



**WAUPUN**  
CITY OF SCULPTURE  
cityofwaupun.org

# 2024 BUDGET REPORT



11/14/2023  
PREPARED BY: KATHY SCHLIEVE

Hello Waupun!

2023 was a year of accomplishments that provide a strong foundation on which our 2024 budget is built. Here are just a few of the highlights:

- Construction is underway on a new \$4.9M Senior/Community Center that will open in 2024. This project is being supported in part by American Rescue Plan Act funds awarded to the City of Waupun via the Wisconsin Department of Administration by the U.S. Department of the Treasury and through private donations.
- The EMS Flex Grant and Healthcare Infrastructure Grant funded by the American Rescue Plan Act through the Wisconsin Department of Administration by the U.S. Department of Treasury helped the City secure and equip both our EMR program and two ambulances to support future needs in the community.
- A fire staffing study is completing in late 2023 and will be presented in early 2024. This study will help us identify any actions needed to strengthen the long-term sustainability of our emergency response services across the City.
- Wilson and Shaler Drives in the Waupun Industrial Park were extended, and Phase 1 and 2 of a development project with United Cooperative is well underway and scheduled to open in 2024.
- All Phase Heating & Cooling opened in Heritage Ridge Business Park and Bayberry Lane extension and stormwater infrastructure is complete. This paves the way for new construction that includes a truck wash and facility that will be home to Eric Mulder Construction in 2024.
- The Tanager Drive subdivision on the City's west side completed builds ahead of schedule, adding \$5.8M of new valuation and badly needed housing to the City.
- The K9 Police program was restored with citizen support.
- City support for youth sports organizations was established with the City dedicating \$100,000 to Waupun Hockey for floor replacement, \$100,000 to Waupun Little League for turf replacement, and \$75,000 for a youth sports grant that will be introduced in 2024.
- A Childcare Stabilization Grant that allocated \$250,000 of funds to help increase licensed childcare space in the City was launched. The first award from that program supports a renovation at Wee Care to bring additional licensed childcare slots to the community.
- A Vibrant Spaces Grant was awarded from WI Economic Development Corporation and a new food truck alley will be constructed in Downtown in 2024 to continue the City's placemaking efforts.
- Design WI completed a workshop with community stakeholders and presented ideas to advance Capital Improvement Planning in the Central Business District using Tax Increment financing.

Maybe the most substantial shift comes from the passage of ACT 12, which brings new supplemental revenue to the City for 2024. This marks the first increase in state shared revenues in more than 20 years and lays the foundation for a 2024 budget that is focused on moving Waupun forward.

Questions on the 2024 budget can be directed to Kathy Schlieve, City Administrator.

Sincerely,  
Mayor Rohn Bishop

## **BUDGET OVERVIEW:**







The 2024 City of Waupun budget as outlined is balanced, operates within expenditure restraint, and supports key priorities outlined in our 2024 work plan. Our most recent audit confirms the soundness of our internal controls and protects our strong Aa3 bond rating. Elements of the proposed 2024 budget include:

- General fund revenues increase 13% (\$587,273) overall, excluding the tax levy. This reflects increased revenue from the State of Wisconsin Shared Revenue; ambulance fees; and, updated fees for garbage collection. The General fund will have a decrease in revenue from Municipal Service Payments, and Utility PILOT payments.
- Total general fund expenditures increase 9% (\$540,510) overall. Within that amount, regular wages and benefits increase 6% (\$272,576); police overtime decreases .34% (\$74,311); and, health insurance premiums increase 7% (\$38,937); and the new Community Center contributes the largest portion at 26% (\$214,361). The wage budget also funds the addition of a part-time Public Works employee.
- The proposed general fund operating budget, excluding wages and benefits, increases 14% (\$267,834) over prior year, with increases primarily driven by the new employee healthcare clinic, IT service provider, and escalating utility, fuel and insurance costs.
- The 2024 budget shifts \$37,104 levy dollars from the General Fund to the Library Fund to assist in maintaining services in that department.
- The 2024 budget levies \$866,505 for repayment of long-term debt, a 10% increase over prior year.
- The 2024 budget funds recurring capital equipment and improvement projects with a combination of operating revenues, grant funds, and fund balance.
- The proposed budget maintains unassigned fund balance within policy limits and uses restricted funds reserved to pay retiree health benefits.

## **Noteworthy Growth Indicators:**

- Equalized value increased 11% over the previous year, resulting in a 1% drop in equalized value tax rates.
- Net new construction increased 1.603% (~\$9.7 M) over prior year.
- The City's Tax Increment District (TID) portfolio grew 17.3% in valuation over prior year, adding \$14.3M in valuation.

**BUDGET AT A GLANCE:**

2024 Budget by the Numbers		
<p><b>Budget Priorities:</b></p> <ol style="list-style-type: none"> <li>1. Sustainable Infrastructure</li> <li>2. Public Safety</li> <li>3. Community &amp; Economic Vitality</li> <li>4. High Performance Government</li> </ol>		<p><b>2024 Budget:</b> \$15,535,811</p> 
		<p><b>General Fund:</b> \$6,900,067 <i>(Portion funding operations)</i></p>
<p><b>Proposed Levy:</b> \$3,588,285 <i>0.4% decrease over prior year</i></p>  <p>Within Levy Limit and meets Expenditure Restraint</p>	<p><b>Equalized Value:</b> Increase 11% over prior year</p>  <p><b>New Construction:</b> Increase 1.603% (\$9.7 M) over prior year</p>	<p><b>Proposed Tax Rate:</b> <i>(per \$1,000 property value)</i></p>  <p><b>Fond du Lac County:</b> \$6.210 <i>(1.6% decrease from prior year)</i></p> <p><b>Dodge County:</b> \$6.152 <i>(1.0% decrease from prior year)</i></p>
<p><b>Capital Projects:</b> \$628,800 (less grants)</p> <ul style="list-style-type: none"> <li>• Mill &amp; Overlay</li> <li>• City Hall Roof Replacement</li> <li>• Senior Center (grant funded)</li> <li>• Museum Repairs</li> </ul>	<p><b>2024 Debt Payments:</b> \$1,817,442 (13% increase)</p> <p><b>Total Debt: \$12.5M</b> 49% of limit per city policy</p> <p><b>2024 Debt Levy:</b> \$866,505 <i>10% increase over prior year</i></p>	<p><b>Economic Growth:</b> Active TIDs: 6</p>  <p><b>TID Valuation:</b> Increased \$14.3M <i>17.3% increase over prior year</i></p>

The 2024 budget projects revenues of \$15,396,617 and expenditures of \$15,535,811. Of total expenditures, \$6,900,067 comes from the general fund to support general government operations. The proposed budget calls for a property tax levy of \$3,588,285, a 0.4% decrease from prior year.

### GENERAL FUND REVENUES:

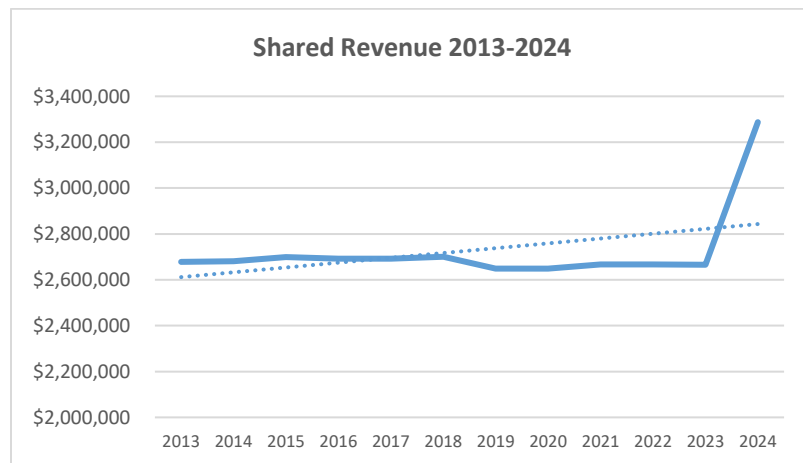
It is rare that the City has a new revenue sources, but that is the case in 2024 with general fund revenues increasing 13% (\$617,319). This results from increases due to; the passage of 2023 Act 12 which provided an increase to our State of Wisconsin Shared Revenue Payments; fees being adjusted; improvements in interest income; and, grant revenues received. Fees coming from Dodge County townships pertain to the addition of per capita ambulance fees charged. At present, Fond du Lac County provides an ambulance subsidy to the City while Dodge County does not. The ambulance fees will offset rising costs in contracted ambulance service within the community. Additionally, PILOT payment revenues from Utilities, Expenditure Restraint Program payments, and Municipal Service Payments are projected to decrease, and restricted funds reserved for post-retirement benefits are utilized to offset retiree health insurance premiums.

### REVENUE SOURCES:

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

#### STATE SHARED REVENUES

The graph below shows historical data for State Shared Revenue. 2024 estimated Shared Revenues are projected to be \$3,287,239, \$621,745 more than 2023 Shared Revenues. With the passage of Act 12, the City of Waupun will receive a 23% increase in Shared Revenue. While this increase is beneficial to the city, over the last decade, shared revenues have not kept up with inflation. With the addition of lost or decreased revenue from other sources, the City will still need to evaluate services to find ways to maintain or to reduce operating expenses.



## PROPERTY TAX REVENUES

Property Taxes are subject to levy limits, which cannot grow beyond a city’s rate of net new construction. In 2022, the City had \$9.7M in net new construction, which resulted in an allowable levy increase of \$43,066 in the proposed 2024 budget. This increase is inadequate to cover the inflationary costs the City is experiencing. As such, staff have worked to reduce operating expenditures and continue work to eliminate expenses that cause only minimal disruption to essential service.

## GENERAL FUND EXPENSES:

The proposed general operating budget is projected to increase \$540,510 or 9% over prior year, with the following areas contributing to the increase:

### *STAFFING, WAGES and BENEFITS:*

Of the total General Fund budget, the largest increase (\$272,576) is associated with wage and compensation changes. The budget supports the additional of a part-time Department of Public Works employee. Overall, the budget includes a 3% cost of living adjustment in January for non-represented staff, combined with a mid-year, merit-based step increase.

The 2024 budget includes an 8.9% increase in health insurance premiums with a decrease to the contributions provided to the employees HSA accounts. The City is continually working to streamline healthcare costs and will be partnering with the Waupun Area School District to create a shared employee Healthcare Clinic in 2024, with the goal of improving employee access to care to reduce non-emergent ER utilization while reducing employee out of pockets expenses. The clinic is an investment that is forecast to help control future healthcare premium renewals.

Overall staffing levels remain consistent with the exception of the addition of a part-time Department of Public Works employee.

The following table shows staffing levels by department from 2023 to 2024.

Department	2023		2024		Increase / (Decrease)	
	Full Time	Part-Time /Seasonal	Full Time	Part-Time /Seasonal	Full Time	Part-Time /Seasonal
City Clerk	2	0	2	0	0	0
Finance	1	1	1	1	0	0
DPW	13	7	13	8	0	1
Administration/ED	1	0	1	0	0	0
Senior Center/Parks	1	4	1	4	0	0
Police	19	1	19	1	0	0
Fire	2	48	2	48	0	0
Library	5	12	5	12	0	0
	<b>44</b>	<b>73</b>	<b>44</b>	<b>74</b>	<b>0</b>	<b>1</b>

Finally, on the wage front, the City continues to find it difficult to attract and retain qualified police officers. This is a national problem and one we are working to combat. As we work through these challenges, we are working to: hire additional officers; reduce overtime expenses; and, to offer competitive wages, benefits, and schedules that will attract new talent to our department.

*NON-WAGE EXPENSES:*

General fund, non-wage expenditures increase 14% (\$267,834), driven by increases to property and liability insurance, facility maintenance, as well as utilities/energy and fuel costs. Several reductions were made to offset cost increases of non-wage expenses, including reductions to micro-sealing of streets and painting of street lines from an every year to an every other year rotation. The following chart summarizes changes by department.

DEPARTMENT	2023 BUDGET	2024 BUDGET	BUDGET CHANGE	BUDGET CHANGE KEY FACTORS
GENERAL GOVERNMENT	\$ 611,918	\$ 650,559	\$ 38,641	Healthcare Clinic, IT Services, Utilities
RECREATION	173,685	379,909	206,224	Comm. Center, YMCA Labor Expenses allocation
ASSESSOR	39,375	40,000	625	
POLICE	178,403	178,403	0	IT, utilities, fuel
FIRE	101,885	100,639	(1,246)	IT, utilities, fuel
PUBLIC WORKS	765,304	788,794	23,490	Utilities, fuel
ECONOMIC DEVELOPMENT	22,045	22,145	100	
<b>TOTAL</b>	<b>\$ 1,892,615</b>	<b>\$ 2,160,449</b>	<b>\$267,834</b>	

City staff continue to work on a number of cost saving projects that are helping to reduce cost in the 2024 budget, the most notable include examining better use of technology, ongoing evaluation of contracted services, and projects to examine consolidation of fire and emergency response services.

**DEBT SERVICE:**

Debt service payments for 2024 increase 13% to a total of \$1,817,442. Current outstanding debt for the city is \$12.5M, which is 49% of our debt capacity limit per city policy. This results in a \$866,505 tax levy, which is an increase of 10% over prior year. Over the next seven to ten years, the city’s capital needs outpace its ability to borrow by more than six times and our current approach to finance these needs will need to be examined. As such, staff will continue to evaluate alternative ways to finance capital and will complete a long-range financial forecast that informs decision-making on significant factors such as needed replacement of our ladder truck for fire, changes required in our public safety facilities and needed City Hall repairs.

## **CAPITAL PLAN:**

The city annually updates a five-year capital improvement and equipment replacement plan to finance all infrastructure and capital equipment needs. The 2024 budget funds recurring capital equipment and improvement projects with a combination of levy, grant funds, and fund balance as outlined below.

### *CAPITAL IMPROVEMENTS:*

The 2024 Capital Improvement Plan budget is \$3,128,800, including a levy of \$340,000, revenues of \$56,000 and grant revenue of \$2.5M. No fund balance will be applied to the 2024 Capital Projects.

### **2024 Planned Capital Improvements:**

- City Hall Roof Replacement: \$86,300
- Museum – Tuck point/steps/railing/window repairs: \$73,000
- Raze and Remove Shed/barn 1357 S Watertown: \$25,000 (*TID 9*)
- Rounsville St Pond engineering: \$4,000 (*Stormwater Project*)
- Downtown Plaza – East Side: \$50,000 (*TID 3/portion grant funded*)
- Street Design and Engineering: \$6,000
- Aquatic Center Equipment: \$13,500
- Mill and Overlay costs for street repairs: \$250,000
- Senior Center construction: \$2,500,000 (*grant funded*)

### *EQUIPMENT REPLACEMENT:*

The 2024 Capital Equipment Replacement Plan budget is \$263,741, including a levy of \$225,000. The balance of the plan will be financed through the sale of equipment, interest income, and use of fund balance.

### **2024 Planned Capital Equipment Purchases:**

- General Government Technology Updates/Upgrades: \$14,000
- Police: \$131,624
  - Vehicles and related equipment \$76,429
  - Other Equipment \$55,195, including AED, computer updates, bullet resistant vests, tasers, computers, portable radios, radar systems, body cameras
- Fire: \$11,500
  - Turnout gear and technology upgrades
- Public Works: \$101,617
  - Pickup truck replacement, mower.
- Recreation: \$5,000
  - Aquatic Center for pool furnishing and safety equipment
- Taxi: \$50,000



- City portion of new ADA Minivan

**OVERALL BUDGETARY IMPACT:**

Overall, the proposed budget calls for a decrease of (\$13,245) or -0.4% as previously outlined. The 2024 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.

**Tax Levy by Fund**

	Budget Year				Change Increase (Decrease)	Percentage Change Increase (Decrease)
	2021	2022	2023	2024		
<b>General Fund</b>	\$ 1,427,156	\$ 1,560,494	\$1,686,658	\$1,612,284	\$ (74,374)	-4.4%
<b>Debt Service Fund</b>	768,233	783,244	788,080	812,105	24,025	3.0%
<b>Library Fund</b>	516,792	516,792	516,792	553,896	37,104	7.2%
<b>Capital Improvements</b>	420,000	390,000	340,000	340,000	-	0.0%
<b>Equipment Replacement</b>	169,350	225,000	225,000	225,000	-	0.0%
<b>Taxi Fund</b>	-	26,000	45,000	45,000	-	0.0%
<b>TOTAL</b>	<b>\$ 3,301,531</b>	<b>\$ 3,501,530</b>	<b>\$ 3,601,530</b>	<b>\$ 3,588,285</b>	<b>\$ (13,245)</b>	<b>-0.4%</b>
<b>Percentage Change</b>		6.1%	2.9%	<b>-0.4%</b>		

**ESTIMATED IMPACT TO PROPERTY OWNERS:**

City of Waupun – Dodge County Residents	Tax Year	Tax Year	Change	% Change
	2022	2023		
Average Home Value	\$159,620	\$152,630	-\$6,990	-4.3%
Mill Rate (per \$1K)	\$6.212	\$6.152	-\$0.06	-1.0%
City of Waupun Taxes	\$991	\$938	-\$53	-5.3%

City of Waupun – Fond du Lac County Residents	Tax Year	Tax Year	Change	% Change
	2022	2023		
Average Home Value	\$195,953	\$185,673	-\$10,280	-5.2%
Mill Rate (per \$1K)	\$6.314	\$6.210	-\$0.11	-1.6%
City of Waupun Taxes	\$1,237	\$1,153	-\$84	-6.8%

**DODGE COUNTY**

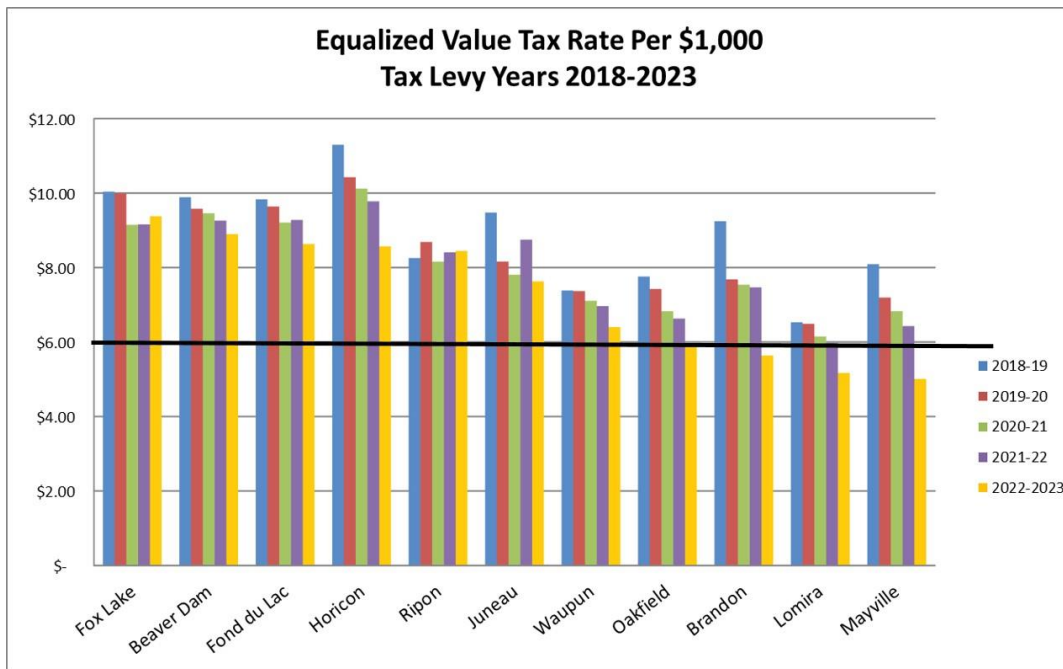
- Average home values in Dodge County decrease 4.3%
- Mill rate of \$6.152 per \$1,000 of assessed value, a 1.0% decrease over prior year.
- Average home valued at \$152,630 will see a decrease of \$53.

**FOND DU LAC COUNTY**

- Average home values in Fond du Lac County decrease 5.2%
- Mill rate of \$6.210 per \$1,000 of assessed value, a 1.6% decrease over prior year.
- Average home valued at \$185,673 will see a decrease of \$84.

**TAX HISTORY AND COMPARISONS:**

The bar graph that follows shows a comparison of local tax for cities and villages in Dodge and Fond du Lac counties. This bar graph contains five years of historical data for the equalized value tax rate per \$1,000. For 2024, the City has a 11% increase in equalized value, which results in the equalized tax rate per \$1,000 dropping to \$5.72, or \$0.68 lower than prior year. Waupun’s equalized tax rate is below average for similar-sized communities and is a strong indicator of stability and affordability for Waupun residents. When compared with other surrounding communities, Waupun maintains one of the lowest equalized value tax rates among area communities.



**LEVY LIMITS:**

We anticipate that tax levy limits will remain in effect for the foreseeable future. The levy limit is allowed to increase by the rate of growth in net new construction, in addition to any increases necessary to cover increasing debt principal and interest payments. Net new construction for 2022 is 1.603%. The 2024 budget as presented is within levy limits and qualifies the city for expenditure restraint payments.

**2024 WORK PLAN:**

The following tables define the 2024 work plan as outlined in the proposed 2024 budget. The budget focuses resources in four primary areas:

**1. Sustainable infrastructure to ensure the city meets required mandates and maintains critical infrastructure to support long-term viability of the city.**

<b>PRIORITY 1: SUSTAINABLE INFRASTRUCTURE</b>		
<b>1.1</b>	<b>Improve roads, pedestrian, bike and transit infrastructure.</b>	<b>DEPARTMENT</b>
1.1.1	Continue to implement street improvement plan to extend the life of roadways across community.	Public Works
1.1.2	ADA improvements to parks.	Public Works
1.1.3	Seek funding to support park, pedestrian, bike and transit improvements.	Administration
1.1.4	Leverage TIDS where possible to support road improvements.	Administration
<b>1.2</b>	<b>Improve stormwater management practices and infrastructure to comply with WIDNR mandate.</b>	
1.2.1	Meet MS4 permit requirements for development of stormwater ponds.	Public Works
<b>1.3</b>	<b>Improve and maintain public facilities to meet long-term needs of community.</b>	
1.3.1	Senior Center construction and grant management in accordance with federal funding.	Public Works
1.3.2	Determine space and design requirements for future of public safety building.	Public Works
1.3.3	Facility maintenance per Capital Improvement Budget	Public Works
<b>1.4</b>	<b>Enhance energy efficiency and sustainability of city resources</b>	
1.4.1	Evaluate and recommend funding to address needs in Energy Innovation Plan.	Administration
1.4.2	Evaluate fleet management programs to ensure optimum efficiency.	Administration

**2. Public safety that meets current and future needs of city residents.**

<b>PRIORITY 2: PUBLIC SAFETY C29A19:D32A19:D35A1A19:D34</b>		
<b>2.1</b>	<b>Protect lives and property through timely and effective public safety response.</b>	<b>DEPARTMENT</b>
2.1.1	Implement grant programs to strengthen ambulance response.	Fire/EM
2.1.2	Review findings of staffing study and form recommendations for sustainable emergency response model.	Fire/EM
2.1.3	Strengthen command staff to balance call response and workload.	Fire/EM
	Develop capability as backup ambulance service to reduce number of service failures.	Fire/EM
2.1.4	Determine need for public safety referendum and timing.	Fire/EM
2.1.5	Continue MABAS and other cooperative efforts with neighboring departments and explore cooperative opportunities to enhance service delivery.	Fire/EM
2.1.6	Community risk reduction/education.	Fire/EM
2.1.7	Strengthen Deputy Emergency Management Director role.	Fire/EM
<b>2.2</b>	<b>Enhance crime prevention, community policing and code enforcement.</b>	
2.2.1	Implement recommendations from organizational assessment.	Police
2.2.2	Increase access to training resources to prepare staff for response.	Police
2.2.3	Actively recruit, retain and train officers to meet the needs of the community.	Police
<b>2.3</b>	<b>Improve ability to manage and recover from disaster related events.</b>	
2.3.1	Maintain emergency response plan / contacts.	Fire/EM

**3. High-Performance Government operations that are transparent, efficient and fiscally sound, supporting current needs without compromising the future health of the community.**

<b>PRIORITY 3: HIGH PERFORMANCE GOVERNMENT</b>		
<b>3.1</b>	<b>Develop a succession plan for key leadership and supervisory positions.</b>	
3.1.1	Train all department heads on creating a culture of accountability.	Administration
3.1.2	Continue to monitor progress on succession plans.	Administration
<b>3.2</b>	<b>Develop a financial forecast model that ensures strong financial management and sustainability.</b>	
3.2.1	Continue to improve the budget document in accordance with GFOA standards.	Administration
3.2.2	Advance Capital Improvement Planning Process and finalize funding recommendations for significant capital expenditures in the community.	Administration
3.2.3	Develop a debt forecast through 2030 to inform decision making on capital improvement needs.	Administration
3.2.4	Determine appropriateness of budget module to streamline the budget planning process.	Administration
3.2.5	Implement annual rate review to ensure cost recovery of service delivery for all non-levied services.	Administration
<b>3.5</b>	<b>Actively pursue cost containment opportunities.</b>	
3.5.1	Develop intergovernmental agreements where appropriate to support efficient operation of municipal services.	Administration
<b>3.6</b>	<b>Seek alternative funding to support organizational performance.</b>	
3.6.1	Ongoing management of grant per guidelines of various grantmaking authorities.	Administration
<b>3.7</b>	<b>Optimize organizational structure and human resource management.</b>	
3.7.1	Revise employee handbook to reflect industry standards and regulatory requirements.	Administration
3.7.2	Annually review and revise where necessary employee job descriptions to reflect essential duties and functions.	Administration
3.7.3	Recommend enhancements to employee compensation and benefits to reflect industry standards and best practices.	Administration
3.7.4	Enhance education/training opportunities for employees.	Administration
<b>3.8</b>	<b>Implement operating efficiencies and technology improvements.</b>	
3.8.1	Establish an employee intranet to improve access and content accessibility.	Administration

**4. Community and Economic Vitality that supports growth and enhances quality of life for all.**

5.

