	0.00	0.00
100-00-52101-123-000	POLICE DEPART LONGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-52101-124-000	POLICE DEPARTMENT SHIFT	836.49	0.00	1,000.00	1,500.00	50.00
100-00-52101-125-000	POLICE DEPARTMENT OTHER PAY	327.00	0.00	3,004.00	2,000.00	-33.42
100-00-52101-126-000	POLICE DEPART SPECIAL EVENT	0.00	0.00	0.00	0.00	0.00
100-00-52101-128-000	POLICE DEPARTMENT PART TIME	0.00	0.00	7,500.00	10,000.00	33.33
100-00-52101-151-000	POLICE DEPARTMENT FICA	24,203.86	0.00	25,260.00	27,904.00	10.47
100-00-52101-152-000	POLICE DEPARTMENT RETIREMENT	38,172.57	0.00	42,265.00	50,705.00	19.97

Fund: 100 - GENERAL FUND

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
100-00-52101-154-000	POLICE DEPARTMENT HEALTH INS	59,599.58	0.00	62,572.00	70,212.00	12.21
100-00-52101-155-000	POLICE DEPARTMENT LIFE INS	80.36	0.00	83.00	83.00	0.00
100-00-52101-157-000	POLICE DEPARTMENT UNEMPLOYMENT	0.00	0.00	600.00	600.00	0.00
100-00-52101-158-000	POLICE DEPARTMENT WORKMENS COM	9,000.00	0.00	9,000.00	5,000.00	-44.44
100-00-52101-159-000	POLICE DEPARTMENT ICI	0.00	0.00	800.00	886.00	10.75
100-00-52101-160-000	PD LIABILITY INSURANCE	7,600.00	0.00	7,600.00	7,600.00	0.00
100-00-52101-191-000	POLICE PERSONNEL TRAINING	2,717.01	0.00	5,000.00	5,000.00	0.00
100-00-52101-192-000	POLICE DEPARTMENT UNIFORMS	1,725.44	0.00	4,000.00	4,000.00	0.00
100-00-52101-221-000	POLICE DEPARTMENT TELEPHONE	5,398.72	0.00	5,000.00	6,000.00	20.00
100-00-52101-291-000	POLICE RADIO MAINTENANCE	287.50	0.00	1,500.00	1,500.00	0.00
100-00-52101-292-000	POLICE DEPARTMENT RADAR	120.00	0.00	360.00	360.00	0.00
100-00-52101-299-000	PD CONTINUING EDUCATION	946.70	0.00	1,000.00	1,500.00	50.00
100-00-52101-311-000	POLICE OFFICE SUPPLIES	1,006.73	0.00	2,000.00	2,000.00	0.00
100-00-52101-312-000	POLICE DEPARTMENT POSTAGE	58.05	0.00	150.00	150.00	0.00
100-00-52101-321-000	POLICE PUBLICATION DUES	150.00	0.00	100.00	150.00	50.00
100-00-52101-331-000	POLICE GAS & OIL VEHICLES	12,219.94	0.00	14,000.00	14,000.00	0.00
100-00-52101-332-000	POLICE VEHICAL REPAIR & MAINT	2,428.73	0.00	4,500.00	4,500.00	0.00
100-00-52101-341-000	POLICE DEPART OPERATING SUPP	12,069.08	0.00	8,000.00	8,000.00	0.00
100-00-52101-342-000	POLICE EQT. REPAIRS & MAINT	940.56	0.00	1,500.00	1,500.00	0.00
100-00-52101-344-000	POLICE DEPART INVESTIGATIONS	0.00	0.00	0.00	0.00	0.00
100-00-52101-810-000	POLICE DEPART CAPTIAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-52101-820-000	POLICE DEPART CAPITAL IMPROV	0.00	0.00	0.00	0.00	0.00
100-00-52101-830-000	POLICE DEPT GRANT EXPENSES	0.00	0.00	0.00	0.00	0.00
POLICE DEPARTMENT		497,831.58	0.00	523,982.00	576,403.00	10.00
100-00-52102-000-000	LICENSE INVESTIGATION FEE	0.00	0.00	0.00	0.00	0.00
LICENSE INVESTIGATION FEE		0.00	0.00	0.00	0.00	10.00
100-00-52103-000-000	PD COUNTERACT FUND	0.00	0.00	0.00	0.00	0.00
PD COUNTERACT FUND		0.00	0.00	0.00	0.00	10.00
100-00-52201-000-000	FIRE DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-52201-110-000	FIRE DEPARTMENT SALARY	6,500.00	0.00	6,500.00	6,500.00	0.00
100-00-52201-115-000	FD ASSISTANT CHIEF'S SALARY(2)	3,500.00	0.00	3,500.00	3,500.00	0.00
100-00-52201-122-000	FIRE DEPARTMENT ATTENDANT FEES	18,612.00	0.00	20,000.00	21,000.00	5.00
100-00-52201-151-000	FIRE DEPARTMENT FICA	1,566.81	0.00	2,356.00	2,563.00	8.79
100-00-52201-152-000	FIRE DEPARTMENT RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-52201-156-000	FIRE DEPART LENGTH OF SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-52201-157-000	FIRE DEPARTMENT UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
100-00-52201-158-000	FIRE DEPARTMENT WORKMENS COMP	3,000.00	0.00	3,000.00	2,000.00	-33.33
100-00-52201-160-000	FD LIABILITY INSURANCE	12,800.00	0.00	12,800.00	12,800.00	0.00
100-00-52201-191-000	FIRE DEPART PERSONNEL TRAINING	480.00	0.00	2,000.00	2,000.00	0.00
100-00-52201-192-000	FIRE DEPART INCENTIVE PAY	2,042.47	0.00	2,100.00	2,100.00	0.00
100-00-52201-193-000	FIRE DEPARTMENT INSPECTION	2,500.00	0.00	2,500.00	2,500.00	0.00
100-00-52201-221-000	FIRE DEPARTMENT TELEPHONE	1,266.82	0.00	1,000.00	1,000.00	0.00
100-00-52201-222-000	FIRE DEPART ELECTRICITY/HEAT	5,138.44	0.00	5,000.00	5,000.00	0.00
100-00-52201-223-000	FIRE DEPARTMENT WATER & SEWER	852.31	0.00	800.00	800.00	0.00
100-00-52201-224-000	FIRE DEPARTMENT STORM WATER	418.68	0.00	419.00	419.00	0.00
100-00-52201-291-000	FIRE DEPART RADIO MAIN/SAFTEY	1,994.64	0.00	2,000.00	2,000.00	0.00
100-00-52201-294-000	FIRE DEPART COMPUTER SUPP/SERV	1,415.88	0.00	1,000.00	1,500.00	50.00
100-00-52201-321-000	FIRE DEPART PUBLICATION DUES	0.00	0.00	400.00	800.00	100.00
100-00-52201-331-000	FIRE DEPART GAS & OIL VEHICLES	2,926.56	0.00	3,000.00	3,000.00	0.00

