

2019 ADOPTED BUDGET



Adopted November 13, 2018
Prepared by: Jared Oosterhouse and Kathy Schlieve

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BUDGET MESSAGE

To the citizens of Waupun,

The 2018 budget saw the first significant increase in our property tax levy in nearly a decade with a majority of the increase being directed to support capital needs for road improvements. This resulted in reconstruction of Walker Street and a resurfacing of a portion of Franklin Street. That move also set us up for future improvements, though our capital requirements continue to grow. While the city maintained a fairly flat operating budget, we were able to make key investments in economic development that brought about private investment and job creation to the city.

Looking forward, our 2019 budget outlined in this document is balanced, operates within expenditure restraints, and supports our strategic priorities as defined in our 2018-2020 strategic plan, while meeting citizen needs and positioning the city for a sound financial future. Our annual audit confirms the soundness of our internal controls and protects our strong A1 bond rating.

The following list highlights the key elements of this budget document:

- The total City property tax levy will increase by 3.0%, or \$90,071, compared to 2018. A majority of the increase supports capital improvement and equipment replacement.
- Overall revenues are down 2.6%, excluding library transfers explained in this document, while expenditures increase 1.9%.
- The City's property tax rate is estimated to decrease 3.5% due to the revaluation project completed in 2018.
- The plan utilizes tax increment financing to support further economic development in key areas of the city.
- The 2019 budget continues to fund recurring capital improvement projects with operating revenues. However, looking forward, the plan relies on long-term borrowing to fully fund proposed capital projects.

The 2019 budget includes no reduction or elimination of existing services. Overall, I am very optimistic about the positive things happening within the City of Waupun and our ability to deliver services with excellence in 2019.

Sincerely,
Mayor Julie Nickel

BUDGET OVERVIEW

The details of our 2019 budget which follow will provide an overview of how we intend to maintain service levels in the context of revenue constraints. While debt service drops in the proposed budget, longer-term there is a shift in debt service requirements to support community needs which will result in more levy dollars being directed to long-term debt service payments in future budgets.

GENERAL REVENUES:

Total combined general fund revenues available to support general fund operations and services for 2019 decreased by a total of \$711,941 or 10.8%. A bulk of that reduction is due to a decision to move the library's levy to a separate fund to improve financial oversight of the library system. Excluding the library transfer, the overall operating budget for the city decreased 2.6%. Other factors impacting revenue include:

A net revenue increase of \$64,900 in four primary areas:

- \$40K - Police School Liaison Officer renegotiated with WASD for full cost recovery.
- \$24K - WASD payment for utilities at the ball complexes and the community center during hockey season.
- \$20K - Utility Payment in Lieu of Tax increase based on plant investments made over the last several years.
- \$9K - estimate of additional interest income from higher interest rates.

Decreases in revenue include the loss of expenditure restraint as a result of the 2018 budget not qualifying for expenditure restraint revenue in 2019. This was a one-time adjustment to increase capital expenditures specific to road improvements. Looking ahead, the 2019 budget does meet expenditure restraints and we expect to recapture this revenue in the 2020 budget, but will shift our strategy so that we are no longer dependent on this funding to support operating expenses. We will instead direct future expenditure restraint dollars to the capital improvement fund. Additional reduction factors include:

- \$34,500 reduction in Transportation Aid. This aid is based in part on how much the City spends on transportation using a rolling 6-year average. This loss reflects that the City has spent less on transportation in the past 6 years.
- \$16,500 reduction in interest on TID advances as the advances are being repaid.

EXPENSES:

The proposed general operating budget, excluding transfers and library fund, is projected to increase \$107,256 or 1.9% from prior year. As a government entity, we provide services to the public which is labor intensive. Consequently, a large percent of the operating budget is comprised of wages and benefits. The total budget for wages and benefits increased \$56K within the general fund. The city participates in the State of WI ETF local health insurance plan. The local health insurance plan used excess cash reserves to buy down health plan costs, yielding an overall premium reduction of \$43K or a 6% decrease for 2019. The budget as proposed provides for a 2.5% wage increase for all non-represented staff.. Adjustments to collective bargaining unit wage scales are as negotiated in the collective bargaining agreements. Other noted increases in expenditures include:

- A new position request for a part-time Police Administrative Assistant budgeted at \$16,793.
- A \$10,800 increase in expense moving an Economic Development contracted position to a part position. This amount is offset by a reduction in total Economic Development operational spending with proposed work being handled in-house.
- Reduction in our contract with the YMCA for wages to support pool operation based on changes in hours of operation for 2019.
- Staff time for storm water management increased slightly, resulting in \$9K of wage and benefit expenses being allocated to storm water.

Overall staffing levels remain fairly constant with the exception of the two changes noted above. The following table shows staffing levels by department from 2018 to 2019.

Department	2018		2019		Increase / (Decrease)	
	Full Time	Part Time/Seasonal	Full Time	Part Time/Seasonal	Full Time	Part Time/Seasonal
City Clerk	2	1	2	1	0	0
Finance	0	2	0	2	0	0
DPW	13	7	13	7	0	0
Administration/ED	1		1	1	0	1
Senior Center/Parks	1	5	1	5	0	0
Police	18	2	18	3	0	1
Fire	2	30	2	30	0	0
Library	5	11	5	11	0	0
TOTAL	42	58	42	60	0	2

All non-wage and benefit expense increased \$51,400. Notable increases include:

- Increase to ambulances services of \$24K after a six-year rate freeze with our current ambulance provider.
- General Liability and Auto insurance increased \$17K.
- Worker's compensation insurance increased \$7,500.
- As part of a long-term talent management strategy, \$12,000 will be spent to conduct a compensation study to ensure competitiveness of our compensation package.
- \$17,360 increase in Dept. of Public Works expenses related to anticipated increases in fuel and salt costs.
- An increase in building inspection fees due to a strong economic development forecast. This is a net neutral impact to the budget as revenues equal expenses for this service.

As part of our focus on continuous improvement, we are working to address gaps in revenues and will be holding a series of intergovernmental meetings with surrounding townships to address increasing costs related to ambulance service delivery. We plan to develop a cost share model for delivery of those services to offset to increased

expenses related to service delivery. Furthermore, in response to trends of increasing healthcare premiums, in 2018 we formed an insurance taskforce that mapped a strategic plan to evaluate future benefit solutions. While costs did not increase for 2019, the work of this group will continue in anticipation of uncertainty around healthcare costs and future plan design.

CAPITAL PLAN:

The fund balance for capital improvements at the end of 2018 is projected to be \$428K. The levy for capital improvements for 2019 is \$536,799. A majority of the fund balance and 2019 levy will be applied towards reconstructing North and South Madison Streets at a cost of \$3.4M. This budget relies on borrowing \$2.95M (\$2.3M streets and \$600K storm water) to support this project. We have received a grant (\$263K) to apply to the North Madison portion of the project and there is still an outstanding grant award pending that could further support this project. The projected ending fund balance after the 2019 plan implementation is projected to be \$77K. As levy dollars are shifted from the capital budget to debt service, the city will have less funds available for projects moving forward and will rely more on borrowing and/or will need to diversify revenue sources to pay for future capital improvements.

Other capital projects include:

INFRASTRUCTURE:

- Facility Planning & Design: We completed a facility review in 2018 and the Council commissioned a study committee to review findings and determine how to move forward with facility repairs and improvements (\$50K).
- Installation of Fiber between city facilities, setting us up for longer-term cost savings through the reduction of network configurations and software licensing (\$27,500).
- Planned and routine maintenance of sculpture assets (\$19K).
- Park bathroom automatic door locks for operational efficiency (\$20K).
- Park ADA upgrades at Wilcox Park (\$15,100).
- TID 5: Final paving and curb/gutter work on Seymour St installation which began in 2018 (\$125,000).
- Storm water improvements for Madison Street reconstruction project (\$1.1M) and to work toward compliance on storm water management Monroe St Pond (\$222K).

EQUIPMENT REPLACEMENT:

- Replacement of a dump truck and attachments (\$210K)
 - Replacement of a police squad (\$32K)
 - Replacement of fire turnout gear (\$30K)
-

PROPERTY VALUATION:

The City completed a full revaluation of all property in 2018 to bring assessed values closer to the equalized value (or fair market value). Waupun’s equalized values for residential properties increased 10.4% in Fond du Lac County and 6.0% in Dodge County. The assessment to equalized value ratio is currently at ~99.8%. Commercial property stayed essentially the same for Fond du Lac County but increased by 8.4% in Dodge County.

FOND DU LAC					
	2017	2018	\$ Change	% Change	Notes
Residential	\$ 157,923,300	\$ 174,290,500	\$ 16,367,200	10.4%	
Commercial	35,499,700	35,448,000	(51,700)	-0.1%	
Manufacturing	845,600	896,900	51,300	6.1%	
Agriculture	21,300	21,200	(100)	-0.5%	
Undeveloped	64,700	27,700	(37,000)	-57.2%	
Personal Property	4,154,300	2,430,000	(1,724,300)	-41.5%	Machinery, tools and patterns exempted
Total	\$ 198,508,900	\$ 213,114,300	\$ 14,605,400	7.4%	
DODGE					
	2017	2018	\$ Change	% Change	Notes
Residential	\$ 156,497,800	\$ 165,880,000	\$ 9,382,200	6.0%	
Commercial	51,599,700	55,921,400	4,321,700	8.4%	
Manufacturing	10,944,400	12,040,200	1,095,800	10.0%	
Agriculture	13,900	11,000	(2,900)	-20.9%	
Undeveloped	7,100	1,500	(5,600)	-78.9%	
Personal Property	5,206,200	3,673,400	(1,532,800)	-29.4%	Machinery, tools and patterns exempted
Total	\$ 224,269,100	\$ 237,527,500	\$ 13,258,400	5.9%	

There is a wide range in assessed value changes, making it difficult to project impact based on averages this year. The proposed increase will result in a \$0.33 per \$1,000 reduction in mill rate for Fond du Lac County homes and a \$ 0.22 per \$1,000 for reduction for Dodge homeowners. The following chart adjusts for averages and provides a snapshot of what the mill rate decreases mean for the average homeowner in both counties.

		2019	2018	Change	% Change
City of Waupun - FDL County Residents					
2018 Average Home	\$122,523				
2019 Average Home	139,199				
Mill Rate		7.344877	7.678079	(0.33)	-4.34%
City of Waupun Taxes		899.92	940.74	(40.82)	-4.34%
Estimated Average Revaluation Change	16,676	122.48	-	122.48	
Estimated Average Tax Impact		1,022.40	940.74	81.66	8.68%

		2019	2018	Change	% Change
City of Waupun - Dodge County Residents					
2018 Average Home	\$105,620				
2019 Average Home	112,096				
Mill Rate		7.447418	7.664899	(0.22)	-2.84%
City of Waupun Taxes		786.60	809.57	(22.97)	-2.84%
Estimated Average Revaluation Change	6,476	48.23	-	48.23	
Estimated Average Tax Impact		834.83	809.57	25.26	3.12%

In 2018, local machinery, tools, and patterns were exempted from personal property tax. The State in return is providing some personal property aid in 2019 to local municipalities; however the City is not being made whole for the loss in revenue. The League of WI Municipalities is working with legislators to resolve this issue for 2020; however, this is a factor that is negatively impacting the budget at this time.

OVERALL BUDGETARY IMPACT:

The proposed budget calls for an increase of \$90,071 or 3% with a majority of the increase being directed to capital improvements and equipment replacement.

- The 2019 budget complies with the state-mandated property tax levy limit. The property tax levy limit is allowed to increase by the percentage increase in equalized value from net new construction, plus any increase in general debt service principal and interest payments.
- Intergovernmental aid revenues are projected to decrease \$87,165 or 2.7% from the 2018 budget. Most of this decrease can be attributed to reductions in State transportation aids and the loss of expenditure restraint revenue for 2019.

	Budget Year				Percentage Change
	2016	2017	2018	2019	Increase (Decrease)
General Fund	\$ 1,596,169	\$ 1,626,981	\$ 1,662,647	\$ 1,157,652	-30.4%
Debt Service Fund	592,845	615,227	637,216	625,983	-1.8%
Library Fund	-	-	-	541,000	N/A
Capital Improvements	133,122	212,927	476,500	536,799	12.7%
Equipment Replacement	250,000	200,000	200,000	205,000	2.5%
Taxi Fund	16,000	26,000	26,000	26,000	0.0%
TOTAL	2,588,136	2,681,135	3,002,363	3,092,434	3.0%
Assessed Tax Rate per Thousand				ESTIMATED	
Dodge County	6.516	6.840	7.661	7.444	
Fond du Lac County	6.677	6.820	7.678	7.347	

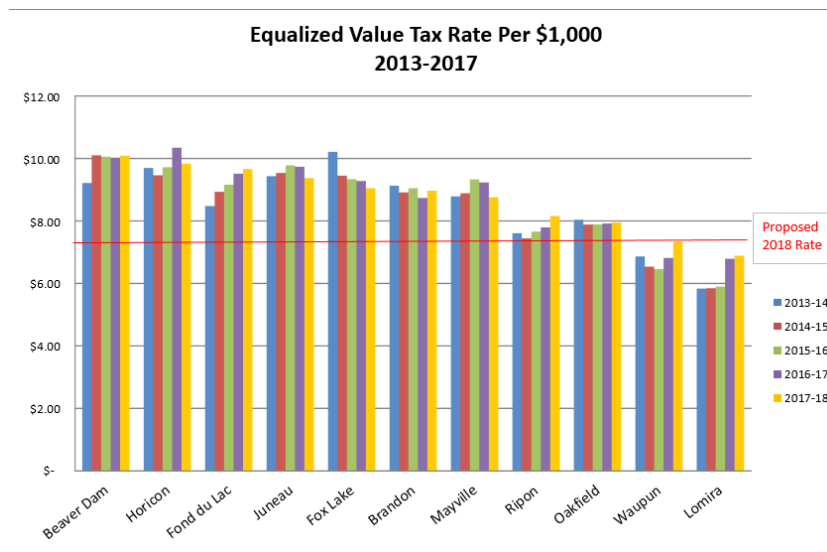
TAX HISTORY AND COMPARISONS:

Excluding pool referendum, City of Waupun’s net increase in general tax levy over the last ten years totals \$480,141, or an average annual increase of \$48,014 or 1.68% annually

Year	Tax Levy	Levy Change	% Change
2009	2,385,753	46,779	2.0%
2010	2,385,753	-	0.0%
2011	2,385,753	-	0.0%
2012	2,385,753	-	0.0%
2013	2,385,753	-	0.0%
2014	2,569,001	183,248	7.7%
2015	2,550,001	(19,000)	-0.7%
2016	2,588,136	38,135	1.5%
2017	2,681,136	93,000	3.6%
2018	3,002,363	321,227	12.0%



The bar graph that follows shows a comparison of local tax for cities and villages in Dodge and Fond du Lac counties. This bar graph contains five years of historical data for the equalized value tax rate per \$1,000. With the proposed 2019 tax levy increase, the equalized value tax rate is expected to increase only \$0.05 per \$1,000. When compared with other surrounding communities, Waupun maintains the second lowest tax rate. This is further validated through a study from SmartAssets which, for the second year in a row, ranked Waupun as the #10 most affordable place to live in Wisconsin based on property taxes, homeowner’s insurance fees and mortgage payments.



UNASSIGNED FUND BALANCE:

The City’s financial policy requires us to maintain a fund balance between 30% and 40% of annual general fund revenues. The budget as proposed results in a projected unassigned fund balance of \$2,314,443 or 40.8%, which falls just outside our policy guidelines.

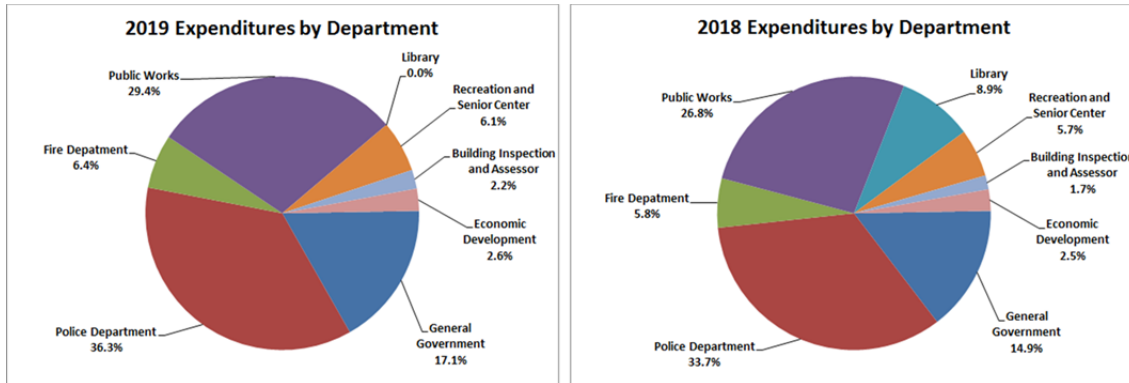
LEVY LIMITS:

We anticipate that tax levy limits will remain in effect for the foreseeable future. The levy limit is allowed to increase by the rate of growth in net new construction, in addition to any increases necessary to cover increasing debt principal and interest payments. The city is approaching their levy limit for 2019 which is the year we will also begin incurring new debt to support major capital needs. By 2020, we will see scheduled increases in the city’s general obligation debt principal and interest payments which could result in increases in the property tax levy to pay for increasing debt payments.

	Factors	2018	2019	2020	2021	2022	2023
Total Levy	3.0%	3,002,363	3,092,434	3,185,207	3,280,763	3,589,186	3,696,862
Debt Levy		637,216	625,000	900,000	900,000	1,200,000	1,200,000
Levy Excluding Debt		2,365,147	2,467,434	2,285,207	2,380,763	2,389,186	2,496,862
Levy Limit	0.75%	2,466,572	2,485,174	2,503,915	2,522,796	2,541,820	2,560,985
Levy Capacity		101,425	17,740	218,708	142,033	152,633	64,124
Assumptions							
1) Debt levy increases in 2020 from the Madison St project							
2) Total levy and debt levy increases in 2022 based on 2021 capital projects							
3) Levy limit increase of 0.75% annually based on net new construction							

BUDGET ALLOCATIONS:

A majority of municipal expenditures support our public safety needs. 2019 expenditures held fairly consistent across departments. The following graphs show a reduction in library funding, however, that is due to the transfer of library funds to a dedicated fund (previously accounted in two separate funds) to improve management oversight of the library budget. Library funding remains unchanged from 2018 levels.



LOOKING AHEAD:

As we look to the future, we see continued challenges for funding road and infrastructure repairs. We also have identified long-term facility needs that will need to be addressed and are facing unfunded mandates from the State as it relates to water quality requirements. Like most Wisconsin communities, we are seeing increased demands on public safety services and are facing increases in our older population as baby boomers continue to age. Continuous improvement work will continue across all city departments to identify and eliminate waste and to find ways to enhance service delivery for our citizens.