<b>PRIORITY 4: COMMUNITY &amp; ECONOMIC VITALITY</b>			
<b>4.1</b>	<b>Strengthen and diversify the local economy.</b>		
4.1.1	Market available land for development		Economic Development
4.1.2	Identify and research future industrial park sites.		Economic Development
4.1.3	Strengthen enterprenuerial ecosystem and support business starts.		Economic Development
4.1.4	Advance the Design WI planning efforts to inform capital improvement plans.		Economic Development
<b>4.2</b>	<b>Strengthen partnerships to support development</b>		
4.2.1	Stregngthen collaboration with regional and state economic development organizations to support development in the City.		Economic Development
4.2.2	Strengthen partnerships with local schools to promote entrepreneurship		Economic Development
<b>4.3</b>	<b>Increase housing options within the community</b>		
4.3.1	Develop an affordable housing strategy.		Economic Development
4.3.2	Work with developers to facilitate multi- and single-family development.		Economic Development
<b>4.4</b>	<b>Deploy placemaking strategies to improve public spaces.</b>		
4.4.1	Advance Streetscape work in downtown		Economic Development
<b>4.5</b>	<b>Support expansion and retention of childcare solutions in the community.</b>		
4.5.1	Support retention and expansion of daycare options in Waupun		Economic Development
<b>4.6</b>	<b>Ensure Waupun is a community for all people to prosper.</b>		
4.6.1	Develop a senior center policies that support opening of new facility.		Recreation
4.6.2	Expand youth programming throughout the year through collaborative partnerships.		Recreation
4.6.3	Enhance communication of recreation programs for all ages through a variety of media channels.		Recreation
4.6.4	Determine 2025 staffing needs for new facility.		Recreation
4.6.5	Provide quality programming for all residents, from pre-schoolers to adults.		Library
4.6.6	Provide reputable resources for lifelong learning opportunities.		Library
4.6.7	Provide for the educational, cultural, and recreational needs of the community.		Library/Recreation
4.6.8	Coordinate a communications team and increase use of social media across all channels to engage the community on topics of importance.		Dept Heads

**2024 BUDGET PROPOSAL:**

**CITY OF WAUPUN  
2024 Budget  
SUMMARY OF ALL FUNDS**

Fund Number	Fund Name	Total Revenues	Total Expenditures	Excess (Deficit)	Balance January 1	Balance December 31	Property Tax Contribution
<b>Governmental Funds</b>							
100	General Fund	\$ 6,900,067	\$ 6,900,067	\$ 0	\$ 6,749,845	\$ 6,559,144	\$ 1,612,284
<b>Special Revenue Funds</b>							
200	Trust Funds	12	-	12	33,132	33,144	-
210	Library	776,221	776,221	-	484,104	484,104	553,896
220	Grants and Donations	6,010	6,000	10	13,109	13,119	-
230	Building Inspection	84,500	76,825	7,675	24,012	31,687	-
250	Affordable Housing	-	-	-	248,387	248,387	-
420	Recycling	162,877	154,604	8,273	147,688	155,960	-
425	Solid Waste	428,259	432,093	(3,834)	62,909	59,075	-
430	Tourism	70,000	70,000	-	31,680	31,680	-
501	Taxi Grant	115,000	212,916	(97,916)	(15,756)	(113,672)	45,000
507	Home/HCRI Housing	10	-	10	154,123	154,133	-
509	CDBG Housing	20	73,000	(72,980)	1,196,272	1,123,292	-
700	Stormwater	592,500	541,780	50,720	683,844	734,564	-
300	Debt Service	1,819,042	1,819,042	-	33,945	33,945	812,105
<b>Capital Project Funds</b>							
400	Capital Improvements	3,143,887	3,128,800	15,087	4,315,918	4,331,005	340,000
410	Equipment Replacement	239,000	263,741	(24,741)	409,487	384,746	225,000
405	Tax Incremental District #3	244,061	206,222	37,839	180,184	218,023	-
401	Tax Incremental District #5	436,020	379,200	56,820	(1,699,687)	(1,642,867)	-
408	Tax Incremental District #6	111,724	72,870	38,854	(362,238)	(323,384)	-
407	Tax Incremental District #7	54,237	156,088	(101,851)	(342,729)	(444,579)	-
418	Tax Incremental District #8	178,277	125,302	52,975	29,995	82,970	-
419	Tax Incremental District #9	24,440	131,040	(106,600)	(135,192)	(241,792)	-
404	Business Park	10,453	10,000	453	1,559,089	1,559,542	-
		<u>\$ 15,396,617</u>	<u>\$ 15,535,811</u>	<u>\$ (139,194)</u>	<u>\$ 13,802,120</u>	<u>\$ 13,472,225</u>	<u>\$ 3,588,285</u>

The City's property taxes are summarized as follows:

Tax Levy by Fund	Budget Year				Change Increase (Decrease)	Percentage Change Increase (Decrease)
	2021	2022	2023	2024		
General Fund	\$ 1,427,156	\$ 1,560,494	\$ 1,686,658	\$ 1,612,284	\$ (74,374)	-4.4%
Debt Service Fund	768,233	783,244	788,080	812,105	24,025	3.0%
Library Fund	516,792	516,792	516,792	553,896	37,104	7.2%
Capital Improvements	420,000	390,000	340,000	340,000	-	0.0%
Equipment Replacement	169,350	225,000	225,000	225,000	-	0.0%
Taxi Fund	-	26,000	45,000	45,000	-	-
<b>TOTAL</b>	<u>\$ 3,301,531</u>	<u>\$ 3,501,530</u>	<u>\$ 3,601,530</u>	<u>\$ 3,588,285</u>	<u>\$ (13,245)</u>	-0.4%
Percentage Change		6.1%	2.9%	<b>-0.4%</b>		

Assessed Tax Rate per \$1,000				(ESTIMATED)
Dodge County	\$ 7.851	\$ 8.058	\$ 6.212	\$ 6.152
Percentage Change	3.3%	2.6%	-22.9%	-1.0%
Fond du Lac County	\$ 7.887	\$ 8.143	\$ 6.314	\$ 6.210
Percentage Change	2.5%	3.2%	-22.5%	-1.6%

**CITY OF WAUPUN**  
**2024 Budget**  
**General Fund Summary**

	2021	2022	2023	2023	2023	2024
	Actual	Actual	Budget	8 Month Actual	2023 Estimated	2024 Budget
<b>REVENUES</b>						
General Property Taxes	\$ 1,427,156	\$ 1,560,494	\$ 1,686,658	\$ 1,276,270	\$ 1,686,658	\$ 1,612,284
Other Taxes	694,193	674,628	719,112	455,449	683,923	666,841
Special Assessments	289	718	100	2,248	2,259	100
Intergovernmental	3,326,443	3,349,957	3,340,523	1,064,004	3,464,087	3,970,768
Licenses and Permits	60,170	62,232	58,160	37,701	57,849	55,230
Fines, Forfeitures and Penalties	49,946	41,385	45,500	29,003	44,369	42,500
Public Charges for Services	239,407	248,774	225,643	194,042	243,491	232,643
Intergovernmental Charges for Services	36,913	37,993	40,725	53,315	53,315	66,500
Miscellaneous	27,242	59,709	50,000	183,048	198,522	62,500
Other Financing Sources						
Transfers In						
Fund Balance Applied	-	-	710,046	-	-	190,701
<b>TOTAL REVENUES</b>	<u>5,861,760</u>	<u>6,035,889</u>	<u>6,876,467</u>	<u>3,295,081</u>	<u>6,434,473</u>	<u>6,900,067</u>
<b>EXPENDITURES</b>						
General Government	963,219	1,063,214	1,240,536	737,697	1,215,130	1,338,350
Public Safety	2,514,028	2,623,377	2,811,059	1,581,082	2,735,165	2,899,303
Public Works	1,565,630	1,697,051	1,721,767	1,007,233	1,592,771	1,674,638
Culture, Recreation, and Education	330,031	352,163	385,944	329,421	518,511	802,351
Conservation and Development	114,208	85,105	37,161	34,417	97,197	22,235
Transfers Out	230,000	150,000	680,000	490,000	490,000	163,190
<b>TOTAL EXPENDITURES</b>	<u>5,717,116</u>	<u>5,970,910</u>	<u>6,876,467</u>	<u>4,179,851</u>	<u>6,648,775</u>	<u>6,900,067</u>
NET CHANGE IN FUND BALANCE	144,644	64,980	(710,046)	(884,771)	(214,302)	(190,701)
FUND BALANCE - BEGINNING OF YEAR	<u>6,754,524</u>	<u>6,899,168</u>	<u>6,964,147</u>	<u>6,964,147</u>	<u>6,964,147</u>	<u>6,749,845</u>
FUND BALANCE - END OF YEAR	<u>\$ 6,899,168</u>	<u>\$ 6,964,147</u>	<u>\$ 6,254,101</u>	<u>\$ 6,079,377</u>	<u>\$ 6,749,845</u>	<u>\$ 6,559,144</u>

**CITY OF WAUPUN**  
**2024 Budget**  
**General Fund Revenues**

Account Number	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 8 Month Actual	2023 Estimated	2024 Budget
<b>GENERAL FUND REVENUES</b>							
<b>TAXES</b>							
100-41-4111-000	GENERAL PROPERTY TAXES	1,427,156	1,560,494	1,686,658	1,276,270	1,686,658	1,612,284
100-41-4113-000	OMITTED PROPERTY TAXES	-	-	-	2,659	2,659	-
100-41-4114-000	MOBILE HOME FEES	27,497	26,353	26,000	23,910	26,000	26,000
100-41-4115-000	TAX-COMPUTER EXEMPT PROPERTY	1,986	2,311	2,311	2,311	2,311	2,311
100-41-4116-000	TAX-EXEMPT PERSONAL PROPERTY	2,082	8,437	8,437	8,437	8,437	8,437
100-41-4121-000	LOCAL ROOM TAX	29,080	32,434	25,000	18,564	25,000	25,000
100-41-4130-000	PILOT-DODGE HOUSING AUTHORITY	27,364	27,364	27,364	4,800	27,364	27,364
100-41-4131-000	PILOT-MUNICIPAL OWNED UTILITY	606,184	577,729	630,000	394,768	592,152	577,729
100-41-4181-000	INTEREST ON TAXES	-	-	-	-	-	-
<b>TAXES TOTAL</b>		<b>2,121,349</b>	<b>2,235,122</b>	<b>2,405,770</b>	<b>1,731,719</b>	<b>2,370,581</b>	<b>2,279,125</b>
<b>SPECIAL ASSESSMENTS</b>							
100-42-4230-000	SIDEWALKS/CURBS & GUTTERS	-	-	-	2,143	2,143	-
100-42-4290-000	SPECIAL ASSESSMENTS-INTEREST	289	718	100	106	116	100
<b>SPECIAL ASSESSMENTS TOTAL</b>		<b>289</b>	<b>718</b>	<b>100</b>	<b>2,248</b>	<b>2,259</b>	<b>100</b>
<b>INTERGOVERNMENTAL AIDS</b>							
100-43-4321-000	FEDERAL AID DISASTER ASSISTANC	-	-	-	-	-	-
100-43-4328-000	FEDERAL GRANT-MISC	-	-	-	-	-	-
100-43-4329-000	FED GRANT(PD BY ST/CTY)-POLICE	5,205	8,080	4,000	7,866	7,866	4,000
100-43-4330-000	FEDERAL GRANT-EMR INFRAS GRANT	-	35,665	-	117,787	117,787	-
100-43-4341-000	STATE SHARED REVENUES	2,666,778	2,666,245	2,665,494	399,824	2,665,494	3,287,239
100-43-4342-000	FIRE INSURANCE TAX FROM STATE	22,613	23,520	22,500	26,203	26,203	25,000
100-43-4343-000	VIDEO SERVICE PROVIDER AID	22,635	22,635	22,635	22,635	22,635	22,635
100-43-4352-000	STATE AID DISASTER ASSISTANCE	-	-	-	-	-	-
100-43-4353-000	TRANSPORTATION AIDS	474,069	444,607	472,543	354,467	472,543	472,543
100-43-4354-000	CONNECTING STREET AIDS	82,955	65,268	65,351	49,013	65,351	65,351
100-43-4355-000	STATE GRANT-EMERGENCY/GOV-FIRE	-	-	7,000	-	-	-
100-43-4356-000	STATE GRANT-POLICE	2,807	2,647	-	-	-	-
100-43-4357-000	STATE GRANT-PARK	-	-	-	-	-	-
100-43-4358-000	STATE GRANT-RECYCLING	-	-	-	-	-	45,000
100-43-4359-000	STATE GRANT-TRAFFIC/BLDG&GROUN	-	-	-	-	-	-
100-43-4361-000	PAYMENT FOR MUNICIPAL SERVICES	49,380	50,389	51,000	55,389	55,389	19,000
100-43-4370-000	FDL COUNTY SALES & USE TAX	-	30,899	30,000	30,819	30,819	30,000
<b>INTERGOVERNMENTAL AIDS TOTAL</b>		<b>3,326,443</b>	<b>3,349,957</b>	<b>3,340,523</b>	<b>1,064,004</b>	<b>3,464,087</b>	<b>3,970,768</b>
<b>LICENSES &amp; PERMITS</b>							
100-44-4411-000	LICENSES-CABLE TELEVISION	43,101	45,231	41,000	21,894	41,000	41,000
100-44-4412-000	LICENSES-LIQUOR/MALT BEVERAGE	6,875	6,485	6,500	6,240	6,500	6,500
100-44-4413-000	LICENSES-OPERATOR'S	5,416	5,015	5,100	4,918	5,100	5,100
100-44-4414-000	LICENSES-CIGARETTE	650	750	650	750	750	750
100-44-4415-000	LICENSES-SODA	275	295	270	305	305	-
100-44-4416-000	LICENSES-MILK	310	320	310	310	310	-
100-44-4417-000	LICENSES-AMUSEMENT	1,620	1,800	1,650	1,890	1,890	-
100-44-4418-000	LICENSES-OTHER BUSINESS/OCC	155	270	200	255	255	200
100-44-4421-000	LICENSES-BICYCLE	21	15	20	15	20	20
100-44-4422-000	LICENSES-DOG	928	887	900	909	909	900
100-44-4423-000	LICENSES-CAT	74	44	40	26	40	40
100-44-4430-000	PERMITS-PLUMBING	-	-	-	-	-	-
100-44-4431-000	PERMITS-BUILDING	-	-	-	-	-	-
100-44-4432-000	PERMITS-STREET OPENING	735	1,080	1,500	180	750	700
100-44-4491-000	PERMITS-PARADE	10	40	20	10	20	20



**CITY OF WAUPUN**  
**2024 Budget**  
**General Fund Revenues**

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
100-44-4492-000	PERMITS-PARKING	-	-	-	-	-	-
<b>LICENSES &amp; PERMITS TOTAL</b>		<b>60,170</b>	<b>62,232</b>	<b>58,160</b>	<b>37,701</b>	<b>57,849</b>	<b>55,230</b>
<b>PENALTIES &amp; FORFEITURES</b>							
100-45-4511-000	PARKING VIOLATIONS	9,589	4,736	7,500	9,154	9,369	7,500
100-45-4513-000	COURT PENALTIES & COSTS	40,357	36,649	38,000	19,849	35,000	35,000
<b>PENALTIES &amp; FORFEITURES TOTAL</b>		<b>49,946</b>	<b>41,385</b>	<b>45,500</b>	<b>29,003</b>	<b>44,369</b>	<b>42,500</b>
<b>PUBLIC CHARGES FOR SERVICE</b>							
100-46-4610-000	FEES-ECONOMIC DEVELOPMENT	-	-	-	-	-	-
100-46-4611-000	FEES-TREASURER	10	11	10	-	10	10
100-46-4612-000	FEES-LICENSE PUBLICATION	450	435	425	420	425	425
100-46-4614-000	FEES-ANIMAL POUND	210	260	150	120	150	150
100-46-4615-000	FEES-ZONING/OCCUPANCY	-	-	-	-	-	-
100-46-4617-000	FEES-SPECIAL ASSESSMENT LETTER	2,370	1,827	2,500	800	2,000	2,000
100-46-4621-000	FEES-ACCIDENT REPORTS	1,071	851	750	610	850	800
100-46-4622-000	FEES-AMBULANCE	36,913	37,993	40,725	53,315	53,315	66,500
100-46-4623-000	FEES-FIRE DEPARTMENT	4,700	4,800	4,800	-	4,800	4,900
100-46-4624-000	FEES-POLICE	78,956	81,702	82,000	65,919	83,056	83,000
100-46-4643-000	FEES-PUBLIC WORKS	500	500	-	580	580	-
100-46-4644-000	FEES-WEED CONTROL	5,237	6,575	2,000	-	3,000	2,000
100-46-4646-000	FEES-SNOW & ICE CONTROL	2,050	3,965	1,000	-	1,000	1,000
100-46-4671-000	FEES-LIBRARY	-	-	-	-	-	-
100-46-4672-000	FEES-PARKS	3,415	3,678	3,000	2,760	3,000	3,000
100-46-4674-000	FEES-SENIOR CENTER	315	1,475	1,000	1,125	3,000	1,000
100-46-4675-000	FEES-ICE ARENA	43,506	47,334	35,000	22,820	38,000	38,000
100-46-4676-000	FEES-AQUATIC FACILITY	71,954	71,536	70,000	68,870	68,870	70,000
100-46-4677-000	FEES-RECREATION	75	-	-	2,245	2,245	1,000
100-46-4678-000	FEES-RECREATION FACILITIES	10,185	9,996	9,100	5,399	9,500	9,200
100-46-4679-000	FEES-MISCELLANEOUS	4,158	4,158	4,158	3,527	4,158	4,158
100-46-4681-000	FEES-AQUATIC FCLTY CONCESSIONS	10,247	9,671	9,750	18,847	18,847	12,000
<b>PUBLIC CHARGES FOR SERVICE TOTAL</b>		<b>276,320</b>	<b>286,767</b>	<b>266,368</b>	<b>247,357</b>	<b>296,806</b>	<b>299,143</b>
<b>MISCELLANEOUS REVENUE</b>							
100-48-4811-000	INTEREST INCOME	20,171	75,033	35,000	178,843	195,000	50,000
100-48-4812-000	INVESTMENT INCOME	(18,498)	(35,724)	-	(89)	(922)	-
100-48-4813-000	MISCELLANEOUS REVENUE	116	1,104	750	769	769	750
100-48-4820-000	INTEREST ON ADVANCES	17,413	14,935	12,000	-	-	10,000
100-48-4821-000	RENT OF CITY BLDGS & OFFICES	1,000	600	250	100	250	250
100-48-4831-000	SALE OF CITY PROPERTY	4,643	-	500	300	300	-
100-48-4841-000	INSURANCE RECOVERIES	-	-	-	-	-	-
100-48-4861-000	DONATIONS FROM ORG&INDIVIDUALS	-	10	-	1,625	1,625	-
100-48-4871-000	REFUND OF PRIOR YR EXPENSES	70	2,110	-	-	-	-
100-48-4881-000	Soda Rev./Vending Commission	2,328	1,640	1,500	1,500	1,500	1,500
<b>MISCELLANEOUS REVENUE TOTAL</b>		<b>27,242</b>	<b>59,709</b>	<b>50,000</b>	<b>183,048</b>	<b>198,522</b>	<b>62,500</b>
<b>SPECIAL FUNDS ACTIVITY</b>							
100-49-4932-000	FUND BALANCE APPLIED-ASSIGNED	-	-	30,046	-	-	-
100-49-4975-000	FUND BALANCE APPLIED-GF	-	-	680,000	-	-	190,701
<b>SPECIAL FUNDS ACTIVITY TOTAL</b>		<b>-</b>	<b>-</b>	<b>710,046</b>	<b>-</b>	<b>-</b>	<b>190,701</b>
<b>GENERAL FUND REVENUE GRAND TOTAL</b>		<b>5,861,760</b>	<b>6,035,889</b>	<b>6,876,467</b>	<b>3,295,081</b>	<b>6,434,473</b>	<b>6,900,067</b>

**CITY OF WAUPUN**  
**2024 Budget**  
**General Fund Expenditures**

<b>Account Number</b>	<b>Account Title</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>GENERAL FUND EXPENDITURES</b>							
<b>GENERAL GOVERNMENT</b>							
<b>COMMON COUNCIL</b>							
100-10-5110-110	COMMON COUNCIL-SALARIES/WAGES	36,000	36,833	36,000	23,000	36,000	36,000
100-10-5110-113	COMMON COUNCIL-PER DIEM	320	560	750	120	750	750
100-10-5110-223	COMMON COUNCIL-SOCIAL SECURITY	2,778	2,861	2,811	1,769	2,811	2,811
100-10-5110-330	COMMON COUNCIL-OFFICE SUPPLIES	-	-	-	-	-	-
100-10-5110-331	COMMON COUNCIL-TELEPHONE	-	-	-	-	-	-
100-10-5110-333	COMMON COUNCIL-POSTAGE	-	-	-	-	-	-
100-10-5110-334	COMMON COUNCIL-MEMBERSHIP DUES	2,357	2,603	2,756	3,111	3,111	3,725
100-10-5110-335	COMMON COUNCIL-NEWSPAPER PUB.	3,714	2,324	3,150	1,799	3,150	3,150
100-10-5110-337	COMMON COUNCIL-TRAV/CONFERENCE	39	617	550	380	550	550
100-10-5110-338	COMMON COUNCIL-OPERATING EXP	8,953	8,196	10,400	1,818	10,400	10,400
100-10-5110-800	COMMON COUNCIL-CAPITAL OUTLAY	-	-	-	-	-	-
<b>COMMON COUNCIL TOTAL</b>		<b>54,161</b>	<b>53,994</b>	<b>56,417</b>	<b>31,998</b>	<b>56,772</b>	<b>57,386</b>
<b>MAYOR</b>							
100-10-5131-110	MAYOR-SALARIES/WAGES	10,000	9,167	10,000	6,707	10,000	11,533
100-10-5131-113	MAYOR-PER DIEM	40	400	200	-	200	200
100-10-5131-223	MAYOR-SOCIAL SECURITY	768	732	780	513	780	898
100-10-5131-330	MAYOR-OFFICE SUPPLIES	234	282	250	164	250	250
100-10-5131-331	MAYOR-TELEPHONE	480	480	480	320	480	480
100-10-5131-333	MAYOR-POSTAGE	-	5	25	3	-	25
100-10-5131-334	MAYOR-DUES/SUBSCRIPTS	-	-	-	-	-	-
100-10-5131-337	MAYOR-TRAVEL/CONFERENCE	19	20	550	139	550	550
100-10-5131-338	MAYOR-OPERATING EXPENSES	-	-	200	-	200	200
<b>MAYOR TOTAL</b>		<b>11,541</b>	<b>11,085</b>	<b>12,485</b>	<b>7,846</b>	<b>12,460</b>	<b>14,136</b>
<b>CLERK</b>							
100-10-5141-110	CLERK-SALARIES/WAGES	131,608	134,187	138,727	87,214	138,727	144,315
100-10-5141-111	CLERK-OVERTIME	-	751	500	611	611	500
100-10-5141-220	CLERK-HEALTH INSURE	19,260	17,816	19,011	13,666	16,511	19,368
100-10-5141-221	CLERK-LIFE INSURANCE	324	472	550	384	572	572
100-10-5141-222	CLERK-RETIREMENT	8,838	8,753	9,467	6,140	9,467	9,992
100-10-5141-223	CLERK-SOC SECURITY	9,908	10,167	10,651	6,791	10,651	11,078
100-10-5141-224	CLERK-SICK LEAVE PO	2,903	2,984	3,108	-	3,108	3,237
100-10-5141-229	CLERK-INCOME CONT	681	944	1,075	665	1,075	1,075
100-10-5141-330	CLERK-OFFICE SUPPLY	933	1,183	1,400	939	1,400	1,400
100-10-5141-331	CLERK-TELEPHONE	904	862	1,000	557	1,000	1,000
100-10-5141-333	CLERK-POSTAGE	3,111	3,623	3,600	1,339	3,600	3,700
100-10-5141-334	CLERK-MEMBERSHIP DUE	490	490	800	563	685	750
100-10-5141-335	CLERK-NEWSPAPER PUB.	-	34	-	-	250	-
100-10-5141-336	CLERK-REPAIR/MAINT	7,760	6,745	8,400	3,303	8,400	8,200
100-10-5141-337	CLERK-TRAVEL/CONFERENCE	342	176	720	95	720	750
100-10-5141-338	CLERK-OPERATING EXP	14,555	15,453	17,900	15,242	17,900	16,500
<b>CLERK TOTAL</b>		<b>201,617</b>	<b>204,640</b>	<b>216,910</b>	<b>137,510</b>	<b>214,678</b>	<b>222,438</b>
<b>ELECTIONS</b>							
100-10-5142-110	ELECTIONS-SALARIES/WAGES	4,513	14,164	8,500	5,967	5,967	20,000
100-10-5142-330	ELECTIONS-OFFICE SUPPLIES	-	-	-	-	-	-
100-10-5142-333	ELECTIONS-POSTAGE	549	3,278	1,000	700	1,000	3,000
100-10-5142-335	ELECTIONS-NEWSPAPER PUB.	180	500	500	213	500	500
100-10-5142-337	ELECTIONS-TRAVEL/CONFERENCE	290	588	500	549	549	500

CITY OF WAUPUN  
2024 Budget  
General Fund Expenditures

Account Number	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 8 Month Actual	2023 Estimated	2024 Budget
100-10-5142-338	ELECTIONS-OPERATING EXPENSES	3,082	3,465	5,000	3,215	5,000	13,000
<b>ELECTIONS TOTAL</b>		<b>8,614</b>	<b>21,994</b>	<b>15,500</b>	<b>10,645</b>	<b>13,016</b>	<b>37,000</b>
<b>HUMAN RESOURCES</b>							
100-10-5143-338	HUMAN RESOURCES-OPERATING EXP	20,627	48,818	25,150	12,975	25,150	25,150
<b>HUMAN RESOURCES TOTAL</b>		<b>20,627</b>	<b>48,818</b>	<b>25,150</b>	<b>12,975</b>	<b>25,150</b>	<b>25,150</b>
<b>ADMINISTRATIVE ASSISTANT</b>							
100-10-5151-110	ADM. ASSISTANT-SALARIES/WAGES	38,969	36,237	35,469	20,504	31,248	32,384
100-10-5151-111	ADM. ASSISTANT-OVERTIME	-	373	66	12	641	668
100-10-5151-220	ADM. ASSISTANT-HEALTH INS.	12,547	12,133	12,476	8,089	9,570	13,674
100-10-5151-221	ADM. ASSISTANT-LIFE INSURANCE	46	43	43	29	35	35
100-10-5151-222	ADM. ASSISTANT-RETIREMENT	2,620	2,389	2,416	1,457	2,113	2,301
100-10-5151-223	ADM. ASSISTANT-SOCIAL SECURITY	2,727	2,579	2,718	1,446	2,440	2,528
100-10-5151-229	ADM. ASSISTANT-INCOME CONTINUE	221	266	246	149	246	246
100-10-5151-330	ADM. ASSISTANT-OFFICE SUPPLIES	-	-	-	-	-	-
100-10-5151-331	ADM. ASSISTANT-TELEPHONE	-	-	-	-	-	-
100-10-5151-338	ADM. ASSISTANT-OPERATING EXP	-	-	-	-	-	-
<b>ADMINISTRATIVE ASSISTANT TOTAL</b>		<b>57,130</b>	<b>54,020</b>	<b>53,434</b>	<b>31,685</b>	<b>46,293</b>	<b>51,836</b>
<b>FINANCE</b>							
100-10-5153-110	FINANCE-SALARY/WAGES	73,979	94,649	124,428	75,688	122,428	129,883
100-10-5153-111	FINANCE-OVERTIME	-	-	-	-	-	-
100-10-5153-220	FINANCE-HEALTH INSURE	-	4,188	19,011	13,455	16,511	19,368
100-10-5153-221	FINANCE-LIFE INS.	46	54	600	138	161	161
100-10-5153-222	FINANCE-RETIREMENT	3,514	4,517	6,785	4,394	6,614	7,111
100-10-5153-223	FINANCE-SOC SECURITY	5,637	7,018	9,519	5,749	9,366	9,936
100-10-5153-229	FINANCE-INCOME CONTINUE	-	62	750	494	750	750
100-10-5153-331	FINANCE-TELEPHONE	-	-	-	-	-	-
100-10-5153-334	FINANCE-DUES/SUBSCRIPTIONS	50	50	185	25	185	185
100-10-5153-337	FINANCE-TRAVEL/CONFERENCE	240	700	2,050	832	2,050	3,500
100-10-5153-338	FINANCE-OPERATING EXPENSES	2,945	3,145	39,613	9,041	39,613	5,500
<b>FINANCE TOTAL</b>		<b>86,412</b>	<b>114,383</b>	<b>202,940</b>	<b>109,816</b>	<b>197,678</b>	<b>176,394</b>
<b>INDEPENDENT AUDITING</b>							
100-10-5157-338	INDEPENDENT AUDITING-OPERATING	47,674	48,794	57,493	57,039	57,493	57,600
<b>INDEPENDENT AUDITING TOTAL</b>		<b>47,674</b>	<b>48,794</b>	<b>57,493</b>	<b>57,039</b>	<b>57,493</b>	<b>57,600</b>
<b>CITY ATTORNEY</b>							
100-10-5161-110	CITY ATTORNEY-SALARIES/WAGES	17,710	17,992	18,532	11,995	18,532	-
100-10-5161-223	CITY ATTORNEY-SOCIAL SECURITY	1,355	1,376	1,418	918	1,418	-
100-10-5161-338	CITY ATTORNEY-OPERATING EXP	35,932	46,987	63,000	24,124	63,000	82,088
<b>CITY ATTORNEY TOTAL</b>		<b>54,996</b>	<b>66,355</b>	<b>82,949</b>	<b>37,036</b>	<b>82,950</b>	<b>82,088</b>
<b>CODIFICATION OF ORDINANCES</b>							
100-10-5163-338	COD. OF ORDINANCES-OPERATING	2,248	2,490	2,900	2,132	2,900	3,000
<b>CODIFICATION OF ORDINANCES TOTAL</b>		<b>2,248</b>	<b>2,490</b>	<b>2,900</b>	<b>2,132</b>	<b>2,900</b>	<b>3,000</b>
<b>UNEMPLOYMENT COMP</b>							
100-10-5177-338	UNEMPLOYMENT COMP-OPERATING	255	-	3,000	-	3,000	3,000
<b>UNEMPLOYMENT COMP TOTAL</b>		<b>255</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>