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Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
100-00-52201-332-000	FIRE DEPART VEH REPAIR & MAINT	11,811.60	0.00	5,000.00	7,000.00	40.00
100-00-52201-341-000	FIRE DEPART OPERATING SUPPLIES	7,113.18	0.00	5,000.00	7,000.00	40.00
100-00-52201-352-000	FIRE DEPARTMENT 2% EXPENSES	12,121.52	0.00	11,500.00	11,500.00	0.00
100-00-52201-810-000	FIRE DEPART CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-52201-820-000	FIRE DEPARTMENT CAPITAL IMPROV	0.00	0.00	0.00	0.00	0.00
100-00-52201-830-000	FIRE DEPARTMENT GRANT EXPENSES	0.00	0.00	0.00	0.00	0.00
FIRE		96,060.91	0.00	89,875.00	94,982.00	5.68
100-00-52301-000-000	MUNICIPAL AMBULANCE	0.00	0.00	0.00	0.00	0.00
100-00-52301-110-000	MUNICIPAL AMBULANCE SALARY	20,680.93	0.00	22,500.00	17,000.00	-24.44
100-00-52301-113-000	AMBULANCE LONGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-52301-121-000	CUSTODIAN/DAY ATTEND/ADMIN.	5,481.21	0.00	98,829.00	151,108.00	52.90
100-00-52301-122-000	AMBULANCE ATTENDANT FEES	70,995.92	0.00	114,450.00	75,000.00	-34.47
100-00-52301-123-000	AMBULANCE RUN REPORT	3,980.00	0.00	5,500.00	5,500.00	0.00
100-00-52301-151-000	AMBULANCE FICA	7,525.11	0.00	18,917.00	19,401.00	2.56
100-00-52301-152-000	AMBULANCE RETIREMENT	362.06	0.00	6,720.00	10,426.00	55.15
100-00-52301-154-000	AMBULANCE HEALTH INSURANCE	868.10	0.00	46,361.00	78,918.00	70.22
100-00-52301-155-000	AMBULANCE LIFE INSURANCE	1.56	0.00	50.00	74.00	48.00
100-00-52301-156-000	AMBULANCE LENGTH OF SERVICE	6,141.88	0.00	9,000.00	9,000.00	0.00
100-00-52301-157-000	AMBULANCE UNEMPLOYMENT COMP	0.00	0.00	3,000.00	3,000.00	0.00
100-00-52301-158-000	AMBULANCE WORKMENS COMP	434.25	0.00	9,000.00	5,000.00	-44.44
100-00-52301-159-000	AMBULANCE ICI	0.00	0.00	247.00	378.00	53.04
100-00-52301-160-000	AMB. LIABILITY INSURANCE	1,565.16	0.00	7,700.00	7,700.00	0.00
100-00-52301-191-000	AMBULANCE PERSONNEL TRAINING	6,676.12	0.00	17,000.00	17,000.00	0.00
100-00-52301-192-000	AMBULANCE INCENTIVE PAY	5,964.14	0.00	6,000.00	7,000.00	16.67
100-00-52301-194-000	AMB RETENTION/RECOGNITION	0.00	0.00	1,300.00	1,300.00	0.00
100-00-52301-210-000	AMB BILLING CONTRACT SERVICE	11,027.99	0.00	14,000.00	14,000.00	0.00
100-00-52301-221-000	AMBULANCE TELEPHONE	2,473.74	0.00	2,200.00	2,500.00	13.64
100-00-52301-222-000	AMBULANCE ELECTRICITY/HEAT	4,395.20	0.00	5,500.00	6,000.00	9.09
100-00-52301-223-000	AMBULANCE WATER & SEWER	689.69	0.00	1,000.00	1,000.00	0.00
100-00-52301-224-000	AMBULANCE STORM WATER	418.68	0.00	420.00	420.00	0.00
100-00-52301-291-000	AMBULANCE RADIO MAINTENANCE	3,454.75	0.00	2,800.00	3,300.00	17.86
100-00-52301-311-000	AMBULANCE OFFICE SUPPLIES	533.02	0.00	1,150.00	1,150.00	0.00
100-00-52301-312-000	AMBULANCE POSTAGE	0.00	0.00	100.00	100.00	0.00
100-00-52301-321-000	AMBULANCE INTERNET	1,449.63	0.00	1,700.00	1,700.00	0.00
100-00-52301-323-000	AMBULANCE PUBLICATION DUES	3,387.02	0.00	3,000.00	3,000.00	0.00
100-00-52301-331-000	AMBULANCE GAS & OIL VEHICLES	4,724.43	0.00	5,500.00	6,500.00	18.18
100-00-52301-332-000	AMBULANCE VEH REPAIR & MAINT	1,179.46	0.00	4,500.00	5,500.00	22.22
100-00-52301-341-000	AMBULANCE OPERATING SUPPLIES	10,328.29	0.00	15,000.00	15,000.00	0.00
100-00-52301-342-000	AMB. EQUIP. REPAIRS & MAINT.	8,902.61	0.00	4,000.00	4,000.00	0.00
100-00-52301-350-000	AMBULANCE BLDG. REPAIR & MAINT	1,899.40	0.00	3,000.00	3,000.00	0.00
100-00-52301-351-000	AMBULANCE RESCUE EQUIP.	501.48	0.00	1,000.00	1,000.00	0.00
100-00-52301-352-000	AMBULANCE ACT 102 PURCHASES	0.00	0.00	5,000.00	5,000.00	0.00
100-00-52301-810-000	AMBULANCE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-52301-820-000	AMBULANCE CAPITAL IMPROV	0.00	0.00	0.00	0.00	0.00
100-00-52301-830-000	MUNICIPAL AMBULANCE GRANT EXP	4,664.66	0.00	0.00	0.00	0.00
AMBULANCE DONATION EXPENSES		190,706.49	0.00	436,444.00	480,975.00	10.20
100-00-52410-000-000	BUILDING INSPECTOR	0.00	0.00	0.00	0.00	0.00
100-00-52410-210-000	BLDG INSPECTOR PROF. SERVICE	0.00	0.00	0.00	0.00	0.00
BUILDING INSPECTOR		0.00	0.00	0.00	0.00	10.20

Fund: 100 - GENERAL FUND

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
PUBLIC SAFETY		784,598.98	0.00	1,050,301.00	1,152,360.00	9.72
100-00-53101-000-000	STREET DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-53101-110-000	STREET DEPARTMENT SALARY	26,750.94	0.00	52,188.00	54,235.00	3.92
100-00-53101-111-000	STREET DEPART PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-53101-113-000	STREET DEPART LONGEVITY	378.75	0.00	388.00	89.00	-77.06
100-00-53101-151-000	STREET DEPARTMENT FICA	14,458.95	0.00	14,500.00	15,873.00	9.47
100-00-53101-152-000	STREET DEPART RETIREMENT	10,627.68	0.00	11,116.00	11,701.00	5.26
100-00-53101-154-000	STREET DEPARTMENT HEALTH INS	29,511.80	0.00	43,320.00	49,385.00	14.00
100-00-53101-155-000	STREET DEPARTMENT LIFE INS	74.55	0.00	90.00	90.00	0.00
100-00-53101-157-000	STREET DEPARTMENT UNEMPL. COMP	0.00	0.00	3,000.00	3,000.00	0.00
100-00-53101-158-000	STREET DEPART WORKMENS COMP	0.00	0.00	13,000.00	6,000.00	-53.85
100-00-53101-159-000	STREET DEPARTMENT ICI	0.00	0.00	409.00	424.00	3.67
100-00-53101-160-000	STREET DEPT. LIABILITY INS.	12,850.00	0.00	14,600.00	14,600.00	0.00
100-00-53101-191-000	STREET DEP PERSONNEL TRAINING	1,333.24	0.00	4,000.00	4,000.00	0.00
100-00-53101-192-000	STREET TRAINING SERVICE	106.05	0.00	1,500.00	1,500.00	0.00
100-00-53101-194-000	STREET DEPT EMPLOYEE INCENTIVE	0.00	0.00	600.00	600.00	0.00
100-00-53101-322-000	STREET PUBLICATION FEES	0.00	0.00	200.00	200.00	0.00
100-00-53101-820-000	STREET DEPART CAPITAL IMPROV	0.00	0.00	0.00	0.00	0.00
100-00-53101-830-000	LRIP - 3RD AVENUE EAST	0.00	0.00	0.00	0.00	0.00
STREET DEPARMENT		96,091.96	0.00	158,911.00	161,697.00	1.75
100-00-53201-000-000	ENGINEERING SERVICES	0.00	0.00	2,000.00	2,000.00	0.00
ENGINEERING SERVICES		0.00	0.00	2,000.00	2,000.00	0.00
100-00-53202-810-000	STREET & ALLEYS CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
STREET & ALLEYS		0.00	0.00	0.00	0.00	0.00
100-00-53230-000-000	GARAGE & MACHINE SHED	0.00	0.00	0.00	0.00	0.00
100-00-53230-221-000	GARAGE TELEPHONE	3,736.45	0.00	5,000.00	5,000.00	0.00
100-00-53230-222-000	GARAGE ELECTRICITY/HEAT	8,636.72	0.00	10,000.00	10,000.00	0.00
100-00-53230-223-000	GARAGE WATER & SEWER	3,531.34	0.00	2,500.00	2,500.00	0.00
100-00-53230-224-000	GARAGE/MACHINE SHED STORMWATER	1,116.52	0.00	1,535.00	1,535.00	0.00
100-00-53230-311-000	GARAGE OFFICE SUPPLIES	1,565.13	0.00	1,500.00	1,500.00	0.00
100-00-53230-341-000	GARAGE OPERATING SUPPLIES	12,123.09	0.00	8,500.00	12,000.00	41.18
100-00-53230-342-000	GARAGE EQT. REPAIRS & MAIN	1,848.40	0.00	4,000.00	4,000.00	0.00
100-00-53230-350-000	GARAGE BLDG. REPAIR & MAINT	7,706.33	0.00	5,000.00	5,000.00	0.00
100-00-53230-810-000	GARAGE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
GARAGE & MACHINE SHED		40,263.98	0.00	38,035.00	41,535.00	9.20
100-00-53270-000-000	WEED LEAVES & BRUSH	0.00	0.00	0.00	0.00	0.00
100-00-53270-110-000	WEED LEAVES & BRUSH SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53270-121-000	WEED LEAVES & BRUSH SEASONAL	2,645.88	0.00	5,000.00	5,000.00	0.00
100-00-53270-345-000	WEED-BRUSH EQUIP. RENTAL	225.00	0.00	1,400.00	1,400.00	0.00
WEED LEAVES & BRUSH		2,870.88	0.00	6,400.00	6,400.00	0.00
100-00-53271-000-000	TREE CONTROL	0.00	0.00	0.00	0.00	0.00
100-00-53271-110-000	TREE CONTROL SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53271-121-000	TREE CONTROL SEASONAL STAFF	0.00	0.00	500.00	500.00	0.00
100-00-53271-210-000	TREE CONTROL CONTRACT SERVICES	3,350.00	0.00	3,800.00	6,000.00	57.89
100-00-53271-345-000	TREE CONTROL MISC. EXPENSE	0.00	0.00	0.00	0.00	0.00