2019 ADOPTED BUDGET:

**CITY OF WAUPUN
2019 BUDGET
SUMMARY OF ALL FUNDS**

Fund Number	Fund Name	Total Revenues	Total Expenditures	Excess (Deficit)	Balance January 1	Balance December 31	Property Tax Contribution
Governmental Funds							
100	<u>General Fund</u>	\$ 5,904,819	\$ 5,904,819	\$ (0)	\$ 6,968,633	\$ 6,738,632	\$ 1,157,652
<u>Special Revenue Funds</u>							
200	Trust Funds	986	448,605	(447,619)	528,347	80,727	-
210	Library	1,174,441	725,836	448,605	-	448,605	541,000
420	Recycling	101,550	106,200	(4,650)	177,049	172,399	-
425	Solid Waste	404,950	404,000	950	28,679	29,629	-
430	Tourism	71,600	81,100	(9,500)	22,011	12,511	-
501	Taxi Grant	95,496	95,663	(167)	24,074	23,908	26,000
507	Home/HCRI	60	1,000	(940)	155,065	154,125	-
509	Housing Revolving Loan	200	40,000	(39,800)	1,408,919	1,369,119	-
700	Stormwater	1,295,245	1,738,765	(443,520)	895,786	452,266	-
300	<u>Debt Service</u>	1,198,354	1,198,354	-	168,932	168,932	625,983
<u>Capital Project Funds</u>							
400	Capital Improvements	3,181,779	3,534,600	(352,821)	427,999	75,178	536,799
410	Equipment Replacement	222,000	311,750	(89,750)	211,978	122,228	205,000
402	Tax Incremental District #1	262,001	13,850	248,151	(530,724)	(282,573)	-
405	Tax Incremental District #3	108,075	103,142	4,933	(530,531)	(525,599)	-
401	Tax Incremental District #5	644,230	635,133	9,097	(1,615,555)	(1,606,458)	-
408	Tax Incremental District #6	115,287	74,391	40,896	(475,736)	(434,841)	-
407	Tax Incremental District #7	56,213	110,738	(54,525)	(85,502)	(140,027)	-
418	Tax Incremental District #8	-	1,350	(1,350)	(314,000)	(315,350)	-
404	Business Park	7,151	8,569	(1,418)	(218,338)	(219,756)	-
		<u>\$ 14,844,436</u>	<u>\$ 15,537,864</u>	<u>\$ (693,428)</u>	<u>\$ 7,247,084</u>	<u>\$ 6,323,656</u>	<u>\$ 3,092,434</u>

The City's property taxes are summarized as follows:

	Budget Year				Percentage Change Increase (Decrease)
	2016	2017	2018	2019	
General Fund	\$ 1,596,169	\$ 1,626,981	\$ 1,662,647	\$ 1,157,652	-30.4%
Debt Service Fund	592,845	615,227	637,216	625,983	-1.8%
Library Fund	-	-	-	541,000	N/A
Capital Improvements	133,122	212,927	476,500	536,799	12.7%
Equipment Replacement	250,000	200,000	200,000	205,000	2.5%
Taxi Fund	16,000	26,000	26,000	26,000	0.0%
TOTAL	<u>2,588,136</u>	<u>2,681,135</u>	<u>3,002,363</u>	<u>3,092,434</u>	3.0%
Assessed Tax Rate per Thousand					
Dodge County	\$ 6.516	\$ 6.840	\$ 7.661	\$ 7.447	
Fond du Lac County	\$ 6.677	\$ 6.820	\$ 7.678	\$ 7.345	

**CITY OF WAUPUN
2019 BUDGET**

GENERAL FUND

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
General Property Taxes	\$ 1,596,169	\$ 1,626,981	\$ 1,662,647	\$ 1,662,647	\$ 1,662,647	\$ 1,157,652
Other Taxes	700,671	724,205	734,303	484,957	749,396	763,733
Special Assessments	14,007	5,776	2,700	5	4,630	3,150
Intergovernmental	3,326,890	3,256,752	3,285,519	903,929	3,285,797	3,198,354
Licenses and Permits	124,265	162,931	122,180	101,310	155,985	153,435
Fines, Forfeitures and Penalties	47,401	50,011	39,500	32,890	44,055	43,500
Public Charges for Services	172,442	155,411	160,445	125,919	154,548	241,389
Intergovernmental Charges for Services	31,240	31,868	31,866	21,671	32,506	32,906
Miscellaneous	72,599	74,975	72,600	40,464	91,420	80,700
Other Financing Sources						
Transfers In	15,311	-	-	-	-	-
Fund Balance Applied	-	-	505,000	-	-	230,000
TOTAL REVENUES	<u>6,100,995</u>	<u>6,088,909</u>	<u>6,616,760</u>	<u>3,373,793</u>	<u>6,180,984</u>	<u>5,904,819</u>
EXPENDITURES						
General Government	836,843	940,083	973,828	665,632	972,904	1,028,227
Public Safety	2,337,634	2,466,311	2,452,585	1,454,574	2,466,240	2,499,670
Public Works	1,618,657	1,506,675	1,639,019	1,041,751	1,612,862	1,664,348
Culture, Recreation, and Education	928,061	906,964	891,519	618,191	873,060	333,404
Conservation and Development	109,581	138,806	154,808	94,784	166,761	149,170
Transfers Out	303,075	237,986	505,000	-	505,000	230,000
TOTAL EXPENDITURES	<u>6,133,852</u>	<u>6,196,825</u>	<u>6,616,760</u>	<u>3,874,932</u>	<u>6,596,827</u>	<u>5,904,819</u>
NET CHANGE IN FUND BALANCE	(32,857)	(107,916)	(505,000)	(501,139)	(415,842)	(230,000)
FUND BALANCE - BEGINNING OF YEAR	<u>7,525,248</u>	<u>7,492,391</u>	<u>7,384,475</u>	<u>7,384,475</u>	<u>7,384,475</u>	<u>6,968,633</u>
FUND BALANCE - END OF YEAR	<u>\$ 7,492,391</u>	<u>\$ 7,384,475</u>	<u>\$ 6,879,475</u>	<u>\$ 6,883,336</u>	<u>\$ 6,968,633</u>	<u>\$ 6,738,632</u>

CITY OF WAUPUN
2019 Budget
General Fund Revenues

Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
GENERAL FUND REVENUES							
TAXES							
100-41-4111-000	GENERAL PROPERTY TAXES	1,596,169	1,626,981	1,662,647	1,662,647	1,662,647	1,157,652
100-41-4114-000	MOBILE HOME FEES	26,494	26,388	26,500	23,802	26,100	26,000
100-41-4115-000	TAX-COMPUTER EXEMPT PROPERTY	4,148	1,911	1,939	1,939	1,939	1,968
100-41-4116-000	TAX-EXEMPT PERSONAL PROPERTY	-	-	-	-	-	13,636
100-41-4121-000	LOCAL ROOM TAX	26,230	26,316	22,500	15,973	26,450	26,250
100-41-4130-000	PILOT-DODGE HOUSING AUTHORITY	27,364	27,364	27,364	4,800	27,364	27,364
100-41-4131-000	PILOT-MUNICIPAL OWNED UTILITY	616,435	642,183	656,000	438,400	667,500	668,515
100-41-4181-000	INTEREST ON TAXES	1	42	-	43	43	-
TAXES TOTAL		2,296,840	2,351,186	2,396,950	2,147,605	2,412,043	1,921,385
SPECIAL ASSESSMENTS							
100-42-4230-000	SIDEWALKS/CURBS & GUTTERS	13,546	5,605	2,500	-	4,500	3,000
100-42-4290-000	SPECIAL ASSESSMENTS-INTEREST	461	170	200	5	130	150
SPECIAL ASSESSMENTS TOTAL		14,007	5,776	2,700	5	4,630	3,150
INTERGOVERNMENTAL AIDS							
100-43-4341-000	STATE SHARED REVENUES	2,691,905	2,692,636	2,700,969	448,908	2,700,969	2,649,371
100-43-4342-000	FIRE INSURANCE TAX FROM STATE	18,952	19,534	19,500	19,276	19,276	19,300
100-43-4353-000	TRANSPORTATION AID	468,171	421,354	437,691	328,007	437,343	402,880
100-43-4354-000	CONNECTING STREET AID	81,328	82,407	82,859	62,145	82,859	82,803
100-43-4355-000	STATE GRANT-EMERGENCY/GOV-FIRE	-	-	-	-	-	-
100-43-4356-000	STATE GRANT-POLICE	2,993	705	2,500	3,869	3,625	2,500
100-43-4357-000	STATE GRANT-PARK	-	-	-	-	-	-
100-43-4359-000	STATE GRANT-TRAFFIC/BLDG&GROUN	20,853	-	-	-	-	-
100-43-4361-000	PAYMENT FOR MUNICIPAL SERVICES	42,688	40,116	42,000	41,725	41,725	41,500
INTERGOVERNMENTAL AID		3,326,890	3,256,752	3,285,519	903,929	3,285,797	3,198,354
LICENSES & PERMITS							
100-44-4411-000	LICENSES-CABLE TELEVISION	66,481	67,620	65,500	33,209	66,400	66,000
100-44-4412-000	LICENSES-LIQUOR/MALT BEVERAGE	6,485	6,320	6,300	6,655	6,655	6,500
100-44-4413-000	LICENSES-OPERATOR'S	5,630	5,770	5,200	6,043	6,073	5,900
100-44-4414-000	LICENSES-CIGARETTE	700	650	700	650	650	650
100-44-4415-000	LICENSES-SODA	295	300	295	300	290	295
100-44-4416-000	LICENSES-MILK	340	330	340	350	350	350
100-44-4417-000	LICENSES-AMUSEMENT	1,455	1,620	1,450	1,740	1,740	1,650
100-44-4418-000	LICENSES-OTHER BUSINESS/OCC	360	240	275	300	300	300
100-44-4421-000	LICENSES-BICYCLE	15	30	40	15	25	40
100-44-4422-000	LICENSES-DOG	1,022	1,057	1,300	1,333	1,000	1,000
100-44-4423-000	LICENSES-CAT	74	77	50	30	72	70
100-44-4430-000	PERMITS-PLUMBING	-	-	-	50	-	-
100-44-4431-000	PERMITS-BUILDING	40,628	78,587	40,000	50,400	72,000	70,000
100-44-4432-000	PERMITS-STREET OPENING	750	290	700	195	400	650
100-44-4491-000	PERMITS-PARADE	30	20	30	40	30	30
100-44-4492-000	PERMITS-PARKING	-	20	-	-	-	-
LICENSES & PERMITS TOTAL		124,265	162,931	122,180	101,310	155,985	153,435
PENALTIES & FORFEITURES							
100-45-4511-000	PARKING VIOLATIONS	10,935	6,519	8,000	5,835	7,000	7,000
100-45-4513-000	COURT PENALTIES & COSTS	36,466	43,492	31,500	27,055	37,055	36,500
PENALTIES & FORFEITURES TOTAL		47,401	50,011	39,500	32,890	44,055	43,500

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Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
PUBLIC CHARGES FOR SERVICE							
100-46-4610-000	FEES-ECONOMIC DEVELOPMENT	-	-	-	-	-	-
100-46-4611-000	FEES-TREASURER	95	193	100	107	157	100
100-46-4612-000	FEES-LICENSE PUBLICATION	482	405	460	450	450	450
100-46-4614-000	FEES-ANIMAL POUND	290	250	280	320	360	300
100-46-4615-000	FEES-ZONING/OCCUPANCY	2,655	4,125	2,000	1,925	2,525	2,600
100-46-4617-000	FEES-SPECIAL ASSESSMENT LETTER	1,750	1,970	1,500	1,400	1,800	1,800
100-46-4621-000	FEES-ACCIDENT REPORTS	1,359	1,392	1,100	1,025	1,325	1,300
100-46-4622-000	FEES-AMBULANCE	31,240	31,868	31,866	21,671	32,506	32,906
100-46-4623-000	FEES-FIRE DEPARTMENT	4,200	4,300	4,400	-	4,400	4,500
100-46-4624-000	FEES-POLICE	30,247	33,590	31,700	18,827	37,546	73,684
100-46-4644-000	FEES-WEED CONTROL	2,200	1,250	2,500	260	1,200	2,500
100-46-4646-000	FEES-SNOW & ICE CONTROL	3,300	800	3,000	200	900	3,000
100-46-4671-000	FEES-LIBRARY	5,633	4,850	5,600	2,819	4,600	-
100-46-4672-000	FEES-PARKS	2,010	1,715	2,000	2,120	2,120	2,100
100-46-4674-000	FEES-SENIOR CENTER	3,903	3,785	3,300	3,822	4,022	3,800
100-46-4675-000	FEES-COMMUNITY CENTER	8,375	1,585	1,000	200	400	40,000
100-46-4676-000	FEES-AQUATIC FACILITY	76,722	73,869	79,000	75,706	75,706	78,000
100-46-4677-000	FEES-RECREATION	5,410	1,125	750	-	-	500
100-46-4678-000	FEES-RECREATION FACILITIES	-	-	-	-	-	9,000
100-46-4679-000	FEES-MISCELLANEOUS	3,599	4,910	2,255	2,255	2,255	2,255
100-46-4681-000	FEES-AQUATIC FCLTY CONCESSIONS	20,211	15,298	19,500	14,482	14,782	15,500
PUBLIC CHARGES FOR SERVICE TOTAL		203,682	187,279	192,311	147,590	187,054	274,295
MISCELLANEOUS REVENUE							
100-48-4811-000	INTEREST INCOME	14,156	25,384	24,500	40,427	52,000	50,000
100-48-4812-000	INVESTMENT INCOME	-	(3,232)	-	(1,910)	(1,500)	-
100-48-4813-000	MISCELLANEOUS REVENUE	1,373	391	1,000	334	434	1,000
100-48-4820-000	INTEREST ON ADVANCES	23,526	49,554	44,000	-	38,173	27,500
100-48-4821-000	RENT OF CITY BLDGS & OFFICES	750	1,750	500	1,450	1,650	1,000
100-48-4831-000	SALE OF CITY PROPERTY	30,803	414	1,500	-	-	500
100-48-4841-000	INSURANCE RECOVERIES	-	-	-	-	-	-
100-48-4861-000	DONATIONS FROM ORG&INDIVIDUALS	625	-	100	-	-	-
100-48-4871-000	REFUND OF PRIOR YR EXPENSES	3	-	-	-	-	-
100-48-4881-000	VENDING COMMISSION	1,364	714	1,000	163	663	700
MISCELLANEOUS REVENUE TOTAL		72,599	74,975	72,600	40,464	91,420	80,700
SPECIAL FUNDS ACTIVITY							
100-49-4925-000	OPERATING TRANS IN-TRUST-LIBR	15,311	-	-	-	-	-
100-49-4975-000	FUND BALANCE APPLIED-GF	-	-	505,000	-	-	230,000
SPECIAL FUNDS ACTIVITY TOTAL		15,311	-	505,000	-	-	230,000
GENERAL FUND REVENUE GRAND TOTAL		6,100,995	6,088,909	6,616,760	3,373,793	6,180,984	5,904,819

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General Fund Expenditures

Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
GENERAL FUND EXPENDITURES							
GENERAL GOVERNMENT							
COMMON COUNCIL							
100-10-5110-110	COMMON COUNCIL-SALARIES/WAGES	36,000	36,000	36,000	24,000	36,000	36,000
100-10-5110-113	COMMON COUNCIL-PER DIEM	360	400	750	40	600	750
100-10-5110-223	COMMON COUNCIL-SOCIAL SECURITY	2,782	2,785	2,811	1,839	2,785	2,811
100-10-5110-330	COMMON COUNCIL-OFFICE SUPPLIES	64	-	-	-	-	-
100-10-5110-331	COMMON COUNCIL-TELEPHONE	15	-	-	-	-	-
100-10-5110-333	COMMON COUNCIL-POSTAGE	4	-	100	-	25	50
100-10-5110-334	COMMON COUNCIL-MEMBERSHIP DUES	2,189	2,247	2,250	2,249	2,249	2,350
100-10-5110-335	COMMON COUNCIL-NEWSPAPER PUB.	2,969	2,535	5,500	1,872	3,100	5,500
100-10-5110-337	COMMON COUNCIL-TRAV/CONFERENCE	326	-	800	171	371	800
100-10-5110-338	COMMON COUNCIL-OPERATING EXP	6,474	6,532	11,000	3,306	5,900	8,450
100-10-5110-800	COMMON COUNCIL-CAPITAL OUTLAY	-	-	-	-	-	-
COMMON COUNCIL TOTAL		51,182	50,499	59,211	33,477	51,030	56,711
MAYOR							
100-10-5131-110	MAYOR-SALARIES/WAGES	9,167	10,000	10,000	6,667	10,000	10,000
100-10-5131-113	MAYOR-PER DIEM	80	400	160	-	160	200
100-10-5131-223	MAYOR-SOCIAL SECURITY	707	796	765	510	777	780
100-10-5131-330	MAYOR-OFFICE SUPPLIES	95	101	200	4	105	200
100-10-5131-331	MAYOR-TELEPHONE	1,690	-	480	160	360	480
100-10-5131-333	MAYOR-POSTAGE	24	1	30	-	20	25
100-10-5131-334	MAYOR-DUES/SUBSCRIPTS	1,001	-	750	125	125	300
100-10-5131-337	MAYOR-TRAVEL/CONFERENCE	15	292	750	140	640	650
100-10-5131-338	MAYOR-OPERATING EXPENSES	119	103	100	60	125	150
MAYOR TOTAL		12,899	11,693	13,235	7,666	12,312	12,785
CLERK							
100-10-5141-110	CLERK-SALARIES/WAGES	121,064	123,218	125,033	81,429	125,033	127,764
100-10-5141-111	CLERK-OVERTIME	1,152	369	700	622	822	750
100-10-5141-220	CLERK-HEALTH INSURE	27,953	26,961	27,035	18,023	27,036	25,310
100-10-5141-221	CLERK-LIFE INSURANCE	168	244	175	197	296	310
100-10-5141-222	CLERK-RETIREMENT	7,995	8,208	8,237	5,790	8,450	8,277
100-10-5141-223	CLERK-SOC SECURITY	9,078	9,217	9,565	6,484	9,628	9,831
100-10-5141-224	CLERK-SICK LEAVE PO	2,545	2,601	2,399	-	2,250	2,710
100-10-5141-229	CLERK-INCOME CONT	469	469	525	313	525	525
100-10-5141-330	CLERK-OFFICE SUPPLY	1,544	956	1,700	592	1,592	1,500
100-10-5141-331	CLERK-TELEPHONE	5,123	1,682	1,575	866	1,572	1,600
100-10-5141-333	CLERK-POSTAGE	3,306	3,267	3,500	1,316	3,326	3,400
100-10-5141-334	CLERK-MEMBERSHIP DUE	395	400	425	430	430	600
100-10-5141-335	CLERK-NEWSPAPER PUB.	153	-	-	-	-	-
100-10-5141-336	CLERK-REPAIR/MAINT	8,835	8,188	12,000	3,963	8,963	10,558
100-10-5141-337	CLERK-TRAVEL/CONFER	143	204	500	47	225	500
100-10-5141-338	CLERK-OPERATING EXP	14,128	13,373	13,500	12,722	13,396	14,096
CLERK TOTAL		204,052	199,358	206,868	132,794	203,544	207,731
ELECTIONS							

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Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
100-10-5142-110	ELECTIONS-SALARIES/WAGES	18,108	6,248	18,000	11,698	18,000	7,500
100-10-5142-330	ELECTIONS-OFFICE SUPPLIES	56	257	200	3	185	-
100-10-5142-333	ELECTIONS-POSTAGE	464	333	450	238	356	350
100-10-5142-335	ELECTIONS-NEWSPAPER PUB.	266	133	350	138	178	145
100-10-5142-338	ELECTIONS-OPERATING EXPENSES	<u>4,685</u>	<u>2,123</u>	<u>6,000</u>	<u>2,288</u>	<u>4,188</u>	<u>2,985</u>
ELECTIONS TOTAL		<u>23,580</u>	<u>9,095</u>	<u>25,000</u>	<u>14,365</u>	<u>22,907</u>	<u>10,980</u>
HUMAN RESOURCES							
100-10-5143-338	HUMAN RESOURCES-OPERATING EXP	<u>12,750</u>	<u>17,884</u>	<u>13,300</u>	<u>11,740</u>	<u>13,740</u>	<u>13,800</u>
HUMAN RESOURCES TOTAL		<u>12,750</u>	<u>17,884</u>	<u>13,300</u>	<u>11,740</u>	<u>13,740</u>	<u>13,800</u>
ADMINISTRATIVE ASSISTANT							
100-10-5151-110	ADM. ASSISTANT-SALARIES/WAGES	39,269	36,115	36,815	23,989	36,815	37,727
100-10-5151-111	ADM. ASSISTANT-OVERTIME	103	48	320	-	320	320
100-10-5151-220	ADM. ASSISTANT-HEALTH INS.	15,774	14,144	13,792	9,311	13,792	12,912
100-10-5151-221	ADM. ASSISTANT-LIFE INSURANCE	39	40	40	26	40	48
100-10-5151-222	ADM. ASSISTANT-RETIREMENT	2,587	2,478	2,488	1,710	2,488	2,492
100-10-5151-223	ADM. ASSISTANT-SOCIAL SECURITY	2,743	2,717	2,841	1,776	2,841	2,911
100-10-5151-229	ADM. ASSISTANT-INCOME CONTINUE	171	170	160	105	175	160
100-10-5151-330	ADM. ASSISTANT-OFFICE SUPPLIES	43	17	-	-	-	-
100-10-5151-331	ADM. ASSISTANT-TELEPHONE	-	-	-	-	-	-
100-10-5151-338	ADM. ASSISTANT-OPERATING EXP	<u>57</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ADMINISTRATIVE ASSISTANT TOTAL		<u>60,785</u>	<u>55,729</u>	<u>56,455</u>	<u>36,917</u>	<u>56,471</u>	<u>56,569</u>
FINANCE							
100-10-5153-110	FINANCE-SALARY/WAGES	23,992	25,028	30,630	17,714	30,630	57,950
100-10-5153-220	FINANCE-HEALTH INSURE	4,381	4,420	5,172	2,873	5,172	4,842
100-10-5153-221	FINANCE-LIFE INS.	-	-	-	-	-	20
100-10-5153-222	FINANCE-RETIREMENT	1,584	1,652	2,052	1,169	2,052	3,796
100-10-5153-223	FINANCE-SOC SECURITY	1,835	1,915	2,343	1,355	2,343	4,433
100-10-5153-229	FINANCE-INCOME CONTINUE	141	143	160	96	160	160
100-10-5153-334	FINANCE-DUES/SUBSCRIPTIONS	79	190	200	190	190	305
100-10-5153-337	FINANCE-TRAVEL/CONFERENCE	85	472	500	350	475	2,762
100-10-5153-338	FINANCE-OPERATING EXPENSES	<u>-</u>	<u>3,300</u>	<u>3,400</u>	<u>3,300</u>	<u>3,300</u>	<u>3,400</u>
FINANCE TOTAL		<u>32,098</u>	<u>37,120</u>	<u>44,457</u>	<u>27,048</u>	<u>44,322</u>	<u>77,668</u>
INDEPENDENT AUDITING							
100-10-5157-338	INDEPENDENT AUDITING-OPERATING	<u>51,095</u>	<u>49,222</u>	<u>49,500</u>	<u>39,868</u>	<u>49,800</u>	<u>50,500</u>
INDEPENDENT AUDITING TOTAL		<u>51,095</u>	<u>49,222</u>	<u>49,500</u>	<u>39,868</u>	<u>49,800</u>	<u>50,500</u>
CITY ATTORNEY							
100-10-5161-110	CITY ATTORNEY-SALARIES/WAGES	16,166	16,441	16,401	11,180	16,401	16,481
100-10-5161-223	CITY ATTORNEY-SOCIAL SECURITY	1,237	1,258	1,255	855	1,255	1,261
100-10-5161-338	CITY ATTORNEY-OPERATING EXP	<u>69,521</u>	<u>70,154</u>	<u>66,000</u>	<u>36,453</u>	<u>64,892</u>	<u>67,000</u>
CITY ATTORNEY TOTAL		<u>86,923</u>	<u>87,852</u>	<u>83,655</u>	<u>48,488</u>	<u>82,548</u>	<u>84,742</u>
CODIFICATION OF ORDINANCES							
100-10-5163-338	COD. OF ORDINANCES-OPERATING	<u>3,707</u>	<u>1,356</u>	<u>3,200</u>	<u>1,747</u>	<u>2,356</u>	<u>2,400</u>
CODIFICATION OF ORDINANCES TOTAL		<u>3,707</u>	<u>1,356</u>	<u>3,200</u>	<u>1,747</u>	<u>2,356</u>	<u>2,400</u>