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<u>Account Number</u>	<u>Account Title</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 8 Month Actual</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
<b>CITY ADMINISTRATOR</b>							
100-10-5191-110	ADMINISTRATOR-SALARIES/WAGES	56,101	63,493	68,531	41,081	48,784	111,081
100-10-5191-220	ADMINISTRATOR-HEALTH INSURANCE	8,768	9,947	11,407	5,572	7,052	18,012
100-10-5191-221	ADMINISTRATOR-LIFE INSURANCE	176	285	315	167	357	597
100-10-5191-222	ADMINISTRATOR-RETIREMENT	3,768	4,124	4,660	2,140	4,660	7,659
100-10-5191-223	ADMINISTRATOR-SOCIAL SECURITY	4,036	4,629	5,243	2,210	3,732	8,498
100-10-5191-224	ADMINISTRATOR-SICK LEAVE PO	-	-	-	-	-	-
100-10-5191-229	ADMINISTRATOR-INCOME CONTINUAT	351	453	540	219	540	540
100-10-5191-330	ADMINISTRATOR-OFFICE SUPPLIES	331	325	300	164	300	300
100-10-5191-331	ADMINISTRATOR-TELEPHONE	570	583	480	557	900	550
100-10-5191-333	ADMINISTRATOR-POSTAGE	4	2	50	-	50	50
100-10-5191-334	ADMINISTRATOR-DUES/SUBSCRIPT	-	204	175	321	321	175
100-10-5191-335	ADMINISTRATOR-NEWSPAPER PUBLIC	-	-	-	-	-	-
100-10-5191-337	ADMINISTRATOR-TRAVEL/CONFERENC	923	1,707	1,100	581	1,100	1,100
100-10-5191-338	ADMINISTRATOR-OPERATING EXP	4,748	12,229	7,000	55	7,000	3,500
<b>CITY ADMINISTRATOR TOTAL</b>		<b>79,775</b>	<b>97,980</b>	<b>99,801</b>	<b>53,068</b>	<b>74,796</b>	<b>152,061</b>
<b>CONTINGENCY</b>							
100-10-5193-338	CONTINGENCY-OPERATING	-	-	45,000	-	45,000	-
<b>CONTINGENCY TOTAL</b>		<b>-</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>-</b>
<b>PROPERTY &amp; LIABILITY INSURANCE</b>							
100-10-5194-338	PROPERTY & LIABILITY-OPERATING	111,939	101,874	112,288	85,470	112,288	120,242
<b>PROPERTY &amp; LIABILITY INSURANCE TOTAL</b>		<b>111,939</b>	<b>101,874</b>	<b>112,288</b>	<b>85,470</b>	<b>112,288</b>	<b>120,242</b>
<b>EMPLOYEE BONDS</b>							
100-10-5195-338	EMPLOYEE BONDS-OPERATING	356	499	600	485	485	500
<b>EMPLOYEE BONDS TOTAL</b>		<b>356</b>	<b>499</b>	<b>600</b>	<b>485</b>	<b>485</b>	<b>500</b>
<b>WORKERS COMP</b>							
100-10-5196-338	WORKERS COMP-OPERATING	58,435	70,447	75,023	53,301	75,023	74,169
<b>WORKERS COMP TOTAL</b>		<b>58,435</b>	<b>70,447</b>	<b>75,023</b>	<b>53,301</b>	<b>75,023</b>	<b>74,169</b>
<b>INFORMATION TECHNOLOGY</b>							
100-10-5197-331	COMMUNICATIONS	6,648	6,496	7,520	3,669	7,520	7,520
100-10-5197-338	INFO TECHNOLOGY-OPERATING EXP	17,554	15,645	23,861	5,966	42,946	68,000
100-10-5197-800	INFO TECHNOLOGY-CAPITAL OUTLAY	-	-	-	-	-	-
<b>INFORMATION TECHNOLOGY TOTAL</b>		<b>24,202</b>	<b>22,140</b>	<b>31,381</b>	<b>9,635</b>	<b>50,466</b>	<b>75,520</b>
<b>PRIOR YEAR UNCOLLECTABLE ACCOUNTS</b>							
100-10-5199-338	PRIOR YR UNCOLLECTABLE ACCOUNT	-	-	500	117	-	-
<b>PRIOR YEAR UNCOLLECTABLE ACCOUNTS TOTAL</b>		<b>-</b>	<b>-</b>	<b>500</b>	<b>117</b>	<b>-</b>	<b>-</b>
<b>FIRE &amp; POLICE COMMISSION</b>							
100-10-5210-338	FIRE/POLICE COMM-OPERATING	920	1,515	1,200	800	1,200	1,200
<b>FIRE &amp; POLICE COMMISSION TOTAL</b>		<b>920</b>	<b>1,515</b>	<b>1,200</b>	<b>800</b>	<b>1,200</b>	<b>1,200</b>
<b>SEALER OF WEIGHTS &amp; MEAURES</b>							
100-10-5246-338	SEALER WEIGHTS/MEAS-OPERATING	2,800	2,800	2,800	1,600	2,800	3,000
<b>SEALER OF WEIGHTS &amp; MEAURES TOTAL</b>		<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>1,600</b>	<b>2,800</b>	<b>3,000</b>
<b>AMBULANCE</b>							
100-10-5255-338	AMBULANCE-OPERATING EXP	67,200	66,000	66,000	38,500	66,000	66,000

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<b>AMBULANCE TOTAL</b>		<b>67,200</b>	<b>66,000</b>	<b>66,000</b>	<b>38,500</b>	<b>66,000</b>	<b>66,000</b>
<b>HEALTH CLINIC</b>							
100-10-5256-338	HEALTH CLINIC - CITY PORTION	-	-	-	-	-	40,000
<b>HEALTH CLINIC TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>
<b>CELEBRATIONS &amp; ENTERTAINMENT</b>							
100-10-5534-110	CELEB/ENTERTAIN-SALARY/WAGES	14,682	13,795	13,349	11,550	11,550	11,898
100-10-5534-111	CELEB/ENTERTAIN-OVERTIME	1,486	1,564	2,071	828	1,323	1,552
100-10-5534-220	CELEB/ENTERTAIN-HEALTH INS	3,796	3,807	3,736	3,633	3,633	3,296
100-10-5534-221	CELEB/ENTERTAIN-LIFE INS	35	45	31	44	44	42
100-10-5534-222	CELEB/ENTERTAIN-RETIREMENT	1,063	933	941	842	1,412	1,519
100-10-5534-223	CELEB/ENTERTAIN-SOC. SECURITY	1,180	1,107	1,180	889	939	1,029
100-10-5534-224	CELEB/ENTERTAIN-SICK LEAVE PO	-	-	28	-	86	90
100-10-5534-229	CELEB/ENTERTAIN-OTHER BENEFITS	78	72	105	69	105	105
100-10-5534-335	CELEB/ENTERTAIN-NEWSPAPER PUB.	-	-	-	-	-	-
100-10-5534-336	CELEB/ENTERTAIN-TOURISM	3,269	252	750	1,015	1,015	900
100-10-5534-338	CELEB/ENTERTAIN-OPERATING	15,683	12,862	14,700	11,379	14,700	14,700
<b>CELEBRATIONS &amp; ENTERTAINMENT TOTAL</b>		<b>41,271</b>	<b>34,437</b>	<b>36,890</b>	<b>30,248</b>	<b>34,807</b>	<b>35,130</b>
<b>GENERAL GOVERNMENT TOTAL</b>		<b>932,174</b>	<b>1,024,266</b>	<b>1,200,661</b>	<b>711,906</b>	<b>1,175,255</b>	<b>1,297,850</b>
<b>RECREATION DEPARTMENT</b>							
<b>COMMUNITY CENTER</b>							
100-20-5511-110	COMM CNTR-SALARIES/WAGES	-	-	-	-	-	104,580
100-20-5511-111	COMM CNTR-OT	-	-	-	-	-	-
100-20-5511-220	COMM CNTR-HEALTH INS	-	-	-	-	-	47,061
100-20-5511-221	COMM CNTR-LIFE INSURANCE	-	-	-	-	-	-
100-20-5511-222	COMM CNTR-WRS	-	-	-	-	-	-
100-20-5511-223	COMM CNTR-FICA	-	-	-	-	-	-
100-20-5511-224	COMM CNTR-SICK LEAVE PO	-	-	-	-	-	-
100-20-5511-229	COMM CNTR-INCOME CONTINUATION	-	-	-	-	-	-
100-20-5511-330	COMM CNTR-OFFICE SUPPLIES	-	-	-	-	-	1,900
100-20-5511-331	COMM CNTR-PHONE/INTERNET	-	-	-	-	-	8,200
100-20-5511-332	COMM CNTR-UTILITIES	-	-	-	-	-	34,200
100-20-5511-333	COMM CNTR-POSTAGE	-	-	-	-	-	-
100-20-5511-334	COMM CNTR-MEMBERSHIP DUES	-	-	-	-	-	-
100-20-5511-335	COMM CNTR-ADVERTISING	-	-	-	-	-	3,000
100-20-5511-336	COMM CNTR-REPAIRS/MAINT.	-	-	-	-	-	-
100-20-5511-337	COMM CNTR-TRAV/CONF	-	-	-	-	-	-
100-20-5511-338	COMM CNTR-OPERATING EXP	-	-	-	-	-	15,420
<b>COMMUNITY CENTER TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>214,361</b>
<b>MUSEUM</b>							
100-20-5512-331	MUSEUM-TELEPHONE	-	-	-	-	-	-
100-20-5512-332	MUSEUM-UTILITIES	4,414	5,698	6,100	3,303	6,000	6,100
100-20-5512-336	MUSEUM-REPAIRS/MAINTENANCE	-	-	-	-	-	-
100-20-5512-338	MUSEUM-OPERATING EXPENSES	-	-	-	-	-	-
<b>MUSEUM TOTAL</b>		<b>4,414</b>	<b>5,698</b>	<b>6,100</b>	<b>3,303</b>	<b>6,000</b>	<b>6,100</b>
<b>SENIOR CENTER</b>							
100-20-5513-110	SENIOR CENTER-SALARIES/WAGES	32,303	36,488	38,123	23,952	38,123	40,478
100-20-5513-220	SENIOR CENTER-HEALTH INS	10,912	12,730	14,259	10,131	12,384	14,526

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100-20-5513-221	SENIOR CENTER-LIFE INSURANCE	28	32	45	21	32	32
100-20-5513-222	SENIOR CENTER-RETIREMENT	2,171	2,371	2,592	1,676	2,592	2,793
100-20-5513-223	SENIOR CENTER-SOCIAL SECURITY	2,244	2,527	2,916	1,701	2,916	3,097
100-20-5513-229	SENIOR CENTER-INCOME CONTINUE	243	274	425	183	425	425
100-20-5513-330	SENIOR CENTER-OFFICE SUPPLIES	316	475	450	330	450	450
100-20-5513-331	SENIOR CENTER-TELEPHONE	1,507	1,287	1,460	558	1,150	804
100-20-5513-332	SENIOR CENTER-UTILITIES	5,337	7,692	9,200	4,348	8,300	10,000
100-20-5513-333	SENIOR CENTER-POSTAGE	-	24	30	-	30	30
100-20-5513-334	SENIOR CENTER-MEMBERSHIP DUES	-	-	-	-	-	-
100-20-5513-335	SENIOR CENTER-NEWSPAPER PUB.	-	-	-	-	-	-
100-20-5513-337	SENIOR CENTER-TRAV/CONFERENCE	-	199	220	-	220	600
100-20-5513-338	SENIOR CENTER-OPERATING EXP	2,076	2,336	2,550	1,828	2,550	4,000
<b>SENIOR CENTER TOTAL</b>		<b>57,135</b>	<b>66,436</b>	<b>72,271</b>	<b>44,728</b>	<b>69,172</b>	<b>77,235</b>
<b>AQUATIC FACILITY</b>							
100-20-5523-110	AQUATIC FACILITY-SALARIES/WAGE	93,779	93,771	109,075	14,638	95,097	102,060
100-20-5523-111	AQUATIC FACILITY-OVERTIME	1,083	2,170	1,635	1,364	1,364	1,398
100-20-5523-220	AQUATIC FACILITY-HEALTH INS	5,158	5,135	6,028	3,422	3,422	2,905
100-20-5523-221	AQUATIC FACILITY-LIFE INS	23	21	27	11	11	6
100-20-5523-222	AQUATIC FACILITY-PENSION	1,163	1,365	1,319	996	996	559
100-20-5523-223	AQUATIC FACILITY-SOCIAL SECURI	5,825	5,918	6,917	1,025	1,025	7,915
100-20-5523-224	AQUATIC FACILITY-SICK LEAVE PO	-	-	24	-	86	90
100-20-5523-229	AQUATIC FACILITY-INCOME CONTIN	115	163	89	76	89	89
100-20-5523-330	AQUATIC FACILITY-OFFICE SUPPLI	-	-	-	-	-	-
100-20-5523-331	AQUATIC FACILITY-TELEPHONE	297	-	100	242	242	160
100-20-5523-332	AQUATIC FACILITY-UTILITIES	36,470	42,791	44,500	33,874	45,000	46,000
100-20-5523-335	AQUATIC FACILITY-NEWSPAPER PUB	-	-	-	-	-	-
100-20-5523-336	AQUATIC FACILITY-REPAIRS/MAINT	13,226	11,955	9,950	10,248	11,000	11,000
100-20-5523-337	AQUATIC FACILITY-TRAVEL/CONFER	325	350	325	-	325	325
100-20-5523-338	AQUATIC FACILITY-OPERATING EXP	3,510	3,967	4,000	86,787	100,545	124,350
100-20-5523-339	AQUATIC FACILITY-CONCESSION EX	5,978	6,012	6,700	8,331	8,331	10,000
100-20-5523-340	AQUATIC FACILITY-CHEMICALS	16,594	14,524	16,750	21,481	21,481	19,000
<b>AQUATIC FACILITY TOTAL</b>		<b>183,546</b>	<b>188,142</b>	<b>207,437</b>	<b>182,494</b>	<b>289,014</b>	<b>325,857</b>
<b>RECREATION</b>							
100-20-5525-110	RECREATION-SALARIES/WAGES	21,298	24,376	24,653	38,022	76,000	85,569
100-20-5525-111	RECREATION-SALARIES/WAGES OT	-	-	-	-	28	-
100-20-5525-220	RECREATION-HEALTH INS	2,644	1,697	1,901	1,420	2,066	1,937
100-20-5525-221	RECREATION-LIFE INS	26	4	-	4	4	4
100-20-5525-222	RECREATION-RETIREMENT	582	421	346	262	346	372
100-20-5525-223	RECREATION-SOCIAL SECURITY	1,584	1,820	1,886	2,892	5,792	6,546
100-20-5525-229	RECREATION-INCOME CONT	78	36	-	27	27	-
100-20-5525-330	RECREATION-OFFICE SUPPLIES	-	-	-	-	-	-
100-20-5525-332	RECREATION-UTILITIES	41,971	39,738	42,500	22,358	36,000	42,500
100-20-5525-335	RECREATION-NEWSPAPER PUB.	-	-	-	-	-	-
100-20-5525-336	RECREATION-REPAIRS/MAINTENANCE	13,502	17,469	23,000	20,437	20,437	28,200
100-20-5525-337	RECREATION-TRAVEL/CONFERENCE	150	40	150	-	150	150
100-20-5525-338	RECREATION-OPERATING EXPENSES	943	3,995	1,700	9,416	9,416	8,120
100-20-5525-339	RECREATION-PARKS PROGRAMS	2,157	2,290	4,000	4,059	4,059	5,400
100-20-5525-800	RECREATION-CAPITAL OUTLAY	-	-	-	-	-	-
<b>RECREATION TOTAL</b>		<b>84,936</b>	<b>91,887</b>	<b>100,136</b>	<b>98,896</b>	<b>154,325</b>	<b>178,798</b>
<b>RECREATION DEPARTMENT TOTAL</b>		<b>330,031</b>	<b>352,163</b>	<b>385,944</b>	<b>329,421</b>	<b>518,511</b>	<b>802,351</b>

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<b>ASSESSMENT/BUILDING INSPECTION</b>							
<b>ASSESSMENT OF PROPERTY</b>							
100-30-5152-110	BOARD OF REVIEW-SALARIES/WAGES	415	329	500	300	500	500
100-30-5152-331	ASSESSMENT-TELEPHONE	-	-	-	-	-	-
100-30-5152-333	ASSESSMENT-POSTAGE	-	-	-	-	-	-
100-30-5152-338	ASSESSMENT-OPERATING EXPENSES	30,631	38,619	39,375	25,491	39,375	40,000
<b>ASSESSMENT OF PROPERTY TOTAL</b>		<b>31,046</b>	<b>38,948</b>	<b>39,875</b>	<b>25,791</b>	<b>39,875</b>	<b>40,500</b>
<b>ASSESSOR/BUILDING INSPECTOR TOTAL</b>		<b>31,046</b>	<b>38,948</b>	<b>39,875</b>	<b>25,791</b>	<b>39,875</b>	<b>40,500</b>
<b>POLICE DEPARTMENT</b>							
<b>POLICE ADMINISTRATION</b>							
100-40-5211-110	POLICE ADM-SALARIES/WAGES	488,173	516,632	532,833	339,773	526,384	554,586
100-40-5211-111	POLICE ADM-OVERTIME	55,459	60,614	28,589	28,536	28,590	25,302
100-40-5211-220	POLICE ADM-HEALTH INSURANCE	88,887	86,165	95,057	69,564	82,557	96,840
100-40-5211-221	POLICE ADM-LIFE INSURANCE	641	718	825	566	751	751
100-40-5211-222	POLICE ADM-RETIREMENT	67,289	67,814	66,500	46,540	68,238	75,633
100-40-5211-223	POLICE ADM-SOCIAL SECURITY	39,797	42,023	42,719	27,995	42,949	44,361
100-40-5211-224	POLICE ADM-SICK LEAVE PO	5,890	6,449	6,568	-	6,567	6,847
100-40-5211-229	POLICE ADM-INCOME CONTINUE	1,313	1,357	1,525	918	1,525	1,525
100-40-5211-330	POLICE ADM-OFFICE SUPPLIES	2,738	3,000	3,400	1,880	3,400	3,400
100-40-5211-331	POLICE ADM-TELEPHONE	11,376	11,465	15,716	8,007	15,716	15,716
100-40-5211-332	POLICE ADM-UTILITIES	13,926	16,297	17,080	9,594	17,080	17,080
100-40-5211-333	POLICE ADM-POSTAGE	2,013	1,912	2,000	1,391	2,000	2,000
100-40-5211-334	POLICE ADM-MEMBERSHIP DUES	805	845	845	840	845	845
100-40-5211-335	POLICE ADM-NEWSPAPER PUB.	-	-	-	-	-	-
100-40-5211-336	POLICE ADM-REPAIRS/MAINTENANCE	850	821	1,500	-	1,500	1,500
100-40-5211-337	POLICE ADM-TRAV/CONFERENCE	1,498	1,944	2,500	2,194	2,500	2,500
100-40-5211-338	POLICE ADM-OPERATING EXPENSES	41,372	39,249	36,174	12,954	36,174	36,174
100-40-5211-800	POLICE ADM-CAPITAL OUTLAY	-	-	-	-	-	-
<b>POLICE ADMINISTRATION TOTAL</b>		<b>822,027</b>	<b>857,306</b>	<b>853,830</b>	<b>550,750</b>	<b>836,776</b>	<b>885,059</b>
<b>POLICE PATROL</b>							
100-40-5212-110	POLICE PATROL-SALARIES/WAGES	334,504	369,175	410,117	256,523	403,412	438,106
100-40-5212-111	POLICE PATROL-OVERTIME	250,953	203,155	198,988	89,384	197,176	127,964
100-40-5212-220	POLICE PATROL-HEALTH INSURANCE	86,755	69,301	86,029	48,216	48,216	66,375
100-40-5212-221	POLICE PATROL-LIFE INSURANCE	452	496	725	327	415	415
100-40-5212-222	POLICE PATROL-RETIREMENT	66,968	66,794	80,049	48,474	69,142	80,523
100-40-5212-223	POLICE PATROL-SOCIAL SECURITY	43,173	40,510	46,252	27,291	42,105	45,217
100-40-5212-224	POLICE PATROL-SICK LEAVE PO	-	-	-	-	-	-
100-40-5212-229	POLICE PATROL-INCOME CONTINUE	860	884	1,082	693	1,082	1,082
100-40-5212-336	POLICE PATROL-REPAIRS/MAINT	9,334	11,157	11,517	4,503	11,517	11,517
100-40-5212-337	POLICE PATROL-TRAV/CONFERENCE	127	486	1,000	300	1,000	1,000
100-40-5212-338	POLICE PATROL-OPERATING EXP	37,613	45,894	46,494	22,973	46,494	46,494
<b>POLICE PATROL TOTAL</b>		<b>830,739</b>	<b>807,852</b>	<b>882,253</b>	<b>498,684</b>	<b>820,558</b>	<b>818,693</b>
<b>CRIMINAL INVESTIGATION</b>							
100-40-5213-110	CRIMINAL INVEST-SALARIES/WAGES	301,096	333,045	337,971	172,768	336,714	377,877
100-40-5213-111	CRIMINAL INVEST-OVERTIME	-	161	1,991	1,406	1,991	3,299
100-40-5213-220	CRIMINAL INVEST-HEALTH INS	47,158	47,362	54,921	27,548	43,975	68,847
100-40-5213-221	CRIMINAL INVEST-LIFE INSURANCE	307	357	600	219	371	371

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100-40-5213-222	CRIMINAL INVEST-RETIREMENT	34,976	39,119	44,497	23,575	50,116	58,508
100-40-5213-223	CRIMINAL INVEST-SOC. SECURITY	21,729	23,942	25,817	13,124	24,312	29,159
100-40-5213-224	CRIMINAL INVEST-SICK LEAVE PO	-	-	-	-	-	-
100-40-5213-229	CRIMINAL INVEST-OTHER BENEFITS	473	556	627	333	627	627
100-40-5213-338	CRIMINAL INVEST-OPERATING EXP	7,262	6,985	9,377	5,607	9,377	9,377
<b>CRIMINAL INVESTIGATION TOTAL</b>		<b>413,002</b>	<b>451,527</b>	<b>475,801</b>	<b>244,579</b>	<b>467,482</b>	<b>548,065</b>
<b>EDUCATION &amp; COMMUNITY RELATION</b>							
100-40-5214-110	EDUCATION & CR-SALARIES/WAGES	5,462	6,184	7,620	3,177	6,837	7,849
100-40-5214-111	EDUCATION & CR-OVERTIME	-	4	-	-	-	-
100-40-5214-220	EDUCATION & CR-HEALTH INS	767	766	1,076	392	670	1,207
100-40-5214-221	EDUCATION & CR-LIFE INSURANCE	4	6	13	3	7	7
100-40-5214-222	EDUCATION & CR-RETIREMENT	631	722	1,001	429	1,115	1,299
100-40-5214-223	EDUCATION & CR-SOCIAL SECURITY	393	443	579	239	480	600
100-40-5214-229	EDUCATION & CR-INCOME CONTIN	8	10	14	6	14	14
100-40-5214-338	EDUCATION & CR-OPERATING EXP	2,032	1,227	1,800	175	1,800	1,800
<b>EDUCATION &amp; COMMUNITY RELATION TOTAL</b>		<b>9,298</b>	<b>9,362</b>	<b>12,104</b>	<b>4,421</b>	<b>10,923</b>	<b>12,775</b>
<b>POLICE TRAINING</b>							
100-40-5215-110	TRAINING-SALARIES/WAGES	16,385	18,552	20,783	9,529	20,512	23,548
100-40-5215-111	TRAINING-OVERTIME	-	12	-	-	-	-
100-40-5215-220	TRAINING-HEALTH INSURANCE	2,301	2,297	2,935	1,175	2,010	3,620
100-40-5215-221	TRAINING-LIFE INSURANCE	13	17	37	8	13	13
100-40-5215-222	TRAINING-RETIREMENT	1,894	2,165	2,732	1,288	2,230	2,598
100-40-5215-223	TRAINING-SOCIAL SECURITY	1,179	1,328	1,578	718	1,440	1,801
100-40-5215-229	TRAINING-INCOME CONTINUATION	24	31	36	19	36	36
100-40-5215-337	TRAINING-TRAVEL/CONFERENCE	4,135	7,042	9,000	5,148	9,000	9,000
100-40-5215-338	TRAINING-OPERATING EXPENSES	3,579	3,523	8,000	3,319	8,000	8,000
<b>POLICE TRAINING TOTAL</b>		<b>29,512</b>	<b>34,966</b>	<b>45,101</b>	<b>21,204</b>	<b>43,241</b>	<b>48,617</b>
<b>CROSSING GUARDS</b>							
100-40-5217-110	CROSSING GUARDS-SALARIES/WAGES	6,577	6,796	6,850	3,896	6,850	7,056
100-40-5217-223	CROSSING GUARDS-SOC SECURITY	503	520	524	298	524	540
<b>CROSSING GUARDS TOTAL</b>		<b>7,080</b>	<b>7,316</b>	<b>7,374</b>	<b>4,194</b>	<b>7,374</b>	<b>7,596</b>
<b>ANIMAL POUND</b>							
100-40-5343-338	ANIMAL POUND-OPERATING EXP	12,000	12,000	12,000	8,000	12,000	12,000
<b>ANIMAL POUND TOTAL</b>		<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>8,000</b>	<b>12,000</b>	<b>12,000</b>
<b>POLICE DEPARTMENT TOTAL</b>		<b>2,123,657</b>	<b>2,180,328</b>	<b>2,288,462</b>	<b>1,331,833</b>	<b>2,198,354</b>	<b>2,332,805</b>
<b>FIRE DEPARTMENT</b>							
<b>EMERGENCY MEDICAL SERVICES</b>							
100-50-5230-1-10	EMR-SALARIES/WAGES	12,774	39,705	64,155	15,632	61,276	82,393
100-50-5230-2-20	EMR-HEALTH INSURANCE	-	2,700	5,703	3,665	3,665	3,874
100-50-5230-2-21	EMR-LIFE INSURANCE	-	16	42	23	29	29
100-50-5230-2-22	EMR-RETIREMENT	-	1,728	3,231	2,025	3,231	3,752
100-50-5230-2-23	EMR-SOCIAL SECURITY	977	2,929	4,898	1,118	4,924	6,303
100-50-5230-2-24	EMR-SICK LEAVE PO	-	-	214	-	215	224
100-50-5230-2-29	EMR-INCOME CONTINUATION	-	104	175	107	175	175
100-50-5230-3-30	EMR-OFFICE SUPPLIES	-	55	200	-	200	200
100-50-5230-3-31	EMR-TELEPHONE	-	-	304	125	556	556
100-50-5230-3-34	EMR-MEMBERSHIP DUES	-	550	700	50	550	750