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Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
100-00-53271-810-000	TREE CONTROL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
	TREE CONTROL	3,350.00	0.00	4,300.00	6,500.00	51.16
100-00-53272-000-000	GRASS CUTTING	0.00	0.00	0.00	0.00	0.00
100-00-53272-110-000	GRASS CUTTING SALARY	2,976.04	0.00	3,262.00	3,390.00	3.92
100-00-53272-121-000	GRASS CUTTING SEASONAL SUBS	13,877.13	0.00	14,000.00	16,000.00	14.29
	GRASS CUTTING	16,853.17	0.00	17,262.00	19,390.00	12.33
100-00-53301-000-000	REPAIRS OF STREETS & ALLEYS	31,090.25	0.00	30,000.00	30,000.00	0.00
	REPAIRS OF STREETS & ALLEYS	31,090.25	0.00	30,000.00	30,000.00	0.00
100-00-53302-000-000	REPAIR OF STR & ALLEYS	0.00	0.00	0.00	0.00	0.00
100-00-53302-110-000	REPAIR OF STR & ALLEYS - LABOR	70,050.99	0.00	40,772.00	42,371.00	3.92
100-00-53302-121-000	REPAIR OF STREETS/SEASON STAFF	2,084.25	0.00	1,500.00	1,500.00	0.00
	REPAIR OF STR & ALLEYS - LABOR	72,135.24	0.00	42,272.00	43,871.00	3.78
100-00-53305-000-000	SNOW & ICE REMOVAL	4,220.00	0.00	0.00	0.00	0.00
100-00-53305-110-000	SNOW & ICE REMOVAL-LABOR	37,856.25	0.00	24,463.00	25,423.00	3.92
100-00-53305-299-000	SNOW & ICE REMOVAL CONTIGENCY	0.00	0.00	0.00	0.00	0.00
100-00-53305-450-000	SNOW & ICE REMOVAL MATERIALS	10,929.47	0.00	11,400.00	11,400.00	0.00
	SNOW & ICE REMOVAL	53,005.72	0.00	35,863.00	36,823.00	2.68
100-00-53306-000-000	BLACKTOP	0.00	0.00	0.00	0.00	0.00
100-00-53306-110-000	BLACKTOP SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53306-121-000	BLACKTOP / SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
100-00-53306-450-000	BLACKTOP MATRERIALS	560.00	0.00	5,500.00	5,500.00	0.00
	BLACKTOP	560.00	0.00	5,500.00	5,500.00	0.00
100-00-53307-000-000	ST. SIGN & MARKINGS MATERIALS	0.00	0.00	0.00	0.00	0.00
100-00-53307-110-000	STREET SIGNS & MARKINGS SALARY	1,334.68	0.00	3,262.00	3,390.00	3.92
100-00-53307-121-000	STREET SIGNS SEASONAL LABOR	1,966.50	0.00	2,200.00	2,200.00	0.00
100-00-53307-810-000	STREET SIGNS & MARKINGS	5,594.46	0.00	5,000.00	5,000.00	0.00
	STREET SIGNS & MARKINGS	8,895.64	0.00	10,462.00	10,590.00	1.22
100-00-53308-000-000	STREET MACHINERY	0.00	0.00	0.00	0.00	0.00
100-00-53308-110-000	STREET MACHINERY SALARY	31,033.11	0.00	35,879.00	37,287.00	3.92
100-00-53308-121-000	STREET MACHINERY/SEASON STAFF	366.25	0.00	0.00	0.00	0.00
100-00-53308-331-000	STREET MACHINERY GAS & OIL	42,565.55	0.00	25,000.00	30,000.00	20.00
100-00-53308-342-000	ST. MACHINE EQT REPAIR/MAINT.	34,991.06	0.00	23,000.00	27,000.00	17.39
100-00-53308-343-000	ST MACHINERY EQUIP. LEASE PAY	0.00	0.00	0.00	0.00	0.00
100-00-53308-810-000	ST. MACHINERY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-53308-820-000	ST. MACHINERY CAPTIAL IMPROV.	0.00	0.00	0.00	0.00	0.00
	STREET MACHINERY	108,955.97	0.00	83,879.00	94,287.00	12.41
100-00-53309-000-000	PRIVATE WORK	0.00	0.00	0.00	0.00	0.00
100-00-53309-110-000	PRIVATE WORK SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53309-450-000	PRIVATE WORK MATERIALS	0.00	0.00	0.00	0.00	0.00
	PRIVATE WORK	0.00	0.00	0.00	0.00	12.41