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Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
UNEMPLOYMENT COMP							
100-10-5177-338	UNEMPLOYMENT COMP-OPERATING	2,041	60	1,000	2,656	2,756	2,000
UNEMPLOYMENT COMP TOTAL		2,041	60	1,000	2,656	2,756	2,000
CITY ADMINISTRATOR							
100-10-5191-110	ADMINISTRATOR-SALARIES/WAGES	15,664	41,244	38,040	38,067	54,798	44,774
100-10-5191-220	ADMINISTRATOR-HEALTH INSURANCE	2,819	6,981	6,896	4,456	6,896	6,456
100-10-5191-221	ADMINISTRATOR-LIFE INSURANCE	19	79	210	73	210	160
100-10-5191-222	ADMINISTRATOR-RETIREMENT	940	2,525	2,613	1,797	2,613	2,605
100-10-5191-223	ADMINISTRATOR-SOCIAL SECURITY	1,042	3,031	2,984	2,991	4,266	3,425
100-10-5191-224	ADMINISTRATOR-SICK LEAVE PO	-	-	-	-	-	-
100-10-5191-229	ADMINISTRATOR-INCOME CONTINUAT	86	214	180	144	180	180
100-10-5191-330	ADMINISTRATOR-OFFICE SUPPLIES	12	7	250	165	235	200
100-10-5191-331	ADMINISTRATOR-TELEPHONE	312	542	700	526	725	780
100-10-5191-333	ADMINISTRATOR-POSTAGE	77	119	150	78	119	150
100-10-5191-334	ADMINISTRATOR-DUES/SUBSCRIPT	80	-	850	145	455	650
100-10-5191-335	ADMINISTRATOR-NEWSPAPER PUBLIC	-	-	-	-	-	-
100-10-5191-337	ADMINISTRATOR-TRAVEL/CONFERENC	-	575	1,500	343	1,343	1,500
100-10-5191-338	ADMINISTRATOR-OPERATING EXP	-	1,662	5,000	339	2,889	17,000
CITY ADMINISTRATOR TOTAL		21,049	56,981	59,372	49,125	74,729	77,880
CONTINGENCY							
100-10-5193-338	CONTINGENCY-OPERATING	-	-	40,000	6,361	30,000	40,000
CONTINGENCY TOTAL		-	-	40,000	6,361	30,000	40,000
PROPERTY & LIABILITY INSURANCE							
100-10-5194-338	PROPERTY & LIABILITY-OPERATING	64,843	92,776	59,748	60,668	65,668	77,068
PROPERTY & LIABILITY INSURANCE TOTAL		64,843	92,776	59,748	60,668	65,668	77,068
EMPLOYEE BONDS							
100-10-5195-338	EMPLOYEE BONDS-OPERATING	-	478	310	471	471	480
EMPLOYEE BONDS TOTAL		-	478	310	471	471	480
WORKERS COMP							
100-10-5196-338	WORKERS COMP-OPERATING	43,211	69,912	60,000	53,204	71,340	67,500
WORKERS COMP TOTAL		43,211	69,912	60,000	53,204	71,340	67,500
INFORMATION TECHNOLOGY							
100-10-5197-331	COMMUNICATIONS	-	5,784	6,400	4,058	6,182	6,476
100-10-5197-338	INFO TECHNOLOGY-OPERATING EXP	5,458	5,398	5,900	2,045	5,741	10,550
100-10-5197-800	INFO TECHNOLOGY-CAPITAL OUTLAY	-	-	-	-	-	-
INFORMATION TECHNOLOGY TOTAL		5,458	11,182	12,300	6,102	11,923	17,026
PRIOR YEAR UNCOLLECTABLE ACCOUNTS							

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Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
100-10-5199-338	PRIOR YR UNCOLLECTABLE ACCOUNT	423	484	1,000	55	55	1,000
PRIOR YEAR UNCOLLECTABLE ACCOUNTS TOTAL		423	484	1,000	55	55	1,000
FIRE & POLICE COMMISSION							
100-10-5210-338	FIRE/POLICE COMM-OPERATING	960	1,881	1,000	320	800	1,200
FIRE & POLICE COMMISSION TOTAL		960	1,881	1,000	320	800	1,200
SEALER OF WEIGHTS & MEASURES							
100-10-5246-338	SEALER WEIGHTS/MEAS-OPERATING	2,800	2,800	2,800	2,800	2,800	2,800
SEALER OF WEIGHTS & MEASURES TOTAL		2,800	2,800	2,800	2,800	2,800	2,800
AMBULANCE							
100-10-5255-338	AMBULANCE-OPERATING EXP	42,000	42,000	48,000	24,500	42,000	66,000
AMBULANCE TOTAL		42,000	42,000	48,000	24,500	42,000	66,000
MANAGEMENT ADMINISTRATIVE ASSISTANT							
100-10-5313-110	MANAGEMENT ADM ASSIST-SALARIES	18,877	19,512	25,002	16,394	24,677	-
100-10-5313-221	MANAGEMENT ADM ASSIST-LIFE INS	17	19	20	14	20	-
100-10-5313-222	MANAGEMENT ADM ASSIST-RETIREM	1,251	1,332	1,675	1,141	1,675	-
100-10-5313-223	MANAGEMENT ADM ASSIST-SOC SEC	1,451	1,499	1,913	1,303	1,888	-
100-10-5313-330	MANAGEMENT ADM ASSISIT-SUPPLIE	-	-	-	21	-	-
100-10-5313-334	MANAGEMENT ADMIN-DUES/SUBSCRIP	-	-	-	55	-	-
100-10-5313-337	MANAGEMENT ADMIN-TRAVEL/CONFER	-	-	-	2,258	-	-
100-10-5313-338	MANAGEMENT ADM ASSIST-OPERATIN	50	297	-	-	-	-
MANAGEMENT ADMINISTRATIVE ASSISTANT TOTAL		21,647	22,659	28,609	21,187	28,260	-
CELEBRATIONS & ENTERTAINMENT							
100-10-5534-110	CELEB/ENTERTAIN-SALARY/WAGES	11,408	13,155	9,724	9,559	10,309	12,462
100-10-5534-111	CELEB/ENTERTAIN-OVERTIME	1,854	1,657	2,889	1,469	1,719	2,465
100-10-5534-220	CELEB/ENTERTAIN-HEALTH INS	2,939	4,816	2,595	2,443	2,743	3,388
100-10-5534-221	CELEB/ENTERTAIN-LIFE INS	22	54	20	24	19	34
100-10-5534-222	CELEB/ENTERTAIN-RETIREMENT	802	948	665	650	806	836
100-10-5534-223	CELEB/ENTERTAIN-SOC. SECURITY	975	1,080	965	807	920	1,142
100-10-5534-224	CELEB/ENTERTAIN-SICK LEAVE PO	-	-	148	-	-	177
100-10-5534-229	CELEB/ENTERTAIN-OTHER BENEFITS	57	98	51	52	50	64
100-10-5534-335	CELEB/ENTERTAIN-NEWSPAPER PUB.	-	15	-	-	-	-
100-10-5534-336	CELEB/ENTERTAIN-TOURISM	11,378	12,255	8,500	2,386	6,386	8,500
100-10-5534-338	CELEB/ENTERTAIN-OPERATING	32,119	15,505	14,650	15,320	15,620	15,400
CELEBRATIONS & ENTERTAINMENT TOTAL		61,553	49,584	40,207	32,709	38,572	44,468
GENERAL GOVERNMENT TOTAL		805,056	870,603	909,228	614,268	908,404	971,309
RECREATION DEPARTMENT							
MUSEUM							
100-20-5512-331	MUSEUM-TELEPHONE	108	64	480	86	172	200
100-20-5512-332	MUSEUM-UTILITIES	3,920	3,635	4,350	2,384	3,965	4,150
100-20-5512-336	MUSEUM-REPAIRS/MAINTENANCE	-	-	-	-	-	-
100-20-5512-338	MUSEUM-OPERATING EXPENSES	-	-	-	-	-	-
MUSEUM TOTAL		4,029	3,699	4,830	2,470	4,137	4,350
SENIOR CENTER							

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100-20-5513-110	SENIOR CENTER-SALARIES/WAGES	42,000	46,900	37,502	24,320	36,654	34,586
100-20-5513-220	SENIOR CENTER-HEALTH INS	-	-	12,930	7,088	12,930	12,105
100-20-5513-221	SENIOR CENTER-LIFE INSURANCE	-	-	50	11	50	40
100-20-5513-222	SENIOR CENTER-RETIREMENT	-	-	2,513	1,140	2,456	2,265
100-20-5513-223	SENIOR CENTER-SOCIAL SECURITY	-	-	2,869	1,306	2,804	2,646
100-20-5513-229	SENIOR CENTER-INCOME CONTINUE	-	-	200	102	200	200
100-20-5513-330	SENIOR CENTER-OFFICE SUPPLIES	212	293	500	353	-	450
100-20-5513-331	SENIOR CENTER-TELEPHONE	986	1,017	1,000	1,745	-	1,320
100-20-5513-332	SENIOR CENTER-UTILITIES	6,086	7,356	6,400	3,981	-	7,500
100-20-5513-333	SENIOR CENTER-POSTAGE	10	-	30	-	-	30
100-20-5513-334	SENIOR CENTER-MEMBERSHIP DUES	-	-	-	-	-	-
100-20-5513-335	SENIOR CENTER-NEWSPAPER PUB.	-	-	-	-	-	-
100-20-5513-337	SENIOR CENTER-TRAV/CONFERENCE	-	-	-	-	-	-
100-20-5513-338	SENIOR CENTER-OPERATING EXP	5,864	5,630	7,700	5,206	-	7,700
SENIOR CENTER TOTAL		55,158	61,197	71,694	45,252	55,094	68,843
MARKETING & PROMOTIONS ADMIN							
100-20-5521-110	MARKETING&PROMO-SALARIES/WAGES	-	-	-	-	-	-
100-20-5521-330	MARKETING & PROMO-OFF SUPPLIES	-	-	-	-	-	-
100-20-5521-331	MARKETING & PROMO-TELEPHONE	-	-	-	-	-	-
100-20-5521-333	MARKETING & PROMO-POSTAGE	-	-	-	-	-	-
100-20-5521-335	MARKETING & PROMO-NEWSPAPER	455	-	-	-	-	-
MARKETING & PROMO ADMIN TOTAL		455	-	-	-	-	-
AQUATIC FACILITY							
100-20-5523-110	AQUATIC FACILITY-SALARIES/WAGE	109,507	104,117	107,888	96,474	103,476	106,548
100-20-5523-111	AQUATIC FACILITY-OVERTIME	1,399	1,522	1,238	524	1,024	1,344
100-20-5523-220	AQUATIC FACILITY-HEALTH INS	5,904	2,233	7,229	2,586	3,586	6,915
100-20-5523-221	AQUATIC FACILITY-LIFE INS	43	27	23	7	23	29
100-20-5523-222	AQUATIC FACILITY-PENSION	951	653	1,586	479	7,001	1,466
100-20-5523-223	AQUATIC FACILITY-SOCIAL SECURI	6,325	6,108	7,280	5,754	7,994	7,186
100-20-5523-224	AQUATIC FACILITY-SICK LEAVE PO	-	-	167	-	-	150
100-20-5523-229	AQUATIC FACILITY-INCOME CONTIN	103	52	58	40	58	54
100-20-5523-330	AQUATIC FACILITY-OFFICE SUPPLI	-	-	-	-	-	-
100-20-5523-331	AQUATIC FACILITY-TELEPHONE	283	271	325	119	245	300
100-20-5523-332	AQUATIC FACILITY-UTILITIES	31,285	41,178	40,453	22,553	38,310	39,500
100-20-5523-335	AQUATIC FACILITY-NEWSPAPER PUB	-	-	-	-	-	-
100-20-5523-336	AQUATIC FACILITY-REPAIRS/MAINT	5,021	5,006	5,100	7,400	16,435	5,225
100-20-5523-338	AQUATIC FACILITY-OPERATING EXP	3,618	4,614	5,100	3,907	5,500	4,861
100-20-5523-339	AQUATIC FACILITY-CONCESSION EX	12,457	9,614	12,250	8,417	10,942	10,590
100-20-5523-340	AQUATIC FACILITY-CHEMICALS	19,839	16,274	19,500	13,434	14,917	17,100
AQUATIC FACILITY TOTAL		196,734	191,667	208,196	161,695	209,511	201,269
RECREATION							
100-20-5525-110	RECREATION-SALARIES/WAGES	27,092	30,550	26,745	23,327	26,745	24,287
100-20-5525-220	RECREATION-HEALTH INS	-	-	-	1,720	3,470	-
100-20-5525-221	RECREATION-LIFE INS	-	-	-	3	10	-
100-20-5525-222	RECREATION-RETIREMENT	-	6	-	323	647	-
100-20-5525-223	RECREATION-SOCIAL SECURITY	1,138	1,854	1,458	1,659	2,311	1,505
100-20-5525-229	RECREATION-INCOME CONT	-	-	-	27	50	-
100-20-5525-330	RECREATION-OFFICE SUPPLIES	-	-	-	-	-	-

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100-20-5525-332	RECREATION-UTILITIES	20,020	19,075	19,900	11,330	19,725	20,100
100-20-5525-335	RECREATION-NEWSPAPER PUB.	-	-	-	-	-	-
100-20-5525-336	RECREATION-REPAIRS/MAINTENANCE	11,549	3,930	7,500	6,808	6,153	7,500
100-20-5525-338	RECREATION-OPERATING EXPENSES	30,364	16,481	3,000	(184)	1,500	1,550
100-20-5525-339	RECREATION-PARKS PROGRAMS	5,648	4,218	4,000	2,440	3,382	4,000
100-20-5525-800	RECREATION-CAPITAL OUTLAY	-	-	-	-	-	-
RECREATION TOTAL		95,811	76,114	62,603	47,453	63,993	58,942
RECREATION DEPARTMENT TOTAL		352,186	332,677	347,322	256,870	332,735	333,404
ASSESSMENT/BUILDING INSPECTION							
ASSESSMENT OF PROPERTY							
100-30-5152-110	BOARD OF REVIEW-SALARIES/WAGES	344	375	500	-	500	500
100-30-5152-331	ASSESSMENT-TELEPHONE	-	-	-	-	-	-
100-30-5152-333	ASSESSMENT-POSTAGE	1	5	-	-	-	-
100-30-5152-338	ASSESSMENT-OPERATING EXPENSES	31,443	69,101	64,100	51,364	64,000	56,418
ASSESSMENT OF PROPERTY TOTAL		31,787	69,480	64,600	51,364	64,500	56,918
BUILDING INSPECTION							
100-30-5241-330	BUILDING INSP-OFFICE SUPPLIES	17	102	100	108	125	125
100-30-5241-331	BUILDING INSP-TELEPHONE	-	-	-	-	-	-
100-30-5241-333	BUILDING INSP-POSTAGE	373	304	225	153	250	250
100-30-5241-335	BUILDING INSP-NEWSPAPER PUB.	37	-	-	-	-	-
100-30-5241-338	BUILDING INSP-OPERATING EXP	41,640	75,037	36,000	40,477	60,477	70,000
BUILDING INSPECTION TOTAL		42,066	75,443	36,325	40,737	60,852	70,375
ASSESSOR/BUILDING INSPECTOR TOTAL		73,854	144,923	100,925	92,101	125,352	127,293
POLICE DEPARTMENT							
POLICE ADMINISTRATION							
100-40-5211-110	POLICE ADM-SALARIES/WAGES	434,642	406,856	442,993	241,167	438,993	469,544
100-40-5211-111	POLICE ADM-OVERTIME	3,838	3,164	12,969	1,535	5,535	5,912
100-40-5211-220	POLICE ADM-HEALTH INSURANCE	124,603	117,302	124,375	64,504	112,375	98,408
100-40-5211-221	POLICE ADM-LIFE INSURANCE	1,088	807	1,075	357	900	675
100-40-5211-222	POLICE ADM-RETIREMENT	54,603	56,375	60,942	35,089	60,828	61,331
100-40-5211-223	POLICE ADM-SOCIAL SECURITY	32,495	32,381	34,652	18,747	33,583	36,143
100-40-5211-224	POLICE ADM-SICK LEAVE PO	8,712	42,269	8,556	-	8,556	9,134
100-40-5211-229	POLICE ADM-INCOME CONTINUE	1,030	970	1,700	592	990	1,700
100-40-5211-330	POLICE ADM-OFFICE SUPPLIES	3,016	2,759	3,500	2,476	3,359	3,500
100-40-5211-331	POLICE ADM-TELEPHONE	12,631	14,315	12,900	7,027	12,814	12,750
100-40-5211-333	POLICE ADM-POSTAGE	1,880	1,863	1,750	689	1,789	1,500
100-40-5211-334	POLICE ADM-MEMBERSHIP DUES	450	665	600	370	665	665
100-40-5211-335	POLICE ADM-NEWSPAPER PUB.	-	236	300	299	299	300
100-40-5211-336	POLICE ADM-REPAIRS/MAINTENANCE	905	2,318	750	890	890	1,000
100-40-5211-337	POLICE ADM-TRAV/CONFERENCE	2,753	2,444	2,500	1,286	2,472	2,500
100-40-5211-338	POLICE ADM-OPERATING EXPENSES	31,428	32,060	30,180	20,418	29,910	30,345

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100-40-5211-800	POLICE ADM-CAPITAL OUTLAY	-	-	-	-	-	-
POLICE ADMINISTRATION TOTAL		714,074	716,784	739,741	395,448	713,957	735,408
POLICE PATROL							
100-40-5212-110	POLICE PATROL-SALARIES/WAGES	348,787	353,783	388,033	257,273	373,033	396,709
100-40-5212-111	POLICE PATROL-OVERTIME	178,454	240,530	135,524	78,934	175,524	140,452
100-40-5212-220	POLICE PATROL-HEALTH INSURANCE	123,196	121,182	122,094	77,711	122,094	113,410
100-40-5212-221	POLICE PATROL-LIFE INSURANCE	718	678	611	474	611	713
100-40-5212-222	POLICE PATROL-RETIREMENT	63,267	77,722	66,684	50,267	71,738	66,844
100-40-5212-223	POLICE PATROL-SOCIAL SECURITY	39,447	43,576	39,602	28,705	46,835	40,640
100-40-5212-229	POLICE PATROL-INCOME CONTINUE	1,003	989	2,361	730	1,252	2,364
100-40-5212-336	POLICE PATROL-REPAIRS/MAINT	10,728	9,414	8,500	4,408	8,600	8,500
100-40-5212-337	POLICE PATROL-TRAV/CONFERENCE	511	367	1,000	465	750	1,000
100-40-5212-338	POLICE PATROL-OPERATING EXP	41,590	40,465	42,400	23,082	42,150	42,850
POLICE PATROL TOTAL		807,701	888,708	806,809	522,049	842,587	813,482
CRIMINAL INVESTIGATION							
100-40-5213-110	CRIMINAL INVEST-SALARIES/WAGES	256,049	260,778	281,062	192,422	279,062	287,346
100-40-5213-111	CRIMINAL INVEST-OVERTIME	-	-	7,446	-	-	7,717
100-40-5213-220	CRIMINAL INVEST-HEALTH INS	63,465	61,140	67,281	44,154	67,281	62,296
100-40-5213-221	CRIMINAL INVEST-LIFE INSURANCE	381	356	442	285	442	517
100-40-5213-222	CRIMINAL INVEST-RETIREMENT	30,441	34,373	36,746	26,657	36,783	36,718
100-40-5213-223	CRIMINAL INVEST-SOC. SECURITY	18,846	18,951	21,823	14,953	21,686	22,324
100-40-5213-229	CRIMINAL INVEST-OTHER BENEFITS	501	486	1,301	416	623	1,299
100-40-5213-338	CRIMINAL INVEST-OPERATING EXP	6,293	6,774	6,500	4,607	6,885	7,008
CRIMINAL INVESTIGATION TOTAL		375,975	382,857	422,602	283,494	412,762	425,224
EDUCATION & COMMUNITY RELATION							
100-40-5214-110	EDUCATION & CR-SALARIES/WAGES	8,867	6,361	10,487	8,062	12,094	10,722
100-40-5214-111	EDUCATION & CR-OVERTIME	-	-	2,234	-	-	2,315
100-40-5214-220	EDUCATION & CR-HEALTH INS	1,547	1,491	2,967	1,077	2,155	2,752
100-40-5214-221	EDUCATION & CR-LIFE INSURANCE	9	9	17	7	14	19
100-40-5214-222	EDUCATION & CR-RETIREMENT	743	838	1,620	650	975	1,622
100-40-5214-223	EDUCATION & CR-SOCIAL SECURITY	660	462	962	623	934	986
100-40-5214-229	EDUCATION & CR-INCOME CONTIN	12	12	57	10	28	57
100-40-5214-338	EDUCATION & CR-OPERATING EXP	2,333	2,032	2,500	928	1,928	2,600
EDUCATION & COMMUNITY RELATION TOTAL		14,172	11,205	20,844	11,358	18,127	21,075
POLICE TRAINING							
100-40-5215-110	TRAINING-SALARIES/WAGES	18,736	19,082	19,576	14,080	22,120	20,014
100-40-5215-111	TRAINING-OVERTIME	11	-	3,723	-	-	3,859
100-40-5215-220	TRAINING-HEALTH INSURANCE	4,645	4,474	5,434	3,230	5,075	5,040
100-40-5215-221	TRAINING-LIFE INSURANCE	28	26	31	21	33	36
100-40-5215-222	TRAINING-RETIREMENT	2,229	2,515	2,968	1,951	3,065	2,971
100-40-5215-223	TRAINING-SOCIAL SECURITY	1,380	1,387	1,762	1,094	1,719	1,806
100-40-5215-229	TRAINING-INCOME CONTINUATION	37	36	105	30	46	105
100-40-5215-337	TRAINING-TRAVEL/CONFERENCE	5,381	4,625	8,000	7,118	2,476	9,000
100-40-5215-338	TRAINING-OPERATING EXPENSES	7,928	3,314	9,000	3,792	8,701	8,400
POLICE TRAINING TOTAL		40,374	35,457	50,599	31,316	43,234	51,231