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100-50-5230-3-36	EMR-REPAIRS/MAINTENANCE	-	75	500	396	500	500
100-50-5230-3-37	EMR-TRAVEL/CONFERENCE	-	25	1,500	3,597	3,597	2,100
100-50-5230-3-38	EMR-OPERATING EXPENSES	12,356	25,945	10,330	48,471	48,471	12,330
<b>EMERGENCY MEDICAL SERVICES TOTAL</b>		<b>26,107</b>	<b>73,832</b>	<b>91,952</b>	<b>75,210</b>	<b>127,389</b>	<b>113,186</b>
<b>FIRE ADMINISTRATION</b>							
100-50-5231-110	FIRE ADM-SALARIES/WAGES	85,526	80,680	65,089	34,794	65,304	68,362
100-50-5231-220	FIRE ADM-HEALTH INSURANCE	10,747	15,623	11,407	9,267	9,267	9,684
100-50-5231-221	FIRE ADM-LIFE INSURANCE	96	89	88	50	58	58
100-50-5231-222	FIRE ADM-RETIREMENT	8,625	8,093	6,855	4,609	6,855	7,939
100-50-5231-223	FIRE ADM-SOCIAL SECURITY	5,241	4,804	3,961	2,421	4,996	5,230
100-50-5231-224	FIRE ADM-SICK LEAVE PO	1,947	2,030	214	-	1,931	2,012
100-50-5231-229	FIRE ADM-INCOME CONTINUATION	507	489	370	246	370	370
100-50-5231-330	FIRE ADM-OFFICE SUPPLIES	340	96	600	198	600	600
100-50-5231-331	FIRE ADM-TELEPHONE	1,709	900	2,144	1,460	2,500	2,874
100-50-5231-332	FIRE ADM-UTILITIES	7,958	9,294	9,400	5,397	9,574	9,550
100-50-5231-333	FIRE ADM-POSTAGE	257	354	200	173	200	200
100-50-5231-334	FIRE ADM-MEMBERSHIP DUES	960	1,065	1,160	720	1,070	1,410
100-50-5231-335	FIRE ADM-NEWSPAPER PUBLICATION	-	31	200	698	698	200
100-50-5231-336	FIRE ADM-REPAIRS/MAINTENANCE	(254)	63	900	229	679	900
100-50-5231-337	FIRE ADM-TRAVEL/CONFERENCE	691	175	1,090	-	175	6,090
100-50-5231-338	FIRE ADM-OPERATING EXPENSES	8,157	8,026	31,692	13,770	31,692	12,765
100-50-5231-800	FIRE ADM-CAPITAL OUTLAY	-	-	-	-	-	-
<b>FIRE ADMINISTRATION TOTAL</b>		<b>132,508</b>	<b>131,812</b>	<b>135,370</b>	<b>74,031</b>	<b>135,969</b>	<b>128,244</b>
<b>FIRE SUPPRESSION</b>							
100-50-5232-110	FIRE SUPPRESSION-SALARIES/WAGE	52,873	54,905	72,439	5,975	62,598	79,061
100-50-5232-220	FIRE SUPPRESSION-HEALTH INSURE	62	849	2,852	1,639	3,302	3,874
100-50-5232-221	FIRE SUPPRESSION-LIFE INSURE	5	5	19	12	15	15
100-50-5232-222	FIRE SUPPRESSION-RETIREMENT	331	349	1,223	726	1,223	1,442
100-50-5232-223	FIRE SUPPRESSION-SOC SECURITY	4,043	4,189	5,499	438	5,643	6,048
100-50-5232-229	FIRE SUPPRESSION-INCOME CONT	17	21	68	38	68	68
100-50-5232-331	FIRE SUPPRESSION-TELEPHONE	-	-	-	-	-	-
100-50-5232-336	FIRE SUPPRESSION-REPAIRS/MAINT	18,680	13,334	16,050	13,819	18,689	16,550
100-50-5232-338	FIRE SUPPRESSION-OPERATING EXP	10,672	10,116	11,233	7,708	11,233	19,257
<b>FIRE SUPPRESSION TOTAL</b>		<b>86,682</b>	<b>83,768</b>	<b>109,382</b>	<b>30,355</b>	<b>102,771</b>	<b>126,315</b>
<b>FIRE PREVENTION</b>							
100-50-5233-110	FIRE PREVENTION-SALARIES/WAGES	24,798	26,312	41,707	15,730	36,096	40,620
100-50-5233-220	FIRE PREVENTION-HEALTH INSURE	309	4,243	7,605	4,822	6,605	7,747
100-50-5233-221	FIRE PREVENTION-LIFE INSURANCE	23	25	50	34	39	39
100-50-5233-222	FIRE PREVENTION-RETIREMENT	1,666	1,746	3,261	2,007	3,261	3,846
100-50-5233-223	FIRE PREVENTION-SOC SECURITY	1,891	1,953	3,069	1,159	2,932	3,107
100-50-5233-229	FIRE PREVENTION-INCOME CONT	88	104	180	106	180	180
100-50-5233-334	FIRE PREVENTION-MEMBERSHIP DUE	435	675	625	330	625	625
100-50-5233-335	FIRE PREVENTION-NEWSPAPER PUBL	119	67	50	23	119	50
100-50-5233-336	FIRE PREVENTION-REPAIRS/MAINT	-	-	500	-	500	500
100-50-5233-337	FIRE PREVENTION-TRAVEL/CONFER	1,056	858	1,200	-	1,200	1,100
100-50-5233-338	FIRE PREVENTION-OPERATING EXP	2,672	2,224	3,450	50	2,875	3,450
<b>FIRE PREVENTION TOTAL</b>		<b>33,056</b>	<b>38,208</b>	<b>61,697</b>	<b>24,260</b>	<b>54,432</b>	<b>61,265</b>
<b>FIRE TRAINING</b>							
100-50-5234-110	FIRE TRAINING-SALARIES/WAGES	46,227	47,396	65,235	9,542	58,362	71,965
100-50-5234-220	FIRE TRAINING-HEALTH INSURE	124	1,697	4,753	2,796	6,605	7,747

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100-50-5234-221	FIRE TRAINING-LIFE INSURANCE	10	10	31	21	25	25
100-50-5234-222	FIRE TRAINING-RETIREMENT	674	698	2,038	1,220	2,038	2,404
100-50-5234-223	FIRE TRAINING-SOCIAL SECURITY	3,535	3,602	4,949	698	5,148	5,505
100-50-5234-229	FIRE TRAINING-INCOME CONT	36	42	113	64	113	113
100-50-5234-334	FIRE TRAINING-MEMBERSHIP DUES	60	60	60	60	60	60
100-50-5234-335	FIRE TRAINING-NEWSPAPER PUB.	-	-	-	-	-	-
100-50-5234-337	FIRE TRAINING-TRAV/CONFERENCE	474	725	1,000	355	500	1,000
100-50-5234-338	FIRE TRAINING-OPERATING EXP	1,224	2,135	2,645	2,044	2,335	2,746
<b>FIRE TRAINING TOTAL</b>		<b>52,363</b>	<b>56,365</b>	<b>80,824</b>	<b>16,800</b>	<b>75,185</b>	<b>91,565</b>
<b>EMERGENCY GOVERNMENT</b>							
100-50-5251-110	EMERGENCY GOVT-SALARIES/WAGES	32,142	26,465	27,559	17,196	27,559	29,194
100-50-5251-220	EMERGENCY GOVT-HEALTH INS	5,752	5,439	5,703	4,052	4,953	5,810
100-50-5251-221	EMERGENCY GOVT-LIFE INSURANCE	35	31	45	23	29	29
100-50-5251-222	EMERGENCY GOVT-RETIREMENT	3,770	3,214	3,624	2,342	3,624	4,186
100-50-5251-223	EMERGENCY GOVT-SOCIAL SECURITY	2,238	1,878	2,094	1,222	2,108	2,233
100-50-5251-224	EMERGENCY GOVT-SICK LEAVE PO	-	-	-	-	-	-
100-50-5251-229	EMERGENCY GOVT-INCOME CONTIN	220	197	195	124	195	195
100-50-5251-330	EMERGENCY GOVT-OFFICE SUPPLIES	-	-	300	159	300	300
100-50-5251-331	EMERGENCY GOVT-TELEPHONE	134	-	152	83	152	276
100-50-5251-332	EMERGENCY GOVT-UTILITIES	192	192	200	112	192	200
100-50-5251-333	EMERGENCY GOVT-POSTAGE	141	143	200	154	200	200
100-50-5251-334	EMERGENCY GOVT-MEMBERSHIP DUES	-	-	50	-	50	50
100-50-5251-335	EMERGENCY GOVT-NEWSPAPER PUB.	-	-	-	-	-	-
100-50-5251-336	EMERGENCY GOVT-REPAIRS/MAINT	1,547	3,701	2,500	1,452	1,452	2,500
100-50-5251-337	EMERGENCY GOVT-TRAV/CONFERENCE	-	320	500	-	-	500
100-50-5251-338	EMERGENCY GOVT-OPERATING EXP	-	160	250	12	250	250
<b>EMERGENCY GOVERNMENT TOTAL</b>		<b>46,171</b>	<b>41,739</b>	<b>43,372</b>	<b>26,932</b>	<b>41,064</b>	<b>45,924</b>
<b>FIRE DEPARTMENT TOTAL</b>		<b>390,371</b>	<b>443,048</b>	<b>522,597</b>	<b>249,249</b>	<b>536,811</b>	<b>566,498</b>
<b>PUBLIC WORKS</b>							
<b>BUILDINGS &amp; GROUNDS</b>							
100-70-5410-110	BGMS-SALARIES/WAGES	231,831	233,698	256,964	134,615	211,083	226,752
100-70-5410-111	BGMS-OVERTIME	2,140	20,365	2,997	737	5,449	6,396
100-70-5410-220	BGMS-HEALTH INSURANCE	62,878	55,545	71,923	46,236	48,860	73,790
100-70-5410-221	BGMS-LIFE INSURANCE	574	369	601	238	573	573
100-70-5410-222	BGMS-RETIREMENT	14,585	13,873	18,118	9,542	19,295	20,755
100-70-5410-223	BGMS-SOCIAL SECURITY	16,994	18,189	19,887	10,032	16,409	17,836
100-70-5410-224	BGMS-SICK LEAVE PO	1,579	818	532	-	86	90
100-70-5410-229	BGMS-INCOME CONTINUATION	1,398	1,441	2,012	1,021	2,012	2,012
100-70-5410-331	BGMS-TELEPHONE	-	-	-	-	-	-
100-70-5410-332	BGMS-UTILITIES	71,200	88,836	85,000	44,651	90,000	90,000
100-70-5410-336	BGMS-REPAIRS/MAINTENANCE	60,478	49,591	63,711	23,201	60,000	62,181
100-70-5410-338	BGMS-OPERATING EXPENSES	71,435	74,449	67,900	38,830	72,500	69,500
100-70-5410-800	BGMS-CAPITAL OUTLAY	-	-	-	-	-	-
<b>BUILDINGS &amp; GROUNDS TOTAL</b>		<b>535,092</b>	<b>557,175</b>	<b>589,645</b>	<b>309,103</b>	<b>526,266</b>	<b>569,885</b>
<b>MACHINERY &amp; EQUIPMENT</b>							
100-70-5411-110	MACHINERY & EQUIP-SALARY/WAGES	102,417	96,649	93,441	68,115	84,248	90,501
100-70-5411-111	MACHINERY & EQUIP-OVERTIME	275	386	409	(144)	(144)	518
100-70-5411-220	MACHINERY & EQUIP-HEALTH INS	34,506	36,092	35,535	23,274	23,374	46,667
100-70-5411-221	MACHINERY & EQUIP-LIFE INS	197	232	218	199	210	210
100-70-5411-222	MACHINERY & EQUIP-RETIREMENT	6,848	6,282	6,589	5,061	7,059	7,593

**CITY OF WAUPUN**  
**2024 Budget**  
**General Fund Expenditures**

<b>Account Number</b>	<b>Account Title</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
100-70-5411-223	MACHINERY & EQUIP-SOC SECURITY	7,528	7,088	7,180	5,393	6,419	6,963
100-70-5411-224	MACHINERY & EQUIP-SICK LEAVE P	-	-	194	-	86	90
100-70-5411-229	MACHINERY & EQUIP-INCOME CONT	735	994	732	690	732	732
100-70-5411-336	MACHINERY & EQUIP-REPAIR/MAINT	89,470	96,416	95,500	63,115	94,000	97,500
100-70-5411-337	MACHINERY & EQUIP-TRAV/CONF	375	976	2,000	450	1,000	2,000
100-70-5411-338	MACHINERY & EQUIP-OPERATING	39,252	66,252	65,255	38,326	67,074	66,755
100-70-5411-800	MACHINERY & EQUIP-CAP OUTLAY	-	-	-	-	-	-
<b>MACHINERY &amp; EQUIPMENT TOTAL</b>		<b>281,602</b>	<b>311,367</b>	<b>307,052</b>	<b>204,478</b>	<b>284,057</b>	<b>319,529</b>
<b>GARAGES &amp; SHEDS</b>							
100-70-5412-110	GARAGES/SHEDS-SALARIES/WAGES	1,466	1,836	1,669	1,844	1,844	1,069
100-70-5412-111	GARAGES/SHEDS-OVERTIME	-	-	-	-	2	2
100-70-5412-220	GARAGES/SHEDS-HEALTH INSURANCE	-	521	467	609	609	262
100-70-5412-221	GARAGES/SHEDS-LIFE INSURANCE	-	6	4	10	28	28
100-70-5412-222	GARAGES/SHEDS-RETIREMENT	99	119	118	125	941	1,012
100-70-5412-223	GARAGES/SHEDS-SOCIAL SECURITY	105	133	128	134	134	82
100-70-5412-224	GARAGES/SHEDS-SICK LEAVE PO	-	-	3	-	86	90
100-70-5412-229	GARAGES/SHEDS-INCOME CONTINUE	-	17	13	18	18	13
100-70-5412-331	GARAGES/SHEDS-TELEPHONE	1,247	1,137	1,260	762	1,260	1,260
100-70-5412-332	GARAGES/SHEDS-UTILITIES	22,824	26,811	29,000	15,652	27,000	29,000
100-70-5412-336	GARAGES/SHEDS-REPAIRS/MAINT	2,265	8,535	6,753	2,194	6,753	6,753
100-70-5412-338	GARAGES/SHEDS-OPERATING EXP	8,114	14,229	10,500	5,785	10,000	11,500
100-70-5412-800	GARAGES/SHEDS-CAPITAL OUTLAY	-	-	-	-	-	-
<b>GARAGES &amp; SHEDS TOTAL</b>		<b>36,121</b>	<b>53,344</b>	<b>49,914</b>	<b>27,132</b>	<b>48,675</b>	<b>51,071</b>
<b>ENGINEERING &amp; ADMIN</b>							
100-70-5420-110	ENGIN & ADM-SALARIES/WAGES	69,749	72,995	76,687	46,498	70,454	73,308
100-70-5420-111	ENGIN & ADM-OVERTIME	-	-	-	-	-	-
100-70-5420-220	ENGIN & ADM-HEALTH INSURANCE	12,879	13,579	15,209	10,408	12,136	15,494
100-70-5420-221	ENGIN & ADM-LIFE INSURANCE	181	226	260	147	206	206
100-70-5420-222	ENGIN & ADM-RETIREMENT	4,687	4,743	5,215	3,258	6,143	6,556
100-70-5420-223	ENGIN & ADM-SOCIAL SECURITY	5,078	5,349	5,867	3,506	5,390	5,608
100-70-5420-224	ENGIN & ADM SICK LEAVE PO	2,445	2,548	2,584	-	3,069	3,200
100-70-5420-229	ENGIN & ADM-INCOME CONTINUE	368	525	600	337	600	600
100-70-5420-330	ENGIN & ADM-OFFICE EXPENSES	515	282	750	422	750	750
100-70-5420-331	ENGIN & ADM-TELEPHONE	2,177	2,098	3,500	3,434	3,434	3,500
100-70-5420-333	ENGIN & ADM-POSTAGE	244	513	1,000	424	1,000	1,000
100-70-5420-334	ENGIN & ADM-MEMBERSHIP DUES	430	592	430	444	592	450
100-70-5420-335	ENGIN & ADM-NEWSPAPER PUB.	372	1,304	1,200	358	1,304	1,200
100-70-5420-336	ENGIN & ADM-REPAIRS/MAINT	-	443	400	-	400	400
100-70-5420-337	ENGIN & ADM-TRAV/CONFERENCE	652	-	500	-	500	500
100-70-5420-338	ENGIN & ADM-OPERATING EXPENSES	50,773	33,324	41,480	20,176	38,834	44,480
100-70-5420-800	ENGIN & ADM-CAPITAL OUTLAY	-	-	-	-	-	-
<b>ENGINEERING &amp; ADMIN TOTAL</b>		<b>150,550</b>	<b>138,520</b>	<b>155,681</b>	<b>89,412</b>	<b>144,811</b>	<b>157,252</b>
<b>STREET MAINTENANCE</b>							
100-70-5431-110	STREET MAINT-SALARIES/WAGES	62,640	85,281	65,409	37,697	52,242	56,120
100-70-5431-111	STREET MAINT-OVERTIME	28	39	136	-	240	282
100-70-5431-220	STREET MAINT-HEALTH INSURANCE	20,478	28,569	38,009	24,155	34,155	13,820
100-70-5431-221	STREET MAINT-LIFE INSURANCE	252	155	153	96	140	140
100-70-5431-222	STREET MAINT-RETIREMENT	4,144	3,245	4,612	2,797	4,706	5,062
100-70-5431-223	STREET MAINT-SOCIAL SECURITY	4,531	6,046	5,014	2,953	3,978	4,315
100-70-5431-224	STREET MAINT-SICK LEAVE PO	1,981	-	135	-	86	90
100-70-5431-229	STREET MAINT-INCOME CONTINUE	377	333	512	280	512	512

**CITY OF WAUPUN**  
**2024 Budget**  
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<b>Account Number</b>	<b>Account Title</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
100-70-5431-330	STREET MAINT-OFFICE SUPPLIES	-	-	-	-	-	-
100-70-5431-336	STREET MAINT-REPAIRS/MAINT	44,577	60,414	52,200	39,231	65,000	65,000
100-70-5431-337	STREET MAINT-TRAV/CONFERENCE	300	-	300	-	300	300
100-70-5431-338	STREET MAINT-OPERATING EXP	-	-	-	-	-	-
100-70-5431-800	STREET MAINT-CAPITAL OUTLAY	-	-	-	-	-	-
<b>STREET MAINTENANCE TOTAL</b>		<b>139,307</b>	<b>184,081</b>	<b>166,481</b>	<b>107,209</b>	<b>161,358</b>	<b>145,641</b>
<b>CURBS &amp; GUTTERS</b>							
100-70-5433-110	CURBS & GUTTERS-SALARIES/WAGES	690	9,920	12,681	1,026	3,723	-
100-70-5433-111	CURBS & GUTTERS-OVERTIME	-	43	-	-	6	-
100-70-5433-220	CURBS & GUTTERS-HEALTH INS	190	2,365	3,549	292	841	-
100-70-5433-221	CURBS & GUTTERS-LIFE INSURANCE	3	15	30	4	42	-
100-70-5433-222	CURBS & GUTTERS-RETIREMENT	47	648	894	70	1,412	-
100-70-5433-223	CURBS & GUTTERS-SOC SECURITY	50	681	970	73	283	-
100-70-5433-224	CURBS & GUTTERS-SICK LEAVE PO	-	-	26	-	86	-
100-70-5433-229	CURBS & GUTTERS-INCOME CONTINU	3	58	99	8	99	-
100-70-5433-335	CURBS & GUTTERS-NEWSPAPER PUB.	-	-	-	-	-	-
100-70-5433-336	CURBS & GUTTERS-REPAIRS/MAINT	385	2,539	2,500	223	3,500	-
100-70-5433-338	CURBS & GUTTERS-OPERATING EXP	-	-	-	-	-	-
100-70-5433-800	CURBS & GUTTERS-CAPITAL OUTALY	-	-	-	-	-	-
<b>CURBS &amp; GUTTERS TOTAL</b>		<b>1,367</b>	<b>16,268</b>	<b>20,750</b>	<b>1,696</b>	<b>9,991</b>	<b>-</b>
<b>SNOW &amp; ICE CONTROL</b>							
100-70-5435-110	SNOW/ICE CONT-SALARIES/WAGES	32,404	38,966	36,709	30,299	33,678	36,178
100-70-5435-111	SNOW/ICE CONT-OVERTIME	46,824	36,183	46,319	29,394	39,258	46,079
100-70-5435-220	SNOW/ICE CONT-HEALTH INSURANCE	20,815	26,818	10,275	22,687	22,687	20,154
100-70-5435-221	SNOW/ICE CONT-LIFE INSURANCE	241	229	86	125	125	98
100-70-5435-222	SNOW/ICE CONT-RETIREMENT	5,106	5,516	2,588	4,050	4,050	3,544
100-70-5435-223	SNOW/ICE CONT-SOC SECURITY	5,529	6,154	6,352	4,292	5,511	6,293
100-70-5435-224	SNOW/ICE CONT-SICK LEAVE PO	-	-	76	-	86	90
100-70-5435-229	SNOW/ICE CONT-INCOME CONTINUE	417	639	287	478	478	287
100-70-5435-336	SNOW/ICE CONT-REPAIRS/MAINT	55,752	52,692	57,000	44,260	56,000	58,500
100-70-5435-338	SNOW/ICE CONT-OPERATING EXP	74	-	-	-	-	-
<b>SNOW &amp; ICE CONTROL TOTAL</b>		<b>167,161</b>	<b>167,197</b>	<b>159,693</b>	<b>135,584</b>	<b>161,873</b>	<b>171,222</b>
<b>TRAFFIC CONTROL</b>							
100-70-5441-110	TRAFFIC CONT-SALARIES/WAGES	14,843	20,366	15,351	9,280	13,097	14,069
100-70-5441-111	TRAFFIC CONT-OVERTIME	150	-	-	69	69	27
100-70-5441-220	TRAFFIC CONT-HEALTH INSURANCE	2,743	6,612	4,297	1,976	2,961	3,454
100-70-5441-221	TRAFFIC CONT-LIFE INSURANCE	31	82	36	20	42	42
100-70-5441-222	TRAFFIC CONT-RETIREMENT	1,012	1,324	1,082	636	1,412	1,519
100-70-5441-223	TRAFFIC CONT-SOCIAL SECURITY	1,079	1,456	1,174	669	994	1,078
100-70-5441-224	TRAFFIC CONT-SICK LEAVE PO	-	-	32	-	86	90
100-70-5441-229	TRAFFIC CONT-INCOME CONTINUE	65	148	120	62	120	120
100-70-5441-332	TRAFFIC CONT-UTILITIES	3,079	2,962	3,500	1,568	3,300	3,500
100-70-5441-336	TRAFFIC CONT-REPAIRS/MAINT	10,669	12,339	11,100	2,951	12,200	12,500
100-70-5441-338	TRAFFIC CONT-OPERATING EXP	-	85	-	-	-	-
<b>TRAFFIC CONTROL TOTAL</b>		<b>33,670</b>	<b>45,375</b>	<b>36,693</b>	<b>17,231</b>	<b>34,281</b>	<b>36,399</b>
<b>STREET LIGHTING</b>							
100-70-5442-332	STREET LIGHTING-UTILITIES	130,272	129,578	135,000	73,226	133,000	135,000
<b>STREET LIGHTING TOTAL</b>		<b>130,272</b>	<b>129,578</b>	<b>135,000</b>	<b>73,226</b>	<b>133,000</b>	<b>135,000</b>
<b>TREE &amp; BRUSH CONTROL</b>							

**CITY OF WAUPUN**  
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**General Fund Expenditures**

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
100-70-5443-110	TREE/BRUSH CONT-SALARIES/WAGES	35,091	32,504	35,041	15,633	29,635	31,835
100-70-5443-111	TREE/BRUSH CONT-OVERTIME	-	337	272	248	293	344
100-70-5443-220	TREE/BRUSH CONT-HEALTH INS	6,379	7,920	9,808	5,740	6,754	7,884
100-70-5443-221	TREE/BRUSH CONT-LIFE INSURANCE	88	71	82	35	70	70
100-70-5443-222	TREE/BRUSH CONT-RETIREMENT	2,370	2,135	2,471	1,080	2,353	2,531
100-70-5443-223	TREE/BRUSH CONT-SOC SECURITY	2,528	2,351	2,701	1,141	2,268	2,462
100-70-5443-224	TREE/BRUSH CONT-SICK LEAVE PO	-	-	73	-	86	90
100-70-5443-229	TREE/BRUSH CONT-INCOME CONTINU	179	188	274	69	274	274
100-70-5443-336	TREE/BRUSH CONT-REPAIRS/MAINT	-	-	-	75	-	-
100-70-5443-338	TREE/BRUSH CONT-OPERATING EXP	9,473	9,876	8,665	482	12,000	6,165
<b>TREE &amp; BRUSH CONTROL TOTAL</b>		<b>56,108</b>	<b>55,383</b>	<b>59,387</b>	<b>24,505</b>	<b>53,733</b>	<b>51,655</b>
<b>SIDEWALKS &amp; CROSSWALKS</b>							
100-70-5444-110	SIDEWALKS/XWALKS-SALARIES/WAGE	4,427	4,537	5,006	1,349	2,038	2,189
100-70-5444-111	SIDEWALKS/XWALKS-OVERTIME	-	-	-	-	74	87
100-70-5444-220	SIDEWALKS/XWALKS-HEALTH INS	426	912	1,401	732	732	558
100-70-5444-221	SIDEWALKS/XWALKS-LIFE INS	8	6	12	2	28	28
100-70-5444-222	SIDEWALKS/XWALKS-RETIREMENT	299	295	353	92	941	1,012
100-70-5444-223	SIDEWALKS/XWALKS-SOC SECURITY	319	327	383	97	160	174
100-70-5444-224	SIDEWALKS/XWALKS-SICK LEAVE PO	-	-	10	-	86	90
100-70-5444-229	SIDEWALKS/XWALKS-INCOME CONTIN	12	24	39	5	39	39
100-70-5444-336	SIDEWALKS/XWALKS-REPAIRS/MAINT	2,201	383	1,900	526	1,900	1,900
100-70-5444-338	SIDEWALKS/XWALKS-OPERATING EXP	6,791	9,136	13,000	3,125	9,136	13,000
100-70-5444-800	SIDEWALKS/XWALKS-CAPITAL OUTLA	-	-	-	-	-	-
<b>SIDEWALKS &amp; CROSSWALKS TOTAL</b>		<b>14,482</b>	<b>15,620</b>	<b>22,104</b>	<b>5,928</b>	<b>15,134</b>	<b>19,077</b>
<b>WEED CONTROL</b>							
100-70-5613-110	WEED CONTROL-SALARIES/WAGES	11,140	10,077	10,679	7,473	8,700	9,346
100-70-5613-111	WEED CONTROL-OVERTIME	-	607	-	-	92	108
100-70-5613-220	WEED CONTROL-HEALTH INSURANCE	2,698	3,502	2,989	722	1,984	2,316
100-70-5613-221	WEED CONTROL-LIFE INSURANCE	46	57	25	35	28	28
100-70-5613-222	WEED CONTROL-RETIREMENT	752	695	753	508	941	1,012
100-70-5613-223	WEED CONTROL-SOCIAL SECURITY	805	771	817	554	667	723
100-70-5613-224	WEED CONTROL-SICK LEAVE PO	-	-	22	-	86	90
100-70-5613-229	WEED CONTROL-INCOME CONTINUE	71	84	84	72	84	84
100-70-5613-336	WEED CONTROL-REPAIRS/MAINT	-	-	-	-	-	-
100-70-5613-338	WEED CONTROL-OPERATING EXP	4,384	7,349	4,000	2,365	7,009	4,200
<b>WEED CONTROL TOTAL</b>		<b>19,897</b>	<b>23,143</b>	<b>19,369</b>	<b>11,729</b>	<b>19,591</b>	<b>17,908</b>
<b>PUBLIC WORKS TOTAL</b>		<b>1,565,630</b>	<b>1,697,051</b>	<b>1,721,767</b>	<b>1,007,233</b>	<b>1,592,771</b>	<b>1,674,638</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>							
<b>ECONOMIC DEVELOPMENT</b>							
100-80-5670-110	ECONOMIC DEV-SALARIES/WAGES	75,778	56,513	11,422	9,254	62,896	-
100-80-5670-111	ECONOMIC DEV-OVERTIME	-	-	-	-	-	-
100-80-5670-220	ECONOMIC DEV-HEALTH INSURANCE	10,111	8,367	1,901	3,715	9,092	-
100-80-5670-221	ECONOMIC DEV-LIFE INSURANCE	156	204	52	111	111	-
100-80-5670-222	ECONOMIC DEV-RETIREMENT	5,085	3,717	777	1,427	1,427	-
100-80-5670-223	ECONOMIC DEV-SOCIAL SECURITY	5,567	4,210	874	1,473	1,473	-
100-80-5670-224	ECONOMIC DEV-SICK LEAVE PO	-	-	-	-	-	-
100-80-5670-229	ECONOMIC DEV-INCOME CONTINUAT	500	427	90	146	146	90
100-80-5670-330	ECONOMIC DEV-OFFICE SUPPLIES	228	283	250	164	250	250
100-80-5670-331	ECONOMIC DEV-TELEPHONE	-	-	-	-	-	-