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Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
100-00-53310-000-000	UNCLASSIFIED LABOR	0.00	0.00	0.00	0.00	0.00
100-00-53310-110-000	UNCLASSIFIED LABOR SALARY	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED		0.00	0.00	0.00	0.00	12.41
100-00-53311-000-000	D&A TESTING	737.66	0.00	600.00	600.00	0.00
D&A TESTING		737.66	0.00	600.00	600.00	0.00
100-00-53420-000-000	STREET LIGHTING	38,248.60	0.00	40,000.00	40,000.00	0.00
STREET LIGHTING		38,248.60	0.00	40,000.00	40,000.00	0.00
100-00-53421-000-000	TRAFFIC CONTROL	513.50	0.00	750.00	750.00	0.00
TRAFFIC CONTROL		513.50	0.00	750.00	750.00	0.00
100-00-53430-000-000	SIDEWALK REPAIRS	0.00	0.00	0.00	0.00	0.00
100-00-53430-110-000	SIDEWALKS SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53430-121-000	SIDEWALKS SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
SIDEWALKS		0.00	0.00	0.00	0.00	0.00
100-00-53431-000-000	CURB & GUTTER	0.00	0.00	5,000.00	5,000.00	0.00
100-00-53431-110-000	CURB & GUTTER SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53431-121-000	CURB & GUTTER SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
CURB & GUTTER		0.00	0.00	5,000.00	5,000.00	0.00
100-00-53445-000-000	FEMA COST INCURRED	0.00	0.00	0.00	0.00	0.00
FEMA COST INCURRED		0.00	0.00	0.00	0.00	0.00
100-00-53540-000-000	DOCKS & HARBORS COMMISSION	0.00	0.00	0.00	0.00	0.00
100-00-53540-152-000	DOCKS & HARBORS COMMISSION	332.17	0.00	400.00	400.00	0.00
100-00-53540-820-000	DOCKS/HARBORS COMM CAPITAL IMP	0.00	0.00	0.00	0.00	0.00
DOCKS & HARBOR		332.17	0.00	400.00	400.00	0.00
100-00-53630-000-000	MUNICIPAL LANDFILL	0.00	0.00	0.00	0.00	0.00
100-00-53630-110-000	MUNICIPAL LANDFILL SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53630-121-000	MUNICIPAL LANDFILL-SEASONAL	0.00	0.00	0.00	0.00	0.00
100-00-53630-349-000	LANDFILL LONG TERM MAINT AGREE	2,500.00	0.00	2,400.00	2,400.00	0.00
MUNICIPAL LANDFILL		2,500.00	0.00	2,400.00	2,400.00	0.00
100-00-53631-000-000	SOLID WASTE CONTRACTOR COSTS	130,859.40	0.00	132,500.00	140,000.00	5.66
100-00-53631-110-000	LITTER CONTROL	818.62	0.00	500.00	500.00	0.00
100-00-53631-121-000	LITTER CONTROL-SEASONAL	520.00	0.00	1,000.00	1,000.00	0.00
100-00-53631-342-000	SOLID WASTE SUPPLIES	0.00	0.00	0.00	0.00	0.00
SOLID WASTE		132,198.02	0.00	134,000.00	141,500.00	5.60
100-00-53632-000-000	CITY COMMERCIAL COSTS	3,078.10	0.00	3,200.00	3,200.00	0.00
100-00-53632-110-000	ANNUAL CLEANUP BASE SALARY	1,312.29	0.00	3,262.00	3,390.00	3.92
100-00-53632-121-000	ANNUAL CLEANUP SEASONAL	0.00	0.00	0.00	0.00	0.00
100-00-53632-810-000	CITY ANNUAL CLEANUP	6,014.79	0.00	8,000.00	8,000.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
CITY COMMERCIAL COSTS		10,405.18	0.00	14,462.00	14,590.00	0.89
PUBLIC WORKS		619,007.94	0.00	632,496.00	663,833.00	4.95
100-00-54510-000-000	HOUSING AUTHORITY	0.00	0.00	0.00	0.00	0.00
100-00-54510-111-000	HOUSING AUTHORITY PER DIEM	1,225.00	0.00	2,000.00	3,375.00	68.75
100-00-54510-151-000	HOUSING AUTHORITY FICA	93.59	0.00	153.00	258.00	68.63
HOUSING AUTHORITY		1,318.59	0.00	2,153.00	3,633.00	68.74
100-00-54910-000-000	CEMETERY	0.00	0.00	0.00	0.00	0.00
100-00-54910-110-000	CEMETERY SALARY	12,954.12	0.00	22,025.00	22,878.00	3.87
100-00-54910-113-000	CEMETERY LONGEVITY	75.75	0.00	78.00	18.00	-76.92
100-00-54910-116-000	CEMETERY INTER DEPT. LABOR	0.00	0.00	0.00	0.00	0.00
100-00-54910-121-000	CEMETERY SEASONAL SALARY	760.50	0.00	3,600.00	3,600.00	0.00
100-00-54910-151-000	CEMETERY FICA	1,019.66	0.00	1,966.00	2,027.00	3.10
100-00-54910-152-000	CEMETERY RETIREMENT	847.68	0.00	1,503.00	1,580.00	5.12
100-00-54910-154-000	CEMETERY HEALTH INS	4,547.75	0.00	4,625.00	5,273.00	14.01
100-00-54910-155-000	CEMETERY LIFE INS	17.13	0.00	17.00	17.00	0.00
100-00-54910-158-000	CEMETERY WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-54910-159-000	CEMETERY ICI	0.00	0.00	55.00	57.00	3.64
100-00-54910-160-000	CEMETERY LIABILITY INS.	0.00	0.00	0.00	0.00	0.00
100-00-54910-221-000	CEMETERY TELEPHONE	0.00	0.00	0.00	0.00	0.00
100-00-54910-222-000	CEMETERY ELECTRIC/HEAT	282.59	0.00	500.00	500.00	0.00
100-00-54910-223-000	CEMETARY FIRE PROTECTION	222.48	0.00	112.00	225.00	100.89
100-00-54910-331-000	CEMETERY GAS & OIL VEHICLES	228.07	0.00	450.00	450.00	0.00
100-00-54910-332-000	CEMETERY VEH. REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00
100-00-54910-341-000	CEMETERY OPERATING SUPPLIES	1,804.51	0.00	1,250.00	1,250.00	0.00
100-00-54910-342-000	CEMETERY EQT. REPAIRS & MAINT	0.00	0.00	800.00	800.00	0.00
100-00-54910-390-000	CEMETERY DIGGING	0.00	0.00	0.00	0.00	0.00
100-00-54910-810-000	CEMETERY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-54910-820-000	CEMETERY CAPITAL IMPROVMENT	0.00	0.00	0.00	0.00	0.00
CEMETERY		22,760.24	0.00	36,981.00	38,675.00	4.58
HEALTH AND HUMAN SERVICES		24,078.83	0.00	39,134.00	42,308.00	8.11
100-00-55110-000-000	LIBRARY	0.00	0.00	0.00	0.00	0.00
100-00-55110-110-000	LIBRARY DIRECTOR SALARY	49,267.48	0.00	54,695.00	56,883.00	4.00
100-00-55110-111-000	LIBRARY PER DIEM	0.00	0.00	240.00	240.00	0.00
100-00-55110-112-000	LIBRARY MILEAGE	0.00	0.00	250.00	250.00	0.00
100-00-55110-113-000	LIBRARY LONGEVITY	409.20	0.00	332.00	351.00	5.72
100-00-55110-116-000	LIBRARY INTER DEPT. LABOR	0.00	0.00	0.00	0.00	0.00
100-00-55110-120-000	LIBRARY ASSISTANT WAGES	54,561.92	0.00	48,000.00	49,920.00	4.00
100-00-55110-121-000	LIBRARY SEASONAL SUBS	0.00	0.00	0.00	0.00	0.00
100-00-55110-127-000	LIBRARY CUSTODIAL SERVICES	4,515.15	0.00	1,338.00	2,675.00	99.93
100-00-55110-132-000	LIBRARY LTE	5,619.96	0.00	9,343.00	9,717.00	4.00
100-00-55110-133-000	LIBRARY PAGES	0.00	0.00	0.00	0.00	0.00
100-00-55110-140-000	LIBRARY ADMIN. SERVICES	3,128.06	0.00	3,387.00	3,387.00	0.00
100-00-55110-151-000	LIBRARY FICA EXPENSE	9,110.13	0.00	9,067.00	9,378.00	3.43
100-00-55110-152-000	LIBRARY RETIREMENT	6,350.09	0.00	7,067.00	7,363.00	4.19
100-00-55110-154-000	LIBRARY HEALTH INS	4,993.63	0.00	3,661.00	3,821.00	4.37
100-00-55110-155-000	LIBRARY LIFE INS	58.23	0.00	48.00	48.00	0.00

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Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
100-00-55110-157-000	LIBRARY UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00
100-00-55110-158-000	LIBRARY WORKMENS COMP.	0.00	0.00	500.00	500.00	0.00
100-00-55110-159-000	LIBRARY ICI	0.00	0.00	260.00	267.00	2.69
100-00-55110-191-000	LIBRARY PERSONNEL TRAINING	0.00	0.00	500.00	500.00	0.00
100-00-55110-194-000	LIBRARY EMPLOYEE INCENTIVES	0.00	0.00	200.00	200.00	0.00
100-00-55110-224-000	LIBRARY ALL UTILITIES	10,469.96	0.00	10,000.00	10,200.00	2.00
100-00-55110-225-000	LIBRARY STORM WATER	279.12	0.00	279.00	279.00	0.00
100-00-55110-295-000	LIBRARY COPY MACHINE MAINT	1,271.23	0.00	1,648.00	1,648.00	0.00
100-00-55110-310-000	LIBRARY PROGRAM SUPPLIES	543.38	0.00	800.00	800.00	0.00
100-00-55110-311-000	LIBRARY OFFICE SUPPLIES	971.47	0.00	2,050.00	2,050.00	0.00
100-00-55110-312-000	LIBRARY POSTAGE	163.20	0.00	900.00	900.00	0.00
100-00-55110-321-000	LIBRARY PRINTED MATERIALS	20,193.40	0.00	19,950.00	19,950.00	0.00
100-00-55110-323-000	LIBRARY INTERNET ACCESS	11,338.70	0.00	11,565.00	11,565.00	0.00
100-00-55110-324-000	INTER LIBRARY DELIVERY	0.00	0.00	600.00	600.00	0.00
100-00-55110-341-000	LIBRARY BLDG. MAIT. & SUPPLIES	2,211.08	0.00	2,050.00	2,050.00	0.00
100-00-55110-350-000	LIBRARY OFFICE EQUIPMENT	674.35	0.00	1,230.00	1,230.00	0.00
100-00-55110-351-000	LIBRARY REPAIRS & MAINT	2,791.00	0.00	2,050.00	2,050.00	0.00
100-00-55110-511-000	LIBRARY INSURANCE	2,000.00	0.00	2,000.00	2,000.00	0.00
100-00-55110-810-000	LIBRARY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-55110-820-000	LIBRARY CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
LIBRARY		190,920.74	0.00	194,010.00	200,822.00	3.51
100-00-55200-000-000	PARKS	0.00	0.00	0.00	0.00	0.00
100-00-55200-110-000	PARKS SALARY	20,140.79	0.00	32,399.00	33,699.00	4.01
100-00-55200-111-000	PARKS PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-55200-113-000	PARKS LONGEVITY	51.68	0.00	53.00	18.00	-66.04
100-00-55200-114-000	PARKS AMDIN. SALARY	35,219.39	0.00	37,770.00	39,281.00	4.00
100-00-55200-115-000	PARKS OTHER PAY	0.00	0.00	0.00	0.00	0.00
100-00-55200-116-000	PARKS INTER DEPT LABOR	0.00	0.00	0.00	0.00	0.00
100-00-55200-117-000	PARKS SKATING RINK	721.78	0.00	3,000.00	3,000.00	0.00
100-00-55200-118-000	PARKS ATTENDANT	9,949.50	0.00	10,000.00	10,000.00	0.00
100-00-55200-119-000	PARKS BOAT LAUNCH ATTENDENT	0.00	0.00	2,000.00	2,000.00	0.00
100-00-55200-120-000	LAUNCH REPAIR/MAIT. LABOR	0.00	0.00	0.00	0.00	0.00
100-00-55200-121-000	PARKS SEASONAL SUBS	9,650.25	0.00	17,730.00	18,920.00	6.71
100-00-55200-151-000	PARKS FICA	5,611.29	0.00	7,794.00	8,179.00	4.94
100-00-55200-152-000	PARKS RETIREMENT	3,968.28	0.00	4,775.00	5,039.00	5.53
100-00-55200-154-000	PARKS HEALTH INSURANCE	8,479.87	0.00	14,544.00	16,580.00	14.00
100-00-55200-155-000	PARKS LIFE INSURANCE	31.22	0.00	39.00	39.00	0.00
100-00-55200-157-000	PARKS UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00
100-00-55200-158-000	PARKS WORKMENS COMP.	0.00	0.00	1,000.00	1,000.00	0.00
100-00-55200-159-000	PARKS ICI	0.00	0.00	176.00	183.00	3.98
100-00-55200-160-000	PARKS LIABILITY INSURANCE	0.00	0.00	3,500.00	3,500.00	0.00
100-00-55200-210-000	PARKS CONTRACTED SERVICES	22,715.74	0.00	13,000.00	20,000.00	53.85
100-00-55200-221-000	PARKS TELEPHONE	628.47	0.00	600.00	600.00	0.00
100-00-55200-222-000	PARKS ELECTRIC/HEAT	30,141.90	0.00	26,000.00	28,000.00	7.69
100-00-55200-223-000	PARKS WATER & SEWER	6,514.69	0.00	9,000.00	9,000.00	0.00
100-00-55200-224-000	VFW/DOG POUND UTILITIES	0.00	0.00	0.00	0.00	0.00
100-00-55200-297-000	PARKS ENTERTAINMENT	0.00	0.00	0.00	0.00	0.00
100-00-55200-298-000	PARKS GARBAGE	14,519.46	0.00	8,000.00	10,000.00	25.00
100-00-55200-321-000	PARKS PUBLICATION DUES	1,335.00	0.00	1,500.00	1,500.00	0.00
100-00-55200-322-000	PARKS NEWSPAPER ADV.	0.00	0.00	200.00	200.00	0.00
100-00-55200-323-000	PARK CABLE TV	8,858.30	0.00	10,000.00	10,000.00	0.00
100-00-55200-331-000	PARKS GAS & OIL VEHICLES	0.00	0.00	2,000.00	2,000.00	0.00