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CROSSING GUARDS							
100-40-5217-110	CROSSING GUARDS-SALARIES/WAGES	5,999	5,901	6,480	3,518	6,518	6,610
100-40-5217-223	CROSSING GUARDS-SOC SECURITY	453	451	496	283	499	506
CROSSING GUARDS TOTAL		6,452	6,352	6,976	3,801	7,017	7,115
ANIMAL POUND							
100-40-5343-338	ANIMAL POUND-OPERATING EXP	12,000	12,000	12,000	8,000	12,000	12,000
ANIMAL POUND TOTAL		12,000	12,000	12,000	8,000	12,000	12,000
POLICE DEPARTMENT TOTAL		1,970,748	2,053,364	2,059,571	1,255,465	2,049,683	2,065,535
FIRE DEPARTMENT							
FIRE ADMINISTRATION							
100-50-5231-110	FIRE ADM-SALARIES/WAGES	94,853	96,738	96,616	58,376	96,616	98,823
100-50-5231-220	FIRE ADM-HEALTH INSURANCE	21,177	16,454	22,411	14,812	22,411	20,982
100-50-5231-221	FIRE ADM-LIFE INSURANCE	86	88	112	64	112	122
100-50-5231-222	FIRE ADM-RETIREMENT	8,156	9,507	9,827	6,745	9,827	9,829
100-50-5231-223	FIRE ADM-SOCIAL SECURITY	6,089	6,239	6,736	4,367	6,736	6,905
100-50-5231-224	FIRE ADM-SICK LEAVE PO	341	1,585	-	-	-	1,455
100-50-5231-229	FIRE ADM-INCOME CONTINUATION	610	608	420	401	608	643
100-50-5231-330	FIRE ADM-OFFICE SUPPLIES	3,240	1,171	1,000	792	1,000	850
100-50-5231-331	FIRE ADM-TELEPHONE	1,399	1,825	1,600	1,967	1,900	2,200
100-50-5231-333	FIRE ADM-POSTAGE	160	261	200	87	200	200
100-50-5231-334	FIRE ADM-MEMBERSHIP DUES	964	804	954	400	954	1,034
100-50-5231-335	FIRE ADM-NEWSPAPER PUBLICATION	124	234	500	50	100	300
100-50-5231-336	FIRE ADM-REPAIRS/MAINTENANCE	458	619	1,000	173	500	900
100-50-5231-337	FIRE ADM-TRAVEL/CONFERENCE	992	1,162	1,490	571	1,490	1,490
100-50-5231-338	FIRE ADM-OPERATING EXPENSES	7,824	7,901	5,120	5,986	5,720	4,890
100-50-5231-800	FIRE ADM-CAPITAL OUTLAY	-	-	-	-	-	-
FIRE ADMINISTRATION TOTAL		146,473	145,196	147,986	94,792	148,174	150,622
FIRE SUPPRESSION							
100-50-5232-110	FIRE SUPPRESSION-SALARIES/WAGE	19,722	20,154	22,831	1,719	22,154	23,679
100-50-5232-220	FIRE SUPPRESSION-HEALTH INSURE	3	72	862	575	875	807
100-50-5232-221	FIRE SUPPRESSION-LIFE INSURE	2	3	4	2	5	5
100-50-5232-222	FIRE SUPPRESSION-RETIREMENT	217	256	262	180	263	263
100-50-5232-223	FIRE SUPPRESSION-SOC SECURITY	1,498	1,552	1,732	130	1,732	1,797
100-50-5232-229	FIRE SUPPRESSION-INCOME CONT	14	14	19	9	20	21
100-50-5232-331	FIRE SUPPRESSION-TELEPHONE	29	-	-	-	-	-
100-50-5232-336	FIRE SUPPRESSION-REPAIRS/MAINT	13,822	19,122	13,000	12,517	15,763	14,200
100-50-5232-338	FIRE SUPPRESSION-OPERATING EXP	13,477	14,226	13,500	9,414	15,000	13,500
FIRE SUPPRESSION TOTAL		48,785	55,399	52,211	24,546	55,812	54,271
FIRE PREVENTION							
100-50-5233-110	FIRE PREVENTION-SALARIES/WAGES	50,834	52,165	57,071	10,503	56,665	59,000
100-50-5233-220	FIRE PREVENTION-HEALTH INSURE	19	431	5,172	3,448	5,172	4,842
100-50-5233-221	FIRE PREVENTION-LIFE INSURANCE	15	16	26	13	15	27

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100-50-5233-222	FIRE PREVENTION-RETIREMENT	1,302	1,533	1,575	1,082	1,575	1,575
100-50-5233-223	FIRE PREVENTION-SOC SECURITY	3,802	3,908	4,308	826	4,308	4,456
100-50-5233-229	FIRE PREVENTION-INCOME CONT	84	85	113	57	90	128
100-50-5233-334	FIRE PREVENTION-MEMBERSHIP DUE	575	395	545	-	545	625
100-50-5233-335	FIRE PREVENTION-NEWSPAPER PUBL	-	45	50	-	50	50
100-50-5233-336	FIRE PREVENTION-REPAIRS/MAINT	-	7	500	-	500	500
100-50-5233-337	FIRE PREVENTION-TRAVEL/CONFER	1,754	1,056	1,450	100	1,450	1,450
100-50-5233-338	FIRE PREVENTION-OPERATING EXP	2,074	3,306	3,600	321	3,600	3,600
FIRE PREVENTION TOTAL		60,458	62,948	74,409	16,349	73,969	76,252
FIRE TRAINING							
100-50-5234-110	FIRE TRAINING-SALARIES/WAGES	41,723	43,353	46,015	4,965	45,853	47,769
100-50-5234-220	FIRE TRAINING-HEALTH INSURE	10	215	2,586	1,724	12	2,421
100-50-5234-221	FIRE TRAINING-LIFE INSURANCE	7	8	13	6	10	14
100-50-5234-222	FIRE TRAINING-RETIREMENT	651	767	787	541	787	788
100-50-5234-223	FIRE TRAINING-SOCIAL SECURITY	3,160	3,270	3,520	369	3,520	3,654
100-50-5234-229	FIRE TRAINING-INCOME CONT	42	42	56	28	45	64
100-50-5234-334	FIRE TRAINING-MEMBERSHIP DUES	165	310	100	60	100	100
100-50-5234-335	FIRE TRAINING-NEWSPAPER PUB.	-	-	-	-	-	-
100-50-5234-337	FIRE TRAINING-TRAV/CONFERENCE	1,677	1,570	2,781	387	2,781	2,781
100-50-5234-338	FIRE TRAINING-OPERATING EXP	2,060	2,890	2,650	2,246	2,650	2,420
FIRE TRAINING TOTAL		49,494	52,425	58,508	10,327	55,759	60,010
CODE/SAFETY COORDINATOR							
100-50-5243-110	CODE/SAFETY-SALARIES/WAGES	4,557	4,649	4,704	3,054	4,704	4,821
100-50-5243-220	CODE/SAFETY-HEALTH INSURANCE	6	144	1,724	1,149	1,724	1,614
100-50-5243-221	CODE/SAFETY-LIFE INSURANCE	5	5	9	4	9	9
100-50-5243-222	CODE/SAFETY-RETIREMENT	434	511	525	361	525	525
100-50-5243-223	CODE/SAFETY-SOCIAL SECURITY	327	331	360	220	360	369
100-50-5243-224	CODE/SAFETY-SICK LEAVE PO	-	-	-	-	-	162
100-50-5243-229	CODE/SAFETY-INCOME CONTINUE	28	28	38	19	38	43
100-50-5243-333	CODE/SAFETY-POSTAGE	38	14	25	14	25	25
100-50-5243-334	CODE/SAFETY-MEMBERSHIP DUES	-	-	-	-	-	-
100-50-5243-337	CODE/SAFETY-TRAVEL/CONFERENCE	-	-	300	-	150	300
100-50-5243-338	CODE/SAFETY-OPERATING EXPENSES	10	91	-	-	15	-
CODE/SAFETY COORDINATOR TOTAL		5,405	5,774	7,684	4,821	7,549	7,867
EMERGENCY GOVERNMENT							
100-50-5251-110	EMERGENCY GOVT-SALARIES/WAGES	7,445	7,543	7,755	4,990	7,755	7,949
100-50-5251-220	EMERGENCY GOVT-HEALTH INS	1,788	1,764	1,724	1,135	1,724	1,614
100-50-5251-221	EMERGENCY GOVT-LIFE INSURANCE	7	7	9	5	9	10
100-50-5251-222	EMERGENCY GOVT-RETIREMENT	710	829	859	589	859	859
100-50-5251-223	EMERGENCY GOVT-SOCIAL SECURITY	528	544	589	388	589	603
100-50-5251-224	EMERGENCY GOVT-SICK LEAVE PO	-	-	-	-	-	-
100-50-5251-229	EMERGENCY GOVT-INCOME CONTIN	55	55	30	36	56	53
100-50-5251-330	EMERGENCY GOVT-OFFICE SUPPLIES	217	193	400	-	400	400
100-50-5251-331	EMERGENCY GOVT-TELEPHONE	-	362	300	-	300	300
100-50-5251-332	EMERGENCY GOVT-UTILITIES	1,800	-	2,000	-	500	200
100-50-5251-333	EMERGENCY GOVT-POSTAGE	129	-	200	112	200	200
100-50-5251-334	EMERGENCY GOVT-MEMBERSHIP DUES	25	25	25	-	50	50
100-50-5251-335	EMERGENCY GOVT-NEWSPAPER PUB.	-	-	-	-	-	-
100-50-5251-336	EMERGENCY GOVT-REPAIRS/MAINT	-	67	500	-	500	1,000
100-50-5251-337	EMERGENCY GOVT-TRAV/CONFERENCE	-	826	500	82	500	500
100-50-5251-338	EMERGENCY GOVT-OPERATING EXP	1,500	3,546	1,000	200	1,000	1,000
EMERGENCY GOVERNMENT TOTAL		14,204	15,763	15,890	7,536	14,441	14,737

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FIRE DEPARTMENT TOTAL		<u>324,819</u>	<u>337,505</u>	<u>356,689</u>	<u>158,372</u>	<u>355,705</u>	<u>363,760</u>
LIBRARY							
100-60-5511-110	LIBRARY-SALARIES/WAGES	338,730	329,260	339,927	219,879	335,260	-
100-60-5511-111	LIBRARY-OVERTIME	358	-	-	-	-	-
100-60-5511-220	LIBRARY-HEALTH INSURANCE	46,057	77,735	76,027	50,641	75,962	-
100-60-5511-221	LIBRARY-LIFE INSURANCE	470	501	550	389	583	-
100-60-5511-222	LIBRARY-RETIREMENT	17,330	17,995	19,129	12,459	18,688	-
100-60-5511-223	LIBRARY-SOCIAL SECURITY	25,055	24,139	26,004	17,010	25,515	-
100-60-5511-224	LIBRARY-SICK LEAVE PO	2,630	2,656	2,709	-	2,709	-
100-60-5511-229	LIBRARY-INCOME CONTINUATION	1,330	1,330	1,500	887	1,330	-
100-60-5511-330	LIBRARY-OFFICE SUPPLIES	9,013	8,927	8,000	7,213	9,227	-
100-60-5511-331	LIBRARY-TELEPHONE	4,711	6,771	4,600	3,054	3,954	-
100-60-5511-332	LIBRARY-UTILITIES	31,228	34,076	33,000	20,870	35,276	-
100-60-5511-333	LIBRARY-POSTAGE	1,114	1,399	1,400	1,124	1,424	-
100-60-5511-334	LIBRARY-MEMBERSHIP FEES	857	860	900	879	879	-
100-60-5511-335	LIBRARY-NEWSPAPER PUBLICATIONS	741	105	750	415	715	-
100-60-5511-336	LIBRARY-REPAIRS/MAINTENANCE	3,734	3,777	3,800	3,155	3,855	-
100-60-5511-337	LIBRARY-TRAVEL/CONFERENCE	1,305	2,541	1,500	1,017	1,317	-
100-60-5511-338	LIBRARY-OPERATING EXPENSES	91,213	62,214	24,400	22,329	23,629	-
LIBRARY TOTAL		<u>575,876</u>	<u>574,287</u>	<u>544,197</u>	<u>361,321</u>	<u>540,325</u>	<u>-</u>
PUBLIC WORKS							
BUILDINGS & GROUNDS							
100-70-5410-110	BGMS-SALARIES/WAGES	210,011	216,552	233,366	171,809	226,552	237,408
100-70-5410-111	BGMS-OVERTIME	2,626	1,518	3,301	4,262	5,262	2,241
100-70-5410-220	BGMS-HEALTH INSURANCE	63,208	61,736	66,261	46,699	66,261	68,287
100-70-5410-221	BGMS-LIFE INSURANCE	433	510	489	357	489	653
100-70-5410-222	BGMS-RETIREMENT	12,866	13,637	15,960	10,640	14,496	15,929
100-70-5410-223	BGMS-SOCIAL SECURITY	15,687	15,985	18,105	13,492	17,734	18,333
100-70-5410-224	BGMS-SICK LEAVE PO	1,331	1,508	3,556	(493)	20,008	3,369
100-70-5410-229	BGMS-INCOME CONTINUATION	1,047	1,044	1,229	800	1,229	1,219
100-70-5410-331	BGMS-TELEPHONE	426	8	-	-	-	-
100-70-5410-332	BGMS-UTILITIES	81,735	77,071	104,000	50,615	92,071	118,000
100-70-5410-336	BGMS-REPAIRS/MAINTENANCE	127,878	84,374	84,500	57,861	82,678	84,500
100-70-5410-338	BGMS-OPERATING EXPENSES	50,589	46,898	52,000	27,689	47,467	51,000
100-70-5410-800	BGMS-CAPITAL OUTLAY	-	-	-	-	-	-
BUILDINGS & GROUNDS TOTAL		<u>567,836</u>	<u>520,840</u>	<u>582,768</u>	<u>383,731</u>	<u>574,248</u>	<u>600,939</u>
MACHINERY & EQUIPMENT							
100-70-5411-110	MACHINERY & EQUIP-SALARY/WAGES	75,740	79,911	80,874	56,322	80,874	82,237
100-70-5411-111	MACHINERY & EQUIP-OVERTIME	289	1,748	206	56	206	224
100-70-5411-220	MACHINERY & EQUIP-HEALTH INS	27,797	26,982	25,564	22,772	25,564	23,293
100-70-5411-221	MACHINERY & EQUIP-LIFE INS	223	221	170	207	170	226
100-70-5411-222	MACHINERY & EQUIP-RETIREMENT	5,792	5,853	6,318	4,357	6,318	5,853
100-70-5411-223	MACHINERY & EQUIP-SOC SECURITY	6,458	6,454	6,203	4,701	6,203	6,308

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					8 Month Actual	Estimated	Budget
100-70-5411-224	MACHINERY & EQUIP-SICK LEAVE P	1,759	647	1,408	-	1,408	1,238
100-70-5411-229	MACHINERY & EQUIP-INCOME CONT	417	389	486	361	486	448
100-70-5411-336	MACHINERY & EQUIP-REPAIR/MAINT	140,299	107,640	95,700	43,428	93,428	95,700
100-70-5411-338	MACHINERY & EQUIP-OPERATING	33,309	36,922	38,000	25,436	43,604	52,000
100-70-5411-800	MACHINERY & EQUIP-CAP OUTLAY	-	-	-	-	-	-
MACHINERY & EQUIPMENT TOTAL		292,082	266,768	254,928	157,640	258,261	267,528
GARAGES & SHEDS							
100-70-5412-110	GARAGES/SHEDS-SALARIES/WAGES	958	632	2,431	48	700	2,492
100-70-5412-111	GARAGES/SHEDS-OVERTIME	110	-	-	-	-	-
100-70-5412-220	GARAGES/SHEDS-HEALTH INSURANCE	596	166	649	36	300	678
100-70-5412-221	GARAGES/SHEDS-LIFE INSURANCE	9	3	5	0	10	7
100-70-5412-222	GARAGES/SHEDS-RETIREMENT	70	43	166	3	47	167
100-70-5412-223	GARAGES/SHEDS-SOCIAL SECURITY	78	46	186	3	54	191
100-70-5412-224	GARAGES/SHEDS-SICK LEAVE PO	-	-	37	-	-	35
100-70-5412-229	GARAGES/SHEDS-INCOME CONTINUE	9	2	13	1	1	13
100-70-5412-331	GARAGES/SHEDS-TELEPHONE	1,730	12	-	-	-	-
100-70-5412-332	GARAGES/SHEDS-UTILITIES	41,300	39,564	44,000	21,364	42,152	42,500
100-70-5412-336	GARAGES/SHEDS-REPAIRS/MAINT	4,867	6,391	7,300	4,882	6,882	7,300
100-70-5412-338	GARAGES/SHEDS-OPERATING EXP	10,386	9,962	8,325	6,222	8,222	8,685
100-70-5412-800	GARAGES/SHEDS-CAPITAL OUTLAY	-	-	-	-	-	-
GARAGES & SHEDS TOTAL		60,114	56,822	63,112	32,560	58,368	62,068
ENGINEERING & ADMIN							
100-70-5420-110	ENGIN & ADM-SALARIES/WAGES	76,513	77,759	72,135	42,871	72,135	67,231
100-70-5420-111	ENGIN & ADM-OVERTIME	-	-	-	-	-	-
100-70-5420-220	ENGIN & ADM-HEALTH INSURANCE	15,341	14,598	15,171	9,309	15,171	12,912
100-70-5420-221	ENGIN & ADM-LIFE INSURANCE	413	95	264	66	264	140
100-70-5420-222	ENGIN & ADM-RETIREMENT	5,027	4,932	4,905	3,054	4,905	4,572
100-70-5420-223	ENGIN & ADM-SOCIAL SECURITY	5,606	6,994	5,518	3,360	5,518	5,143
100-70-5420-224	ENGIN & ADM SICK LEAVE PO	2,233	17,477	2,437	343	2,437	1,883
100-70-5420-229	ENGIN & ADM-INCOME CONTINUE	312	242	330	141	330	300
100-70-5420-330	ENGIN & ADM-OFFICE EXPENSES	1,054	709	1,000	427	735	1,000
100-70-5420-331	ENGIN & ADM-TELEPHONE	4,146	2,008	1,600	1,321	2,265	2,250
100-70-5420-333	ENGIN & ADM-POSTAGE	342	143	100	1,257	1,455	100
100-70-5420-334	ENGIN & ADM-MEMBERSHIP DUES	274	185	275	286	286	275
100-70-5420-335	ENGIN & ADM-NEWSPAPER PUB.	607	1,012	650	1,308	1,308	1,200
100-70-5420-336	ENGIN & ADM-REPAIRS/MAINT	1,950	2,605	6,500	6,537	6,537	1,000
100-70-5420-337	ENGIN & ADM-TRAV/CONFERENCE	1,936	2,676	2,000	160	1,860	2,000
100-70-5420-338	ENGIN & ADM-OPERATING EXPENSES	31,424	21,802	50,500	23,583	45,583	40,400
100-70-5420-800	ENGIN & ADM-CAPITAL OUTLAY	-	-	-	-	-	-
ENGINEERING & ADMIN TOTAL		147,178	153,236	163,385	94,025	160,789	140,405
STREET MAINTENANCE							
100-70-5431-110	STREET MAINT-SALARIES/WAGES	66,297	46,094	68,065	18,047	56,195	70,412
100-70-5431-111	STREET MAINT-OVERTIME	130	284	660	59	207	717
100-70-5431-220	STREET MAINT-HEALTH INSURANCE	26,692	22,125	22,145	11,598	24,409	22,885
100-70-5431-221	STREET MAINT-LIFE INSURANCE	174	199	143	102	186	194