CITY OF WAUPUN  
2024 Budget  
General Fund Expenditures

Account Number	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 8 Month Actual	2023 Estimated	2024 Budget
100-80-5670-333	ECONOMIC DEV-POSTAGE	-	-	-	-	-	-
100-80-5670-334	ECONOMIC DEV-DUES/SUBSCRIPT	540	455	1,325	-	1,325	1,425
100-80-5670-335	ECONOMIC DEV-NEWSPAPER PUB	-	-	-	-	-	-
100-80-5670-337	ECONOMIC DEV-TRAVEL/CONFERENC	1,081	131	2,970	620	2,970	2,970
100-80-5670-338	ECONOMIC DEV-OPERATING EXP	15,081	10,797	17,500	17,507	17,507	17,500
<b>ECONOMIC DEVELOPMENT TOTAL</b>		<b>114,128</b>	<b>85,105</b>	<b>37,161</b>	<b>34,417</b>	<b>97,197</b>	<b>22,235</b>
<b>CONSERVATION &amp; DEVELOPMENT TOTAL</b>		<b>114,208</b>	<b>85,105</b>	<b>37,161</b>	<b>34,417</b>	<b>97,197</b>	<b>22,235</b>
<b>OTHER FINANCING USES</b>							
100-10-5950-6-01	TRANSFER TO TIF #5	51,000	-	-	-	-	-
100-10-5950-6-02	TRANSFER TO FUND 409	-	-	-	-	-	-
100-10-5950-6-03	TRANSFER TO TIF #4	-	-	-	-	-	-
100-10-5950-6-04	TRANSFER TO TAXI GRANT FUND	-	-	-	-	-	-
100-10-5950-6-05	TRANSFER TO ERF	100,000	-	-	-	-	-
100-10-5950-6-06	TRANSFER TO CAPITAL PROJECTS	79,000	-	680,000	199,548	199,548	163,190
100-10-5950-6-07	TRANSFER TO 404 BUS PARK	-	150,000	-	210,452	210,452	-
100-10-5950-6-08	TRANSFER TO EQUIPMENT FUND	-	-	-	80,000	80,000	-
		<b>230,000</b>	<b>150,000</b>	<b>680,000</b>	<b>490,000</b>	<b>490,000</b>	<b>163,190</b>
<b>GENERAL FUND GRAND TOTAL</b>		<b>5,717,116</b>	<b>5,970,910</b>	<b>6,876,467</b>	<b>4,179,851</b>	<b>6,648,775</b>	<b>6,900,067</b>

**CITY OF WAUPUN  
2024 Budget**

**TRUST FUNDS**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	180	23	75	6	12	12
Miscellaneous Revenues	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>180</b>	<b>23</b>	<b>75</b>	<b>6</b>	<b>12</b>	<b>12</b>
<b>EXPENDITURES</b>						
Brooks Fund	75,000	-	-	-	-	-
Library Trust Funds	-	-	-	-	-	-
Library Systems Fund	-	-	-	-	-	-
Other Financing Uses						
Unrealized gains (losses) on investments	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(74,820)</b>	<b>23</b>	<b>75</b>	<b>6</b>	<b>12</b>	<b>12</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>107,917</b>	<b>33,097</b>	<b>33,120</b>	<b>33,120</b>	<b>33,120</b>	<b>33,132</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 33,097</b>	<b>\$ 33,120</b>	<b>\$ 33,195</b>	<b>\$ 33,126</b>	<b>\$ 33,132</b>	<b>\$ 33,144</b>

CITY OF WAUPUN  
2024 Budget  
Trust Funds

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TRUST FUNDS</b>							
<b>REVENUES</b>							
200-43-4345-0-00	ST AID-WINNEFOX/MID-WISC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200-43-4367-0-00	COUNTY LIBRARY CONTRIBUTION	-	-	-	-	-	-
200-48-4811-0-00	INTEREST REVENUE	180	23	75	6	12	12
200-48-4816-0-00	DIVIDEND REVENUE	-	-	-	-	-	-
200-49-4975-0-00	UNREALIZED GAIN ON INVESTMENTS	-	-	-	-	-	-
200-48-4861-0-00	GRANTS AND DONATIONS	-	-	-	-	-	-
	TOTAL REVENUES	<u>180</u>	<u>23</u>	<u>75</u>	<u>6</u>	<u>12</u>	<u>12</u>
<b>EXPENDITURES</b>							
200-80-5502-3-38	BROOKS FUND-EXPENSES	75,000	-	-	-	-	-
200-80-5503-1-10	LIBRARY SYSTEMS-SALARIES/WAGES	-	-	-	-	-	-
200-80-5503-2-23	LIBRARY SYSTEMS-FICA	-	-	-	-	-	-
200-80-5503-3-38	LIBRARY SYSTEMS FUND-EXPENSES	-	-	-	-	-	-
200-80-5504-3-38	LIBRARY TRUST FUND-EXPENSES	-	-	-	-	-	-
200-80-5507-3-38	OPERATING TRANSFER OUT-DSF	-	-	-	-	-	-
200-80-5590-3-38	UNREALIZED LOSS ON INVESTMENTS	-	-	-	-	-	-
200-80-5950-3-38	OPERATING TRANS OUT-LIBR TO GF	-	-	-	-	-	-
200-80-5960-3-38	OPERATING TRANS OUT - CAPITAL	-	-	-	-	-	-
200-80-5970-3-38	OPERATING TRANS OUT - LIBRARY	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TRUST FUNDS TOTAL</b>		<u>\$ (74,820)</u>	<u>\$ 23</u>	<u>\$ 75</u>	<u>\$ 6</u>	<u>\$ 12</u>	<u>\$ 12</u>



**CITY OF WAUPUN  
2024 Budget**

**LIBRARY FUND**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
General Property Taxes	\$ 516,792	\$ 516,792	\$ 516,792	\$ 391,049	\$ 516,792	\$ 553,896
Intergovernmental	223,137	217,469	213,938	213,939	217,469	216,625
Miscellaneous Revenues	18,350	23,714	12,200	24,632	32,266	5,700
Unrealized gains (losses) on investments	5,027	-	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>763,306</b>	<b>757,975</b>	<b>742,930</b>	<b>629,620</b>	<b>766,527</b>	<b>776,221</b>
<b>EXPENDITURES</b>						
Personnel wages and benefits	483,965	494,234	519,957	328,422	499,011	546,225
Operating expenses	239,286	227,912	222,973	144,235	229,956	229,996
Other Financing Uses						
Unrealized gains (losses) on investments						
Transfers Out	38,000	57,000	-	22,215	22,215	-
<b>TOTAL EXPENDITURES</b>	<b>761,251</b>	<b>779,146</b>	<b>742,930</b>	<b>494,873</b>	<b>751,182</b>	<b>776,221</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,055</b>	<b>(21,171)</b>	<b>-</b>	<b>134,748</b>	<b>15,345</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>487,875</b>	<b>489,930</b>	<b>468,759</b>	<b>468,759</b>	<b>468,759</b>	<b>484,104</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 489,930</b>	<b>\$ 468,759</b>	<b>\$ 468,759</b>	<b>\$ 603,507</b>	<b>\$ 484,104</b>	<b>\$ 484,104</b>

CITY OF WAUPUN  
2024 Budget  
Library Fund

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>LIBRARY FUND</b>							
<b>REVENUES</b>							
210-41-4111-0-00	GENERAL PROPERTY TAXES	\$ 516,792	\$ 516,792	\$ 516,792	\$ 391,049	\$ 516,792	\$ 553,896
210-43-4367-0-00	COUNTY APPROPRIATION	223,137	217,469	213,938	213,939	217,469	216,625
210-46-4671-0-00	FEES-LIBRARY	944	1,333	1,200	577	1,200	700
210-48-4811-0-00	INTEREST REVENUE	270	7,231	3,000	16,244	16,244	-
210-48-4816-0-00	DIVIDEND REVENUE	2,642	2,829	2,000	1,512	2,600	-
210-48-4850-000	LIBRARY TRUST DONATIONS	9,131	7,322	-	1,300	7,222	-
210-48-4861-0-00	GRANTS AND DONATIONS	5,363	5,000	6,000	5,000	5,000	5,000
210-49-4920-0-00	OPERATING TRANSFERS IN	-	-	-	-	-	-
210-49-4975-0-00	UNREALIZED GAIN ON INVESTMENTS	5,027	-	-	-	-	-
TOTAL REVENUES		<u>763,306</u>	<u>757,975</u>	<u>742,930</u>	<u>629,620</u>	<u>766,527</u>	<u>776,221</u>
<b>EXPENDITURES</b>							
210-60-5504-3-38	LIBRARY-TRUST OPERATING EXPENS	-	7,298	-	-	7,298	-
210-60-5504-8-00	LIBRARY-TRUST CAPITAL EXPENSES	31,594	-	-	-	-	-
210-60-5511-1-10	LIBRARY-SALARIES/WAGES	381,735	385,301	416,423	261,146	397,000	435,578
210-60-5511-1-11	LIBRARY-OVERTIME	-	-	-	-	-	-
210-60-5511-2-20	LIBRARY-HEALTH INSURANCE	48,986	56,533	45,878	32,668	45,878	50,464
210-60-5511-2-21	LIBRARY-LIFE INSURANCE	830	799	791	574	791	815
210-60-5511-2-22	LIBRARY-RETIREMENT	19,605	18,193	20,592	12,713	19,992	21,539
210-60-5511-2-23	LIBRARY-SOCIAL SECURITY	28,275	28,431	31,673	19,983	30,750	33,129
210-60-5511-2-24	LIBRARY-SICK LEAVE PO	2,864	2,971	3,000	-	3,000	3,000
210-60-5511-2-29	LIBRARY-INCOME CONTINUATION	1,671	2,006	1,600	1,337	1,600	1,700
210-60-5511-3-30	LIBRARY-OFFICE SUPPLIES	13,407	17,703	20,000	8,005	20,000	20,000
210-60-5511-3-31	LIBRARY-TELECOMMUNICATIONS	3,081	3,892	4,000	2,450	3,900	4,000
210-60-5511-3-32	LIBRARY-UTILITIES	25,390	29,331	27,000	18,605	29,000	29,000
210-60-5511-3-33	LIBRARY-POSTAGE	1,457	1,300	1,600	1,280	2,000	1,700
210-60-5511-3-34	LIBRARY-MEMBERSHIP FEES	939	861	2,500	983	2,500	2,500
210-60-5511-3-35	LIBRARY-PUBLICATIONS/PROMOTION	3,223	5,425	7,000	5,061	7,000	7,000
210-60-5511-3-36	LIBRARY-REPAIRS/MAINTENANCE	5,592	5,358	6,000	2,213	5,358	6,000
210-60-5511-3-37	LIBRARY-TRAVEL/CONFERENCE	175	1,298	2,500	1,006	2,400	2,500
210-60-5511-3-38	LIBRARY-AUTOMATION/TECHNOLOGY	33,412	35,132	33,000	27,004	33,000	34,000
210-60-5511-3-39	LIBRARY-BOOKS	68,269	65,301	60,734	38,902	60,000	63,296
210-60-5511-3-40	LIBRARY-AUDIOVISUAL	15,916	16,305	17,639	8,550	13,000	14,000
210-60-5511-3-41	LIBRARY-PERIODICALS	6,046	4,953	7,000	6,478	7,000	7,000
210-60-5511-3-42	LIBRARY-DATABASES	11,621	12,027	12,000	10,165	14,000	15,000
210-60-5511-3-43	LIBRARY-FURNISHINGS REPLACEMNT	8,440	8,080	8,000	1,053	8,000	8,000
210-60-5511-3-44	LIBRARY-PROGRAMMING	9,155	11,055	11,500	11,320	13,000	13,500
210-60-5511-3-45	LIBRARY-MISCELLANEOUS	1,570	2,594	2,500	1,160	2,500	2,500
210-80-5960-338	OPERATING TRANSFER OUT-CAPITAL	38,000	57,000	-	22,215	22,215	-
TOTAL EXPENDITURES		<u>761,251</u>	<u>779,146</u>	<u>742,930</u>	<u>494,873</u>	<u>751,182</u>	<u>776,221</u>
		<u>\$ 2,055</u>	<u>\$ (21,171)</u>	<u>\$ -</u>	<u>\$ 134,748</u>	<u>\$ 15,345</u>	<u>\$ -</u>

**CITY OF WAUPUN  
2024 Budget**

**GRANTS & DONATIONS FUND**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Miscellaneous Revenues	112,833	55,809	6,010	46,085	46,085	6,010
TOTAL REVENUES	<u>112,833</u>	<u>55,809</u>	<u>6,010</u>	<u>46,085</u>	<u>46,085</u>	<u>6,010</u>
<b>EXPENDITURES</b>						
Operating Expenses	110,751	83,547	6,000	34,631	25,433	6,000
TOTAL EXPENDITURES	<u>110,751</u>	<u>83,547</u>	<u>6,000</u>	<u>34,631</u>	<u>25,433</u>	<u>6,000</u>
NET CHANGE IN FUND BALANCE	2,082	(27,737)	10	11,454	20,652	10
FUND BALANCE - BEGINNING OF YEAR	18,113	20,195	(7,543)	(7,543)	(7,543)	13,109
FUND BALANCE - END OF YEAR	<u>\$ 20,195</u>	<u>\$ (7,543)</u>	<u>\$ (7,533)</u>	<u>\$ 3,911</u>	<u>\$ 13,109</u>	<u>\$ 13,119</u>

CITY OF WAUPUN  
2024 Budget  
Grants and Donations Fund

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>GRANTS AND DONATIONS FUND</b>							
<b>REVENUES</b>							
220-48-4811-0-00	INTEREST REVENUE K9	\$ -	\$ 6	\$ 10	\$ -	\$ -	\$ 10
220-48-4850-0-01	GRANTS-RURAL AGING PROJECT	81,383	-	-	-	-	-
220-48-4850-0-02	GRANTS-CVMIC SAFETY PROGRAM	5,000	7,500	5,000	7,500	7,500	5,000
220-48-4850-0-03	DONATIONS-POLICE DEPT	1,050	1,010	-	-	-	-
220-48-4850-0-04	GRANTS/DONAT-FIRE DEPT PVT ORG	13,679	14,825	-	1,500	1,500	-
220-48-4850-0-05	GRANTS-REC DEPT PVT ORG GRANT	-	1,998	-	4,896	4,896	-
220-48-4850-0-06	GRANTS-SENIOR CTR PVT ORG GRNT	100	1,500	-	-	-	-
220-48-4850-0-07	DONATIONS-ECONOMIC DEVELOPMENT	1,000	1,000	1,000	1,000	1,000	1,000
220-48-4850-0-08	DONATIONS-REC DEPT KAYAK LAUNC	21	600	-	-	-	-
220-48-4850-0-09	DONATIONS-MCCUNE IMPROVEMENTS	4,600	-	-	-	-	-
220-48-4850-0-10	GRANTS/DONAT-EMR SVCS PVT ORG	6,000	-	-	-	-	-
220-48-4850-0-11	GRANTS/DONATIONS-BIKE RODEO	-	625	-	1,153	1,153	-
220-48-4850-0-12	DONATIONS-SHALER VETERAN'S MEM	-	16,236	-	-	-	-
220-48-4850-0-13	GRANT/DONATIONS-POLICE K9	-	9,160	-	4,872	4,872	-
220-48-4850-0-14	DONATIONS-SIGN REFACING	-	1,350	-	-	-	-
220-48-4850-0-15	GRANT - DOA LAW ENFOR AGENCY	-	-	-	25,164	25,164	-
TOTAL REVENUES		<u>112,833</u>	<u>55,809</u>	<u>6,010</u>	<u>46,085</u>	<u>46,085</u>	<u>6,010</u>
<b>EXPENDITURES</b>							
220-10-5140-4-00	GEN GOV'T-CVMIC SAFETY PGM EXP	2,517	5,000	-	5,000	5,000	5,000
220-20-5513-3-38	SENIOR CENTER EXPENSE	489	62	-	283	283	-
220-20-5520-3-38	RECREATION-PARK EXPENSE	2,340	3,280	-	4,896	4,896	-
220-20-5525-3-38	RECREATION-CVMIC SAFETY PGM EX	-	-	-	-	-	-
220-20-5540-3-38	RECREATION-KAYAK LAUNCH EXPENS	10,270	-	-	600	600	-
220-20-5550-3-38	RECREATION-MCCUNE IMPRVMT EXP	1,566	-	-	-	-	-
220-20-5545-3-38	RECREATION-PROGRAMS	-	-	-	-	600	-
220-20-5560-3-38	RECREATION-SHALER VETERANS EXP	-	16,236	-	-	-	-
220-40-5210-3-38	POLICE-CVMIC SAFETY PGM EXP	-	2,500	5,000	2,500	2,500	-
220-40-5211-3-38	POLICE-DONATION RELATED EXPENS	-	2,060	-	-	-	-
220-40-5212-3-38	POLICE-POLICE K9 EXPENSE	-	21,879	-	5,604	5,604	-
220-40-5213-3-38	POLICE-DOA LAW ENFOR AGENCY	-	15,365	-	9,799	-	-
220-40-5214-3-38	POLICE-BIKE RODEO EXPENSES	-	625	-	967	967	-
220-50-5212-3-38	FIRE-CVMIC SAFETY PGM EXP	-	-	-	-	-	-
220-50-5230-3-38	EMR-PVT ORG GRANT/DONATN EXP	5,824	176	-	-	-	-
220-50-5231-3-38	FIRE-PVT ORG GRANT/DONATN EXP	3,880	15,103	-	4,983	4,983	-
220-54-5460-1-10	RURAL AGING-SALARIES/WAGES	28,950	-	-	-	-	-
220-54-5460-1-11	RURAL AGING-OVERTIME	-	-	-	-	-	-
220-54-5460-2-20	RURAL AGING-HEALTH INSURANCE	4,270	-	-	-	-	-
220-54-5460-2-21	RURAL AGING-LIFE INSURANCE	43	-	-	-	-	-
220-54-5460-2-22	RURAL AGING-RETIREMENT	1,983	-	-	-	-	-
220-54-5460-2-23	RURAL AGING-SOCIAL SECURITY	2,138	-	-	-	-	-
220-54-5460-2-24	RURAL AGING-SICK LEAVE PO	-	-	-	-	-	-
220-54-5460-2-29	RURAL AGING-INCOME CONTINUATIO	216	-	-	-	-	-
220-54-5460-3-32	RURAL AGING OVERHEAD-UTILITIES	4,679	-	-	-	-	-
220-54-5460-3-38	RURAL AGING-OPERATING EXPENSE	39,105	-	-	-	-	-
220-70-5410-3-38	DPW-CVMIC SAFETY PGM EXP	2,483	-	-	-	-	-
220-70-5420-3-38	DPW-PSC GRANT EXPENSES	-	-	-	-	-	-
220-70-5430-3-38	SIGN REFACING EXPENSES	-	1,261	-	-	-	-
220-80-5670-3-38	ECONOMIC DEVELOPMENT EXPENSE	-	-	1,000	-	-	1,000
TOTAL EXPENDITURES		<u>110,751</u>	<u>83,547</u>	<u>6,000</u>	<u>34,631</u>	<u>25,433</u>	<u>6,000</u>
<b>TRUST FUNDS TOTAL</b>		<u>\$ 2,082</u>	<u>\$ (27,737)</u>	<u>\$ 10</u>	<u>\$ 11,454</u>	<u>\$ 20,652</u>	<u>\$ 10</u>

**CITY OF WAUPUN  
2024 Budget**

**Building Inspection Fund**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permits & Fees	81,629	115,915	84,150	83,675	90,100	84,500
Miscellaneous Revenues	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>81,629</b>	<b>115,915</b>	<b>84,150</b>	<b>83,675</b>	<b>90,100</b>	<b>84,500</b>
<b>EXPENDITURES</b>						
Operating expenses	74,596	114,797	86,816	68,547	83,220	76,825
Other Financing Uses						
Unrealized gains (losses) on investments						
Transfers Out						
<b>TOTAL EXPENDITURES</b>	<b>74,596</b>	<b>114,797</b>	<b>86,816</b>	<b>68,547</b>	<b>83,220</b>	<b>76,825</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,033</b>	<b>1,117</b>	<b>(2,666)</b>	<b>15,128</b>	<b>6,880</b>	<b>7,675</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>8,982</b>	<b>16,015</b>	<b>17,132</b>	<b>17,132</b>	<b>17,132</b>	<b>24,012</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 16,015</b>	<b>\$ 17,132</b>	<b>\$ 14,466</b>	<b>\$ 32,260</b>	<b>\$ 24,012</b>	<b>\$ 31,687</b>

CITY OF WAUPUN  
2024 Budget  
Building Inspection Fund

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>BUILDING INSPECTION FUND</b>							
<b>REVENUES</b>							
230-41-4111-0-00	GENERAL PROPERTY TAXES-BLDG IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
230-44-4431-0-00	PERMITS-BUILDING	78,144	113,510	75,000	72,220	77,710	75,000
230-46-4615-0-00	FEES-ZONING/OCCUPANCY	3,485	2,405	9,150	2,770	2,770	2,500
230-46-4616-0-00	FEES - BUILD PERMIT ADMIN FEE	-	-	-	8,685	9,620	7,000
230-48-4811-0-00	INTEREST INCOME-BLDG INSP	-	-	-	-	-	-
	TOTAL REVENUES	<u>81,629</u>	<u>115,915</u>	<u>84,150</u>	<u>83,675</u>	<u>90,100</u>	<u>84,500</u>
<b>EXPENDITURES</b>							
230-30-5241-1-10	BUILDING INSP-SALARIES/WAGES	-	2,511	8,107	5,079	5,079	360
230-30-5241-1-11	BUILDING INSP-OVERTIME	-	-	15	-	-	-
230-30-5241-2-20	BUILDING INSP-HEALTH INSURANCE	-	735	2,852	2,003	2,003	968
230-30-5241-2-21	BUILDING INSP-LIFE INSURANCE	-	3	10	7	23	23
230-30-5241-2-22	BUILDING INSP-RETIREMENT	-	154	552	356	356	40
230-30-5241-2-23	BUILDING INSP-SOCIAL SECURITY	-	165	621	353	353	28
230-30-5241-2-29	BUILDING INSP-INCOME CONTINUAT	-	17	56	37	56	56
230-30-5241-3-30	BUILDING INSP-OFFICE SUPPLIES	23	82	100	52	100	100
230-30-5241-3-33	BUILDING INSP-POSTAGE	216	223	250	96	250	250
230-30-5241-3-38	BUILDING INSP-OPERATING EXP	74,357	110,906	74,252	60,566	75,000	75,000
	TOTAL EXPENDITURES	<u>74,596</u>	<u>114,797</u>	<u>86,816</u>	<u>68,547</u>	<u>83,220</u>	<u>76,825</u>
		<u>\$ 7,033</u>	<u>\$ 1,117</u>	<u>\$ (2,666)</u>	<u>\$ 15,128</u>	<u>\$ 6,880</u>	<u>\$ 7,675</u>

**CITY OF WAUPUN**  
**2024 Budget**  
**Affordable Housing Fund**

**AFFORDABLE HOUSING FUND**

	12/31/2021	12/31/2022	12/31/2023	2023 8/31/2023	12/31/2023	12/31/2024
	2021	2022	2023	8 Month	2023	2024
	Actual	Actual	Budget	Actual	Estimated	Budget
<b>REVENUES</b>						
Operating Transfer in From TID 1	248,387	-	-	-	-	-
TOTAL REVENUES	<u>248,387</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	248,387	-	-	-	-	-
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>248,387</u>	<u>248,387</u>	<u>248,387</u>	<u>248,387</u>	<u>248,387</u>
FUND BALANCE - END OF YEAR	<u>\$ 248,387</u>	<u>\$ 248,387</u>	<u>\$ 248,387</u>	<u>\$ 248,387</u>	<u>\$ 248,387</u>	<u>\$ 248,387</u>

CITY OF WAUPUN  
 2024 Budget  
 Affordable Housing

Account Number	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 8 Month Actual	2023 Estimated	2024 Budget
<b>Affordable Housing Fund</b>							
<b>REVENUES</b>							
250-49-4920-000	OPERATING TRANSFER IN FRM TID1	\$ 248,387	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
	TOTAL REVENUES	<u>248,387</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>							
		-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>TRUST FUNDS TOTAL</b>	<u>\$ 248,387</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**CITY OF WAUPUN  
2024 Budget**

**SOLID WASTE**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Public Charges for Services	\$ 425,552	\$ 442,365	\$ 441,689	\$ 213,867	\$ 427,704	\$ 428,259
TOTAL REVENUES	<u>425,552</u>	<u>442,365</u>	<u>441,689</u>	<u>213,867</u>	<u>427,704</u>	<u>428,259</u>
<b>EXPENDITURES</b>						
Solid Waste Operating Expenses	394,491	461,080	436,846	234,885	407,424	432,093
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>394,491</u>	<u>461,080</u>	<u>436,846</u>	<u>234,885</u>	<u>407,424</u>	<u>432,093</u>
NET CHANGE IN FUND BALANCE	31,061	(18,715)	4,843	(21,018)	20,280	(3,834)
FUND BALANCE - BEGINNING OF YEAR	<u>30,282</u>	<u>61,343</u>	<u>42,629</u>	<u>42,629</u>	<u>42,629</u>	<u>62,909</u>
FUND BALANCE - END OF YEAR	<u>\$ 61,343</u>	<u>\$ 42,629</u>	<u>\$ 47,472</u>	<u>\$ 21,611</u>	<u>\$ 62,909</u>	<u>\$ 59,075</u>

CITY OF WAUPUN  
2024 Budget  
Solid Waste

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>SOLID WASTE FUND</b>							
<b>REVENUES</b>							
425-46-4643-0-00	FEES-SOLID WASTE	\$ 425,552	\$ 442,365	\$ 441,689	\$ 213,867	\$ 427,704	\$ 428,259
	TOTAL REVENUES	<u>425,552</u>	<u>442,365</u>	<u>441,689</u>	<u>213,867</u>	<u>427,704</u>	<u>428,259</u>
<b>EXPENDITURES</b>							
425-70-5476-1-10	SOLID WASTE-SALARIES/WAGES	4,713	3,880	6,369	2,419	2,499	2,639
425-70-5476-1-11	SOLID WASTE-OVERTIME	239	-	4	-	367	388
425-70-5476-2-20	SOLID WASTE-HEALTH INSURANCE	1,486	703	1,953	587	760	355
425-70-5476-2-21	SOLID WASTE-LIFE INSURANCE	17	3	12	4	4	1
425-70-5476-2-22	SOLID WASTE-RETIREMENT	333	251	443	167	167	80
425-70-5476-2-23	SOLID WASTE-SOCIAL SECURITY	351	273	488	170	170	232
425-70-5476-2-24	SOLID WASTE-SS-MEDICARE	-	-	8	-	86	90
425-70-5476-2-29	SOLID WASTE-INCOME CONTINUATIO	41	16	48	11	48	48
425-70-5476-3-38	SOLID WASTE-OPERATING EXPENSES	387,310	455,955	427,520	231,527	403,323	428,259
425-70-5476-8-00	SOLID WASTE-CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>394,491</u>	<u>461,080</u>	<u>436,846</u>	<u>234,885</u>	<u>407,424</u>	<u>432,093</u>
<b>SOLID WASTE TOTAL</b>		<u>\$ 31,061</u>	<u>\$ (18,715)</u>	<u>\$ 4,843</u>	<u>\$ (21,018)</u>	<u>\$ 20,280</u>	<u>\$ (3,834)</u>