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100-00-55200-332-000	PARKS VEH. REPAIR & MAINT.	0.00	0.00	0.00	0.00	0.00
100-00-55200-341-000	PARKS OPERATING SUPPLIES	16,129.12	0.00	15,000.00	15,000.00	0.00
100-00-55200-342-000	PARKS EQT. REPAIRS & MAINT.	1,708.73	0.00	3,000.00	3,000.00	0.00
100-00-55200-343-000	LAUNCH MAINT/REPAIRS	554.00	0.00	1,000.00	1,000.00	0.00
100-00-55200-350-000	PARKS BLDG. REPAIR & MAINT.	5,716.19	0.00	7,000.00	7,000.00	0.00
100-00-55200-351-000	PARKS GROUND REPAIR & MAINT.	13,841.31	0.00	17,000.00	17,000.00	0.00
100-00-55200-352-000	SKATING RINK BLDG./GROUNDS	1,283.05	0.00	2,000.00	2,000.00	0.00
100-00-55200-353-000	LEGION PARK	0.00	0.00	500.00	500.00	0.00
100-00-55200-591-000	PARKS SALES TAX	15,584.08	0.00	14,000.00	16,000.00	14.29
100-00-55200-592-000	PARKS LICENSES	671.00	0.00	671.00	690.00	2.83
100-00-55200-593-000	PARKS CREDIT CARD FEES	0.00	0.00	0.00	0.00	0.00
100-00-55200-810-000	PARKS CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-55200-820-000	MEMORIAL PARK BLDG RENOVATION	0.00	0.00	0.00	0.00	0.00
100-00-55200-830-000	PARKS ATHLETIC FIELD	0.00	0.00	0.00	0.00	0.00
100-00-55200-831-000	PARKS WALKING TRAIL EXPENSES	13.08	0.00	5,000.00	5,000.00	0.00
PARK		234,038.17	0.00	270,251.00	289,928.00	7.28
100-00-55201-000-000	RECREATION DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-55201-129-000	ICE RINK PART TIME AIDES	7,862.51	0.00	7,000.00	8,000.00	14.29
100-00-55201-151-000	RECREATION FICA	810.54	0.00	536.00	612.00	14.18
100-00-55201-152-000	RECREATION RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-55201-155-000	RECREATION LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-55201-157-000	RECREATION UNEMPLOYMENT COMP.	0.00	0.00	0.00	0.00	0.00
100-00-55201-158-000	RECREATION WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-55201-210-000	RECREATION PROFESIONAL SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-55201-321-000	REC. DEPT. HOCKEY PROGRAM	0.00	0.00	1,000.00	1,000.00	0.00
100-00-55201-324-000	REC. DEPT. GOLF PROGRAM	0.00	0.00	400.00	400.00	0.00
100-00-55201-340-000	REC DEPT. TENNIS PROGRAM	2,055.00	0.00	2,000.00	2,000.00	0.00
100-00-55201-341-000	RECREATION OPERATING SUPPLIES	1,406.80	0.00	2,000.00	2,000.00	0.00
100-00-55201-342-000	REC. DEPT. REPAIRS/MAINTENANCE	3,000.84	0.00	4,000.00	4,000.00	0.00
RECREATION PROGRAMS		15,135.69	0.00	16,936.00	18,012.00	6.35
100-00-55300-000-000	CELEBRATIONS	3,109.00	0.00	3,000.00	3,000.00	0.00
100-00-55300-110-000	CELEBRATIONS BASE SALARIES	0.00	0.00	0.00	0.00	0.00
100-00-55300-113-000	CELEBRATIONS LONGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-55300-121-000	CELEBRATIONS/SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
100-00-55300-151-000	CELEBRATIONS FICA	0.00	0.00	0.00	0.00	0.00
100-00-55300-152-000	CELEBRATIONS RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-55300-154-000	CELEBRATIONS HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-55300-155-000	CELEBRATIONS LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-55300-158-000	CELEBRATIONS WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-55300-159-000	CELEBRATIONS ICI	0.00	0.00	0.00	0.00	0.00
CELEBRATIONS		3,109.00	0.00	3,000.00	3,000.00	0.00
100-00-55301-000-000	HOMECOMING	0.00	0.00	1,000.00	1,000.00	0.00
100-00-55301-110-000	HOMECOMING/SALARY	0.00	0.00	0.00	0.00	0.00
100-00-55301-113-000	HOMECOMING/LONGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-55301-121-000	HOMECOMING / SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
100-00-55301-151-000	HOMECOMING/FICA EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-55301-152-000	HOMECOMING/RETIREMENT	0.00	0.00	0.00	0.00	0.00
HOMECOMING		0.00	0.00	1,000.00	1,000.00	0.00