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Account Number	Account Title	2016	2017	2018	2018	2018	2019
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
100-70-5431-222	STREET MAINT-RETIREMENT	3,932	3,139	4,655	1,552	3,536	4,724
100-70-5431-223	STREET MAINT-SOCIAL SECURITY	4,852	3,386	6,137	1,684	4,119	5,824
100-70-5431-224	STREET MAINT-SICK LEAVE PO	3,089	2,508	1,037	-	2,799	999
100-70-5431-229	STREET MAINT-INCOME CONTINUE	348	297	358	151	322	362
100-70-5431-330	STREET MAINT-OFFICE SUPPLIES	-	-	-	-	-	-
100-70-5431-336	STREET MAINT-REPAIRS/MAINT	25,616	44,297	71,799	55,676	70,629	71,799
100-70-5431-338	STREET MAINT-OPERATING EXP	-	-	-	-	-	-
100-70-5431-800	STREET MAINT-CAPITAL OUTLAY	-	-	-	-	-	-
STREET MAINTENANCE TOTAL		131,132	122,328	175,000	88,870	162,402	177,916
CURBS & GUTTERS							
100-70-5433-110	CURBS & GUTTERS-SALARIES/WAGES	15,029	2,635	9,116	3,395	5,895	9,347
100-70-5433-111	CURBS & GUTTERS-OVERTIME	115	-	-	-	-	-
100-70-5433-220	CURBS & GUTTERS-HEALTH INS	3,996	372	2,433	1,692	2,433	2,541
100-70-5433-221	CURBS & GUTTERS-LIFE INSURANCE	42	3	19	17	19	26
100-70-5433-222	CURBS & GUTTERS-RETIREMENT	1,000	179	623	228	395	627
100-70-5433-223	CURBS & GUTTERS-SOC SECURITY	1,105	192	697	247	451	715
100-70-5433-224	CURBS & GUTTERS-SICK LEAVE PO	-	-	139	-	-	133
100-70-5433-229	CURBS & GUTTERS-INCOME CONTINU	76	6	48	34	75	48
100-70-5433-335	CURBS & GUTTERS-NEWSPAPER PUB.	-	-	-	-	-	-
100-70-5433-336	CURBS & GUTTERS-REPAIRS/MAINT	2,192	1,137	4,500	1,083	2,250	3,500
100-70-5433-338	CURBS & GUTTERS-OPERATING EXP	-	-	-	-	-	-
100-70-5433-800	CURBS & GUTTERS-CAPITAL OUTALY	-	-	-	-	-	-
CURBS & GUTTERS TOTAL		23,554	4,524	17,576	6,695	11,518	16,936
SNOW & ICE CONTROL							
100-70-5435-110	SNOW/ICE CONT-SALARIES/WAGES	34,856	32,994	36,463	29,225	36,463	37,387
100-70-5435-111	SNOW/ICE CONT-OVERTIME	38,048	35,245	30,537	33,802	36,302	36,074
100-70-5435-220	SNOW/ICE CONT-HEALTH INSURANCE	13,376	16,182	9,731	14,234	17,234	10,165
100-70-5435-221	SNOW/ICE CONT-LIFE INSURANCE	112	154	76	166	266	103
100-70-5435-222	SNOW/ICE CONT-RETIREMENT	4,720	5,083	2,494	4,460	4,875	2,508
100-70-5435-223	SNOW/ICE CONT-SOC SECURITY	5,253	5,496	5,126	4,857	5,567	5,620
100-70-5435-224	SNOW/ICE CONT-SICK LEAVE PO	-	-	556	-	-	531
100-70-5435-229	SNOW/ICE CONT-INCOME CONTINUE	241	309	192	280	300	192
100-70-5435-336	SNOW/ICE CONT-REPAIRS/MAINT	48,366	49,694	51,000	38,955	51,700	61,000
100-70-5435-338	SNOW/ICE CONT-OPERATING EXP	-	-	-	-	-	-
SNOW & ICE CONTROL TOTAL		144,971	145,157	136,175	125,980	152,708	153,580
TRAFFIC CONTROL							
100-70-5441-110	TRAFFIC CONT-SALARIES/WAGES	11,610	10,780	12,154	7,772	12,154	12,462
100-70-5441-111	TRAFFIC CONT-OVERTIME	475	3	413	-	413	448
100-70-5441-220	TRAFFIC CONT-HEALTH INSURANCE	3,553	4,242	3,244	3,165	3,244	3,388
100-70-5441-221	TRAFFIC CONT-LIFE INSURANCE	26	38	25	35	25	34
100-70-5441-222	TRAFFIC CONT-RETIREMENT	806	721	831	534	831	836
100-70-5441-223	TRAFFIC CONT-SOCIAL SECURITY	889	770	961	577	961	988
100-70-5441-224	TRAFFIC CONT-SICK LEAVE PO	-	-	185	-	-	177
100-70-5441-229	TRAFFIC CONT-INCOME CONTINUE	56	67	64	44	64	64
100-70-5441-332	TRAFFIC CONT-UTILITIES	4,148	4,336	4,950	2,156	4,156	4,700
100-70-5441-336	TRAFFIC CONT-REPAIRS/MAINT	13,835	7,763	9,500	7,091	8,091	9,150
100-70-5441-338	TRAFFIC CONT-OPERATING EXP	202	52	3,500	-	-	-
TRAFFIC CONTROL TOTAL		35,600	28,773	35,828	21,374	29,940	32,248

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STREET LIGHTING							
100-70-5442-338	STREET LIGHTING-OPERATING EXP	141,377	145,313	147,500	83,763	145,663	146,500
STREET LIGHTING TOTAL		141,377	145,313	147,500	83,763	145,663	146,500
TREE & BRUSH CONTROL							
100-70-5443-110	TREE/BRUSH CONT-SALARIES/WAGES	33,377	27,507	24,309	21,621	24,309	24,925
100-70-5443-111	TREE/BRUSH CONT-OVERTIME	1,059	581	206	314	206	224
100-70-5443-220	TREE/BRUSH CONT-HEALTH INS	11,264	7,583	6,488	6,270	6,488	6,776
100-70-5443-221	TREE/BRUSH CONT-LIFE INSURANCE	90	79	51	63	51	69
100-70-5443-222	TREE/BRUSH CONT-RETIREMENT	2,256	1,733	1,663	1,668	1,663	1,672
100-70-5443-223	TREE/BRUSH CONT-SOC SECURITY	2,484	1,859	1,875	1,805	1,875	1,924
100-70-5443-224	TREE/BRUSH CONT-SICK LEAVE PO	-	-	370	-	370	354
100-70-5443-229	TREE/BRUSH CONT-INCOME CONTINU	175	136	128	109	128	128
100-70-5443-336	TREE/BRUSH CONT-REPAIRS/MAINT	7,834	3,428	5,000	252	4,300	-
100-70-5443-338	TREE/BRUSH CONT-OPERATING EXP	950	250	-	1,850	-	7,000
TREE & BRUSH CONTROL TOTAL		59,489	43,156	40,090	33,951	39,390	43,072
SIDEWALKS & CROSSWALKS							
100-70-5444-110	SIDEWALKS/XWALKS-SALARIES/WAGE	430	1,814	6,077	1,043	2,243	6,231
100-70-5444-111	SIDEWALKS/XWALKS-OVERTIME	10	451	206	-	90	224
100-70-5444-220	SIDEWALKS/XWALKS-HEALTH INS	167	461	1,622	138	396	1,694
100-70-5444-221	SIDEWALKS/XWALKS-LIFE INS	2	5	13	2	4	17
100-70-5444-222	SIDEWALKS/XWALKS-RETIREMENT	29	154	416	70	150	418
100-70-5444-223	SIDEWALKS/XWALKS-SOC SECURITY	32	166	481	76	163	494
100-70-5444-224	SIDEWALKS/XWALKS-SICK LEAVE PO	-	-	93	-	-	88
100-70-5444-229	SIDEWALKS/XWALKS-INCOME CONTIN	2	9	32	3	6	32
100-70-5444-336	SIDEWALKS/XWALKS-REPAIRS/MAINT	1,664	483	2,000	402	1,450	2,000
100-70-5444-338	SIDEWALKS/XWALKS-OPERATING EXP	-	-	-	-	-	-
100-70-5444-800	SIDEWALKS/XWALKS-CAPITAL OUTLA	-	-	-	-	-	-
SIDEWALKS & CROSSWALKS TOTAL		2,336	3,544	10,939	1,733	4,502	11,199
BUILDING ROADS							
100-70-5475-338	RECYCLING-OPERATING EXPENSES	-	-	-	20	-	-
BUILDING ROADS TOTAL		-	-	-	20	-	-
WEED CONTROL							
100-70-5613-110	WEED CONTROL-SALARIES/WAGES	7,357	10,241	6,077	8,598	10,098	6,231
100-70-5613-111	WEED CONTROL-OVERTIME	-	-	-	-	-	-
100-70-5613-220	WEED CONTROL-HEALTH INSURANCE	2,391	2,544	1,622	956	1,622	1,694
100-70-5613-221	WEED CONTROL-LIFE INSURANCE	14	24	13	9	13	17
100-70-5613-222	WEED CONTROL-RETIREMENT	486	696	416	576	677	418
100-70-5613-223	WEED CONTROL-SOCIAL SECURITY	538	727	465	620	772	477
100-70-5613-224	WEED CONTROL-SICK LEAVE PO	-	-	93	-	-	88
100-70-5613-229	WEED CONTROL-INCOME CONTINUE	35	36	32	15	18	32
100-70-5613-336	WEED CONTROL-REPAIRS/MAINT	-	-	-	-	-	-
100-70-5613-338	WEED CONTROL-OPERATING EXP	2,169	1,947	3,000	633	1,874	3,000
WEED CONTROL TOTAL		12,989	16,215	11,717	11,408	15,073	11,958
PUBLIC WORKS TOTAL		1,618,657	1,506,675	1,639,019	1,041,751	1,612,862	1,664,348

CITY OF WAUPUN
2019 Budget
General Fund Expenditures

Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
CONSERVATION & DEVELOPMENT							
LAND USE PLANNING							
100-80-5632-110	LAND USE PLAN-SALARIES/WAGES	200	260	300	140	-	300
LAND USE PLANNING TOTAL		200	260	300	140	-	300
ECONOMIC DEVELOPMENT							
100-80-5670-110	ECONOMIC DEV-SALARIES/WAGES	63,533	55,738	57,060	37,508	65,172	93,663
100-80-5670-220	ECONOMIC DEV-HEALTH INSURANCE	14,457	10,471	10,344	6,684	10,344	9,684
100-80-5670-221	ECONOMIC DEV-LIFE INSURANCE	98	119	315	109	315	240
100-80-5670-222	ECONOMIC DEV-RETIREMENT	4,208	3,788	3,920	2,695	4,464	6,135
100-80-5670-223	ECONOMIC DEV-SOCIAL SECURITY	4,648	4,126	4,475	2,958	5,102	7,165
100-80-5670-224	ECONOMIC DEV-SICK LEAVE PO	-	-	-	-	-	-
100-80-5670-229	ECONOMIC DEV-INCOME CONTINUAT	438	322	270	217	270	270
100-80-5670-330	ECONOMIC DEV-OFFICE SUPPLIES	238	272	150	14	139	150
100-80-5670-331	ECONOMIC DEV-TELEPHONE	1,393	-	-	-	-	-
100-80-5670-333	ECONOMIC DEV-POSTAGE	61	-	150	-	95	150
100-80-5670-334	ECONOMIC DEV-DUES/SUBSCRIPT	850	670	550	745	745	1,145
100-80-5670-335	ECONOMIC DEV-NEWSPAPER PUB	-	-	-	-	-	-
100-80-5670-337	ECONOMIC DEV-TRAVEL/CONFERENC	2,002	788	2,500	380	1,780	4,018
100-80-5670-338	ECONOMIC DEV-OPERATING EXP	17,455	62,252	74,775	43,335	78,335	26,250
ECONOMIC DEVELOPMENT TOTAL		109,381	138,546	154,508	94,644	166,761	148,870
CONSERVATION & DEVELOPMENT		109,581	138,806	154,808	94,784	166,761	149,170
OTHER FINANCING USES							
100-10-5950-6-01	TRANSFER TO TIF #5	200,000	230,000	230,000	-	230,000	230,000
100-10-5950-6-02	TRANSFER TO FUND 409	-	-	-	-	-	-
100-10-5950-6-03	TRANSFER TO TIF #4	-	7,986	-	-	-	-
100-10-5950-6-04	TRANSFER TO TAXI GRANT FUND	73,000	-	-	-	-	-
100-10-5950-6-05	TRANSFER TO ERF	30,075	-	-	-	-	-
100-10-5950-6-06	TRANSFER TO CAPITAL PROJECTS	-	-	275,000	-	275,000	-
		303,075	237,986	505,000	-	505,000	230,000
GENERAL FUND GRAND TOTAL		6,133,852	6,196,825	6,616,760	3,874,932	6,596,827	5,904,819

**CITY OF WAUPUN
2019 BUDGET**

TRUST FUNDS

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Intergovernmental	\$ 125,112	\$ 134,424	\$ 130,000	\$ 155,920	\$ 155,920	\$ -
Investment Income	2,357	2,911	4,600	2,710	2,045	986
Miscellaneous Revenues	20,114	16,603	6,900	2,846	5,685	-
TOTAL REVENUES	147,584	153,938	141,500	161,476	163,650	986
EXPENDITURES						
Library Trust Funds	5,116	8,550	9,500	3,865	8,865	-
Library Systems Fund	39,922	72,379	130,000	90,305	113,446	-
Other Financing Uses						
Unrealized gains (losses) on investments	-	-	-	-	-	-
Transfers Out	113,206	50,000	-	-	-	448,605
TOTAL EXPENDITURES	158,244	130,929	139,500	94,170	122,312	448,605
NET CHANGE IN FUND BALANCE	(10,660)	23,009	2,000	67,306	41,338	(447,619)
FUND BALANCE - BEGINNING OF YEAR	474,660	464,000	487,008	487,008	487,008	528,347
FUND BALANCE - END OF YEAR	\$ 464,000	\$ 487,008	\$ 489,008	\$ 554,314	\$ 528,347	\$ 80,727

CITY OF WAUPUN
2019 BUDGET
Trust Funds

Account Number	Account Title	2016	2017	2018	2018	2018	2019
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
TRUST FUNDS							
REVENUES							
200-43-4345-0-00	ST AID-WINNEFOX/MID-WISC	\$ 90,785	\$ -	\$ -	\$ -	\$ -	\$ -
200-43-4367-0-00	COUNTY LIBRARY CONTRIBUTION	34,327	134,424	130,000	155,920	155,920	-
200-48-4811-0-00	INTEREST REVENUE	389	851	2,800	1,621	120	986
200-48-4816-0-00	DIVIDEND REVENUE	1,968	2,060	1,800	1,089	1,925	-
200-49-4975-0-00	UNREALIZED GAIN ON INVESTMENTS	13,012	2,913	-	-	-	-
200-48-4861-0-00	GRANTS AND DONATIONS	7,102	13,690	6,900	2,846	5,685	-
	TOTAL REVENUES	<u>147,584</u>	<u>153,938</u>	<u>141,500</u>	<u>161,476</u>	<u>163,650</u>	<u>986</u>
EXPENDITURES							
200-80-5503-1-10	LIBRARY SYSTEMS-SALARIES/WAGES	-	16,418	17,018	13,691	16,518	-
200-80-5503-2-23	LIBRARY SYSTEMS-FICA	-	1,256	1,301	1,047	1,264	-
200-80-5503-3-38	LIBRARY SYSTEMS FUND-EXPENSES	39,922	54,706	111,681	75,566	95,665	-
200-80-5504-3-38	LIBRARY TRUST FUND-EXPENSES	5,116	8,550	9,500	3,865	8,865	-
200-80-5507-3-38	OPERATING TRANSFER OUT-DSF	50,000	50,000	-	-	-	-
200-80-5590-3-38	UNREALIZED LOSS ON INVESTMENTS	-	-	-	-	-	-
200-80-5950-3-38	OPERATING TRANS OUT-LIBR TO GF	15,311	-	-	-	-	-
200-80-5960-3-38	OPERATING TRANS OUT - CAPITAL	47,895	-	-	-	-	-
200-80-5970-3-38	OPERATING TRANS OUT - LIBRARY	-	-	-	-	-	448,605
	TOTAL EXPENDITURES	<u>158,244</u>	<u>130,929</u>	<u>139,500</u>	<u>94,170</u>	<u>122,312</u>	<u>448,605</u>
TRUST FUNDS TOTAL		<u>\$ (10,660)</u>	<u>\$ 23,009</u>	<u>\$ 2,000</u>	<u>\$ 67,306</u>	<u>\$ 41,338</u>	<u>\$ (447,619)</u>

**CITY OF WAUPUN
2018 Budget**

LIBRARY FUND

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,000
Intergovernmental	-	-	-	-	-	166,000
Miscellaneous Revenues	-	-	-	-	-	18,836
Unrealized gains (losses) on investments	-	-	-	-	-	-
Transfers In	-	-	-	-	-	448,605
TOTAL REVENUES	-	-	-	-	-	1,174,441
EXPENDITURES						
Personnel wages and benefits	-	-	-	-	-	497,194
Operating expenses	-	-	-	-	-	228,642
Other Financing Uses						
Unrealized gains (losses) on investments						
Transfers Out						
TOTAL EXPENDITURES	-	-	-	-	-	725,836
NET CHANGE IN FUND BALANCE	-	-	-	-	-	448,605
FUND BALANCE - BEGINNING OF YEAR	-	-	-	-	-	-
FUND BALANCE - END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 448,605

**CITY OF WAUPUN
2019 BUDGET
Library Fund**

Account Number	Account Title	2016	2017	2018	2018	2018	2019
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
LIBRARY FUND							
REVENUES							
210-41-4111-0-00	GENERAL PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,000
210-43-4367-0-00	COUNTY APPROPRIATION	-	-	-	-	-	166,000
210-46-4671-0-00	FEES-LIBRARY	-	-	-	-	-	4,000
210-48-4811-0-00	INTEREST REVENUE	-	-	-	-	-	7,000
210-48-4816-0-00	DIVIDEND REVENUE	-	-	-	-	-	1,800
210-48-4861-0-00	GRANTS AND DONATIONS	-	-	-	-	-	6,036
210-49-4920-0-00	OPERATING TRANSFER IN - TRUST	-	-	-	-	-	448,605
210-49-4975-0-00	UNREALIZED GAIN ON INVESTMENTS	-	-	-	-	-	-
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,174,441</u>
EXPENDITURES							
210-60-5511-1-10	LIBRARY-SALARIES/WAGES	-	-	-	-	-	373,231
210-60-5511-1-11	LIBRARY-OVERTIME	-	-	-	-	-	-
210-60-5511-2-20	LIBRARY-HEALTH INSURANCE	-	-	-	-	-	71,210
210-60-5511-2-21	LIBRARY-LIFE INSURANCE	-	-	-	-	-	775
210-60-5511-2-22	LIBRARY-RETIREMENT	-	-	-	-	-	19,216
210-60-5511-2-23	LIBRARY-SOCIAL SECURITY	-	-	-	-	-	28,552
210-60-5511-2-24	LIBRARY-SICK LEAVE PO	-	-	-	-	-	2,709
210-60-5511-2-29	LIBRARY-INCOME CONTINUATION	-	-	-	-	-	1,500
210-60-5511-3-30	LIBRARY-OFFICE SUPPLIES	-	-	-	-	-	19,400
210-60-5511-3-31	LIBRARY-TELECOMMUNICATIONS	-	-	-	-	-	3,900
210-60-5511-3-32	LIBRARY-UTILITIES	-	-	-	-	-	33,000
210-60-5511-3-33	LIBRARY-POSTAGE	-	-	-	-	-	1,400
210-60-5511-3-34	LIBRARY-MEMBERSHIP FEES	-	-	-	-	-	2,000
210-60-5511-3-35	LIBRARY-PUBLICATIONS/PROMOTION	-	-	-	-	-	3,750
210-60-5511-3-36	LIBRARY-REPAIRS/MAINTENANCE	-	-	-	-	-	3,800
210-60-5511-3-37	LIBRARY-TRAVEL/CONFERENCE	-	-	-	-	-	4,500
210-60-5511-3-38	LIBRARY-AUTOMATION/TECHNOLOGY	-	-	-	-	-	32,000
210-60-5511-3-39	LIBRARY-BOOKS	-	-	-	-	-	61,392
210-60-5511-3-40	LIBRARY-AUDIOVISUAL	-	-	-	-	-	19,000
210-60-5511-3-41	LIBRARY-PERIODICALS	-	-	-	-	-	9,000
210-60-5511-3-42	LIBRARY-DATABASES	-	-	-	-	-	14,000
210-60-5511-3-43	LIBRARY-FURNISHINGS REPLACEMNT	-	-	-	-	-	10,000
210-60-5511-3-44	LIBRARY-PROGRAMMING	-	-	-	-	-	9,000
210-60-5511-3-45	LIBRARY-MISCELLANEOUS	-	-	-	-	-	2,500
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>725,836</u>
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 448,605</u>

**CITY OF WAUPUN
2019 BUDGET**

SOLID WASTE

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Public Charges for Services	\$ 384,212	\$ 391,525	\$ 399,700	\$ 231,910	\$ 397,800	\$ 404,950
TOTAL REVENUES	<u>384,212</u>	<u>391,525</u>	<u>399,700</u>	<u>231,910</u>	<u>397,800</u>	<u>404,950</u>
EXPENDITURES						
Solid Waste Operating Expenses	373,457	383,670	391,704	229,667	394,131	404,000
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>373,457</u>	<u>383,670</u>	<u>391,704</u>	<u>229,667</u>	<u>394,131</u>	<u>404,000</u>
NET CHANGE IN FUND BALANCE	10,755	7,855	7,996	2,243	3,669	950
FUND BALANCE - BEGINNING OF YEAR	<u>6,400</u>	<u>17,155</u>	<u>25,010</u>	<u>25,010</u>	<u>25,010</u>	<u>28,679</u>
FUND BALANCE - END OF YEAR	<u>\$ 17,155</u>	<u>\$ 25,010</u>	<u>\$ 33,006</u>	<u>\$ 27,253</u>	<u>\$ 28,679</u>	<u>\$ 29,629</u>

CITY OF WAUPUN
 2019 BUDGET
 Solid Waste

Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
SOLID WASTE FUND							
REVENUES							
425-46-4643-0-00	FEES-SOLID WASTE	\$ 384,212	\$ 391,525	\$ 399,700	\$ 231,910	\$ 397,800	\$ 404,950
	TOTAL REVENUES	<u>384,212</u>	<u>391,525</u>	<u>399,700</u>	<u>231,910</u>	<u>397,800</u>	<u>404,950</u>
EXPENDITURES							
425-70-5476-3-38	SOLID WASTE-OPERATING EXPENSES	373,457	383,670	391,704	229,667	394,131	404,000
425-70-5476-8-00	SOLID WASTE-CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>373,457</u>	<u>383,670</u>	<u>391,704</u>	<u>229,667</u>	<u>394,131</u>	<u>404,000</u>
SOLID WASTE TOTAL		<u>\$ 10,755</u>	<u>\$ 7,855</u>	<u>\$ 7,996</u>	<u>\$ 2,243</u>	<u>\$ 3,669</u>	<u>\$ 950</u>

**CITY OF WAUPUN
2019 BUDGET**

RECYCLING

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Intergovernmental	\$ 47,507	\$ 50,077	\$ 50,000	\$ 50,121	\$ 50,121	\$ 50,000
Public Charges for Services	69,960	62,290	63,700	33,130	56,800	50,050
Interest Revenue	-	768	-	1,143	1,715	1,500
TOTAL REVENUES	117,468	113,135	113,700	84,394	108,636	101,550
EXPENDITURES						
Recycling Operating Expenses	98,360	100,677	102,323	60,268	103,608	106,200
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	98,360	100,677	102,323	60,268	103,608	106,200
NET CHANGE IN FUND BALANCE	19,108	12,458	11,377	24,126	5,028	(4,650)
FUND BALANCE - BEGINNING OF YEAR	140,455	159,562	172,021	172,021	172,021	177,049
FUND BALANCE - END OF YEAR	\$ 159,562	\$ 172,021	\$ 183,398	\$ 196,146	\$ 177,049	\$ 172,399