**CITY OF WAUPUN  
2024 Budget**

**RECYCLING**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Intergovernmental	\$ 50,481	\$ 50,369	\$ 50,000	\$ 50,365	\$ 50,365	\$ 5,000
Public Charges for Services	37,843	23,282	99,561	71,289	142,569	154,377
Interest Revenue	119	1,272	750	3,232	3,500	3,500
<b>TOTAL REVENUES</b>	<b>88,443</b>	<b>74,923</b>	<b>150,311</b>	<b>124,886</b>	<b>196,434</b>	<b>162,877</b>
<b>EXPENDITURES</b>						
Recycling Operating Expenses	101,984	120,277	148,828	88,389	153,914	154,604
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>101,984</b>	<b>120,277</b>	<b>148,828</b>	<b>88,389</b>	<b>153,914</b>	<b>154,604</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(13,542)</b>	<b>(45,355)</b>	<b>1,483</b>	<b>36,498</b>	<b>42,520</b>	<b>8,273</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>164,064</b>	<b>150,522</b>	<b>105,168</b>	<b>105,168</b>	<b>105,168</b>	<b>147,688</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 150,522</b>	<b>\$ 105,168</b>	<b>\$ 106,651</b>	<b>\$ 141,665</b>	<b>\$ 147,688</b>	<b>\$ 155,960</b>

CITY OF WAUPUN  
2024 Budget  
Recycling Fund

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>RECYCLING FUND</b>							
<b>REVENUES</b>							
420-43-4358-0-00	STATE GRANT-RECYCLING	\$ 50,481	\$ 50,369	\$ 50,000	\$ 50,365	\$ 50,365	\$ 5,000
420-46-4641-0-00	FEES-RECYCLING	37,843	23,282	99,561	71,289	142,569	154,377
420-48-4811-0-00	INTEREST REVENUE	119	1,272	750	3,232	3,500	3,500
	TOTAL REVENUES	<u>88,443</u>	<u>74,923</u>	<u>150,311</u>	<u>124,886</u>	<u>196,434</u>	<u>162,877</u>
<b>EXPENDITURES</b>							
420-70-5436-1-10	RECYCLING-SALARIES/WAGES	551	640	260	2,071	2,071	171
420-70-5436-1-11	RECYCLING-OVERTIME	-	-	0	-	-	-
420-70-5436-2-20	RECYCLING-HEALTH INSURANCE	56	102	92	1,319	1,319	-
420-70-5436-2-21	RECYCLING-LIFE INSURANCE	1	1	0	14	14	1
420-70-5436-2-22	RECYCLING-RETIREMENT	33	34	18	147	147	40
420-70-5436-2-23	RECYCLING-SOCIAL SECURITY	40	39	20	154	154	13
420-70-5436-2-29	RECYCLING-INCOME CONTINUATIO	2	2	2	30	30	2
420-70-5436-3-38	RECYCLING-OPERATING EXPENSES	101,303	119,458	148,436	84,654	150,179	154,377
420-70-5436-8-00	RECYCLING-CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL EXPENDITURES	<u>101,984</u>	<u>120,277</u>	<u>148,828</u>	<u>88,389</u>	<u>153,914</u>	<u>154,604</u>
<b>RECYCLING FUND TOTAL</b>		<u>\$ (13,542)</u>	<u>\$ (45,355)</u>	<u>\$ 1,483</u>	<u>\$ 36,498</u>	<u>\$ 42,520</u>	<u>\$ 8,273</u>

**CITY OF WAUPUN  
2024 Budget**

**TOURISM FUND**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Revenues	\$ 77,853	\$ 95,678	\$ 70,000	\$ 43,317	\$ 70,000	\$ 70,000
TOTAL REVENUES	<u>77,853</u>	<u>95,678</u>	<u>70,000</u>	<u>43,317</u>	<u>70,000</u>	<u>70,000</u>
<b>EXPENDITURES</b>						
Operating Expenses	<u>71,753</u>	<u>76,858</u>	<u>70,000</u>	<u>45,102</u>	<u>70,000</u>	<u>70,000</u>
TOTAL EXPENDITURES	<u>71,753</u>	<u>76,858</u>	<u>70,000</u>	<u>45,102</u>	<u>70,000</u>	<u>70,000</u>
NET CHANGE IN FUND BALANCE	6,100	18,820	-	(1,785)	-	-
FUND BALANCE - BEGINNING OF YEAR	<u>6,760</u>	<u>12,860</u>	<u>31,680</u>	<u>31,680</u>	<u>31,680</u>	<u>31,680</u>
FUND BALANCE - END OF YEAR	<u>\$ 12,860</u>	<u>\$ 31,680</u>	<u>\$ 31,680</u>	<u>\$ 29,896</u>	<u>\$ 31,680</u>	<u>\$ 31,680</u>

**CITY OF WAUPUN  
2024 Budget  
Tourism Fund**

<b>Account Number</b>	<b>Account Title</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>TOURISM FUND</b>							
<b>REVENUES</b>							
430-41-4121-0-00	LOCAL ROOM TAX-TOURISM FUND	\$ 67,853	\$ 75,678	\$ 60,000	\$ 43,317	\$ 60,000	\$ 60,000
430-48-4813-000	MISCELLANEOUS REVENUE-TOURISM	10,000	20,000	10,000	-	10,000	10,000
	<b>TOTAL REVENUES</b>	<b>77,853</b>	<b>95,678</b>	<b>70,000</b>	<b>43,317</b>	<b>70,000</b>	<b>70,000</b>
<b>EXPENDITURES</b>							
430-70-5436-3-38	OPERATING EXPENSE-TOURISM FUND	1,400	1,180	7,500	1,785	7,500	7,500
430-70-5436-3-40	MARKETING/PROMO-TOURISM FUND	2,500	-	2,500	-	2,500	2,500
430-70-5436-3-42	CONTRACTUAL SVCS-TOURISM FUND	67,853	75,678	60,000	43,317	60,000	60,000
	<b>TOTAL EXPENDITURES</b>	<b>71,753</b>	<b>76,858</b>	<b>70,000</b>	<b>45,102</b>	<b>70,000</b>	<b>70,000</b>
	<b>TOURISM FUND TOTAL</b>	<b>\$ 6,100</b>	<b>\$ 18,820</b>	<b>\$ -</b>	<b>\$ (1,785)</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF WAUPUN  
2024 Budget**

**TAXI FUND**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Intergovernmental	\$ 105,790	\$ 62,863	\$ 109,930	\$ 75,016	\$ 96,289	\$ 70,000
Miscellaneous Revenue	-	-	-	-	-	-
Other Financing Sources						
Transfers In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>105,790</u>	<u>62,863</u>	<u>109,930</u>	<u>75,016</u>	<u>96,289</u>	<u>70,000</u>
<b>EXPENDITURES</b>						
Taxi Services	105,815	136,022	163,303	77,949	163,009	162,916
Taxi Outlay	-	-	-	-	-	50,000
<b>TOTAL EXPENDITURES</b>	<u>105,815</u>	<u>136,022</u>	<u>163,303</u>	<u>77,949</u>	<u>163,009</u>	<u>212,916</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(25)	(73,159)	(53,373)	(2,933)	(66,720)	(142,916)
<b>LOCAL PROPERTY TAX</b>	<u>-</u>	<u>26,000</u>	<u>45,000</u>	<u>34,051</u>	<u>45,000</u>	<u>45,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	(25)	(47,159)	(8,373)	31,118	(21,720)	(97,916)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>53,148</u>	<u>53,123</u>	<u>5,964</u>	<u>5,964</u>	<u>5,964</u>	<u>(15,756)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 53,123</u>	<u>\$ 5,964</u>	<u>\$ (2,409)</u>	<u>\$ 37,082</u>	<u>\$ (15,756)</u>	<u>\$ (113,672)</u>

CITY OF WAUPUN  
2024 Budget  
Taxi Fund

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAXI FUND</b>							
<b>REVENUES</b>							
501-41-4111-0-00	GENERAL PROPERTY TAXES	\$ -	\$ 26,000	\$ 45,000	\$ 34,051	\$ 45,000	\$ 45,000
501-43-4322-0-00	FED GRANT (PD BY ST)-TRANSPORT	59,954	37,268	81,652	68,011	68,011	65,000
501-43-4357-0-00	STATE GRANT-TAXI	45,836	25,595	28,278	7,005	28,278	5,000
501-48-4831-0-00	SALE OF CITY PROPERTY-TAXI	-	-	-	-	-	-
501-49-4920-0-00	OPERATING TRANSFER IN-GF	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>105,790</b>	<b>88,863</b>	<b>154,930</b>	<b>109,067</b>	<b>141,289</b>	<b>115,000</b>
<b>EXPENDITURES</b>							
501-10-5154-1-10	TAXI-SALARIES/WAGES	2,099	453	1,311	1,283	2,500	2,500
501-10-5154-1-11	TAXI-OVERTIME	-	-	-	-	-	-
501-10-5154-2-20	TAXI-HEALTH INSURANCE	118	-	-	107	107	-
501-10-5154-2-21	TAXI-LIFE INSURANCE	2	1	-	0	5	5
501-10-5154-2-22	TAXI-RETIREMENT	138	24	89	82	205	220
501-10-5154-2-23	TAXI-SOCIAL SECURITY	159	35	100	92	191	191
501-10-5154-2-24	TAXI-SS-MEDICARE	-	-	-	-	-	-
501-10-5154-2-29	TAXI-INCOME CONTINUATION	8	-	-	1	1	-
501-10-5154-3-30	TAXI-OFFICE SUPPLIES	-	-	-	-	-	-
501-10-5154-3-31	TAXI-TELEPHONE	-	-	-	-	-	-
501-10-5154-3-33	TAXI-POSTAGE	-	-	-	-	-	-
501-10-5154-3-34	TAXI-MEMBERSHIP DUES	-	-	-	-	-	-
501-10-5154-3-35	TAXI-NEWSPAPER PUB.	-	-	-	-	-	-
501-10-5154-3-36	TAXI-REPAIR/MAINT	-	-	-	-	-	-
501-10-5154-3-37	TAXI-TRAV/CONFERENCE	-	-	-	-	-	-
501-10-5154-3-38	TAXI SERVICE-OPERATING EXPENSE	103,290	135,511	161,803	76,385	160,000	160,000
501-10-5154-8-00	TAXI SERVICE-CAPITAL OUTLAY	-	-	-	-	-	50,000
	<b>TOTAL EXPENDITURES</b>	<b>105,815</b>	<b>136,022</b>	<b>163,303</b>	<b>77,949</b>	<b>163,009</b>	<b>212,916</b>
<b>TAXI FUND TOTAL</b>		<b>\$ (25)</b>	<b>\$ (47,159)</b>	<b>\$ (8,373)</b>	<b>\$ 31,118</b>	<b>\$ (21,720)</b>	<b>\$ (97,916)</b>



**CITY OF WAUPUN  
2024 Budget**

**HOME/HCRI**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Investment Income	14	15	10	10	10	10
TOTAL REVENUES	<u>14</u>	<u>15</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<b>EXPENDITURES</b>						
Housing	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	14	15	10	10	10	10
FUND BALANCE - BEGINNING OF YEAR	<u>154,085</u>	<u>154,098</u>	<u>154,113</u>	<u>154,113</u>	<u>154,113</u>	<u>154,123</u>
FUND BALANCE - END OF YEAR	<u>\$ 154,098</u>	<u>\$ 154,113</u>	<u>\$ 154,123</u>	<u>\$ 154,123</u>	<u>\$ 154,123</u>	<u>\$ 154,133</u>

CITY OF WAUPUN  
 2024 Budget  
 HOME/HCRI Housing Grant Fund

Account Number	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 8 Month Actual	2023 Estimated	2024 Budget
<b>HOME/HCRI HOUSING GRANT FUND</b>							
<b>REVENUES</b>							
507-48-4811-0-00	INTEREST REVENUE	\$ 14	\$ 15	\$ 10	\$ 10	\$ 10	\$ 10
507-48-4863-0-00	MISCELLANEOUS REVENUE	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<u>14</u>	<u>15</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<b>EXPENDITURES</b>							
507-10-5650-3-38	HOUSING-OPERATING EXPENSES	-	-	-	-	-	-
507-10-5650-7-60	BAD DEBT EXPENSE	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>HOME/HCRI HOUSING GRANT TOTAL</b>	<u>\$ 14</u>	<u>\$ 15</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>

**CITY OF WAUPUN  
2024 Budget**

**CDBG HOUSING GRANT RLF**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Interest Income	\$ 26	\$ 42	\$ 20	\$ 34	\$ 36	\$ 20
Recovery of Bad Debt	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>26</u>	<u>42</u>	<u>20</u>	<u>34</u>	<u>36</u>	<u>20</u>
<b>EXPENDITURES</b>						
Housing Revolving Loan	64,954	25,492	73,000	63,314	73,000	73,000
<b>TOTAL EXPENDITURES</b>	<u>64,954</u>	<u>25,492</u>	<u>73,000</u>	<u>63,314</u>	<u>73,000</u>	<u>73,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	(64,928)	(25,450)	(72,980)	(63,280)	(72,964)	(72,980)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,359,615</u>	<u>1,294,686</u>	<u>1,269,236</u>	<u>1,269,236</u>	<u>1,269,236</u>	<u>1,196,272</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,294,686</u>	<u>\$ 1,269,236</u>	<u>\$ 1,196,256</u>	<u>\$ 1,205,955</u>	<u>\$ 1,196,272</u>	<u>\$ 1,123,292</u>

CITY OF WAUPUN  
 2024 Budget  
 CDBG Housing Grant RLF

Account Number	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 8 Month Actual	2023 Estimated	2024 Budget
<b>CDBG HOUSING GRANT RLF</b>							
<b>REVENUES</b>							
509-48-4811-0-00	INTEREST REVENUE	26	42	20	34	36	20
509-48-4870-0-00	RECOVERY OF BAD DEBT	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>26</b>	<b>42</b>	<b>20</b>	<b>34</b>	<b>36</b>	<b>20</b>
<b>EXPENDITURES</b>							
509-10-5650-3-38	HOUSING GRANT IV-OPERATING EXP	16,764	13,479	18,000	12,655	18,000	18,000
509-10-5650-7-40	HOUSING GRANT- LEAD/GRANT EXP	48,190	12,014	40,000	50,659	40,000	40,000
509-10-5650-7-60	BAD DEBT EXPENSE	-	-	15,000	-	15,000	15,000
	<b>TOTAL EXPENDITURES</b>	<b>64,954</b>	<b>25,492</b>	<b>73,000</b>	<b>63,314</b>	<b>73,000</b>	<b>73,000</b>
<b>CDBG HOUSING GRANT RLF TOTAL</b>		<b>(64,928)</b>	<b>(25,450)</b>	<b>(72,980)</b>	<b>(63,280)</b>	<b>(72,964)</b>	<b>(72,980)</b>

**CITY OF WAUPUN  
2024 Budget**

**STORMWATER UTILITY**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Utility Charges for Services	\$ 586,978	\$ 588,598	\$ 586,800	\$ 344,825	\$ 586,800	\$ 586,800
Miscellaneous revenues	445	93,545	-	(0)	-	-
Investment Income	443	3,642	2,000	8,547	11,000	5,700
Other Financing Sources						
Long-term financing proceeds	815,000	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,402,865</b>	<b>685,785</b>	<b>588,800</b>	<b>353,372</b>	<b>597,800</b>	<b>592,500</b>
<b>EXPENDITURES</b>						
Stormwater Operating Expenses	213,130	286,415	303,440	172,981	297,952	302,613
Capital Outlay	1,096,848	75,022	303,178	19,150	40,000	51,247
Debt Service - Transfers Out	99,300	195,536	193,520	185,320	193,520	187,920
Capital lease payments	52,631	52,631	-	-	-	-
Other Financing Uses						
Premium on bonds	(41,326)	-	-	-	-	-
Debt issuance costs	20,273	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,440,856</b>	<b>609,605</b>	<b>800,138</b>	<b>377,451</b>	<b>531,472</b>	<b>541,780</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(37,991)</b>	<b>76,180</b>	<b>(211,338)</b>	<b>(24,079)</b>	<b>66,328</b>	<b>50,720</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>579,327</b>	<b>541,336</b>	<b>617,516</b>	<b>617,516</b>	<b>617,516</b>	<b>683,844</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 541,336</b>	<b>\$ 617,516</b>	<b>\$ 406,178</b>	<b>\$ 593,437</b>	<b>\$ 683,844</b>	<b>\$ 734,564</b>

**CITY OF WAUPUN  
2024 Budget  
Stormwater Fund**

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>STORMWATER FUND</b>							
<b>REVENUES</b>							
700-48-4810-0-00	STORMWATER REVENUES	\$ 586,978	\$ 588,598	\$ 586,800	\$ 344,825	\$ 586,800	\$ 586,800
700-43-4355-0-00	GRANT REVENUE-STORMWATER	-	93,491	-	-	-	-
700-46-4679-0-00	FEES-MISCELLANEOUS	445	54	-	-	-	-
700-48-4811-0-00	INTEREST REVENUE-STORMWATER	443	3,642	2,000	8,547	11,000	5,700
700-48-4812-0-00	INVESTMENT INCOME	-	-	-	-	-	-
700-48-4831-0-00	SALE OF CITY PROPERTY	-	-	-	-	-	-
700-49-4912-0-00	PROCEEDS FROM LONG-TERM NOTES	815,000	-	-	-	-	-
700-49-4915-0-00	PROCEEDS FROM CAPITAL LEASE	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>1,402,865</b>	<b>685,785</b>	<b>588,800</b>	<b>353,372</b>	<b>597,800</b>	<b>592,500</b>
<b>EXPENDITURES</b>							
700-10-5190-1-10	ADMINISTRATION -SALARIES/WAGES	27,245	28,374	29,981	18,392	46,504	48,300
700-10-5190-1-11	ADMINISTRATION-OVERTIME	-	-	20	4	-	-
700-10-5190-2-20	ADMINISTRATION-HEALTH INS	6,349	6,782	7,605	5,272	10,708	7,747
700-10-5190-2-21	ADMINISTRATION-LIFE INS	56	69	78	46	76	76
700-10-5190-2-22	ADMINISTRATION-RETIREMENT	1,831	1,843	2,040	1,288	1,760	1,867
700-10-5190-2-23	ADMINISTRATION-SOC SEC	1,954	2,041	2,295	1,347	3,558	3,719
700-10-5190-2-24	ADMINISTRATION-SICK LEAVE	611	637	646	-	162	168
700-10-5190-2-29	ADMINISTRATION-INCOME CONT	146	206	150	133	150	150
700-10-5191-1-10	STREET CLEANING-WAGES	16,892	21,506	19,022	8,086	15,770	16,940
700-10-5191-1-11	STREET CLEANING-OVERTIME	32	-	109	-	61	71
700-10-5191-2-20	STREET CLEANING-HEALTH INS	4,853	3,647	5,324	1,151	3,573	4,168
700-10-5191-2-21	STREET CLEANING-LIFE INS	124	24	44	13	42	42
700-10-5191-2-22	STREET CLEANING-RETIREMENT	1,159	1,398	1,341	550	1,412	1,519
700-10-5191-2-23	STREET CLEANING-SOC SEC	1,236	1,581	1,464	596	1,200	1,301
700-10-5191-2-24	STREET CLEANING-SICK LEAVE	-	-	39	-	86	90
700-10-5191-2-29	STREET CLEANING-INCOME CONT	121	170	149	55	149	149
700-10-5191-3-38	STREET CLEANING-OPERATING EXP	3,756	6,588	3,200	1,717	3,200	3,200
700-10-5192-1-10	REPAIR/MAINT -SALARIES/WAGES	34,097	42,588	55,064	44,782	44,782	42,864
700-10-5192-1-11	REPAIR/MAINT-OVERTIME	54	404	545	596	596	672
700-10-5192-2-20	REPAIR/MAINT-HEALTH INS	8,832	13,980	15,412	13,681	14,644	10,667
700-10-5192-2-21	REPAIR/MAINT-LIFE INS	141	108	129	85	97	28
700-10-5192-2-22	REPAIR/MAINT-RETIREMENT	2,307	2,796	3,883	3,088	3,088	1,012
700-10-5192-2-23	REPAIR/MAINT-SOC SEC	2,473	3,060	4,254	3,259	3,259	3,331
700-10-5192-2-24	REPAIR/MAINT-SICK LEAVE	-	-	114	-	86	90
700-10-5192-2-29	REPAIR/MAINT-INCOME CONT	274	364	506	287	506	506
700-10-5192-3-32	STORMWATER UTILITY-UTILITIES	1,079	1,169	900	278	900	900
700-10-5192-3-36	STORMWATER UTILITY-REPAIR/MAIN	16,772	46,691	42,500	19,875	42,500	42,500
700-10-5192-3-38	STORMWATER UTILITY-OPERATING	35,493	48,805	58,500	38,096	58,500	58,500
700-10-5192-3-39	STORMWATER UTILITY-PUBLIC EDUC	-	5,000	-	-	-	-
700-10-5193-1-10	LEAF PICKUP-WAGES	30,312	33,906	31,703	4,522	27,165	29,181
700-10-5193-1-11	LEAF PICKUP-OVERTIME	-	-	-	-	32	37
700-10-5193-2-20	LEAF PICKUP-HEALTH INS	8,646	5,567	8,874	1,221	6,137	7,159
700-10-5193-2-21	LEAF PICKUP-LIFE INS	139	37	74	12	28	28
700-10-5193-2-22	LEAF PICKUP-RETIREMENT	2,046	2,204	2,235	308	941	1,012
700-10-5193-2-23	LEAF PICKUP-SOC SEC	2,173	2,457	2,425	323	2,061	2,235
700-10-5193-2-24	LEAF PICKUP-SICK LEAVE	-	-	66	-	86	90
700-10-5193-2-29	LEAF PICKUP-INCOME CONT	284	144	248	31	248	248
700-10-5193-3-36	LEAF PICKUP-MAINT/OPERATING EX	1,644	2,271	2,500	3,886	3,886	2,500
700-10-5192-8-00	STORMWATER UTILITY-CAPITAL OUT	1,096,848	75,022	303,178	19,150	40,000	51,247
700-10-5433-1-10	CURB & GUTTER- SALARIES/WAGES	-	-	-	-	-	3,999
700-10-5433-1-11	CURB & GUTTER- OVERTIME	-	-	-	-	-	8
700-10-5433-2-20	CURB & GUTTER- HEALTH INS	-	-	-	-	-	982
700-10-5433-2-21	CURB & GUTTER- LIFE INSURANCE	-	-	-	-	-	42
700-10-5433-2-22	CURB & GUTTER- WRS/RETIREMENT	-	-	-	-	-	1,519

**CITY OF WAUPUN  
2024 Budget  
Stormwater Fund**

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
700-10-5433-2-23	CURB & GUTTER- FICA	-	-	-	-	-	307
700-10-5433-2-24	CURB & GUTTER- SICK LEAVE	-	-	-	-	-	90
700-10-5433-2-29	CURB & GUTTER- INCOME CONT	-	-	-	-	-	99
700-10-5433-3-35	CURB & GUTTER- PUBLICATIONS	-	-	-	-	-	-
700-10-5433-3-36	CURB & GUTTER- REPAIRS/MAINT.	-	-	-	-	-	2,500
700-10-5433-3-38	CURB & GUTTER- OPERATING EXP	-	-	-	-	-	-
700-10-5810-6-01	PRINCIPAL PAYMENTS ON LEASES	49,763	51,240	-	-	-	-
700-10-5820-6-01	INTEREST PAYMENTS ON LEASES	2,868	1,392	-	-	-	-
700-10-5950-3-38	STORMWATER-TRANSFER OUT	99,300	195,536	193,520	185,320	193,520	187,920
700-10-5999-3-37	PREMIUM ON NOTES ISSUED	(41,326)	-	-	-	-	-
700-10-5999-3-38	SW DISCOUNT ON L-T DEBT	6,588	-	-	-	-	-
700-10-5999-3-39	SW DEBT ISSUANCE COSTS	13,685	-	-	-	-	-
TOTAL EXPENDITURES		<u>1,440,856</u>	<u>609,605</u>	<u>800,138</u>	<u>377,451</u>	<u>531,472</u>	<u>541,780</u>
<b>STORMWATER FUND TOTAL</b>		<u><u>(37,991)</u></u>	<u><u>76,180</u></u>	<u><u>(211,338)</u></u>	<u><u>(24,079)</u></u>	<u><u>66,328</u></u>	<u><u>50,720</u></u>

**CITY OF WAUPUN  
2024 Budget**

**DEBT SERVICE**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Other Financing Sources						
Transfers In	\$ 2,489,760	\$ 770,443	\$ 805,455	\$ 694,528	\$ 861,879	\$ 1,006,937
Fund Balance Applied	-	-	22,000	-	22,000	-
<b>TOTAL REVENUES</b>	<b>2,489,760</b>	<b>770,443</b>	<b>827,455</b>	<b>694,528</b>	<b>883,879</b>	<b>1,006,937</b>
<b>EXPENDITURES</b>						
Principal	2,874,527	1,220,000	1,260,000	865,000	1,260,000	1,386,513
Interest and Fiscal Charges	398,626	353,628	355,535	277,422	411,310	432,530
Capital Lease Costs	21,122	58,086	-	-	-	-
Other Financing Uses						
Paid to escrow agent	-	-	-	-	-	-
Premium on bonds	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,294,276</b>	<b>1,631,714</b>	<b>1,615,535</b>	<b>1,142,422</b>	<b>1,671,310</b>	<b>1,819,042</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(804,516)	(861,270)	(788,080)	(447,894)	(787,431)	(812,105)
<b>LOCAL PROPERTY TAX</b>	<b>768,233</b>	<b>783,244</b>	<b>788,080</b>	<b>596,329</b>	<b>788,080</b>	<b>812,105</b>
NET CHANGE IN FUND BALANCE	(36,283)	(78,026)	(22,000)	148,435	(21,351)	-
FUND BALANCE - BEGINNING OF YEAR	169,605	133,322	55,296	55,296	55,296	33,945
FUND BALANCE - END OF YEAR	\$ 133,322	\$ 55,296	\$ 33,296	\$ 203,731	\$ 33,945	\$ 33,945