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CULTURE, RECREATION & EDUCAT		443,203.60	0.00	485,197.00	512,762.00	5.68
100-00-56110-000-000	URBAN FORESTRY INITIATIVE	0.00	0.00	0.00	0.00	0.00
100-00-56110-110-000	URBAN FORESTRY/SALARY	0.00	0.00	0.00	0.00	0.00
100-00-56110-121-000	URBAN FORESTRY PT STAFF	0.00	0.00	0.00	0.00	0.00
100-00-56110-151-000	URBAN FORESTRY FICA	0.00	0.00	0.00	0.00	0.00
100-00-56110-152-000	URBAN FORESTRY/RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-56110-341-000	URBAN FOREST SUPPLIES/EXPENSES	3,902.01	0.00	5,000.00	8,000.00	60.00
URBAN FORESTRY INITIATIVE		3,902.01	0.00	5,000.00	8,000.00	60.00
100-00-56300-000-000	PUBLIC ACCESS TELEVISION	0.00	0.00	0.00	0.00	0.00
100-00-56300-321-000	PUBLIC ACCESS TV/MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
100-00-56300-810-000	PUBLIC ACCESS TV / WCAT	0.00	0.00	0.00	0.00	0.00
PUBLIC ACCESS TELEVISION		0.00	0.00	0.00	0.00	60.00
100-00-56301-000-000	PLANNING COMMISSION	0.00	0.00	0.00	0.00	0.00
100-00-56301-110-000	PLANNING COMMISSION	0.00	0.00	0.00	0.00	0.00
100-00-56301-111-000	PLANNING PER DIEM	1,425.00	0.00	1,500.00	2,500.00	66.67
100-00-56301-151-000	PLANNING FICA	108.94	0.00	115.00	191.00	66.09
100-00-56301-152-000	PLANNING COMMISSION RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-56301-158-000	PLANNING WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
PLANNING COMMISSION		1,533.94	0.00	1,615.00	2,691.00	66.63
100-00-56302-000-000	PLANNING SERVICE	400.00	0.00	1,000.00	1,000.00	0.00
100-00-56302-810-000	COMP. PLAN OUTLAY	0.00	0.00	0.00	0.00	0.00
PLANNING		400.00	0.00	1,000.00	1,000.00	0.00
100-00-56303-000-000	ECONOMIC DEVELOPMENT	600.00	0.00	800.00	800.00	0.00
100-00-56303-110-000	ECON. DEV/MAIN ST FLOWER LABOR	5,080.00	0.00	4,750.00	4,750.00	0.00
100-00-56303-121-000	SEASONAL LABOR FLOWERS	0.00	0.00	0.00	0.00	0.00
100-00-56303-151-000	FICA EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-56303-152-000	DEVELOPMENT OF CITY PROPERTY	2,610.00	0.00	5,000.00	5,000.00	0.00
100-00-56303-153-000	VACANT LAND FIRE PROTECTION	556.20	0.00	750.00	750.00	0.00
100-00-56303-154-000	ECO. DEV. CHEQ. INITIATIVE	0.00	0.00	0.00	0.00	0.00
100-00-56303-350-000	NEIGHBORHOOD FIX-UP PROJECT	0.00	0.00	0.00	0.00	0.00
100-00-56303-810-000	CAPITAL OUTLAY/WELCOME SIGN	0.00	0.00	0.00	0.00	0.00
ARPA RECOVERY FUND EXPENSES		8,846.20	0.00	11,300.00	11,300.00	0.00
100-00-56400-000-000	HISTORIC PRESERVATION	0.00	0.00	0.00	0.00	0.00
100-00-56400-151-000	HISTORIC PRES. / FICA EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-56400-293-000	HISTORIC PROGRAM EXPENSES	0.00	0.00	0.00	0.00	0.00
100-00-56400-294-000	HISTORIC PRESERVATION SUPPLIES	0.00	0.00	1,000.00	1,000.00	0.00
100-00-56400-810-000	HISTORIC PRESERVATION OUTLAY	0.00	0.00	0.00	0.00	0.00
HISTORIC PRESERVATION PROJECT		0.00	0.00	1,000.00	1,000.00	0.00
100-00-56401-000-000	ZONING BOARD OF APPEAL	0.00	0.00	500.00	500.00	0.00
100-00-56401-111-000	ZONING BOARD PER DIEM	0.00	0.00	500.00	500.00	0.00
100-00-56401-151-000	ZONING BOARD FICA	0.00	0.00	38.00	38.00	0.00
100-00-56401-158-000	ZONING BOARD WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-56401-810-000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00

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ZONING BOARD OF APPEAL		0.00	0.00	1,038.00	1,038.00	0.00
100-00-56402-000-000	ZONING ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00
100-00-56402-210-000	ZONING ADMIN. PROF. SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-56402-294-000	ZONING ADMIN COMPUTER SUPP/SER	0.00	0.00	0.00	0.00	0.00
100-00-56402-299-000	ZONING ADMIN. CONTINUING ED	0.00	0.00	350.00	350.00	0.00
100-00-56402-311-000	ZONING ADMIN OFFICE SUPPLIES	71.26	0.00	300.00	300.00	0.00
100-00-56402-810-000	CODE ENFORCEMENT OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-56402-820-000	CODE ENFORCEMENT REMEDIES	0.00	0.00	0.00	0.00	0.00
ZONING ADMINISTRATOR		71.26	0.00	650.00	650.00	0.00
CONSERVATION & DEVELOPMENT		14,753.41	0.00	21,603.00	25,679.00	18.87
100-00-57321-000-000	BART	13,850.00	0.00	14,850.00	14,850.00	0.00
100-00-57321-351-000	BART BUS STOP MAINTENANCE	600.00	0.00	1,000.00	2,000.00	100.00
100-00-57321-810-000	BART CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
BART		14,450.00	0.00	15,850.00	16,850.00	6.31
100-00-57520-000-000	SENIOR VAN	3,950.00	0.00	4,950.00	4,950.00	0.00
100-00-57520-810-000	SENIOR VAN CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
SENIOR VAN		3,950.00	0.00	4,950.00	4,950.00	0.00
100-00-57652-000-000	PURCHASE OF PROPERTY	0.00	0.00	0.00	0.00	0.00
PURCHASE OF PROPERTY		0.00	0.00	0.00	0.00	0.00
PROJECTS		18,400.00	0.00	20,800.00	21,800.00	4.81
100-00-58100-000-000	PRINCIPAL ON DEBT	0.00	0.00	0.00	0.00	0.00
SHORT TERM DEBT		0.00	0.00	0.00	0.00	0.00
100-00-58200-000-000	INTEREST ON DEBT	0.00	0.00	0.00	0.00	0.00
INTEREST ON DEBT		0.00	0.00	0.00	0.00	0.00
100-00-58201-000-000	INTEREST ON SHORT TERM LOANS	0.00	0.00	0.00	0.00	0.00
INTEREST ON SHORT TERM LOANS		0.00	0.00	0.00	0.00	0.00
100-00-58202-000-000	PAYING AGENT CHARGES	3,000.00	0.00	3,600.00	3,600.00	0.00
PAYING AGENT CHARGES		3,000.00	0.00	3,600.00	3,600.00	0.00
LOAN/LEASE PAYMENT		3,000.00	0.00	3,600.00	3,600.00	0.00
100-00-59103-000-000	MAPS & PLATS	0.00	0.00	0.00	0.00	0.00
MAPS & PLATS		0.00	0.00	0.00	0.00	0.00
100-00-59104-000-000	SALE OF CITY PROPERTY EXPENSE	0.00	0.00	0.00	0.00	0.00
SALE OF CITY PROPERTY EXPENSE		0.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
100-00-59105-000-000	BANK SERVICE CHARGES	126.76	0.00	100.00	100.00	0.00
	BANK SERVICE CHARGES	126.76	0.00	100.00	100.00	0.00
100-00-59109-000-000	ROOM TAX TO CHAMBER	90,384.55	0.00	85,500.00	85,500.00	0.00
	ROOM TAX TO CHAMBER	90,384.55	0.00	85,500.00	85,500.00	0.00
100-00-59110-000-000	AMBULANCE A/R WRITE OFF	2,291.85	0.00	0.00	0.00	0.00
	BAD DEBT WRITE OFF	2,291.85	0.00	0.00	0.00	0.00
100-00-59119-000-000	UNCLASSIFIED	227.12	0.00	0.00	0.00	0.00
	MISC. EXPENSE	227.12	0.00	0.00	0.00	0.00
100-00-59235-000-000	TRANSFER TO ECONOMIC DEV.	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO ECONOMIC DEV.	0.00	0.00	0.00	0.00	0.00
100-00-59264-000-000	TRANSFER TO CAPITAL EQUIP FUND	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO CAPITAL EQUIP FUND	0.00	0.00	0.00	0.00	0.00
100-00-59265-000-000	TRANSFER TO BAYFIELD ST FUND	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO BAYFIELD ST FUND	0.00	0.00	0.00	0.00	0.00
	GASB 75 EXPENSE	93,030.28	0.00	85,600.00	85,600.00	0.00
	Total Expenses	2,376,513.25	0.00	2,821,304.00	2,974,320.00	5.42
	Net Totals	-26,920.68	0.00	0.00	0.00	

Fund: 300 - DEBT SERVICE FUND

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
300-00-41110-000-000	GENERAL PROPERTY TAXES	315,668.00	0.00	315,277.00	315,091.00	-0.06
TAXES		315,668.00	0.00	315,277.00	315,091.00	-0.06
300-00-48100-000-000	INTEREST ON INVESTMENTS	394.76	0.00	0.00	0.00	0.00
300-00-48500-000-000	DONATIONS	0.00	0.00	0.00	0.00	0.00
300-00-48600-000-000	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		394.76	0.00	0.00	0.00	0.00
300-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00
300-00-49131-000-000	TRANSFER FROM FUND 31	0.00	0.00	0.00	0.00	0.00
300-00-49210-000-000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
300-00-49221-000-000	TRANSFER FROM MARINA OPERATION	0.00	0.00	0.00	0.00	0.00
300-00-49222-000-000	TRANSFER FROM UTILITY	0.00	0.00	0.00	0.00	0.00
300-00-49223-000-000	TRANSFER FROM STORM WATER	0.00	0.00	0.00	0.00	0.00
300-00-49410-000-000	TRANSFER FROM CAPITAL EQUIP.	0.00	0.00	0.00	0.00	0.00
300-00-49430-000-000	TRANSFER FROM TIF	0.00	0.00	0.00	0.00	0.00
300-00-49440-000-000	TRANSFER FROM 2003 GO BOND DEB	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM OTHER FUNDS		0.00	0.00	0.00	0.00	0.00
Total Revenues		316,062.76	0.00	315,277.00	315,091.00	-0.06