**CITY OF WAUPUN
2019 BUDGET
Recycling Fund**

Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
RECYCLING FUND							
REVENUES							
420-43-4358-0-00	STATE GRANT-RECYCLING	\$ 47,507	\$ 50,077	\$ 50,000	\$ 50,121	\$ 50,121	\$ 50,000
420-46-4641-0-00	FEES-RECYCLING	69,960	62,290	63,700	33,130	56,800	50,050
420-48-4811-0-00	INTEREST REVENUE	-	768	-	1,143	1,715	1,500
	TOTAL REVENUES	<u>117,468</u>	<u>113,135</u>	<u>113,700</u>	<u>84,394</u>	<u>108,636</u>	<u>101,550</u>
EXPENDITURES							
420-70-5436-3-38	RECYCLING-OPERATING EXPENSES	98,360	100,677	102,323	60,268	103,608	106,200
420-70-5436-8-00	RECYCLING-CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>98,360</u>	<u>100,677</u>	<u>102,323</u>	<u>60,268</u>	<u>103,608</u>	<u>106,200</u>
	RECYCLING FUND TOTAL	<u>\$ 19,108</u>	<u>\$ 12,458</u>	<u>\$ 11,377</u>	<u>\$ 24,126</u>	<u>\$ 5,028</u>	<u>\$ (4,650)</u>

**CITY OF WAUPUN
2019 BUDGET**

TOURISM FUND

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Revenues	\$ 57,212	\$ 61,405	\$ 62,000	\$ 47,269	\$ -	\$ 71,600
TOTAL REVENUES	<u>57,212</u>	<u>61,405</u>	<u>62,000</u>	<u>47,269</u>	<u>-</u>	<u>71,600</u>
EXPENDITURES						
Operating Expenses	-	96,607	73,000	41,083	-	81,100
TOTAL EXPENDITURES	<u>-</u>	<u>96,607</u>	<u>73,000</u>	<u>41,083</u>	<u>-</u>	<u>81,100</u>
NET CHANGE IN FUND BALANCE	57,212	(35,202)	(11,000)	6,186	-	(9,500)
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>57,212</u>	<u>22,011</u>	<u>22,011</u>	<u>22,011</u>	<u>22,011</u>
FUND BALANCE - END OF YEAR	<u>\$ 57,212</u>	<u>\$ 22,011</u>	<u>\$ 11,011</u>	<u>\$ 28,197</u>	<u>\$ 22,011</u>	<u>\$ 12,511</u>

**CITY OF WAUPUN
2019 BUDGET
Tourism Fund**

<u>Account Number</u>	<u>Account Title</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 8 Month Actual</u>	<u>2018 Estimated</u>	<u>2019 Budget</u>
TOURISM FUND							
REVENUES							
430-41-4121-0-00	LOCAL ROOM TAX-TOURISM FUND	\$ 57,212	\$ 61,405	\$ 62,000	\$ 37,269	\$ -	\$ 61,600
430-48-4813-000	MISCELLANEOUS REVENUE-TOURISM	-	-	-	10,000	-	10,000
	TOTAL REVENUES	<u>57,212</u>	<u>61,405</u>	<u>62,000</u>	<u>47,269</u>	<u>-</u>	<u>71,600</u>
EXPENDITURES							
430-70-5436-3-38	OPERATING EXPENSE-TOURISM FUND	-	-	-	910	-	10,000
430-70-5436-3-40	MARKETING/PROMO-TOURISM FUND	-	6,000	11,000	11,000	-	9,500
430-70-5436-3-42	CONTRACTUAL SVCS-TOURISM FUND	-	90,607	62,000	29,173	-	61,600
	TOTAL EXPENDITURES	<u>-</u>	<u>96,607</u>	<u>73,000</u>	<u>41,083</u>	<u>-</u>	<u>81,100</u>
	TOURISM FUND TOTAL	<u>\$ 57,212</u>	<u>\$ (35,202)</u>	<u>\$ (11,000)</u>	<u>\$ 6,186</u>	<u>\$ -</u>	<u>\$ (9,500)</u>

**CITY OF WAUPUN
2019 BUDGET**

DEBT SERVICE

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Other Financing Sources						
Transfers In	\$ 3,499,910	\$ 523,096	\$ 569,109	\$ 2,118	\$ 571,086	\$ 572,371
Fund Balance Applied	-	-	38,800	-	38,800	-
TOTAL REVENUES	3,499,910	523,096	607,909	2,118	609,886	572,371
EXPENDITURES						
Principal	729,600	814,551	880,278	375,278	880,278	865,480
Interest and Fiscal Charges	266,469	362,414	364,846	258,071	365,546	332,874
Other Financing Uses						
Paid to escrow agent	3,165,869	-	-	-	-	-
Premium on bonds	(93,387)	-	-	-	-	-
Debt issuance costs	64,203	-	-	-	-	-
TOTAL EXPENDITURES	4,132,754	1,176,965	1,245,124	633,349	1,245,824	1,198,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(632,844)	(653,869)	(637,216)	(631,232)	(635,939)	(625,983)
LOCAL PROPERTY TAX	592,845	615,227	637,216	637,216	637,216	625,983
NET CHANGE IN FUND BALANCE	(39,999)	(38,642)	(38,800)	5,984	(37,523)	-
FUND BALANCE - BEGINNING OF YEAR	285,097	245,098	206,455	206,455	206,455	168,932
FUND BALANCE - END OF YEAR	<u>\$ 245,098</u>	<u>\$ 206,455</u>	<u>\$ 167,655</u>	<u>\$ 212,440</u>	<u>\$ 168,932</u>	<u>\$ 168,932</u>

CITY OF WAUPUN
2019 BUDGET
Debt Service Fund

Account Number	Account Title	2016	2017	2018	2018	2018	2019
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
DEBT SERVICE FUND							
REVENUES							
300-41-4111-0-00	GENERAL PROPERTY TAXES	\$ 592,845	\$ 615,227	\$ 637,216	\$ 637,216	\$ 637,216	\$ 625,983
300-48-4811-0-00	INTEREST REVENUE	-	1,706	1,200	2,118	3,177	3,000
300-48-4813-0-00	OPERATING TRANSFER IN-TIF #5	389,628	-	-	-	-	-
300-48-4817-0-00	OPERATING TRANSFER IN-STORM	14,561	-	-	-	-	-
300-49-4913-0-00	OPERATING TRANSFER IN-TIF #5	-	421,108	437,258	-	437,258	457,633
300-49-4915-0-00	OPERATING TRANSFER IN-TIF #6	35,721	35,721	50,500	-	50,500	53,000
300-49-4916-0-00	OPERATING TRANSFER IN-TIF #7	-	-	65,590	-	65,590	58,738
300-49-4917-0-00	OPERATING TRANSFER IN-STORM	-	14,561	14,561	-	14,561	-
300-49-4919-0-00	REFUNDING BONDS ISSUED	3,010,000	-	-	-	-	-
300-49-4920-0-00	OPERATING TRANSFER IN-LIBRARY	50,000	50,000	-	-	-	-
300-49-4921-0-00	OPERATING TRANSFER IN-CPF 400	-	-	-	-	-	-
300-49-4931-0-00	FUND BALANCES APPLIED	-	-	38,800	-	38,800	-
TOTAL REVENUES		<u>4,092,755</u>	<u>1,138,323</u>	<u>1,245,124</u>	<u>639,334</u>	<u>1,247,101</u>	<u>1,198,354</u>
EXPENDITURES							
300-10-5913-6-00	PRINCIPAL ON BONDS - 2017 GO	-	-	-	-	-	-
300-10-5914-6-00	PRINCIPAL ON BONDS - 2016 GO	-	30,000	60,000	-	60,000	315,000
300-10-5915-6-00	PRINCIPAL ON STATE TRUST LOAN	74,167	76,411	78,703	78,703	78,703	-
300-10-5916-6-00	PRINCIPAL ON NOTES-HOTEL	75,433	98,140	111,575	111,575	111,575	125,480
300-10-5917-6-00	PRINCIPAL ON BONDS-BUILDINGS	210,000	220,000	230,000	-	230,000	-
300-10-5918-6-00	PRINCIPAL ON BONDS-TIF #5	160,000	175,000	185,000	185,000	185,000	200,000
300-10-5919-6-00	PRINCIPAL ON BONDS-POOL	210,000	215,000	215,000	-	215,000	225,000
300-10-5921-6-00	INTEREST ON BONDS-BUILDINGS	26,420	18,230	9,430	4,715	9,430	-
300-10-5923-6-00	INTEREST ON BONDS-2017 GO	-	-	65,590	36,221	65,590	58,738
300-10-5924-6-00	INTEREST ON BONDS-2016 GO	-	116,456	76,325	38,163	76,325	75,125
300-10-5925-6-00	INTEREST ON STATE TRUST LOAN	6,897	4,653	2,361	2,361	2,361	-
300-10-5926-6-00	INTEREST ON NOTES-HOTEL	24,567	21,860	18,425	18,425	18,425	14,520
300-10-5927-6-00	INTEREST ON BONDS-TIF #5	129,628	126,108	122,258	122,258	122,258	117,633
300-10-5929-6-00	INTEREST ON BONDS-POOL	78,958	74,758	70,458	35,229	70,458	66,158
300-10-5940-6-00	PAID TO ESCROW AGENT	3,165,869	-	-	-	-	-
300-10-5941-6-00	PREMIUM ON BONDS ISSUED	(93,387)	-	-	-	-	-
300-10-5942-6-00	DEBT ISSUANCE COST	64,203	-	-	-	-	-
300-10-5943-6-00	PAYING AGENT FEES	-	350	-	700	700	700
TOTAL EXPENDITURES		<u>4,132,754</u>	<u>1,176,965</u>	<u>1,245,124</u>	<u>633,349</u>	<u>1,245,824</u>	<u>1,198,354</u>
DEBT SERVICE FUND TOTAL		<u>\$ (39,999)</u>	<u>\$ (38,642)</u>	<u>\$ -</u>	<u>\$ 5,984</u>	<u>\$ 1,277</u>	<u>\$ -</u>

**CITY OF WAUPUN
2019 BUDGET**

TAXI FUND

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Intergovernmental	\$ 66,209	\$ 68,768	\$ 72,000	\$ 25,813	\$ 71,280	\$ 69,496
Miscellaneous Revenue	-	-	-	-	-	-
Other Financing Sources						
Transfers In	73,000	-	-	-	-	-
TOTAL REVENUES	<u>139,209</u>	<u>68,768</u>	<u>72,000</u>	<u>25,813</u>	<u>71,280</u>	<u>69,496</u>
EXPENDITURES						
Taxi Services	75,508	93,437	96,095	53,031	92,215	95,663
Taxi Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>75,508</u>	<u>93,437</u>	<u>96,095</u>	<u>53,031</u>	<u>92,215</u>	<u>95,663</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	63,701	(24,669)	(24,095)	(27,218)	(20,935)	(26,167)
LOCAL PROPERTY TAX	<u>16,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
NET CHANGE IN FUND BALANCE	79,701	1,332	1,905	(1,218)	5,065	(167)
FUND BALANCE - BEGINNING OF YEAR	<u>(62,023)</u>	<u>17,678</u>	<u>19,010</u>	<u>19,010</u>	<u>19,010</u>	<u>24,074</u>
FUND BALANCE - END OF YEAR	<u>\$ 17,678</u>	<u>\$ 19,010</u>	<u>\$ 20,915</u>	<u>\$ 17,792</u>	<u>\$ 24,074</u>	<u>\$ 23,908</u>

**CITY OF WAUPUN
2019 BUDGET
Taxi Fund**

Account Number	Account Title	2016	2017	2018	2018	2018	2019
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
TAXI FUND							
REVENUES							
501-41-4111-0-00	GENERAL PROPERTY TAXES	\$ 16,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
501-43-4357-0-00	STATE GRANT-TAXI	66,209	68,768	72,000	25,813	71,280	69,496
501-48-4831-0-00	SALE OF CITY PROPERTY-TAXI	-	-	-	-	-	-
501-49-4920-0-00	OPERATING TRANSFER IN-GF	73,000	-	-	-	-	-
	TOTAL REVENUES	155,209	94,768	98,000	51,813	97,280	95,496
EXPENDITURES							
501-10-5154-1-10	TAXI-SALARIES/WAGES	1,320	803	1,000	254	735	1,000
501-10-5154-1-11	TAXI-OVERTIME	-	-	-	-	-	-
501-10-5154-2-20	TAXI-HEALTH INSURANCE	-	-	-	-	-	-
501-10-5154-2-21	TAXI-LIFE INSURANCE	1	1	-	0	-	-
501-10-5154-2-22	TAXI-RETIREMENT	87	55	68	17	30	68
501-10-5154-2-23	TAXI-SOCIAL SECURITY	101	61	77	20	34	77
501-10-5154-2-24	TAXI-SS-MEDICARE	-	-	-	-	-	-
501-10-5154-2-29	TAXI-INCOME CONTINUATION	-	-	-	-	-	-
501-10-5154-3-30	TAXI-OFFICE SUPPLIES	-	-	-	-	-	-
501-10-5154-3-31	TAXI-TELEPHONE	-	-	-	-	-	-
501-10-5154-3-33	TAXI-POSTAGE	1	-	10	-	5	10
501-10-5154-3-34	TAXI-MEMBERSHIP DUES	-	-	-	-	-	-
501-10-5154-3-35	TAXI-NEWSPAPER PUB.	-	-	-	-	-	-
501-10-5154-3-36	TAXI-REPAIR/MAINT	-	-	-	-	-	-
501-10-5154-3-37	TAXI-TRAV/CONFERENCE	-	-	-	-	-	-
501-10-5154-3-38	TAXI SERVICE-OPERATING EXPENSE	73,999	92,517	94,940	52,740	91,412	94,508
501-10-5154-8-00	TAXI SERVICE-CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL EXPENDITURES	75,508	93,437	96,095	53,031	92,215	95,663
TAXI FUND TOTAL		\$ 79,701	\$ 1,332	\$ 1,905	\$ (1,218)	\$ 5,065	\$ (167)

**CITY OF WAUPUN
2019 BUDGET**

HOME/HCRI

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Investment Income	16	16	15	40	61	60
TOTAL REVENUES	<u>16</u>	<u>16</u>	<u>15</u>	<u>40</u>	<u>61</u>	<u>60</u>
EXPENDITURES						
Housing	-	15,158	1,000	-	-	1,000
TOTAL EXPENDITURES	<u>-</u>	<u>15,158</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
NET CHANGE IN FUND BALANCE	16	(15,142)	(985)	40	61	(940)
FUND BALANCE - BEGINNING OF YEAR	<u>170,129</u>	<u>170,145</u>	<u>155,003</u>	<u>155,003</u>	<u>155,003</u>	<u>155,065</u>
FUND BALANCE - END OF YEAR	<u>\$ 170,145</u>	<u>\$ 155,003</u>	<u>\$ 154,018</u>	<u>\$ 155,043</u>	<u>\$ 155,065</u>	<u>\$ 154,125</u>

CITY OF WAUPUN
 2019 BUDGET
 HOME/HCRI Housing Grant Fund

Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
HOME/HCRI HOUSING GRANT FUND							
REVENUES							
507-48-4811-0-00	INTEREST REVENUE	\$ 16	\$ 16	\$ 15	\$ 40	\$ 61	\$ 60
507-48-4863-0-00	MISCELLANEOUS REVENUE	-	-	-	-	-	-
	TOTAL REVENUES	<u>16</u>	<u>16</u>	<u>15</u>	<u>40</u>	<u>61</u>	<u>60</u>
EXPENDITURES							
507-10-5650-3-38	HOUSING-OPERATING EXPENSES	-	-	1,000	-	-	1,000
507-10-5650-7-60	BAD DEBT EXPENSE	-	15,158	-	-	-	-
	TOTAL EXPENDITURES	<u>-</u>	<u>15,158</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	HOME/HCRI HOUSING GRANT TOTAL	<u>\$ 16</u>	<u>\$ (15,142)</u>	<u>\$ (985)</u>	<u>\$ 40</u>	<u>\$ 61</u>	<u>\$ (940)</u>

**CITY OF WAUPUN
2019 BUDGET**

CDBG HOUSING GRANT RLF

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Interest Income	\$ 62	\$ 85	\$ 200	\$ 140	\$ 219	\$ 200
Recovery of Bad Debt	26,199	-	-	-	15,897	-
TOTAL REVENUES	<u>26,261</u>	<u>85</u>	<u>200</u>	<u>140</u>	<u>16,116</u>	<u>200</u>
EXPENDITURES						
Housing Revolving Loan	84,328	19,352	36,500	9,344	14,708	40,000
TOTAL EXPENDITURES	<u>84,328</u>	<u>19,352</u>	<u>36,500</u>	<u>9,344</u>	<u>14,708</u>	<u>40,000</u>
NET CHANGE IN FUND BALANCE	(58,067)	(19,268)	(36,300)	(9,204)	1,409	(39,800)
FUND BALANCE - BEGINNING OF YEAR	<u>1,484,845</u>	<u>1,426,778</u>	<u>1,407,510</u>	<u>1,407,510</u>	<u>1,407,510</u>	<u>1,408,919</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,426,778</u>	<u>\$ 1,407,510</u>	<u>\$ 1,371,210</u>	<u>\$ 1,398,306</u>	<u>\$ 1,408,919</u>	<u>\$ 1,369,119</u>

CITY OF WAUPUN
2019 BUDGET
CDBG Housing Grant RLF

Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
CDBG HOUSING GRANT RLF							
REVENUES							
509-48-4811-0-00	INTEREST REVENUE	62	85	200	140	219	200
509-48-4870-0-00	RECOVERY OF BAD DEBT	26,199	-	-	-	15,897	-
	TOTAL REVENUES	26,261	85	200	140	16,116	200
EXPENDITURES							
509-10-5650-3-38	HOUSING GRANT IV-OPERATING EXP	11,522	8,673	11,500	9,344	14,708	15,000
509-10-5650-7-60	BAD DEBT EXPENSE	72,806	10,680	25,000	-	-	25,000
	TOTAL EXPENDITURES	84,328	19,352	36,500	9,344	14,708	40,000
	CDBG HOUSING GRANT RLF TOTAL	(58,067)	(19,268)	(36,300)	(9,204)	1,409	(39,800)

**CITY OF WAUPUN
2019 BUDGET**

STORMWATER UTILITY

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Utility Charges for Services	\$ 560,233	\$ 529,587	\$ 562,500	\$ 333,410	\$ 568,903	\$ 576,960
Miscellaneous revenues	-	11,463	33,000	46,441	46,441	113,285
Investment Income	-	3,481	-	5,317	7,884	5,000
Other Financing Sources						
Long-term financing proceeds	-	-	250,000	247,114	247,114	600,000
TOTAL REVENUES	560,233	544,530	845,500	632,281	870,342	1,295,245
EXPENDITURES						
Stormwater Operating Expenses	242,455	291,467	287,387	157,397	262,804	307,383
Capital Outlay	41,887	-	307,145	301,096	307,289	1,378,750
Other Financing Uses						
Capital lease payments	-	-	-	52,631	52,631	52,631
Transfers Out	14,561	14,561	14,561	-	14,561	-
TOTAL EXPENDITURES	298,904	306,028	609,093	511,125	637,285	1,738,765
NET CHANGE IN FUND BALANCE	261,329	238,502	236,407	121,156	233,057	(443,520)
FUND BALANCE - BEGINNING OF YEAR	162,898	424,227	662,729	662,729	662,729	895,786
FUND BALANCE - END OF YEAR	\$ 424,227	\$ 662,729	\$ 899,136	\$ 783,885	\$ 895,786	\$ 452,266