**CITY OF WAUPUN  
2024 Budget  
Debt Service Fund**

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>DEBT SERVICE FUND</b>							
<b>REVENUES</b>							
300-41-4111-0-00	GENERAL PROPERTY TAXES	\$ 768,233	\$ 783,244	\$ 788,080	\$ 596,329	\$ 788,080	\$ 812,105
300-48-4811-0-00	INTEREST REVENUE	164	1,334	375	1,024	1,024	1,000
300-48-4813-0-00	OPERATING TRANSFER IN-TIF #5	-	-	-	-	-	-
300-48-4817-0-00	OPERATING TRANSFER IN-STORM	-	-	-	-	-	-
300-49-4913-0-00	OPERATING TRANSFER IN-TIF #5	423,184	384,850	379,050	379,050	379,050	378,050
300-49-4914-0-00	OPERATING TRANSFER IN-TIF #3	-	3,386	32,967	32,895	32,967	32,377
300-49-4915-0-00	OPERATING TRANSFER IN-TIF #6	53,000	53,000	53,000	53,000	53,000	55,000
300-49-4916-0-00	OPERATING TRANSFER IN-TIF #7	108,038	132,338	131,138	28,069	131,138	154,938
300-49-4917-0-00	OPERATING TRANSFER IN-STORM	99,300	195,536	193,520	185,320	193,520	187,920
300-49-4918-0-00	OPERATING TRANSFER IN-TIF #8	-	-	15,405	15,171	15,405	94,152
300-49-4919-0-00	REFUNDING BONDS ISSUED	-	-	-	-	-	-
300-49-4920-0-00	OPERATING TRANSFER IN-LIBRARY	-	-	-	-	-	-
300-49-4921-0-00	OPERATING TRANSFER IN-CPF 400	1,806,074	-	-	-	-	-
300-49-4922-0-00	OPERATING TRANSFER IN-TIF #9	-	-	-	-	55,775	103,500
300-49-4931-0-00	FUND BALANCES APPLIED	-	-	22,000	-	22,000	-
<b>TOTAL REVENUES</b>		<b>3,257,993</b>	<b>1,553,687</b>	<b>1,615,535</b>	<b>1,290,857</b>	<b>1,671,959</b>	<b>1,819,042</b>
<b>EXPENDITURES</b>							
300-10-5811-6-00	PRINCIPAL ON NOTES-2021 ROCK-N	-	110,000	115,000	115,000	115,000	115,000
300-10-5821-6-00	INTEREST ON NOTES-2021 ROCK-NE	-	20,520	22,350	22,350	22,350	18,900
300-10-5908-6-00	PRINCIPAL LOAN 2023 BCPL TID8	-	-	-	-	-	41,513
300-10-5910-6-00	PRINCIPAL ON BONDS-2020 TID5 R	120,000	270,000	275,000	275,000	275,000	285,000
300-10-5911-6-00	PRINCIPAL ON BONDS - 2019 STFL	-	-	-	-	-	-
300-10-5912-6-00	PRINCIPAL ON BONDS - 2019 GO	200,000	200,000	225,000	225,000	225,000	235,000
300-10-5913-6-00	PRINCIPAL ON BONDS - 2017 GO	50,000	75,000	75,000	-	75,000	100,000
300-10-5914-6-00	PRINCIPAL ON BONDS - 2016 GO	320,000	335,000	320,000	-	320,000	330,000
300-10-5915-6-00	PRINCIPAL ON STATE TRUST LOAN	-	-	-	-	-	-
300-10-5916-6-00	PRINCIPAL ON NOTES-HOTEL	154,527	-	-	-	-	-
300-10-5917-6-00	PRINCIPAL ON BONDS-BUILDINGS	-	-	-	-	-	-
300-10-5918-6-00	PRINCIPAL ON BONDS-TIF #5	-	-	-	-	-	-
300-10-5919-6-00	PRINCIPAL ON BONDS-POOL	2,030,000	230,000	230,000	230,000	230,000	235,000
300-10-5920-6-00	PRINCIPAL ON LOANS-2022 TID3,8	-	-	20,000	20,000	20,000	45,000
300-10-5921-6-00	INTEREST ON BONDS-BUILDINGS	-	-	-	-	-	-
300-10-5922-6-00	INTEREST ON LOANS-2022 TID 3,8	-	3,386	28,372	28,065	28,372	24,460
300-10-5923-6-00	INTEREST ON BONDS-2017 GO	58,038	57,338	56,138	28,069	56,138	54,938
300-10-5924-6-00	INTEREST ON BONDS-2016 GO	62,225	55,825	49,125	24,563	49,125	42,725
300-10-5925-6-00	INTEREST ON STATE TRUST LOAN	-	-	-	-	-	-
300-10-5926-6-00	INTEREST ON NOTES-HOTEL	5,408	-	-	-	-	-
300-10-5927-6-00	INTEREST ON BONDS-TIF #5	-	-	-	-	-	-
300-10-5929-6-00	INTEREST ON BONDS-POOL	57,158	36,760	39,050	39,050	39,050	32,150
300-10-5930-6-00	INTEREST ON BONDS-2019 GO	71,350	63,350	54,850	29,675	54,850	45,650
300-10-5931-6-00	INTEREST ON BONDS-2019 STFL	-	-	-	-	-	-
300-10-5932-6-00	INTEREST ON BONDS-2020 TID5 RE	143,248	114,850	104,050	104,050	104,050	93,050
300-10-5933-6-00	INTEREST ON BONDS-2023 TID 9	-	-	-	-	55,775	103,500
300-10-5934-6-00	INTEREST LOAN 2023 BCPL TID8	-	-	-	-	-	15,557
300-10-5935-6-00	CAPITAL LEASE-2019 LED LIGHTIN	21,122	58,086	-	-	-	-
300-10-5940-6-00	PAID TO ESCROW AGENT	-	-	-	-	-	-
300-10-5941-6-00	PREMIUM ON BONDS ISSUED	-	-	-	-	-	-
300-10-5942-6-00	DEBT ISSUANCE COST	-	-	-	-	-	-
300-10-5943-6-00	PAYING AGENT FEES	1,200	1,600	1,600	1,600	1,600	1,600
<b>TOTAL EXPENDITURES</b>		<b>3,294,276</b>	<b>1,631,714</b>	<b>1,615,535</b>	<b>1,142,422</b>	<b>1,671,310</b>	<b>1,819,042</b>
<b>DEBT SERVICE FUND TOTAL</b>		<b>\$ (36,283)</b>	<b>\$ (78,026)</b>	<b>\$ -</b>	<b>\$ 148,435</b>	<b>\$ 649</b>	<b>\$ -</b>

**CITY OF WAUPUN  
2024 Budget**

**CAPITAL IMPROVEMENTS**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
General Property Taxes	\$ 420,000	\$ 390,000	\$ 340,000	\$ 257,273	\$ 340,000	\$ 340,000
Intergovernmental	98,923	211,214	2,589,434	3,483,950	3,483,950	2,576,877
Misc Revenues	1,498	729	-	23,112	23,112	-
Investment Income	655	5,391	8,000	13,989	19,000	8,000
Special Assessments	-	114,851	100,000	-	10,000	-
Other Financing Sources						
Long-term Debt Proceeds	2,060,000	-	-	-	-	-
Capital Lease Proceeds	-	-	-	-	-	-
Transfers In	117,000	57,000	680,000	221,763	221,763	219,010
<b>TOTAL REVENUES</b>	<b>2,698,076</b>	<b>779,185</b>	<b>3,717,434</b>	<b>4,000,088</b>	<b>4,097,825</b>	<b>3,143,887</b>
<b>EXPENDITURES</b>						
Capital Outlay						
General Government	32,809	-	-	-	-	86,300
Public Safety	10,694	25,950	255,095	185,950	185,950	-
Public Works	693,005	694,956	450,000	165,001	454,223	256,000
Culture, Recreation, and Education	27,028	113,882	2,530,000	327,271	378,985	2,786,500
Other Financing Uses						
Debt Issuance Costs	(89,039)	-	-	-	-	-
Transfers Out	1,806,074	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,480,571</b>	<b>834,788</b>	<b>3,235,095</b>	<b>678,222</b>	<b>1,019,158</b>	<b>3,128,800</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>217,505</b>	<b>(55,603)</b>	<b>482,339</b>	<b>3,321,866</b>	<b>3,078,667</b>	<b>15,087</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>1,075,349</b>	<b>1,292,854</b>	<b>1,237,251</b>	<b>1,237,251</b>	<b>1,237,251</b>	<b>4,315,918</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 1,292,854</b>	<b>\$ 1,237,251</b>	<b>\$ 1,719,590</b>	<b>\$ 4,559,117</b>	<b>\$ 4,315,918</b>	<b>\$ 4,331,005</b>

CITY OF WAUPUN  
2024 Budget  
Capital Improvements Fund

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>CAPITAL IMPROVEMENTS FUND</b>							
<b>REVENUES</b>							
400-41-4111-0-00	GENERAL PROPERTY TAXES-CIF	\$ 420,000	\$ 390,000	\$ 340,000	\$ 257,273	\$ 340,000	\$ 340,000
400-42-4230-0-00	SIDEWALKS	-	114,851	100,000	-	10,000	-
400-42-4290-0-00	SPECIAL ASSESSMENT-INTEREST	-	-	-	-	-	-
400-43-4341-0-00	STATE SHARED REVENUES-EXP REST	72,118	69,162	74,434	74,434	74,434	61,877
400-43-4355-0-00	GRANT REVENUE SENIOR CENTER	-	95,310	-	3,394,016	3,394,016	2,500,000
400-43-4360-0-00	STATE GRANT REVENUES	11,805	31,392	2,500,000	-	-	-
400-43-4361-0-00	PAYMENT FOR MUNICIPAL SERVICES	-	-	-	-	-	-
400-46-4678-0-00	FEES-REC FACILITY MAINTENANCE	15,000	15,350	15,000	15,500	15,500	15,000
400-48-4811-0-00	INTEREST REVENUE	655	5,391	8,000	13,989	19,000	8,000
400-48-4813-0-00	MISCELLANEOUS REVENUE	1,498	729	-	23,112	23,112	-
400-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	2,060,000	-	-	-	-	-
400-49-4914-0-00	PROCEEDS FROM FDL COUNTY	-	-	-	-	-	-
400-49-4916-0-00	PROCEEDS FROM CAPITAL LEASE	-	-	-	-	-	-
400-49-4920-0-00	TRANSFERS IN FROM OTHER FUNDS	117,000	57,000	680,000	221,763	221,763	219,010
TOTAL REVENUES		<u>2,698,076</u>	<u>779,185</u>	<u>3,717,434</u>	<u>4,000,088</u>	<u>4,097,825</u>	<u>3,143,887</u>
<b>EXPENDITURES</b>							
400-10-5140-8-00	CAPITAL IMPROVEMENTS-CITY HALL	32,809	-	-	-	-	86,300
400-40-5211-8-00	CAPITAL IMPROVEMENT-PUB SAFETY	10,694	25,950	255,095	185,950	185,950	-
400-70-5412-8-00	CAPITAL IMPRV-PUBLIC WORKS	-	2,967	-	-	-	-
400-70-5420-8-00	CAPITAL IMPR-ENGINEERING	20,899	9,188	-	-	-	6,000
400-70-5433-8-00	CAPITAL IMPROVEMENT-CURB & GUT	-	-	-	-	-	-
400-70-5436-1-10	SALARIES/WAGES-CAPITAL IMPROVE	-	1,607	-	2,991	2,991	-
400-70-5436-2-20	HEALTH-CAPITAL IMPROVEMENT	-	192	-	788	788	-
400-70-5436-2-21	LIFE-CAPITAL IMPROVEMENT	-	7	-	7	7	-
400-70-5436-2-22	RETIREMENT-CAPITAL IMPROVEMENT	-	104	-	203	203	-
400-70-5436-2-23	SOC SECURITY-CAPITAL IMPROVEME	-	118	-	217	217	-
400-70-5436-2-29	INCOME CONTINUATION-CAPITAL IM	-	9	-	17	17	-
400-70-5436-3-38	OPERATING EXP-CAPITAL IMPROVEM	-	-	-	44,196	-	-
400-70-5436-8-00	CAPITAL IMPROV-STREETS	672,106	421,449	250,000	110,791	250,000	250,000
400-70-5444-8-00	CAPITAL IMPROVEMENT-SIDEWALKS	-	259,315	200,000	5,791	200,000	-
400-20-5512-8-00	CAPITAL IMPROVEMENTS-MUSEUM	-	6,788	-	-	-	73,000
400-20-5513-8-00	CAPITAL IMPROVEMENTS-SENIOR CE	5,966	96,070	2,500,000	298,286	350,000	2,700,000
400-20-5514-8-00	CAPITAL IMPROVEMENTS-COMMUNITY	-	-	30,000	-	-	-
400-20-5523-8-00	CAPITAL IMPROVEMENTS-AQUATIC F	-	-	-	-	-	13,500
400-20-5525-8-00	CAPITAL IMPROVEMENTS-PARKS	21,063	11,023	-	28,985	28,985	-
400-60-5511-8-00	CAPITAL IMPROVEMENTS-LIBRARY	-	-	-	-	-	-
400-10-5950-3-38	OPERATING TRANSFER OUT	-	-	-	-	-	-
400-80-5950-3-38	OPERATING TRANS OUT-CIF TO DSF	1,806,074	-	-	-	-	-
400-10-5999-3-37	PREMIUM ON BONDS ISSUED	(145,078)	-	-	-	-	-
400-10-5999-3-38	DISCOUNT ON LONG-TERM DEBT	16,652	-	-	-	-	-
400-10-5999-3-39	DEBT ISSUANCE COSTS	39,387	-	-	-	-	-
TOTAL EXPENDITURES		<u>2,480,571</u>	<u>834,788</u>	<u>3,235,095</u>	<u>678,222</u>	<u>1,019,158</u>	<u>3,128,800</u>
<b>CAPITAL IMPROVEMENTS FUND TOTAL</b>		<u>\$ 217,505</u>	<u>\$ (55,603)</u>	<u>\$ 482,339</u>	<u>\$ 3,321,866</u>	<u>\$ 3,078,667</u>	<u>\$ 15,087</u>

**CITY OF WAUPUN  
2024 Budget**

**EQUIPMENT REPLACEMENT**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
<b>REVENUES</b>						
General Property Taxes	\$ 169,350	\$ 225,000	\$ 225,000	\$ 170,254	\$ 225,000	\$ 225,000
Grant Revenue	-	32,349	-	268,600	268,600	5,000
Intergovernmental	-	-	-	-	-	-
Sale of property	25,108	32,907	4,000	25,409	25,409	4,000
Investment Income	254	2,634	1,000	7,022	8,020	5,000
Miscellaneous Revenue	7,572	16,379	-	-	-	-
Other Financing Sources						
Long-term Debt Proceeds	100,000	-	-	80,000	80,000	-
Transfers In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>302,284</b>	<b>309,269</b>	<b>230,000</b>	<b>551,285</b>	<b>607,029</b>	<b>239,000</b>
<b>EXPENDITURES</b>						
Capital Outlay						
General Government	5,895	17,632	27,743	1,586	7,000	14,000
Public Safety	174,696	172,647	160,687	343,584	357,069	143,124
Public Works	61,500	228,933	141,500	114,436	141,500	101,617
Culture, Recreation, and Education	-	12,052	5,000	5,000	5,000	5,000
Other Financing Uses						
Premium on Bonds Issued	-	-	-	-	-	-
Debt Issuance Costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>242,091</b>	<b>431,265</b>	<b>334,930</b>	<b>464,606</b>	<b>510,569</b>	<b>263,741</b>
NET CHANGE IN FUND BALANCE	60,193	(121,996)	(104,930)	86,679	96,460	(24,741)
FUND BALANCE - BEGINNING OF YEAR	374,830	435,023	313,027	313,027	313,027	409,487
FUND BALANCE - END OF YEAR	\$ 435,023	\$ 313,027	\$ 208,097	\$ 399,706	\$ 409,487	\$ 384,746

CITY OF WAUPUN  
2024 Budget  
Equipment Replacement Fund

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>EQUIPMENT REPLACEMENT FUND</b>							
<b>REVENUES</b>							
410-41-4111-0-00	GENERAL PROPERTY TAXES-ERF	\$ 169,350	\$ 225,000	\$ 225,000	\$ 170,254	\$ 225,000	\$ 225,000
410-43-4355-0-00	GRANT REVENUE-ERF	-	-	-	-	-	5,000
410-43-4361-0-00	PAYMENT FOR MUNICIPAL SERVICES	-	-	-	-	-	-
410-43-4328-0-00	FEDERAL GRANT-MISC	-	32,349	-	268,600	268,600	-
410-48-4811-0-00	INTEREST REVENUE	254	2,634	1,000	7,022	8,020	5,000
410-48-4831-0-00	SALE OF CITY PROPERTY	25,108	32,907	4,000	25,409	25,409	4,000
410-48-4841-0-00	INSURANCE RECOVERIES	-	14,379	-	-	-	-
410-48-4861-0-00	DONATIONS FROM ORG&INDIVIDUALS	7,572	2,000	-	-	-	-
410-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	-	-	-	-	-
410-49-4930-0-00	TRANSFERS IN FROM OTHER FUNDS	100,000	-	-	80,000	80,000	-
TOTAL REVENUES		<u>302,284</u>	<u>309,269</u>	<u>230,000</u>	<u>551,285</u>	<u>607,029</u>	<u>239,000</u>
<b>EXPENDITURES</b>							
410-10-5110-4-00	EQUIPMENT-COMMON COUNCIL	-	-	-	-	-	-
410-10-5140-4-00	EQUIPMENT-CITY HALL	5,895	17,632	27,743	1,586	7,000	14,000
410-10-5141-4-00	EQUIPMENT-CLERK	-	-	-	-	-	-
410-10-5142-4-00	EQUIPMENT-ELECTIONS	-	-	-	-	-	-
410-10-5191-4-00	EQUIPMENT-ECONOMIC DEVELOPMENT	-	-	-	-	-	-
410-10-5197-4-00	EQUIPMENT-INFO TECHNOLOGY	-	-	-	-	-	-
410-10-5534-4-00	EQUIPMENT-CELEBRAT/ENTERTAINME	-	-	-	-	-	-
410-10-5999-3-37	PREMIUM ON BONDS ISSUED	-	-	-	-	-	-
410-10-5999-3-39	DEBT ISSUANCE COSTS	-	-	-	-	-	-
410-20-5513-4-00	EQUIPMENT-SENIOR CENTER	-	-	-	-	-	-
410-20-5523-4-00	EQUIPMENT-AQUATIC FACILITY	-	12,052	5,000	5,000	5,000	5,000
410-20-5525-4-00	EQUIPMENT-PARKS	-	-	-	-	-	-
410-40-5211-4-00	EQUIPMENT-POLICE	110,126	112,767	130,187	116,701	130,187	131,624
410-50-5231-4-00	EQUIPMENT-FIRE	64,570	59,880	30,500	226,882	226,882	11,500
410-60-5511-4-00	EQUIPMENT-LIBRARY	-	-	-	-	-	-
410-70-5410-4-00	EQUIPMENT-BUILDINGS & GROUNDS	-	-	-	-	-	-
410-70-5411-4-00	EQUIPMENT-STREETS	-	175,812	-	-	-	-
410-70-5412-4-00	EQUIPMENT-PUBLIC WORKS	61,500	53,121	141,500	114,436	141,500	101,617
TOTAL EXPENDITURES		<u>242,091</u>	<u>431,265</u>	<u>334,930</u>	<u>464,606</u>	<u>510,569</u>	<u>263,741</u>
<b>EQUIPMENT REPLACEMENT FUND TOTAL</b>		<u>\$ 60,193</u>	<u>\$ (121,996)</u>	<u>\$ (104,930)</u>	<u>\$ 86,679</u>	<u>\$ 96,460</u>	<u>\$ (24,741)</u>

**CITY OF WAUPUN  
2024 Budget**

**TAX INCREMENTAL DISTRICT NO. 3**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Tax Increment	\$ 133,830	\$ 150,805	\$ 130,000	\$ 95,112	\$ 95,112	\$ 164,463
Intergovernmental Revenue	32,388	20,598	20,598	20,598	20,598	20,598
Payment In Lieu of Tax	9,709	9,814	9,000	9,762	9,762	9,000
Miscellaneous Revenues	-	440,000	-	134,200	134,200	50,000
<b>TOTAL REVENUES</b>	<b>175,927</b>	<b>621,217</b>	<b>159,598</b>	<b>259,672</b>	<b>259,672</b>	<b>244,061</b>
<b>EXPENDITURES</b>						
Administrative Expenditures	7,018	4,855	16,116	14,325	14,563	13,845
Capital Outlay	87,052	181,904	110,000	111,404	111,404	160,000
Interest and Fiscal Charges	8,935	3,386	32,967	32,895	32,895	32,377
<b>TOTAL EXPENDITURES</b>	<b>103,004</b>	<b>190,145</b>	<b>159,083</b>	<b>158,624</b>	<b>158,862</b>	<b>206,222</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>72,923</b>	<b>431,072</b>	<b>515</b>	<b>101,049</b>	<b>100,810</b>	<b>37,839</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>(424,621)</b>	<b>(351,698)</b>	<b>79,374</b>	<b>79,374</b>	<b>79,374</b>	<b>180,184</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ (351,698)</b>	<b>\$ 79,374</b>	<b>\$ 79,889</b>	<b>\$ 180,423</b>	<b>\$ 180,184</b>	<b>\$ 218,023</b>

CITY OF WAUPUN  
2024 Budget  
Tax Increment District #3

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #3</b>							
<b>REVENUES</b>							
405-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 133,830	\$ 150,805	\$ 130,000	\$ 95,112	\$ 95,112	\$ 164,463
405-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	8,287	8,287	8,287	8,287	8,287	8,287
405-41-4116-0-00	TAX-EXEMPT PERSONAL PROPERTY	24,101	12,311	12,311	12,311	12,311	12,311
405-42-4240-0-00	PAYMENT IN LIEU OF TAX	9,709	9,814	9,000	9,762	9,762	9,000
405-43-4355-0-00	STATE GRANT	-	-	-	-	-	-
405-43-4356-0-00	WEDC GRANT	-	-	-	134,200	134,200	50,000
405-48-4861-0-00	DONATIONS FROM ORG&INDIVIDUALS	-	-	-	-	-	-
405-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	440,000	-	-	-	-
TOTAL REVENUES		<u>175,927</u>	<u>621,217</u>	<u>159,598</u>	<u>259,672</u>	<u>259,672</u>	<u>244,061</u>
<b>EXPENDITURES</b>							
405-70-5436-1-10	TIF #3-SALARIES/WAGES	5,342	3,356	11,422	8,553	8,553	8,361
405-70-5436-1-11	TIF #3-OVERTIME	-	-	-	-	-	-
405-70-5436-2-20	TIF #3-HEALTH INSURANCE	399	356	1,901	1,710	1,710	1,356
405-70-5436-2-21	TIF #3-LIFE INSURANCE	4	6	52	48	60	42
405-70-5436-2-22	TIF #3-RETIREMENT	353	222	777	582	777	582
405-70-5436-2-23	TIF #3-SOCIAL SECURITY	392	260	874	600	600	640
405-70-5436-2-24	TIF #3-SS-MEDICARE	-	-	-	-	-	-
405-70-5436-2-29	TIF #3-INCOME CONTINUE	27	26	90	59	90	90
405-70-5436-3-33	TIF #3-POSTAGE	-	-	-	-	-	-
405-70-5436-3-35	TIF #3-NEWSPAPER PUB.	-	-	-	-	-	-
405-70-5436-3-38	TIF #3-OPERATING EXPENSES	87,052	110,622	110,000	3,650	3,650	110,000
405-70-5436-3-39	TIF #3-PROFESSIONAL SERVICES	500	630	1,000	2,774	2,774	2,774
405-70-5436-8-00	TIF #3-CAPITAL OUTLAY	-	71,282	-	107,754	107,754	50,000
405-70-5950-3-38	OPERATING TRANSFER OUT-DSF	-	3,386	32,967	32,895	32,895	32,377
405-10-5921-6-00	INTEREST EXPENSES ON ADVANCES	8,935	-	-	-	-	-
TOTAL EXPENDITURES		<u>103,004</u>	<u>190,145</u>	<u>159,083</u>	<u>158,624</u>	<u>158,862</u>	<u>206,222</u>
<b>TAX INCREMENT DISTRICT #3 TOTAL</b>		<u><b>72,923</b></u>	<u><b>431,072</b></u>	<u><b>515</b></u>	<u><b>101,049</b></u>	<u><b>100,810</b></u>	<u><b>37,839</b></u>

**CITY OF WAUPUN**  
**2024 Budget**

**TAX INCREMENTAL DISTRICT NO. 5**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>8 Month</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Actual</b>		
<b>REVENUES</b>						
Tax Increment	339,156	411,737	390,000	302,337	390,000	398,787
Intergovernmental Revenue	8,592	5,345	5,345	5,345	5,345	5,345
Payment in Lieu of Tax	15,566	14,465	13,000	7,153	7,153	7,153
Miscellaneous Revenues	8,010	-	-	24,735	24,735	24,735
Other Financing Sources						
Long-term Debt Proceeds	-	-	-	-	-	-
Transfers In	51,000	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>422,324</b>	<b>431,547</b>	<b>408,345</b>	<b>339,569</b>	<b>427,233</b>	<b>436,020</b>
<b>EXPENDITURES</b>						
Administrative Expenditures	650	780	2,000	913	914	1,150
Capital Outlay	-	-	-	-	-	-
Debt Issuance Costs	-	-	-	-	-	-
Debt Service - Transfers Out	423,184	384,850	379,050	379,050	379,050	378,050
<b>TOTAL EXPENDITURES</b>	<b>423,834</b>	<b>385,630</b>	<b>381,050</b>	<b>379,963</b>	<b>379,964</b>	<b>379,200</b>
NET CHANGE IN FUND BALANCE	(1,510)	45,917	27,295	(40,394)	47,269	56,820
FUND BALANCE - BEGINNING OF YEAR	(1,791,363)	(1,792,872)	(1,746,956)	(1,746,956)	(1,746,956)	(1,699,687)
FUND BALANCE - END OF YEAR	\$ (1,792,872)	\$ (1,746,956)	\$ (1,719,661)	\$ (1,787,350)	\$ (1,699,687)	\$ (1,642,867)



CITY OF WAUPUN  
2024 Budget  
Tax Increment District #5

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #5</b>							
<b>REVENUES</b>							
401-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 339,156	\$ 411,737	\$ 390,000	\$ 302,337	\$ 390,000	\$ 398,787
401-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	785	785	785	785	785	785
401-41-4116-0-00	TAX-EXEMPT PERSONAL PROPERTY	7,807	4,560	4,560	4,560	4,560	4,560
401-41-4130-0-00	PAYMENT IN LIEU OF TAX	15,566	14,465	13,000	7,153	7,153	7,153
401-42-4240-0-00	DEVELOPER GUARANTEES	-	-	-	24,735	24,735	24,735
401-48-4811-0-00	TIF 5 INTEREST REVENUE	-	-	-	-	-	-
401-48-4831-0-00	SALE OF CITY PROPERTY	8,010	-	-	-	-	-
401-48-4861-0-00	DONATIONS FROM ORG&INDIVIDUALS	-	-	-	-	-	-
401-49-4919-0-00	FARMING-TIF 5	-	-	-	-	-	-
401-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	-	-	-	-	-
401-49-4920-0-00	TRANSFER FROM GENERAL FUND	51,000	-	-	-	-	-
TOTAL REVENUES		<u>422,324</u>	<u>431,547</u>	<u>408,345</u>	<u>339,569</u>	<u>427,233</u>	<u>436,020</u>
<b>EXPENDITURES</b>							
401-10-5199-3-38	PRIOR YR UNCOLLECTABLE ACCOUNT	-	-	-	-	-	-
401-10-5921-6-00	INTEREST EXPENSES ON ADVANCES	-	-	-	-	-	-
401-10-5999-3-37	TID 5 PREMIUM ON BONDS ISSUED	-	-	-	-	-	-
401-10-5999-3-39	TID 5 ISSUANCE COSTS	-	-	-	-	-	-
401-70-5436-1-10	TIF #5 DEVELOP-SALARIES/WAGES	-	-	-	-	-	-
401-70-5436-1-11	TIF #5 DEVELOP-OVERTIME	-	-	-	-	-	-
401-70-5436-2-20	TIF #5 DEVELOP-HEALTH INS	-	-	-	-	-	-
401-70-5436-2-21	TIF #5 DEVELOP-LIFE INSURANCE	-	-	-	-	-	-
401-70-5436-2-22	TIF #5 DEVELOP-RETIREMENT	-	-	-	-	-	-
401-70-5436-2-23	TIF #5 DEVELOP-SOC SECURITY	-	-	-	-	-	-
401-70-5436-2-29	TIF #5 DEVELOP-INCOME CONTINU	-	-	-	-	-	-
401-70-5436-3-33	TIF #5 DEVELOP-POSTAGE	-	-	-	1	1	-
401-70-5436-3-35	TIF #5 DEVELOP-NEWSPAPER PUB.	-	-	-	-	-	-
401-70-5436-3-38	TIF #5 DEVELOP-OPERATING EXP	150	150	1,000	150	150	150
401-70-5436-3-39	TIF #5 DEVEL-PROFESSIONAL SVCS	500	630	1,000	763	763	1,000
401-70-5436-8-00	TIF #5 DEVELOP-CAPITAL OUTLAY	-	-	-	-	-	-
401-70-5950-3-38	OPERATING TRANSFER OUT-DSF	423,184	384,850	379,050	379,050	379,050	378,050
TOTAL EXPENDITURES		<u>423,834</u>	<u>385,630</u>	<u>381,050</u>	<u>379,963</u>	<u>379,964</u>	<u>379,200</u>
<b>TAX INCREMENT DISTRICT #5 TOTAL</b>		<u>(1,510)</u>	<u>45,917</u>	<u>27,295</u>	<u>(40,394)</u>	<u>47,269</u>	<u>56,820</u>