Fund: 300 - DEBT SERVICE FUND

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
300-00-57621-000-000	CAPITAL OUTLAY - IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
PROJECTS		0.00	0.00	0.00	0.00	0.00
300-00-58100-000-000	PRINCIPAL	289,329.04	0.00	296,656.00	303,310.00	2.24
300-00-58200-000-000	INTEREST AND FISCAL CHARGES	26,251.22	0.00	18,621.00	11,781.00	-36.73
LOAN/LEASE PAYMENT		315,580.26	0.00	315,277.00	315,091.00	-0.06
300-00-59119-000-000	MISC.	0.00	0.00	0.00	0.00	0.00
300-00-59210-000-000	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
300-00-59410-000-000	TRANSFERS TO CAPITAL EQUIP.	0.00	0.00	0.00	0.00	0.00
300-00-59620-000-000	TRANSFER TO WATER & SEWER	0.00	0.00	0.00	0.00	0.00
GASB 75 EXPENSE		0.00	0.00	0.00	0.00	0.00
300-00-99999-999-999	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
NOT DEFINED BY WIS. DOR		0.00	0.00	0.00	0.00	0.00
Total Expenses		315,580.26	0.00	315,277.00	315,091.00	-0.06
Net Totals		482.50	0.00	0.00	0.00	-36.73

Fund: 410 - CAPITAL IMPROVEMENT

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
410-00-41110-000-000	GENERAL PROPERTY TAXES	295,900.00	0.00	293,975.00	296,510.00	0.86
TAXES		295,900.00	0.00	293,975.00	296,510.00	0.86
410-00-43536-000-000	LRIP MONEY	0.00	0.00	12,865.00	0.00	-100.00
410-00-43537-000-000	GRANT	0.00	0.00	0.00	0.00	0.00
410-00-43538-000-000	VOTING EQUIPMENT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
410-00-43539-000-000	GREAT LAKES RESTORATION GRANT	0.00	0.00	0.00	0.00	0.00
410-00-43540-000-000	LIBRARY COUNTY GRANT	0.00	0.00	0.00	0.00	0.00
410-00-43541-000-000	LIBRARY BREMER GRANT	0.00	0.00	0.00	0.00	0.00
410-00-43542-000-000	GRANT FUNDS	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		0.00	0.00	12,865.00	0.00	-100.00
410-00-46371-000-000	FEES	0.00	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		0.00	0.00	0.00	0.00	0.00
410-00-48100-000-000	INTEREST ON INVESTMENTS	689.08	0.00	0.00	0.00	0.00
410-00-48200-000-000	RENT	0.00	0.00	0.00	0.00	0.00
410-00-48303-000-000	SALE OF CITY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
410-00-48400-000-000	INSURANCE RECOVERIES	0.00	0.00	0.00	66,000.00	999.99
410-00-48500-000-000	DONATIONS	0.00	0.00	0.00	0.00	0.00
410-00-48600-000-000	MISCELLANEOUS REVENUES	0.00	0.00	20,000.00	0.00	-100.00
OTHER FINANCING SOURCES		689.08	0.00	20,000.00	66,000.00	230.00
410-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00
410-00-49101-000-000	2003 CAPITAL PROJECT PROCEEDS	0.00	0.00	0.00	0.00	0.00
410-00-49102-000-000	PROCEEDS FROM CITY	0.00	0.00	0.00	0.00	0.00
410-00-49210-000-000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
410-00-49223-000-000	TRANSFER FROM TAX INCREMENT	0.00	0.00	0.00	0.00	0.00
410-00-49224-000-000	TRANSFER FROM CEM DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
410-00-49225-000-000	TRANSFER FROM PARK OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-49242-000-000	TRANSFER FROM PUBLIC FAC. FUND	0.00	0.00	0.00	0.00	0.00
410-00-49243-000-000	TRANSFER FROM SKATE PARK	0.00	0.00	0.00	0.00	0.00
410-00-49244-000-000	TRANSFER FROM PD CRIME PREV.	0.00	0.00	0.00	0.00	0.00
410-00-49245-000-000	TRANSFER FROM SMART GROWTH	0.00	0.00	0.00	0.00	0.00
410-00-49246-000-000	TRANSFER FROM LIBRARY ACCT	0.00	0.00	0.00	0.00	0.00
410-00-49300-000-000	TRANSFER FROM DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
410-00-49301-000-000	FUND/CASH BAL. APPLIED	0.00	0.00	45,000.00	19,000.00	-57.78
410-00-49510-000-000	TRANSFER FROM CEM DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM OTHER FUNDS		0.00	0.00	45,000.00	19,000.00	-57.78
Total Revenues		296,589.08	0.00	371,840.00	381,510.00	2.60

Fund: 410 - CAPITAL IMPROVEMENT

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
410-00-51440-810-000	ELECTIONS OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-51450-810-000	OFFICE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-51450-820-000	OFFICE DEP. CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00
410-00-51601-000-000	CITY HALL	0.00	0.00	0.00	0.00	0.00
410-00-51601-810-000	CITY HALL	25,250.00	0.00	110,000.00	0.00	-100.00
410-00-51601-820-000	CITY HALL CAPITAL PROJECT	0.00	0.00	0.00	25,000.00	999.99
GENERAL GOVERNMENT		25,250.00	0.00	110,000.00	25,000.00	-77.27
410-00-52101-810-000	POLICE DEP. CAPITAL OUTLAY	899.00	0.00	0.00	3,000.00	999.99
410-00-52201-810-000	FIRE DEP. CAPITAL OUTLAY	0.00	0.00	0.00	7,100.00	999.99
410-00-52201-820-000	FIRE DEP. CAPITAL PROJECT	0.00	0.00	0.00	40,000.00	999.99
410-00-52301-351-000	AMBULANCE RESCUE EQUIPMENT	3,701.94	0.00	5,000.00	0.00	-100.00
410-00-52301-810-000	AMBULANCE CAPITAL OUTLAY	0.00	0.00	20,000.00	49,500.00	147.50
PUBLIC SAFETY		4,600.94	0.00	25,000.00	99,600.00	298.40
410-00-53202-810-000	STREET & ALLEYS CAPITAL OUTLAY	75,102.67	0.00	60,365.00	93,910.00	55.57
410-00-53202-820-000	STREET & ALLEYS CRACK FILLING	0.00	0.00	47,500.00	20,000.00	-57.89
410-00-53203-810-000	BAYFIELD STREET PROJECT	72,174.88	0.00	0.00	25,000.00	999.99
410-00-53230-810-000	GARAGE/MACHINE SHED CAPITAL	0.00	0.00	0.00	100,000.00	999.99
410-00-53271-810-000	TREE CONTROL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-53307-810-000	STREET SIGNS & MARKINGS	0.00	0.00	0.00	0.00	0.00
410-00-53308-810-000	ST. MACHINERY CAPITAL OUTLAY	43,724.50	0.00	18,000.00	0.00	-100.00
410-00-53440-820-000	PW GARAGE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-53610-810-000	TREATMENT PLANT UPGRADE	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS		191,002.05	0.00	125,865.00	238,910.00	89.81
410-00-54910-820-000	CEMETERY CAPITAL PROJECT	7,700.00	0.00	0.00	0.00	0.00
HEALTH AND HUMAN SERVICES		7,700.00	0.00	0.00	0.00	0.00
410-00-55110-810-000	LIBRARY	0.00	0.00	0.00	0.00	0.00
410-00-55110-820-000	LIBRARY ROOF PROJECT	0.00	0.00	0.00	0.00	0.00
410-00-55200-810-000	PARKS CAPITAL OUTLAY	19,308.40	0.00	45,975.00	18,000.00	-60.85
410-00-55200-820-000	BEACH RESTORATION	0.00	0.00	0.00	0.00	0.00
CULTURE, RECREATION & EDUCAT		19,308.40	0.00	45,975.00	18,000.00	-60.85
410-00-56300-810-000	PUBLIC ACCESS TELEVISION	0.00	0.00	0.00	0.00	0.00
410-00-56302-810-000	COMPREHENSIVE PLAN	15,395.20	0.00	0.00	0.00	0.00
410-00-56303-810-000	CAPITAL OUTLAY WELCOME SIGN	0.00	0.00	0.00	0.00	0.00
410-00-56400-810-000	HISTORIC PRESERVATION	0.00	0.00	0.00	0.00	0.00
410-00-56401-810-000	CONSER/DEV. CAPITAL OUTLAY	0.00	0.00	65,000.00	0.00	-100.00
CONSERVATION & DEVELOPMENT		15,395.20	0.00	65,000.00	0.00	-100.00
410-00-57321-810-000	BART	0.00	0.00	0.00	0.00	0.00
410-00-57520-810-000	SENIOR VAN	0.00	0.00	0.00	0.00	0.00
410-00-57630-810-000	ATHLETIC FIELD CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-57650-000-000	CAPITAL IMPROV. EQUIP. LEASE	0.00	0.00	0.00	0.00	0.00
410-00-57651-000-000	CAPITAL OUTLAY/FRONTEND LOADER	0.00	0.00	0.00	0.00	0.00
410-00-57651-820-000	CAPITAL OUTLAY WASHINGTON AVE.	0.00	0.00	0.00	0.00	0.00
PROJECTS		0.00	0.00	0.00	0.00	0.00