CITY OF WAUPUN
2019 BUDGET
Stormwater Fund

Account Number	Account Title	2016	2017	2018	2018	2018	2019
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
STORMWATER FUND							
REVENUES							
700-48-4810-0-00	STORMWATER REVENUES	\$ 560,233	\$ 529,587	\$ 562,500	\$ 333,410	\$ 568,903	\$ 576,960
700-43-4355-0-00	GRANT REVENUE-STORMWATER	-	11,463	8,000	18,441	18,441	110,785
700-48-4811-0-00	INTEREST REVENUE-STORMWATER	-	3,481	-	5,306	7,884	5,000
700-48-4812-0-00	INVESTMENT INCOME	-	-	-	11	-	-
700-48-4831-0-00	SALE OF CITY PROPERTY	-	-	25,000	28,000	28,000	2,500
700-49-4912-0-00	PROCEEDS FROM LONG-TERM NOTES	-	-	-	-	-	600,000
700-49-4915-0-00	PROCEEDS FROM CAPITAL LEASE	-	-	250,000	247,114	247,114	-
TOTAL REVENUES		560,233	544,530	845,500	632,281	870,342	1,295,245
EXPENDITURES							
700-10-5190-1-10	ADMINISTRATION -SALARIES/WAGES	15,683	18,793	19,040	16,226	24,244	26,239
700-10-5190-1-11	ADMINISTRATION-OVERTIME	-	-	80	-	-	80
700-10-5190-2-20	ADMINISTRATION-HEALTH INS	4,173	5,440	5,517	4,366	6,577	6,456
700-10-5190-2-21	ADMINISTRATION-LIFE INS	61	17	46	22	33	47
700-10-5190-2-22	ADMINISTRATION-RETIREMENT	1,030	1,259	1,291	1,126	1,676	1,766
700-10-5190-2-23	ADMINISTRATION-SOC SEC	1,128	1,096	1,463	1,214	1,806	2,013
700-10-5190-2-24	ADMINISTRATION-SICK LEAVE	850	688	332	-	325	471
700-10-5190-2-29	ADMINISTRATION-INCOME CONT	65	56	45	58	87	75
700-10-5191-1-10	STREET CLEANING-WAGES	16,877	18,314	16,409	10,267	16,300	18,694
700-10-5191-1-11	STREET CLEANING-OVERTIME	9	62	124	-	72	134
700-10-5191-2-20	STREET CLEANING-HEALTH INS	3,855	6,616	4,379	2,353	4,156	5,082
700-10-5191-2-21	STREET CLEANING-LIFE INS	64	111	34	41	55	51
700-10-5191-2-22	STREET CLEANING-RETIREMENT	1,109	1,255	1,122	688	1,092	1,254
700-10-5191-2-23	STREET CLEANING-SOC SEC	1,228	1,350	1,265	755	1,247	1,440
700-10-5191-2-24	STREET CLEANING-SICK LEAVE	-	-	250	-	-	265
700-10-5191-2-29	STREET CLEANING-INCOME CONT	79	135	86	49	74	96
700-10-5191-3-38	STREET CLEANING-OPERATING EXP	3,313	3,504	2,900	-	-	-
700-10-5192-1-10	REPAIR/MAINT -SALARIES/WAGES	36,056	47,687	52,872	24,975	40,415	56,081
700-10-5192-1-11	REPAIR/MAINT-OVERTIME	266	142	1,238	498	664	448
700-10-5192-2-20	REPAIR/MAINT-HEALTH INS	12,993	14,627	14,111	5,603	13,811	15,247
700-10-5192-2-21	REPAIR/MAINT-LIFE INS	128	135	111	54	87	154
700-10-5192-2-22	REPAIR/MAINT-RETIREMENT	2,422	3,244	3,616	1,717	2,708	3,763
700-10-5192-2-23	REPAIR/MAINT-SOC SEC	2,680	3,474	4,139	1,886	3,092	4,324
700-10-5192-2-24	REPAIR/MAINT-SICK LEAVE	-	-	806	-	-	796
700-10-5192-2-29	REPAIR/MAINT-INCOME CONT	230	260	318	99	158	328
700-10-5192-3-36	STORMWATER UTILITY-REPAIR/MAIN	67,725	39,214	60,000	34,322	47,872	60,000
700-10-5192-3-38	STORMWATER UTILITY-OPERATING	40,075	80,737	55,500	44,651	56,423	56,000
700-10-5193-1-10	LEAF PICKUP-WAGES	20,874	28,830	27,348	4,630	27,348	31,156
700-10-5193-1-11	LEAF PICKUP-OVERTIME	-	-	248	-	248	269
700-10-5193-2-20	LEAF PICKUP-HEALTH INS	5,435	9,098	7,299	1,060	7,299	8,470
700-10-5193-2-21	LEAF PICKUP-LIFE INS	48	88	57	15	57	86
700-10-5193-2-22	LEAF PICKUP-RETIREMENT	1,378	1,960	1,870	310	1,870	2,090
700-10-5193-2-23	LEAF PICKUP-SOC SEC	1,524	2,087	2,111	337	2,111	2,404
700-10-5193-2-24	LEAF PICKUP-SICK LEAVE	-	-	417	-	-	442
700-10-5193-2-29	LEAF PICKUP-INCOME CONT	109	173	144	30	141	160
700-10-5193-3-36	LEAF PICKUP-MAINT/OPERATING EX	988	1,015	800	46	758	1,000
700-10-5192-8-00	STORMWATER UTILITY-CAPITAL OUT	41,887	-	307,145	301,096	307,289	1,378,750
700-10-5810-6-01	PRINCIPAL PAYMENTS ON LEASES	-	-	-	50,846	50,846	46,937
700-10-5820-6-01	INTEREST PAYMENTS ON LEASES	-	-	-	1,786	1,786	5,695
700-10-5193-3-38	STORMWATER UTILITY-OTO	14,561	14,561	14,561	-	14,561	-
TOTAL EXPENDITURES		298,904	306,028	609,093	511,125	637,285	1,738,765
STORMWATER FUND TOTAL		261,329	238,502	236,407	121,156	233,057	(443,520)

**CITY OF WAUPUN
2019 BUDGET**

CAPITAL IMPROVEMENTS

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
General Property Taxes	\$ 133,122	\$ 212,927	\$ 476,500	\$ 476,500	\$ 476,500	\$ 536,799
Intergovernmental	-	-	-	-	-	263,180
Investment Income	430	966	1,800	1,712	2,112	1,800
Special Assessments	10	-	-	-	-	30,000
Other Financing Sources						
Long-term Debt Proceeds	202,500	-	-	-	-	2,350,000
Transfers In	47,895	-	275,000	-	269,000	-
TOTAL REVENUES	383,957	213,893	753,300	478,212	747,612	3,181,779
EXPENDITURES						
Capital Outlay						
General Government	-	15,192	-	-	-	15,500
Public Safety	193,287	2,538	20,500	18,319	18,319	12,000
Public Works	-	104,468	431,500	325,681	428,475	3,422,000
Culture, Recreation, and Education	101,883	23,358	20,000	20,206	20,206	35,100
Other Financing Uses						
Debt Issuance Costs	2,270	-	-	-	-	50,000
Transfers Out	-	7,467	-	-	-	-
TOTAL EXPENDITURES	297,440	153,023	472,000	364,206	467,000	3,534,600
NET CHANGE IN FUND BALANCE	86,517	60,870	281,300	114,006	280,612	(352,821)
FUND BALANCE - BEGINNING OF YEAR	-	86,517	147,387	147,387	147,387	427,999
FUND BALANCE - END OF YEAR	\$ 86,517	\$ 147,387	\$ 428,687	\$ 261,393	\$ 427,999	\$ 75,178

CITY OF WAUPUN
2019 BUDGET
Capital Improvements Fund

Account Number	Account Title	2016	2017	2018	2018	2018	2019
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
CAPITAL IMPROVEMENTS FUND							
REVENUES							
400-41-4111-0-00	GENERAL PROPERTY TAXES-CIF	\$ 133,122	\$ 212,927	\$ 476,500	\$ 476,500	\$ 476,500	\$ 536,799
400-42-4230-0-00	SIDEWALKS	-	-	-	-	-	30,000
400-42-4290-0-00	SPECIAL ASSESSMENT-INTEREST	10	-	-	-	-	-
400-48-4811-0-00	INTEREST REVENUE	430	966	1,800	1,712	2,112	1,800
400-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	202,500	-	-	-	-	2,350,000
400-43-4360-0-00	STATE GRANT REVENUES	-	-	-	-	-	263,180
400-49-4914-0-00	PROCEEDS FROM FDL COUNTY	-	-	-	-	-	-
400-49-4920-0-00	TRANSFERS IN FROM OTHER FUNDS	47,895	-	275,000	-	269,000	-
	TOTAL REVENUES	<u>383,957</u>	<u>213,893</u>	<u>753,300</u>	<u>478,212</u>	<u>747,612</u>	<u>3,181,779</u>
EXPENDITURES							
400-10-5140-8-00	CAPITAL IMPROVEMENTS-CITY HALL	-	15,192	-	-	-	15,500
400-40-5211-8-00	CAPITAL IMPROVEMENT-PUB SAFETY	193,287	2,538	20,500	18,319	18,319	12,000
400-70-5412-8-00	CAPITAL IMPRV-PUBLIC WORKS	-	79,154	406,500	301,976	401,975	19,000
400-70-5420-8-00	CAPITAL IMPR-ENGINEERING	-	25,314	25,000	23,705	26,500	50,000
400-70-5433-8-00	CAPITAL IMPROVEMENT-CURB & GUT	-	-	-	-	-	-
400-70-5436-8-00	CAPITAL IMPROV-STREETS	-	-	-	-	-	3,353,000
400-70-5444-8-00	CAPITAL IMPROVEMENT-SIDEWALKS	-	-	-	-	-	-
400-20-5512-8-00	CAPITAL IMPROVEMENTS-MUSEUM	-	-	-	-	-	-
400-20-5513-8-00	CAPITAL IMPROVEMENTS-SENIOR CE	-	-	-	-	-	-
400-20-5523-8-00	CAPITAL IMPROVEMENTS-AQUATIC F	-	-	20,000	20,206	20,206	-
400-20-5525-8-00	CAPITAL IMPROVEMENTS-PARKS	50,061	23,358	-	-	-	35,100
400-60-5511-8-00	CAPITAL IMPROVEMENTS-LIBRARY	51,822	-	-	-	-	-
400-10-5950-3-38	OPERATING TRANSFER OUT	-	7,467	-	-	-	-
400-80-5950-3-38	OPERATING TRANS OUT-CIF TO DSF	-	-	-	-	-	-
400-10-5999-3-37	PREMIUM ON BONDS ISSUED	(1,268)	-	-	-	-	-
400-10-5999-3-39	DEBT ISSUANCE COSTS	3,538	-	-	-	-	50,000
	TOTAL EXPENDITURES	<u>297,440</u>	<u>153,023</u>	<u>472,000</u>	<u>364,206</u>	<u>467,000</u>	<u>3,534,600</u>
CAPITAL IMPROVEMENTS FUND TOTAL		<u>\$ 86,517</u>	<u>\$ 60,870</u>	<u>\$ 281,300</u>	<u>\$ 114,006</u>	<u>\$ 280,612</u>	<u>\$ (352,821)</u>

**CITY OF WAUPUN
2019 BUDGET**

EQUIPMENT REPLACEMENT

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
General Property Taxes	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 205,000
Grant Revenue	22,770	5,000	-	2,200	2,200	-
Sale of property	17,760	10,935	40,000	68,220	68,220	15,000
Investment Income	1,450	1,492	1,000	2,369	3,500	2,000
Miscellaneous Revenue	40,143	14,514	5,000	24,207	24,207	-
Other Financing Sources						
Long-term Debt Proceeds	30,075	7,467	-	-	-	-
Transfers In	557,500	-	-	-	-	-
TOTAL REVENUES	919,698	239,408	246,000	296,996	298,127	222,000
EXPENDITURES						
Capital Outlay						
General Government	31,664	7,911	8,000	6,558	7,980	12,100
Public Safety	111,727	755,618	107,350	103,923	107,190	120,400
Public Works	38,400	24,377	130,500	141,627	141,627	173,750
Culture, Recreation, and Education	6,648	5,865	2,500	-	-	5,500
Other Financing Uses						
Premium on Bonds Issued	(3,490)	-	-	-	-	-
Debt Issuance Costs	9,740	-	-	-	-	-
TOTAL EXPENDITURES	194,689	793,770	248,350	252,108	256,797	311,750
NET CHANGE IN FUND BALANCE	725,009	(554,361)	(2,350)	44,888	41,330	(89,750)
FUND BALANCE - BEGINNING OF YEAR	-	725,009	170,648	170,648	170,648	211,978
FUND BALANCE - END OF YEAR	\$ 725,009	\$ 170,648	\$ 168,298	\$ 215,536	\$ 211,978	\$ 122,228

CITY OF WAUPUN
2019 BUDGET
Equipment Replacement Fund

Account Number	Account Title	2016	2017	2018	2018	2018	2019
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
EQUIPMENT REPLACEMENT FUND							
REVENUES							
410-41-4111-0-00	GENERAL PROPERTY TAXES-ERF	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 205,000
410-43-4355-0-00	GRANT REVENUE-ERF	22,770	5,000	-	2,200	2,200	-
410-48-4811-0-00	INTEREST REVENUE	1,450	1,492	1,000	2,369	3,500	2,000
410-48-4831-0-00	SALE OF CITY PROPERTY	17,760	10,935	40,000	68,220	68,220	15,000
410-48-4841-0-00	INSURANCE RECOVERIES	27,146	-	-	23,745	23,745	-
410-48-4861-0-00	DONATIONS FROM ORG&INDIVIDUALS	12,997	14,514	5,000	462	462	-
410-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	557,500	-	-	-	-	-
410-49-4930-0-00	TRANSFERS IN FROM OTHER FUNDS	30,075	7,467	-	-	-	-
	TOTAL REVENUES	919,698	239,408	246,000	296,996	298,127	222,000
EXPENDITURES							
410-10-5999-3-37	PREMIUM ON BONDS ISSUED	(3,490)	-	-	-	-	-
410-10-5999-3-39	DEBT ISSUANCE COSTS	9,740	-	-	-	-	-
410-10-5110-4-00	EQUIPMENT-COMMON COUNCIL	-	-	-	-	-	-
410-10-5140-4-00	EQUIPMENT-CITY HALL	31,664	7,911	8,000	6,558	7,980	12,100
410-10-5141-4-00	EQUIPMENT-CLERK	-	-	-	-	-	-
410-10-5142-4-00	EQUIPMENT-ELECTIONS	-	-	-	-	-	-
410-10-5191-4-00	EQUIPMENT-ECONOMIC DEVELOPMENT	-	-	-	-	-	-
410-10-5197-4-00	EQUIPMENT-INFO TECHNOLOGY	-	-	-	-	-	-
410-10-5534-4-00	EQUIPMENT-CELEBRAT/ENTERTAINME	-	-	-	-	-	-
410-40-5211-4-00	EQUIPMENT-POLICE	85,033	78,848	65,350	64,184	65,300	66,400
410-50-5231-4-00	EQUIPMENT-FIRE	26,695	676,770	42,000	39,738	41,890	54,000
410-70-5410-4-00	EQUIPMENT-PUBLIC WORKS BLDG	-	-	-	-	-	-
410-70-5411-4-00	EQUIPMENT-STREET MACHINERY	21,645	24,377	130,500	141,627	141,627	173,750
410-70-5412-4-00	EQUIPMENT-GARAGES/SHEDS	16,755	-	-	-	-	-
410-20-5513-4-00	EQUIPMENT-SENIOR CENTER	2,029	914	-	-	-	3,000
410-20-5523-4-00	EQUIPMENT-AQUATIC FACILITY	4,619	4,096	2,500	-	-	2,500
410-20-5525-4-00	EQUIPMENT-PARKS	-	855	-	-	-	-
410-60-5511-4-00	EQUIPMENT-LIBRARY	-	-	-	-	-	-
	TOTAL EXPENDITURES	194,689	793,770	248,350	252,108	256,797	311,750
EQUIPMENT REPLACEMENT FUND TOTAL		\$ 725,009	\$ (554,361)	\$ (2,350)	\$ 44,888	\$ 41,330	\$ (89,750)

**CITY OF WAUPUN
2019 BUDGET**

TAX INCREMENTAL DISTRICT NO. 1

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Tax Increment	\$ 272,847	\$ 244,507	\$ 253,392	\$ 257,778	\$ 257,778	\$ 260,919
Intergovernmental Revenue	1,599	1,051	1,051	1,066	1,066	1,082
TOTAL REVENUES	274,446	245,558	254,443	258,844	258,844	262,001
EXPENDITURES						
Administrative Expenditures	1,069	930	1,350	1,114	1,200	1,350
Interest and Fiscal Charges	23,526	21,067	16,000	-	20,250	12,500
TOTAL EXPENDITURES	24,595	21,997	17,350	1,114	21,450	13,850
 NET CHANGE IN FUND BALANCE	 249,851	 223,561	 237,093	 257,730	 237,394	 248,151
FUND BALANCE - BEGINNING OF YEAR	(1,241,530)	(991,680)	(768,118)	(768,118)	(768,118)	(530,724)
 FUND BALANCE - END OF YEAR	 \$ (991,680)	 \$ (768,118)	 \$ (531,025)	 \$ (510,388)	 \$ (530,724)	 \$ (282,573)

CITY OF WAUPUN
 2019 BUDGET
 Tax Increment District #1

Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
TAX INCREMENT DISTRICT #1							
REVENUES							
402-41-4112-0-00	TAX INCREMENT	\$ 272,847	\$ 244,507	\$ 253,392	\$ 257,778	\$ 257,778	\$ 260,919
402-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	1,599	1,051	1,051	1,066	1,066	1,082
	TOTAL REVENUES	<u>274,446</u>	<u>245,558</u>	<u>254,443</u>	<u>258,844</u>	<u>258,844</u>	<u>262,001</u>
EXPENDITURES							
402-10-5701-3-38	TIF #1 - ADMINISTRATION	1,069	150	150	150	150	150
402-10-5701-3-39	TIF #1-PROFESSIONAL SERVICES	-	780	1,200	964	1,050	1,200
402-10-5921-6-00	INTEREST EXPENSE ON ADVANCES	23,526	21,067	16,000	-	20,250	12,500
	TOTAL EXPENDITURES	<u>24,595</u>	<u>21,997</u>	<u>17,350</u>	<u>1,114</u>	<u>21,450</u>	<u>13,850</u>
TAX INCREMENT DISTRICT #1 TOTAL		<u>\$ 249,851</u>	<u>\$ 223,561</u>	<u>\$ 237,093</u>	<u>\$ 257,730</u>	<u>\$ 237,394</u>	<u>\$ 248,151</u>

**CITY OF WAUPUN
2019 BUDGET**

TAX INCREMENTAL DISTRICT NO. 3

	12/31/2016 2016 Actual	12/31/2017 2017 Actual	12/31/2018 2018 Budget	2018 8/31/2018 8 Month Actual	12/31/2018 2018 Estimated	12/31/2019 2019 Budget
REVENUES						
Tax Increment	\$ 102,099	\$ 94,946	\$ 111,166	\$ 121,349	\$ 121,349	\$ 89,865
Intergovernmental Revenue	4,498	7,974	7,974	8,091	8,091	8,210
Payment In Lieu of Tax	8,923	9,273	8,720	8,720	8,720	10,000
Miscellaneous Revenues	160,388	-	-	-	-	-
TOTAL REVENUES	275,907	112,193	127,860	138,160	138,160	108,075
EXPENDITURES						
Administrative Expenditures	2,542	2,260	3,924	1,699	2,252	3,142
Capital Outlay	22,446	60,536	65,000	10,035	75,938	100,000
Interest and Fiscal Charges	-	-	16,000	-	-	-
TOTAL EXPENDITURES	24,989	62,796	84,924	11,734	78,190	103,142
NET CHANGE IN FUND BALANCE	250,918	49,398	42,936	126,426	59,970	4,933
FUND BALANCE - BEGINNING OF YEAR	(890,817)	(639,899)	(590,501)	(590,501)	(590,501)	(530,531)
FUND BALANCE - END OF YEAR	\$ (639,899)	\$ (590,501)	\$ (547,566)	\$ (464,075)	\$ (530,531)	\$ (525,599)

**CITY OF WAUPUN
2019 BUDGET
Tax Increment District #3**

Account Number	Account Title	2016	2017	2018	2018	2018	2019
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
TAX INCREMENT DISTRICT #3							
REVENUES							
405-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 102,099	\$ 94,946	\$ 111,166	\$ 121,349	\$ 121,349	\$ 89,865
405-42-4240-0-00	PAYMENT IN LIEU OF TAX	8,923	9,273	8,720	8,720	8,720	10,000
405-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	4,498	7,974	7,974	8,091	8,091	8,210
405-43-4355-0-00	STATE GRANT	160,388	-	-	-	-	-
405-48-4861-0-00	DONATIONS FROM ORG&INDIVIDUALS	-	-	-	-	-	-
	TOTAL REVENUES	275,907	112,193	127,860	138,160	138,160	108,075
EXPENDITURES							
405-70-5436-1-10	TIF #3-SALARIES/WAGES	1,812	1,300	2,500	635	1,132	1,700
405-70-5436-1-11	TIF #3-OVERTIME	-	-	-	-	-	-
405-70-5436-2-20	TIF #3-HEALTH INSURANCE	459	-	-	-	-	-
405-70-5436-2-21	TIF #3-LIFE INSURANCE	4	1	-	1	5	-
405-70-5436-2-22	TIF #3-RETIREMENT	119	85	112	46	76	112
405-70-5436-2-23	TIF #3-SOCIAL SECURITY	134	95	112	53	76	130
405-70-5436-2-29	TIF #3-INCOME CONTINUE	14	-	-	-	-	-
405-70-5436-3-33	TIF #3-POSTAGE	-	23	-	-	-	-
405-70-5436-3-35	TIF #3-NEWSPAPER PUB.	-	-	-	-	-	-
405-70-5436-3-38	TIF #3-OPERATING EXPENSES	22,446	60,536	65,000	10,035	75,938	100,000
405-70-5436-3-39	TIF #3-PROFESSIONAL SERVICES	-	755	1,200	964	964	1,200
405-70-5436-8-00	TIF #3-CAPITAL OUTLAY	-	-	-	-	-	-
405-10-5921-6-00	INTEREST EXPENSES ON ADVANCES	-	-	16,000	-	-	-
	TOTAL EXPENDITURES	24,989	62,796	84,924	11,734	78,190	103,142
TAX INCREMENT DISTRICT #3 TOTAL		250,918	49,398	42,936	126,426	59,970	4,933

**CITY OF WAUPUN
2019 BUDGET**

TAX INCREMENTAL DISTRICT NO. 5

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Tax Increment	256,898	248,161	257,179	260,022	260,022	248,102
Intergovernmental Revenue	311	756	767	767	767	778
Payment in Lieu of Tax	25,845	25,097	26,008	25,482	25,482	25,350
Miscellaneous Revenues	30,185	9,695	-	33,300	44,845	40,000
Other Financing Sources						
Long-term Debt Proceeds	-	-	-	-	300,000	100,000
Transfers In	200,000	230,000	230,000	-	230,000	230,000
TOTAL REVENUES	<u>513,239</u>	<u>513,709</u>	<u>513,954</u>	<u>319,571</u>	<u>861,116</u>	<u>644,230</u>
EXPENDITURES						
Administrative Expenditures	23,158	3,910	23,000	6,739	1,804	2,500
Capital Outlay	216,668	106,867	-	(3,075)	290,000	175,000
Debt Service - Transfers Out	389,628	421,108	437,258	-	437,258	457,633
TOTAL EXPENDITURES	<u>629,454</u>	<u>531,885</u>	<u>460,258</u>	<u>3,664</u>	<u>729,062</u>	<u>635,133</u>
NET CHANGE IN FUND BALANCE	(116,215)	(18,176)	53,696	315,907	132,054	9,097
FUND BALANCE - BEGINNING OF YEAR	<u>(1,613,217)</u>	<u>(1,729,432)</u>	<u>(1,747,608)</u>	<u>(1,747,608)</u>	<u>(1,747,608)</u>	<u>(1,615,555)</u>
FUND BALANCE - END OF YEAR	<u>\$ (1,729,432)</u>	<u>\$ (1,747,608)</u>	<u>\$ (1,693,912)</u>	<u>\$ (1,431,701)</u>	<u>\$ (1,615,555)</u>	<u>\$ (1,606,458)</u>