**CITY OF WAUPUN  
2024 Budget**

**TAX INCREMENTAL DISTRICT NO. 6**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Tax Increment	\$ 129,632	\$ 133,165	\$ 90,000	\$ 74,569	\$ 90,000	\$ 103,236
Intergovernmental Revenue	11,404	8,488	8,488	8,488	8,488	8,488
Miscellaneous Revenues	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>141,036</b>	<b>141,653</b>	<b>98,488</b>	<b>83,057</b>	<b>98,488</b>	<b>111,724</b>
<b>EXPENDITURES</b>						
Administrative Expenditures	10,117	1,549	20,116	10,010	14,605	5,090
Capital Improvements	150	103,126	10,150	150	10,150	150
Interest and Fiscal Charges	8,479	14,935	12,630	-	-	12,630
Transfers Out	53,000	53,000	53,000	53,000	53,000	55,000
<b>TOTAL EXPENDITURES</b>	<b>71,746</b>	<b>172,610</b>	<b>95,896</b>	<b>63,160</b>	<b>77,755</b>	<b>72,870</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>69,290</b>	<b>(30,957)</b>	<b>2,592</b>	<b>19,897</b>	<b>20,733</b>	<b>38,854</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>(421,303)</b>	<b>(352,013)</b>	<b>(382,971)</b>	<b>(382,971)</b>	<b>(382,971)</b>	<b>(362,238)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ (352,013)</b>	<b>\$ (382,971)</b>	<b>\$ (380,378)</b>	<b>\$ (363,074)</b>	<b>\$ (362,238)</b>	<b>\$ (323,384)</b>

CITY OF WAUPUN  
2024 Budget  
Tax Increment District #6

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #6</b>							
<b>REVENUES</b>							
408-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 129,632	\$ 133,165	\$ 90,000	\$ 74,569	\$ 90,000	\$ 103,236
408-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	4,949	4,949	4,949	4,949	4,949	4,949
408-41-4116-0-00	TAX-EXEMPT PERSONAL PROPERTY	6,455	3,539	3,539	3,539	3,539	3,539
408-43-4357-0-00	STATE/FEDERAL GRANT-TIF 6	-	-	-	-	-	-
408-48-4871-0-00	REFUND OF PRIOR YR EXPENSES	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>141,036</b>	<b>141,653</b>	<b>98,488</b>	<b>83,057</b>	<b>98,488</b>	<b>111,724</b>
<b>EXPENDITURES</b>							
408-70-5436-1-10	TIF #6-SALARIES/WAGES	2,834	362	11,422	6,937	6,937	-
408-70-5436-1-11	TIF #6-OVERTIME	-	-	-	-	-	-
408-70-5436-2-20	TIF #6-HEALTH INSURANCE	596	77	1,901	1,256	1,256	-
408-70-5436-2-21	TIF #6-LIFE INSURANCE	13	2	53	45	60	-
408-70-5436-2-22	TIF #6-RETIREMENT	191	24	777	472	777	-
408-70-5436-2-23	TIF #6-SOCIAL SECURITY	205	26	874	486	486	-
408-70-5436-2-24	TIF #6-SS-MEDICARE	-	-	-	-	-	-
408-70-5436-2-29	TIF #6-INCOME CONTINUATION	26	4	90	52	90	90
408-70-5436-3-32	TIF #6-UTILITIES	4,363	425	-	-	-	-
408-70-5436-3-35	TIF #6-NEWSPAPER PUB.	52	-	-	-	-	-
408-70-5436-3-38	TIF #6-OPERATING EXP	150	150	150	150	150	150
408-70-5436-3-39	TIF #6-PROFESSIONAL SERVICES	1,837	630	5,000	763	5,000	5,000
408-70-5436-8-00	CAPITAL OUTLAY	-	102,976	10,000	-	10,000	-
408-10-5921-6-00	INTEREST EXPENSES ON ADVANCES	8,479	14,935	12,630	-	-	12,630
408-10-5950-3-38	TIF #6-OPERATING TRANSFER OUT	53,000	53,000	53,000	53,000	53,000	55,000
	<b>TOTAL EXPENDITURES</b>	<b>71,746</b>	<b>172,610</b>	<b>95,896</b>	<b>63,160</b>	<b>77,755</b>	<b>72,870</b>
<b>TAX INCREMENT DISTRICT #6 TOTAL</b>		<b>69,290</b>	<b>(30,957)</b>	<b>2,592</b>	<b>19,897</b>	<b>20,733</b>	<b>38,854</b>

**CITY OF WAUPUN  
2024 Budget**

**TAX INCREMENTAL DISTRICT NO. 7**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Tax Increment	62,882	63,399	45,000	37,796	37,796	54,237
Intergovernmental Revenue	-	-	-	-	-	-
Miscellaneous Revenues	168	50,439	-	-	-	-
Other Financing Sources						
Long-term Debt Proceeds	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>63,051</b>	<b>113,838</b>	<b>45,000</b>	<b>37,796</b>	<b>37,796</b>	<b>54,237</b>
<b>EXPENDITURES</b>						
Administrative Expenditures	500	630	1,000	763	763	1,000
Capital Improvements	1,061	150	5,500	150	5,150	150
Interest and Fiscal Charges	-	-	-	-	-	-
Debt Service - Transfers Out	108,038	132,338	131,138	28,069	131,138	154,938
Other Financing Uses						
Premium on bonds	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>109,599</b>	<b>133,118</b>	<b>137,638</b>	<b>28,981</b>	<b>137,051</b>	<b>156,088</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(46,548)</b>	<b>(19,279)</b>	<b>(92,638)</b>	<b>8,815</b>	<b>(99,255)</b>	<b>(101,851)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>(177,647)</b>	<b>(224,195)</b>	<b>(243,474)</b>	<b>(243,474)</b>	<b>(243,474)</b>	<b>(342,729)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ (224,195)</b>	<b>\$ (243,474)</b>	<b>\$ (336,112)</b>	<b>\$ (234,659)</b>	<b>\$ (342,729)</b>	<b>\$ (444,579)</b>

CITY OF WAUPUN  
2024 Budget  
Tax Increment District #7

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #7</b>							
<b>REVENUES</b>							
407-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 62,882	\$ 63,399	\$ 45,000	\$ 37,796	\$ 37,796	\$ 54,237
407-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	-	-	-	-	-	-
407-41-4130-0-00	PAYMENT IN LIEU OF TAX	-	-	-	-	-	-
407-48-4811-0-00	TIF 7 INTEREST REVENUE	168	914	-	-	-	-
407-48-4821-0-00	TIF 7 RENT OF CITY PROPERTY	-	-	-	-	-	-
407-48-4831-0-00	SALE OF CITY PROPERTY	-	49,525	-	-	-	-
407-48-4871-0-00	REFUND OF PRIOR YR EXPENSES	-	-	-	-	-	-
407-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>63,051</b>	<b>113,838</b>	<b>45,000</b>	<b>37,796</b>	<b>37,796</b>	<b>54,237</b>
<b>EXPENDITURES</b>							
407-70-5436-1-10	TIF #7 DEVELOP-SALARIES/WAGES	-	-	-	-	-	-
407-70-5436-2-20	TIF #7 DEVELOP-HEALTH INS	-	-	-	-	-	-
407-70-5436-2-21	TIF #7 DEVELOP-LIFE INSURANCE	-	-	-	-	-	-
407-70-5436-2-22	TIF #7 DEVELOP-RETIREMENT	-	-	-	-	-	-
407-70-5436-2-23	TIF #7 DEVELOP-SOC SECURITY	-	-	-	-	-	-
407-70-5436-2-29	TIF #7 DEVELOP-INCOME CONTINU	-	-	-	-	-	-
407-70-5436-3-35	TIF #7 DEVELOP-NEWSPAPER PUB.	-	-	-	-	-	-
407-70-5436-3-38	TIF #7 DEVELOP-OPERATING EXP	150	150	500	150	150	150
407-70-5436-3-39	TIF #7 DEVEL-PROFESSIONAL SVCS	500	630	1,000	763	763	1,000
407-70-5436-8-00	TIF #7 DEVELOP-CAPITAL OUTLAY	911	-	5,000	-	5,000	-
407-10-5950-3-38	OPERATING TRANSFER OUT-DSF	108,038	132,338	131,138	28,069	131,138	154,938
407-10-5999-3-37	PREMIUM ON BONDS ISSUED	-	-	-	-	-	-
407-10-5999-3-38	TID 7 DISCOUNT ON L-T DEBT	-	-	-	-	-	-
407-10-5999-3-39	TID 7 ISSUANCE COSTS	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>109,599</b>	<b>133,118</b>	<b>137,638</b>	<b>28,981</b>	<b>137,051</b>	<b>156,088</b>
	<b>TAX INCREMENT DISTRICT #7 TOTAL</b>	<b>(46,548)</b>	<b>(19,279)</b>	<b>(92,638)</b>	<b>8,815</b>	<b>(99,255)</b>	<b>(101,851)</b>

**CITY OF WAUPUN  
2024 Budget**

**TAX INCREMENTAL DISTRICT NO. 8**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Tax Increment	62,409	89,621	125,000	104,702	125,000	178,277
Intergovernmental Revenue	-	-	-	-	-	-
Payment in Lieu of Tax	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-
Other Financing Sources						
Long-term Debt Proceeds	-	410,000	-	447,111	447,111	-
<b>TOTAL REVENUES</b>	<b>62,409</b>	<b>499,621</b>	<b>125,000</b>	<b>551,813</b>	<b>572,111</b>	<b>178,277</b>
<b>EXPENDITURES</b>						
Capital Outlay						
Capital Improvements	110,650	148,337	131,150	580,432	580,433	31,150
Administrative Expenditures	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Transfers Out	-	-	15,405	15,171	15,405	94,152
Other Financing Uses						
Premium on bonds	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>110,650</b>	<b>148,337</b>	<b>146,555</b>	<b>595,603</b>	<b>595,838</b>	<b>125,302</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(48,241)</b>	<b>351,284</b>	<b>(21,555)</b>	<b>(43,790)</b>	<b>(23,727)</b>	<b>52,975</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>(249,321)</b>	<b>(297,562)</b>	<b>53,722</b>	<b>53,722</b>	<b>53,722</b>	<b>29,995</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ (297,562)</b>	<b>\$ 53,722</b>	<b>\$ 32,167</b>	<b>\$ 9,933</b>	<b>\$ 29,995</b>	<b>\$ 82,970</b>

CITY OF WAUPUN  
2024 Budget  
Tax Increment District #8

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #8</b>							
<b>REVENUES</b>							
418-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ 62,409	\$ 89,621	\$ 125,000	\$ 104,702	\$ 125,000	\$ 178,277
418-41-4115-0-00	TAX-COMPUTER EXEMPT PROPERTY	-	-	-	-	-	-
418-41-4130-0-00	PAYMENT IN LIEU OF TAX	-	-	-	-	-	-
418-48-4811-0-00	TIF 8 INTEREST REVENUE	-	-	-	-	-	-
418-48-4831-0-00	SALE OF CITY PROPERTY	-	-	-	-	-	-
418-49-4912-0-00	PROCEEDS OF LONG-TERM DEBT	-	410,000	-	447,111	447,111	-
	TOTAL REVENUES	<u>62,409</u>	<u>499,621</u>	<u>125,000</u>	<u>551,813</u>	<u>572,111</u>	<u>178,277</u>
<b>EXPENDITURES</b>							
418-70-5436-1-10	TIF #8 DEVELOP-SALARIES/WAGES	-	-	-	-	-	-
418-70-5436-2-20	TIF #8 DEVELOP-HEALTH INS	-	-	-	-	-	-
418-70-5436-2-21	TIF #8 DEVELOP-LIFE INSURANCE	-	-	-	-	-	-
418-70-5436-2-22	TIF #8 DEVELOP-RETIREMENT	-	-	-	-	-	-
418-70-5436-2-23	TIF #8 DEVELOP-SOC SECURITY	-	-	-	-	-	-
418-70-5436-2-29	TIF #8 DEVELOP-INCOME CONTINU	-	-	-	-	-	-
418-70-5436-3-35	TIF #8 DEVELOP-NEWSPAPER PUB.	-	-	-	-	-	-
418-70-5436-3-38	TIF #8 DEVELOP-OPERATING EXP	150	150	150	449,670	449,670	150
418-70-5436-3-39	TIF #8 DEVEL-PROFESSIONAL SVCS	500	630	1,000	763	763	1,000
418-70-5436-8-00	TIF #8 DEVELOP-CAPITAL OUTLAY	110,000	147,557	130,000	130,000	130,000	30,000
418-10-5950-3-38	OPERATING TRANSFER OUT-DSF	-	-	15,405	15,171	15,405	94,152
	TOTAL EXPENDITURES	<u>110,650</u>	<u>148,337</u>	<u>146,555</u>	<u>595,603</u>	<u>595,838</u>	<u>125,302</u>
<b>TAX INCREMENT DISTRICT #8 TOTAL</b>		<u>(48,241)</u>	<u>351,284</u>	<u>(21,555)</u>	<u>(43,790)</u>	<u>(23,727)</u>	<u>52,975</u>

**CITY OF WAUPUN  
2024 Budget**

**TAX INCREMENTAL DISTRICT NO. 9**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Tax Increment	-	-	-	-	-	24,440
Intergovernmental Revenue	-	-	-	-	-	-
Payment in Lieu of Tax	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	21,896	62	-
Other Financing Sources						
Long-term Debt Proceeds	-	-	-	2,345,000	2,345,000	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,366,896</b>	<b>2,345,062</b>	<b>24,440</b>
<b>EXPENDITURES</b>						
Capital Outlay						
Capital Improvements	-	876,827	100,000	1,511,071	1,511,072	25,000
Administrative Expenditures	-	25,541	15,116	10,612	11,039	2,540
Interest and Fiscal Charges	-	-	-	-	-	-
Transfers Out	-	-	-	-	55,775	103,500
Other Financing Uses						
Premium on bonds	-	-	-	(161,233)	-	-
Debt issuance costs	-	-	-	94,305	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>902,368</b>	<b>115,116</b>	<b>1,454,754</b>	<b>1,577,886</b>	<b>131,040</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>(902,368)</b>	<b>(115,116)</b>	<b>912,142</b>	<b>767,176</b>	<b>(106,600)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>(902,368)</b>	<b>(902,368)</b>	<b>(902,368)</b>	<b>(135,192)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ -</b>	<b>\$ (902,368)</b>	<b>\$ (1,017,484)</b>	<b>\$ 9,774</b>	<b>\$ (135,192)</b>	<b>\$ (241,792)</b>



CITY OF WAUPUN  
2024 Budget  
Tax Increment District #9

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>TAX INCREMENT DISTRICT #9</b>							
<b>REVENUES</b>							
419-41-4112-0-00	TAXES-TAX INCREMENTAL DISTRICT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,440
419-48-4811-0-00	TIF 9 INTEREST REVENUE	-	-	-	72	62	-
419-48-4812-0-00	INTEREST INCOME	-	-	-	19,085	-	-
419-48-4813-0-00	INVESTMENT INCOME	-	-	-	2,739	-	-
419-48-4831-0-00	SALE OF CITY PROPERTY	-	-	-	-	-	-
419-49-4912-0-00	PROCEEDS FROM LONG TERM DEBT	-	-	-	2,345,000	2,345,000	-
	<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,366,896</b>	<b>2,345,062</b>	<b>24,440</b>
<b>EXPENDITURES</b>							
419-10-5950-3-38	OPERATING TRANSFER OUT-DSF	-	-	-	-	55,775	103,500
419-10-5999-3-37	PREMIUM ON BONDS ISSUED	-	-	-	(161,233)	-	-
419-10-5999-3-38	DISCOUNT ON LONG TERM DEBT	-	-	-	35,138	-	-
419-10-5999-3-39	DEBT ISSUANCE COSTS	-	-	-	59,167	-	-
419-70-5435-1-10	TIF #9 SALARIES/WAGES	-	249	11,422	6,299	6,299	-
419-70-5435-2-20	TIF #9-HEALTH INSURANCE	-	16	1,901	973	973	-
419-70-5435-2-21	TIF #9-LIFE INSURANCE	-	1	53	30	60	-
419-70-5435-2-22	TIF #9-RETIREMENT	-	16	777	428	777	-
419-70-5435-2-23	TIF #9-SOCIAL SECURITY	-	18	874	443	443	-
419-70-5435-2-29	TIF #9-INCOME CONTINUE	-	1	90	40	90	90
419-70-5435-3-38	TIF #9-OPERATING EXP	-	8,739	-	345	345	350
419-70-5435-3-39	TIF #9 DEVEL-PROFESSIONAL SVCS	-	16,500	-	2,053	2,053	2,100
419-70-5435-8-00	TIF #9-CAPITAL OUTLAY	-	596,611	-	1,394,354	1,394,354	25,000
419-70-5436-3-38	TIF #9-OPERATING EXP-UNITED CO	-	24,131	-	169	169	-
419-70-5436-8-00	TIF #9-CAPITAL OUTLAY-UNITED C	-	256,085	100,000	116,549	116,549	-
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>902,368</b>	<b>115,116</b>	<b>1,454,754</b>	<b>1,577,886</b>	<b>131,040</b>
<b>TAX INCREMENT DISTRICT #8 TOTAL</b>							
		<b>-</b>	<b>(902,368)</b>	<b>(115,116)</b>	<b>912,142</b>	<b>767,176</b>	<b>(106,600)</b>

**CITY OF WAUPUN  
2024 Budget**

**BUSINESS PARK**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 8 Month Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
<b>REVENUES</b>						
Sale of City Property	14,821	1,346,106	-	-	-	-
Investment Income	124	10,146	-	-	-	-
Miscellaneous Revenues	24,926	167,009	224,103	219,526	220,905	10,453
<b>TOTAL REVENUES</b>	<b>39,871</b>	<b>1,523,261</b>	<b>224,103</b>	<b>219,526</b>	<b>220,905</b>	<b>10,453</b>
<b>EXPENDITURES</b>						
Interest and Fiscal Charges	6,569	5,839	5,109	-	-	-
Operating expenses	5,804	351	10,000	3,625	9,930	10,000
<b>TOTAL EXPENDITURES</b>	<b>12,373</b>	<b>6,190</b>	<b>15,109</b>	<b>3,625</b>	<b>9,930</b>	<b>10,000</b>
NET CHANGE IN FUND BALANCE	27,498	1,517,072	208,994	215,901	210,975	453
FUND BALANCE - BEGINNING OF YEAR	(196,456)	(168,958)	1,348,114	1,348,114	1,348,114	1,559,089
FUND BALANCE - END OF YEAR	\$ (168,958)	\$ 1,348,114	\$ 1,557,108	\$ 1,564,015	\$ 1,559,089	\$ 1,559,542

CITY OF WAUPUN  
2024 Budget  
Business Park

Account Number	Account Title	2021	2022	2023	2023	2023	2024
		Actual	Actual	Budget	8 Month Actual	Estimated	Budget
<b>BUSINESS PARK FUND</b>							
<b>REVENUES</b>							
404-48-4811-0-00	INTEREST INCOME	124	10,146	-	-	-	-
404-48-4831-0-00	SALE OF CITY PROPERTY	14,821	1,346,106	-	-	-	-
404-49-4912-0-00	CELL TOWER LEASE	7,695	7,695	7,695	7,695	7,695	7,695
404-49-4915-0-00	MISCELLANEOUS REVENUE	-	3,358	-	-	-	-
404-49-4919-0-00	FARMING-BUSINESS PARK	17,231	5,956	5,956	1,379	2,758	2,758
404-49-4920-0-00	OPERATING TRANSFER IN	-	150,000	-	210,452	210,452	-
404-49-4931-0-00	FUND BALANCE APPLIED	-	-	210,452	-	-	-
	<b>TOTAL REVENUES</b>	<b>39,871</b>	<b>1,523,261</b>	<b>224,103</b>	<b>219,526</b>	<b>220,905</b>	<b>10,453</b>
<b>EXPENDITURES</b>							
404-10-5711-3-32	BUSINESS PARK - UTILITIES	-	131	-	70	(70)	-
404-10-5921-6-00	INTEREST EXPENSE ON ADVANCES	6,569	5,839	5,109	-	-	-
404-10-5711-3-38	BUSINESS PARK - OPERATING EXP	5,804	220	10,000	3,555	10,000	10,000
	<b>TOTAL EXPENDITURES</b>	<b>12,373</b>	<b>6,190</b>	<b>15,109</b>	<b>3,625</b>	<b>9,930</b>	<b>10,000</b>
	<b>BUSINESS PARK TOTAL</b>	<b>27,498</b>	<b>1,517,072</b>	<b>208,994</b>	<b>215,901</b>	<b>210,975</b>	<b>453</b>

**Capital Improvement Projects**

Department Project	2024	2025	2026	2027	2028	Total Budget	Funding Source
<b>General Government</b>							
City Hall Improvements	\$ -	\$ 200,000	\$ 1,100,000	\$ 700,000	\$ 3,500,000	\$ 5,500,000	Tax Levy
City Hall Improvements-Roof Replacement	86,300					86,300	Tax Levy
<b>Subtotal - General Government</b>	<b>86,300</b>	<b>200,000</b>	<b>1,100,000</b>	<b>700,000</b>	<b>3,500,000</b>	<b>5,586,300</b>	
<b>Public Safety</b>							
Police							
Fire							
Post-incident showers at Safety Building		400,000				-	Tax Levy
<b>Subtotal - Public Safety</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Public Works</b>							
Library - Elevator			23,000	119,000		142,000	Tax Levy
Library - Engineering roof/parking lot		5,000				5,000	Tax Levy
Library - Seal Parking Lot			12,000			12,000	Tax Levy
Museum - tuck point/steps/railing/windows	73,000					73,000	Tax Levy
Museum - roof				36,000		36,000	Tax Levy
Garage - roof/insulation/walls/ceiling		50,000	283,000			333,000	Tax Levy
Garage - floor grates/overhead doors				72,000		72,000	Tax Levy
Sidewalk Replacement		50,000	50,000	50,000	50,000	200,000	Tax Levy
Raze/Remove shed/barn 1357 S. Watertown St	25,000					25,000	TID 9 - 419
Rounsville St Pond - engineering	4,000					4,000	SW - 700
Downtown Plaza - East Side	50,000					50,000	TID 3 - 405
Downtown Plaza - West Side		241,000				241,000	TID 3 - 405
Street Design and Engineering	6,000	52,000			45,000	103,000	Tax Levy
Park Street (Watertown/Grove)					372,550	372,550	Tax Levy
Park Street - Stormwater (Watertown/Grove)					205,805	205,805	Tax Levy
Roosevelt St. (Watertown/Grove)					372,550	372,550	Tax Levy
Roosevelt St. - Stormwater (Watertown/Grove)					74,890	74,890	Tax Levy
Franklin St. (Grove to Grove)					141,741	141,741	Tax Levy
Newton/Rock Phase 2 Reconstruction		1,184,000				1,184,000	Tax Levy
Signal Control Cabinets and Equipment		7,910				7,910	Tax Levy
Mill and Overlay Streets	250,000	250,000	241,762	210,000	240,000	1,191,762	Tax Levy
Alley - Wind and Unwind		15,000	243,380			258,380	Tax Levy
<b>Subtotal - Public Works</b>	<b>408,000</b>	<b>1,854,910</b>	<b>853,142</b>	<b>487,000</b>	<b>1,502,536</b>	<b>5,105,588</b>	
<b>Culture, Recreation</b>							
Ice Arena - two lower roofs		85,000				85,000	Tax Levy
Community/Senior Center	200,000					200,000	Tax Levy
Aquatic Center - painting		30,000	5,000	5,000	5,000	45,000	Tax Levy
Aquatic Center - umbrellas	13,500					13,500	Tax Levy
McCune Park - remove bath house		18,000				18,000	Tax Levy
Baseball Complex - turf replacement			395,000			395,000	Tax Levy
Wilcox Park - inclusive playground				97,400		97,400	Tax Levy
Playground Replacement (Zellner/Buwalda)		35,000				35,000	Tax Levy
Welcome to Waupun Entry Signs - 4					80,000	80,000	Tax Levy
<b>Subtotal - Culture, Recreation</b>	<b>213,500</b>	<b>168,000</b>	<b>400,000</b>	<b>102,400</b>	<b>85,000</b>	<b>968,900</b>	
<b>Grand Total - less grants or assessments</b>	<b>707,800</b>	<b>2,622,910</b>	<b>2,353,142</b>	<b>1,289,400</b>	<b>5,087,536</b>	<b>11,660,788</b>	

**Equipment Replacement Schedule**

Department Project	2024	2025	2026	2027	2028	Total Budget	Funding Source
<b>General Government</b>							
Computer/Software/Equipment Upgrades	\$ 14,000	\$ 30,100	\$ 9,200	\$ 9,300	\$ 9,000	\$ 71,600	Tax Levy
Subtotal - General Government	14,000	30,100	9,200	9,300	9,000	71,600	
<b>Public Safety</b>							
<b>Police</b>							
Computer/Software/Equipment Upgrades	28,225	28,225	66,285	28,225	28,225	179,185	Tax Levy
Police Squad and Equipment	64,680	69,207	146,096	79,767	85,350	445,100	Tax Levy
AED	1,500	1,600	1,700	1,800	2,000	8,600	Tax Levy
Bullet Resistant Vests	5,430	3,900	10,400	6,700	3,600	30,030	Tax Levy
Tasers	3,500	3,800	4,000	4,300	4,600	20,200	Tax Levy
Mobile Data Computer(s) for squads	3,500	3,700	3,900	4,100		15,200	Tax Levy
Coban/Nexue Courier System	2,340	2,340	2,340	2,340	2,340	11,700	Tax Levy
Squad Radio - Kenwood	5,710	6,110	6,538	6,995	7,485	32,838	Tax Levy
Portable Radios - Kenwood	12,700	14,000	14,500	15,600	16,600	73,400	Tax Levy
Radar System (new squad)	2,539	2,691	2,852	3,100		11,182	Tax Levy
Body Cameras	1,500	1,600	1,700	1,800	1,900	8,500	Tax Levy
Radar Trailer		10,000				10,000	Tax Levy
Subtotal - Police	131,624	147,173	260,311	154,727	152,100	845,935	
<b>Fire</b>							
Computer Upgrades	6,500					6,500	Tax Levy
Turnout Gear	5,000			50,000	50,000	105,000	Tax Levy
Mobile Radios		7,500				7,500	Tax Levy
Portable Radios					25,000	25,000	Tax Levy
Thermal Imaging Camera/Sensit HCN			6,100	6,400		12,500	Tax Levy
Survive Alive Fire Safety House		48,000				48,000	Tax Levy
SCBAs with Breathing Tanks		190,000	170,000			360,000	Tax Levy
4-Gas Meter			3,000	3,100		6,100	Tax Levy
Sensit HCN					1,700	1,700	Tax Levy
Fire Extinguisher Training				12,000		12,000	Tax Levy
Aerial Ladder Truck		2,100,000				2,100,000	Tax Levy
Subtotal - Fire	11,500	2,345,500	179,100	71,500	76,700	2,684,300	
<b>Public Works</b>							
Dump Truck			300,000	300,000		600,000	Tax Levy
Payloader with attachments		310,000			320,000	630,000	Tax Levy
Mower or Tractor/Mower	65,388			20,000	74,105	159,493	Tax Levy
1/2 Ton or 1 Ton Truck	36,229	54,500		60,000	60,000	210,729	Tax Levy
Line Laze			7,000			7,000	Tax Levy
Subtotal - Public Works	101,617	364,500	307,000	380,000	454,105	1,607,222	
<b>Culture, Recreation</b>							
Aquatic Center - Furnishings and Safety Equipment	5,000	5,000	5,000	5,000	5,000	25,000	Tax Levy
Subtotal - Culture, Recreation	5,000	5,000	5,000	5,000	5,000	25,000	
<b>Transportation</b>							
Taxi ADA Minivan	50,000	-	-	-	-	50,000	Taxi Fund - 501
Subtotal - Transportation	50,000	-	-	-	-	50,000	
<b>Grand Total - less grants or assessments</b>	<b>263,741</b>	<b>2,892,273</b>	<b>760,611</b>	<b>620,527</b>	<b>696,905</b>	<b>5,234,057</b>	