Fund: 410 - CAPITAL IMPROVEMENT

Account Number		2022 Actual Year-End	2023 Projected Year-End	2023 Budget	2024 Proposed Budget	% Change In Budget
410-00-59119-000-000	UNCLASSIFIED	0.00	0.00	0.00	0.00	0.00
410-00-59210-000-000	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
410-00-59211-000-000	TRANSFER TO STORM WATER UTILIT	0.00	0.00	0.00	0.00	0.00
410-00-59220-000-000	TRANSFER TO WATER & SEWER FUND	0.00	0.00	0.00	0.00	0.00
410-00-59221-000-000	TRANSFER TO HARBOR COMMISSION	0.00	0.00	0.00	0.00	0.00
410-00-59230-000-000	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
410-00-59291-000-000	TRANSFER TO LIBRARY ACCOUNT	0.00	0.00	0.00	0.00	0.00
410-00-59410-000-000	TRANSFERE TO PARK OUTLAY	0.00	0.00	0.00	0.00	0.00
GASB 75 EXPENSE		0.00	0.00	0.00	0.00	0.00
Total Expenses		263,256.59	0.00	371,840.00	381,510.00	2.60
Net Totals		33,332.49	0.00	0.00	0.00	-100.00

CITY OF WASHBURN
119 Washington Avenue
P.O. Box 638
Washburn, WI 54891



715-373-6160
715-373-6161
FAX 715-373-6148

To: City of Washburn Department Heads

Cc: Mayor Motiff
Common Council
Harbor Commission
Plan Commission
Park Committee

From: Scott J. Kluver,  Administrator

Re: 2024 Budget Preparation Timeline

Date: May 12, 2023

With May flowers, we start thinking about next year's budget too! As we begin to plan for 2023, know that there are a lot of unknown variables and a very big project for next year. The budget continues to be extremely tight, and while there is discussion and sausage making occurring at the Legislature, we just do not know what the result will be yet. As such, we need to continue to work towards not spending down budgets and getting towards a truly balanced budget. Continue to plan for the worst, and hope for the best. Even if the Legislature and Governor come through with some assistance, we will still need to be diligent and work to secure our own future.

Additionally, it will be important to plan for large capital projects for this year as the City will need to do a borrowing this fall/winter. I would like to discuss this summer with the Finance Committee some of those projects which, besides the Bayfield Street Project, may include items like campground expansion, a fire truck, additional street work, etc. Work on plans for this needs to be a priority and if you can get that to me in advance it is appreciated.

Given that this year is a revaluation year, there will likely be additional scrutiny on the tax rate as property assessments will be going up, but the tax rate will go down. This will raise a lot of questions as it is a process that tends to be confusing for people. Be aware that solid justifications will be extra vital this year.

Below is the timeline for budget submittals and process for preparing the next budget.

- General Fund operating budget and capital expense requests to Administrator by 8:00 a.m. on **July 17, 2023**. If I do not have your budget by then, you will have missed your opportunity to provide your recommendation and decisions will be made without your input.

Memo 1648 – 2024 Budget Timeline – May 12, 2023 - Page 2

- Administrator reviews budget proposals, prepares drafts, consults with Mayor and department heads July 17 through August 31.
- Mayor/Administrator present proposed 2024 General Fund, Capital and Debt Service budgets to Council on September 12, budget referred to Finance Committee.
- Finance Committee meetings between September 12 and October 6, report to Council with recommendations for October 9 Council Meeting. [Harbor Commission, Stormwater, Water, and Sewer budgets presented to Council in October and November (two each month).]
- 15-day public hearing notice submitted by October 23 for October 27 printing for public hearing on tax levy during November 13 Council meeting. Approval of tax levy at November 13, 2023 Council meeting following Public Hearing.
- List any special assessments and submit to County by November 15
- Statement of Tax to the County in December
- December 11, 2023 Council adopts final “department level” budget with proper notice, if there are changes as outlined in Wis. Statutes 65.90 (5); and TIF District Budgets are presented for approval
- Taxpayers should receive tax bills during third week of December

It is essential that the timeline be followed. Any deviation will affect meeting and publications dates. The schedule has been met and the process has been relatively smooth for the past 16 years thanks to your help. I am confident that it will happen again this year. Please note that this schedule does not call for any special meetings of the Council, but that may change. As expected, and as usual, it will be a tight fiscal year because the growth rate for new development has been abysmal. New development is essential to the City's finances given the “box” the State of Wisconsin has put local governments in.

When preparing your budget, please give consideration to what your department can do to make Washburn a better place to live. What can be done to positively impact the community? What changes might increase revenue for the City? How can processes change to be more efficient and save money? Besides stagnant growth, we have to contend with levy limits and expenditure restraint penalties. It is necessary to think about the essential services we provide and what we can do without at this point.

Please provide an explanation for any significant deviations from your prior year's budget and for capital requests. Also, please provide any justification and supporting documents you feel are important to convey. This will save time through the process.

If at any time you have any questions, please do not hesitate to contact me. As information such as employee benefit costs, changes from the State, or Council directives come through, I will keep you informed.

2024 City of Washburn Budget Capital Planning - Draft September 6, 2023

Department	Project	Estimated Cost	Other Potential Funding Offset	Final Est. City Cost	2024 Regular Capital Budget	2024 Borrowing	Comments
<u>Ambulance</u>	Windows	24,500		24,500	24,500		
	Rain Gutters	5,000		5,000	5,000		
	Asphalt Repair	20,000		20,000	20,000		
<u>Fire</u>	Air Pack Match	7,100		7,100	7,100		
	Asphalt Extension	20,000		20,000	20,000		
	Concrete Replacement - Draft Septembe	20,000		20,000	20,000		
	Fire Truck	1,100,000		1,100,000			
<u>Police</u>							
	Cage for Garage	3,000		3,000	3,000		
<u>Library</u>	Ceiling, Lights, Carpet	100000	21,000	79,000			Money from insurance deposited into Capital Fund; Unknown if the Library Board wants to proceed in 2024
<u>City Hall</u>	Tuckpoint/Brick Repair	25,000		25,000	25,000		
	Paint/Carpet	50,000		50,000			
	Code Codification	50,000		50,000			
<u>Public Works</u>	8th Ave W Between 4th and 5th Resurfac	28,000		28,000	28,000		
	W Pine (100 Feet W of N. Washington	12,000		12,000	12,000		
	Road Base Secondary Streets (Oak, Forti	53,910		53,910	53,910		
	Crack- Chip Sealing E Bayfield St. Parking	20,000		20,000	20,000		
	Tractor Backhoe	120,000		120,000			
	Payloader	85,000		85,000			
	Dump Truck	45,000		45,000			
	Lawn Mower	18,000		18,000	18,000		
	Bayfield Street Project (DOT Costs)	1,025,000		1,025,000	25,000	1,000,000	
	Sidewalks			0			
	Shelter Building	100,000	85,000	15,000	15,000		\$19,000 already deposited in Capital from Insurance. Insurance will pay out more, once constructed - less foundation at different location
<u>Parks</u>	West End Park Expansion	1,000,000		1,000,000			
	West End Asphalt Resurfacing	150,000		150,000			
	Playground Equipment West End	125,000	75,000	50,000			Plan to do in 2025; Offset is fundraising Goal
	Shelters at Jackies Field/Hillside	28,000		28,000			
	Shelter for Flowing Well	4,500		4,500			
	Parking Area at Boat Ramp (prep)	8,500		8,500			Part of 2024 LRIP Submission for 2025 work - this work would need to be done in advance.
	T-Dock Replacement	50000	25,000	25,000			Apply 50% Match to DNR RBF Plan for 2025
<u>Totals</u>		4,297,510		4,091,510	296,510	1000000	