CITY OF WAUPUN
2019 BUDGET
Tax Increment District #5

Account Number	Account Title	2016	2017	2018	2018	2018	2019
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
TAX INCREMENT DISTRICT #5							
REVENUES							
401-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 256,898	\$ 248,161	\$ 257,179	\$ 260,022	\$ 260,022	\$ 248,102
401-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	311	756	767	767	767	778
401-41-4130-0-00	PAYMENT IN LIEU OF TAX	25,845	25,097	26,008	25,482	25,482	25,350
401-42-4240-0-00	DEVELOPER GUARANTEES	-	-	-	-	-	-
401-48-4831-0-00	SALE OF CITY PROPERTY	19,535	9,545	-	33,300	44,845	40,000
401-48-4861-0-00	DONATIONS FROM ORG&INDIVIDUALS	10,500	-	-	-	-	-
401-49-4919-0-00	FARMING-TIF 5	150	150	-	-	-	-
401-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	-	-	-	300,000	100,000
401-49-4920-0-00	TRANSFER FROM GENERAL FUND	200,000	230,000	230,000	-	230,000	230,000
	TOTAL REVENUES	513,239	513,709	513,954	319,571	861,116	644,230
EXPENDITURES							
401-70-5436-1-10	TIF #5 DEVELOP-SALARIES/WAGES	8,955	68	800	-	-	-
401-70-5436-1-11	TIF #5 DEVELOP-OVERTIME	-	-	-	-	-	-
401-70-5436-2-20	TIF #5 DEVELOP-HEALTH INS	2,846	28	-	-	-	-
401-70-5436-2-21	TIF #5 DEVELOP-LIFE INSURANCE	26	0	-	-	-	-
401-70-5436-2-22	TIF #5 DEVELOP-RETIREMENT	595	5	-	-	-	-
401-70-5436-2-23	TIF #5 DEVELOP-SOC SECURITY	657	5	-	-	-	-
401-70-5436-2-29	TIF #5 DEVELOP-INCOME CONTINU	53	1	-	-	-	-
401-70-5436-3-35	TIF #5 DEVELOP-NEWSPAPER PUB.	161	-	-	-	-	-
401-70-5436-3-38	TIF #5 DEVELOP-OPERATING EXP	9,865	2,955	1,000	150	955	1,000
401-70-5436-3-39	TIF #5 DEVEL-PROFESSIONAL SVCS	-	849	21,200	6,589	849	1,500
401-70-5436-8-00	TIF #5 DEVELOP-CAPITAL OUTLAY	216,668	106,867	-	(3,075)	290,000	175,000
401-70-5950-3-38	OPERATING TRANSFER OUT-DSF	389,628	421,108	437,258	-	437,258	457,633
	TOTAL EXPENDITURES	629,454	531,885	460,258	3,664	729,062	635,133
TAX INCREMENT DISTRICT #5 TOTAL		(116,215)	(18,176)	53,696	315,907	132,054	9,097

**CITY OF WAUPUN
2019 BUDGET**

TAX INCREMENTAL DISTRICT NO. 6

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Tax Increment	\$ 124,310	\$ 118,579	\$ 122,888	\$ 123,592	\$ 118,578	\$ 110,455
Intergovernmental Revenue	2,446	4,762	4,829	4,832	4,762	4,832
Miscellaneous Revenues	-	-	-	-	-	-
TOTAL REVENUES	126,756	123,341	127,717	128,424	123,340	115,287
EXPENDITURES						
Administrative Expenditures	2,531	1,026	7,891	964	964	2,891
Capital Improvements	180,450	48,501	1,000	33,578	150	1,000
Interest and Fiscal Charges	-	28,487	12,000	-	17,673	17,500
Transfers Out	35,721	35,721	50,500	-	35,721	53,000
TOTAL EXPENDITURES	218,702	113,735	71,391	34,542	54,508	74,391
NET CHANGE IN FUND BALANCE	(91,946)	9,606	56,325	93,882	68,832	40,896
FUND BALANCE - BEGINNING OF YEAR	(462,228)	(554,174)	(544,568)	(544,568)	(544,568)	(475,736)
FUND BALANCE - END OF YEAR	\$ (554,174)	\$ (544,568)	\$ (488,243)	\$ (450,686)	\$ (475,736)	\$ (434,841)

CITY OF WAUPUN
 2019 BUDGET
 Tax Increment District #6

Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
TAX INCREMENT DISTRICT #6							
REVENUES							
408-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 124,310	\$ 118,579	\$ 122,888	\$ 123,592	\$ 118,578	\$ 110,455
408-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	2,446	4,762	4,829	4,832	4,762	4,832
408-43-4357-0-00	STATE/FEDERAL GRANT-TIF 6	-	-	-	-	-	-
TOTAL REVENUES		<u>126,756</u>	<u>123,341</u>	<u>127,717</u>	<u>128,424</u>	<u>123,340</u>	<u>115,287</u>
EXPENDITURES							
408-70-5436-1-10	TIF #6-SALARIES/WAGES	1,765	204	1,200	-	-	1,200
408-70-5436-1-11	TIF #6-OVERTIME	-	-	-	-	-	-
408-70-5436-2-20	TIF #6-HEALTH INSURANCE	497	37	300	-	-	300
408-70-5436-2-21	TIF #6-LIFE INSURANCE	13	1	10	-	-	10
408-70-5436-2-22	TIF #6-RETIREMENT	116	14	82	-	-	82
408-70-5436-2-23	TIF #6-SOCIAL SECURITY	130	15	92	-	-	92
408-70-5436-2-24	TIF #6-SS-MEDICARE	-	-	-	-	-	-
408-70-5436-2-29	TIF #6-INCOME CONTINUATION	10	1	8	-	-	8
408-70-5436-3-38	TIF #6-OPERATING EXP	4,898	150	1,000	150	150	1,000
408-70-5436-3-39	TIF #6-PROFESSIONAL SERVICES	-	755	6,200	964	964	1,200
408-70-5436-8-00	CAPITAL OUTLAY	175,552	48,351	-	33,428	-	-
408-10-5921-6-00	INTEREST EXPENSES ON ADVANCES	-	28,487	12,000	-	17,673	17,500
408-10-5950-3-38	TIF #6-OPERATING TRANSFER OUT	35,721	35,721	50,500	-	35,721	53,000
TOTAL EXPENDITURES		<u>218,702</u>	<u>113,735</u>	<u>71,391</u>	<u>34,542</u>	<u>54,508</u>	<u>74,391</u>
TAX INCREMENT DISTRICT #6 TOTAL		<u>(91,946)</u>	<u>9,606</u>	<u>56,325</u>	<u>93,882</u>	<u>68,832</u>	<u>40,896</u>

**CITY OF WAUPUN
2019 BUDGET**

TAX INCREMENTAL DISTRICT NO. 7

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Tax Increment	-	-	-	-	-	49,213
Intergovernmental Revenue	-	-	-	-	-	-
Miscellaneous Revenues	-	322,792	77,000	6,287	9,884	7,000
Other Financing Sources						
Long-term Debt Proceeds	-	1,970,000	-	-	-	-
TOTAL REVENUES	-	2,292,792	77,000	6,287	9,884	56,213
EXPENDITURES						
Administrative Expenditures	-	15,599	11,200	914	914	1,200
Capital Improvements	-	2,293,471	340,000	54,765	70,715	50,800
Interest and Fiscal Charges	-	-	-	-	-	-
Transfers Out	-	-	65,590	-	65,590	58,738
Other Financing Uses						
Premium on bonds	-	(112,427)	-	-	-	-
Debt issuance costs	-	54,316	-	-	-	-
TOTAL EXPENDITURES	-	2,250,959	416,790	55,679	137,219	110,738
NET CHANGE IN FUND BALANCE	-	41,833	(339,790)	(49,391)	(127,335)	(54,525)
FUND BALANCE - BEGINNING OF YEAR	-	-	41,833	41,833	41,833	(85,502)
FUND BALANCE - END OF YEAR	\$ -	\$ 41,833	\$ (297,957)	\$ (7,558)	\$ (85,502)	\$ (140,027)

CITY OF WAUPUN
2019 BUDGET
Tax Increment District #7

Account Number	Account Title	2016	2017	2018	2018	2018	2019
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
TAX INCREMENT DISTRICT #7							
REVENUES							
407-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,213
407-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	-	-	-	-	-	-
407-48-4811-0-00	TIF 7 INTEREST REVENUE	-	3,835	2,000	6,287	9,884	7,000
407-48-4831-0-00	SALE OF CITY PROPERTY	-	318,957	75,000	-	-	-
407-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	1,970,000	-	-	-	-
	TOTAL REVENUES	-	<u>2,292,792</u>	<u>77,000</u>	<u>6,287</u>	<u>9,884</u>	<u>56,213</u>
EXPENDITURES							
407-70-5436-1-10	TIF #7 DEVELOP-SALARIES/WAGES	-	543	-	-	-	-
407-70-5436-2-20	TIF #7 DEVELOP-HEALTH INS	-	54	-	-	-	-
407-70-5436-2-21	TIF #7 DEVELOP-LIFE INSURANCE	-	1	-	-	-	-
407-70-5436-2-22	TIF #7 DEVELOP-RETIREMENT	-	37	-	-	-	-
407-70-5436-2-23	TIF #7 DEVELOP-SOC SECURITY	-	40	-	-	-	-
407-70-5436-2-29	TIF #7 DEVELOP-INCOME CONTINU	-	2	-	-	-	-
407-70-5436-3-35	TIF #7 DEVELOP-NEWSPAPER PUB.	-	423	-	-	-	-
407-70-5436-3-38	TIF #7 DEVELOP-OPERATING EXP	-	1,198	-	150	400	800
407-70-5436-3-39	TIF #7 DEVEL-PROFESSIONAL SVCS	-	14,500	11,200	914	914	1,200
407-70-5436-8-00	TIF #7 DEVELOP-CAPITAL OUTLAY	-	2,292,273	340,000	54,615	70,315	50,000
407-10-5950-3-38	OPERATING TRANSFER OUT-DSF	-	-	65,590	-	65,590	58,738
407-10-5999-3-37	PREMIUM ON BONDS ISSUED	-	(112,427)	-	-	-	-
407-10-5999-3-38	TID 7 DISCOUNT ON L-T DEBT	-	14,775	-	-	-	-
407-10-5999-3-39	TID 7 ISSUANCE COSTS	-	39,541	-	-	-	-
	TOTAL EXPENDITURES	-	<u>2,250,959</u>	<u>416,790</u>	<u>55,679</u>	<u>137,219</u>	<u>110,738</u>
TAX INCREMENT DISTRICT #7 TOTAL		-	<u>41,833</u>	<u>(339,790)</u>	<u>(49,391)</u>	<u>(127,335)</u>	<u>(54,525)</u>

**CITY OF WAUPUN
2019 BUDGET**

TAX INCREMENTAL DISTRICT NO. 8

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Tax Increment	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources						
Long-term Debt Proceeds	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Capital Outlay						
Capital Improvements	-	-	-	314,000	314,000	1,350
Administrative Expenditures	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Other Financing Uses						
Premium on bonds	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	314,000	314,000	1,350
NET CHANGE IN FUND BALANCE	-	-	-	(314,000)	(314,000)	(1,350)
FUND BALANCE - BEGINNING OF YEAR	-	-	-	-	-	(314,000)
FUND BALANCE - END OF YEAR	\$ -	\$ -	\$ -	\$ (314,000)	\$ (314,000)	\$ (315,350)

CITY OF WAUPUN
 2019 BUDGET
 Tax Increment District #8

Account Number	Account Title	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
TAX INCREMENT DISTRICT #8							
REVENUES							
418-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
418-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	-	-	-	-	-	-
418-48-4811-0-00	TIF 8 INTEREST REVENUE	-	-	-	-	-	-
418-48-4831-0-00	SALE OF CITY PROPERTY	-	-	-	-	-	-
418-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	-	-	-	-	-
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES							
418-70-5436-1-10	TIF #8 DEVELOP-SALARIES/WAGES	-	-	-	-	-	-
418-70-5436-2-20	TIF #8 DEVELOP-HEALTH INS	-	-	-	-	-	-
418-70-5436-2-21	TIF #8 DEVELOP-LIFE INSURANCE	-	-	-	-	-	-
418-70-5436-2-22	TIF #8 DEVELOP-RETIREMENT	-	-	-	-	-	-
418-70-5436-2-23	TIF #8 DEVELOP-SOC SECURITY	-	-	-	-	-	-
418-70-5436-2-29	TIF #8 DEVELOP-INCOME CONTINU	-	-	-	-	-	-
418-70-5436-3-35	TIF #8 DEVELOP-NEWSPAPER PUB.	-	-	-	-	-	-
418-70-5436-3-38	TIF #8 DEVELOP-OPERATING EXP	-	-	-	1,000	1,000	150
418-70-5436-3-39	TIF #8 DEVEL-PROFESSIONAL SVCS	-	-	-	13,000	13,000	1,200
418-70-5436-8-00	TIF #8 DEVELOP-CAPITAL OUTLAY	-	-	-	300,000	300,000	-
418-10-5950-3-38	OPERATING TRANSFER OUT-DSF	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>314,000</u>	<u>314,000</u>	<u>1,350</u>
TAX INCREMENT DISTRICT #7 TOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>(314,000)</u>	<u>(314,000)</u>	<u>(1,350)</u>

**CITY OF WAUPUN
2019 BUDGET**

BUSINESS PARK

	2016 Actual	2017 Actual	2018 Budget	2018 8 Month Actual	2018 Estimated	2019 Budget
REVENUES						
Sale of City Property	-	-	-	-	-	-
Miscellaneous Revenues	24,741	24,741	24,741	15,946	24,741	7,151
TOTAL REVENUES	<u>24,741</u>	<u>24,741</u>	<u>24,741</u>	<u>15,946</u>	<u>24,741</u>	<u>7,151</u>
EXPENDITURES						
Administrative Expenditures					-	
Operating expenses	8,569	8,569	19,000	-	8,569	8,569
TOTAL EXPENDITURES	<u>8,569</u>	<u>8,569</u>	<u>19,000</u>	<u>-</u>	<u>8,569</u>	<u>8,569</u>
NET CHANGE IN FUND BALANCE	16,172	16,172	5,741	15,946	16,172	(1,418)
FUND BALANCE - BEGINNING OF YEAR	<u>(266,854)</u>	<u>(250,682)</u>	<u>(234,510)</u>	<u>(234,510)</u>	<u>(234,510)</u>	<u>(218,338)</u>
FUND BALANCE - END OF YEAR	<u>\$ (250,682)</u>	<u>\$ (234,510)</u>	<u>\$ (228,769)</u>	<u>\$ (218,564)</u>	<u>\$ (218,338)</u>	<u>\$ (219,756)</u>

**CITY OF WAUPUN
2019 BUDGET
Business Park**

<u>Account Number</u>	<u>Account Title</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 8 Month Actual</u>	<u>2018 Estimated</u>	<u>2019 Budget</u>
BUSINESS PARK FUND							
REVENUES							
404-48-4811-0-00	INTEREST INCOME	-	959	1,200	1,429	2,200	1,500
404-48-4831-0-00	SALE OF CITY PROPERTY	-	-	-	-	-	-
404-49-4912-0-00	CELL TOWER LEASE	7,151	7,151	7,151	7,151	7,151	7,151
404-49-4915-0-00	MISCELLANEOUS REVENUE	-	-	-	-	-	-
404-49-4919-0-00	FARMING-BUSINESS PARK	17,590	17,590	17,590	8,795	17,590	-
	TOTAL REVENUES	<u>24,741</u>	<u>25,700</u>	<u>25,941</u>	<u>17,375</u>	<u>26,941</u>	<u>8,651</u>
EXPENDITURES							
404-10-5711-3-38	BUSINESS PARK - OPERATING EXP	8,569	8,569	19,000	-	8,569	8,569
	TOTAL EXPENDITURES	<u>8,569</u>	<u>8,569</u>	<u>19,000</u>	<u>-</u>	<u>8,569</u>	<u>8,569</u>
BUSINESS PARK TOTAL		<u>16,172</u>	<u>17,132</u>	<u>6,941</u>	<u>17,375</u>	<u>18,372</u>	<u>82</u>

Capital Projects

Fund/Department/Project	2019	2020	2021	2022	2023	Total
Project						
Capital Projects						
City Hall						
Fiber Network Installation	15,500					15,500
Office and Bathroom Remodel			175,000			175,000
Upgrade Electrical			300,000			300,000
Upgrade HVAC System			1,040,000			1,040,000
City Hall Total	15,500	-	1,515,000	-	-	1,530,500
Public Safety						
Police						
Fiber Network Installation	12,000					12,000
Public Safety Total	12,000	-	-	-	-	12,000
DPW						
Street Design and Engineering		70,000			50,000	120,000
Facility Planning and Design	50,000					50,000
Sculpture Treatment	19,000					19,000
Madison St Reconstruction	3,353,000					3,353,000
Rock/Newton Ave Reconstruction			1,362,360			1,362,360
Streets - Mill and Overlay	-	178,000	166,000	250,000	250,000	844,000
DPW Total	3,422,000	248,000	1,528,360	250,000	300,000	5,748,360
Culture, Recreation, Education						
Senior Center						
New Building			2,000,000			2,000,000
Recreation						
Park Bathroom Automatic Door Locks	20,000					20,000
Park ADA Upgrades	15,100	15,500	16,000			46,600
Paint Pool Surface		100,000				100,000
Culture, Recreation, Education Total	35,100	115,500	2,016,000	-	-	2,166,600
Capital Projects Total	3,484,600	363,500	5,059,360	250,000	300,000	9,457,460
TID						
TID 5						
Seymour St	175,000					175,000
TIF Total	175,000	-	-	-	-	175,000
Stormwater						
Stormwater						
Madison St Reconstruction	1,120,500					1,120,500
Monroe St Pond	222,000					222,000
Rock/Newton Ave Reconstruction			1,132,551			1,132,551
Stormwater Pond					200,000	200,000
Unidentified Projects	-	-	-	25,000	25,000	50,000
Stormwater Total	1,342,500	-	1,132,551	25,000	225,000	2,725,051
Project Total	5,002,100	363,500	6,191,911	275,000	525,000	12,357,511

Funding						
Debt financing	2,950,000	-	5,550,000	-	-	8,500,000
Grant funded	373,965	-	-	-	100,000	473,965
Pay-As-You-Go - Capital Projects	871,420	363,500	309,360	250,000	200,000	1,994,280
Pay-As-You-Go - TIFs	175,000	-	-	-	-	175,000
Pay-As-You-Go - Stormwater	631,715	-	332,551	25,000	225,000	1,214,266
Grand Total	5,002,100	363,500	6,191,911	275,000	525,000	12,357,511

Equipment Replacment Schedule

Fund/Category/Department/Item	2019	2020	2021	2022	2023	Total
Equipment Replacement						
General Government						
City Hall						
Computer & Device Updates	5,000	5,100	5,200	5,300	5,400	26,000
Document Scanner	2,100					
Server Upgrade	5,000					5,000
General Government Total	12,100	5,100	5,200	5,300	5,400	31,000
Public Safety						
Police						
Computer Updates	3,100	3,100	3,200	3,200	3,300	15,900
Tasers	5,000	3,500	3,500	3,500	3,500	19,000
Mobile Data Computers	4,300	4,400	4,500	4,600	4,600	22,400
Squad Cameras	4,600	4,700	4,700	4,800	4,800	23,600
Rifles	5,900					
Portable Radios	8,200					8,200
Server Upgrade			15,000			
Police Squads and Equipment	35,300	63,000	37,000	37,500	38,000	210,800
Police Total	66,400	78,700	67,900	53,600	54,200	299,900
Fire						
Computer Updates	3,000					3,000
Turnout Gear	30,000					30,000
Portable Radios	6,000	7,500	7,500	7,500	7,500	36,000
Gear Extractor			10,000			10,000
Extrication Equipment	15,000					15,000
SUV and Equipment		43,000				43,000
Fire Total	54,000	50,500	17,500	7,500	7,500	137,000
Public Safety Total	120,400	129,200	85,400	61,100	61,700	436,900
Public Works						
Dump Truck and Attachments (75%)	173,750					173,750
Riding Lawnmower and Snowblower		54,100				54,100
1-Ton Flatbed w/ hoist		42,225				42,225
Skidloader with Auger		50,000				
Ball Diamond Tractor			12,000	12,000		24,000
Industrial Snowblower			141,000			141,000
Compactor				10,100		10,100
3/4-Ton Pickup Truck (75%)				26,250		26,250
Floor Sweeper					7,300	
Tractor and attachments					25,600	25,600
Public Works Total	173,750	146,325	153,000	48,350	32,900	497,025
Culture, Recreation, Education						
Senior Center						
Computer Updates	1,500					1,500
Movable Wall Partitions	1,500					1,500
Aquatic Facility						
Pool Furnishings and Safety Equipment	2,500	-	2,500	-	2,500	7,500
Recreation Total	5,500	-	2,500	-	2,500	10,500
Stormwater						
Dump Truck and Attachments (25%)	36,250					36,250
3/4-Ton Pickup Truck (25%)				8,750		8,750
1-Ton Flatbed w/ hoist (25%)		14,075				
Tractor Backhoe (25%)						
Leaf Vacuum			35,200			35,200
Stormwater Total	36,250	14,075	35,200	8,750	-	80,200
Grand Total	348,000	294,700	281,300	123,500	102,500	1,055,625
Funding						
Pay-As-You-Go	296,750	255,625	226,100	102,750	96,500	897,425
Stormwater Utility Funded	36,250	14,075	35,200	8,750	-	80,200
Trade In	15,000	25,000	20,000	12,000	6,000	78,000
Grand Total	348,000	294,700	281,300	123,500	102,500	1,055,625