

23/24 Budget Amendments

March 25, 2023

General Fund

Revenues		Original Budget Amount	Amended Budget Amount	Difference	Notes
101-000-540-000	Grant Revenue	\$621,000	\$0	-\$621,000	Boardwalk grant
101-000-674-007	Donations--Pickleball	\$0	\$17,500	\$17,500	
		\$621,000	\$17,500	-\$603,500	
Expenses		Original Budget Amount	Amended Budget Amount	Difference	Notes
City Commission					
101-101-800-000	Contracted Services	\$0	\$2,000	\$2,000	Waterfront lot appraisal
101-101-802-000	Legal Fees	\$40,000	\$45,000	\$5,000	
		\$40,000	\$47,000	\$7,000	
City Manager					
101-172-703-000	Salaries	\$67,850	\$75,300	\$7,450	
		\$67,850	\$75,300	\$7,450	
Office Clerk					
101-192-714-000	Longevity Pay	\$95	\$500	\$405	Increase per Union Contract
101-192-727-000	Workers Comp	\$0	\$1,500	\$1,500	
		\$95	\$2,000	\$1,905	
City Assessor					
101-257-756-000	Computer	\$8,200	\$9,500	\$1,300	Purchased a new laptop
101-257-800-000	Contracted Services	\$39,500	\$41,000	\$1,500	
101-257-802-000	Legal Fees	\$0	\$2,000	\$2,000	Tax Tribunals
		\$47,700	\$52,500	\$4,800	
Elections					
101-262-702-000	Wages-Full time Employees	\$1,400	\$7,700	\$6,300	Early Voting
101-262-707-000	Temporary Employees	\$5,000	\$6,900	\$1,900	
101-262-709-000	FICA Expense	\$510	\$901	\$391	
101-262-711-000	Medicare	\$120	\$211	\$91	
101-262-716-000	Defined Contribution Pension Plan	\$300	\$784	\$484	
101-262-728-000	MSA Employer Expense	\$0	\$34	\$34	
101-262-751-000	Materials & Supplies	\$100	\$500	\$400	
101-262-753-000	Printing & Publishing	\$2,700	\$4,200	\$1,500	
		\$10,130	\$21,230	\$11,100	

Expenses		Original Budget Amount	Amended Budget Amount	Difference	Notes
City Hall					
101-265-751-000	Materials & Supplies	\$8,000	\$12,000	\$4,000	Reimbursed by other departments
101-265-755-000	Gas & Oil	\$350	\$2,000	\$1,650	
101-265-800-000	Contracted Services	\$5,500	\$8,500	\$3,000	
101-265-910-000	Insurance Liability	\$0	\$100	\$100	
101-265-911-000	Insurance Building	\$2,700	\$2,830	\$130	
101-265-913-000	Insurance Vehicle	\$200	\$300	\$100	
		\$16,750	\$25,730	\$8,980	
Forestry					
101-429-702-000	Wages--Full-time Employees	\$10,500	\$26,000	\$15,500	
101-429-702-101	DPW Benefits	\$9,366	\$15,000	\$5,634	
101-429-703-000	Salaries	\$500	\$1,500	\$1,000	
101-429-716-000	Define Contribution Pension Plan	\$1,227	\$3,000	\$1,773	
101-429-728-000	MSA Employer Expense	\$0	\$1,000	\$1,000	
		\$21,593	\$46,500	\$24,907	
DPW Administration					
101-441-702-101	DPW Benefits	\$9,660	\$14,000	\$4,340	
101-441-703-000	Salaries	\$5,500	\$12,000	\$6,500	
101-441-707-000	Temporary Employees	\$1,000	\$4,000	\$3,000	
101-441-726-000	Funeral Pay	\$0	\$4,000	\$4,000	
		\$16,160	\$34,000	\$17,840	
Grounds Maintenance					
101-524-702-000	Wages--Full-time Employees	\$11,000	\$14,000	\$3,000	
101-524-702-101	DPW Benefits	\$5,124	\$8,500	\$3,376	
101-524-716-000	Define Contribution Pension Plan	\$671	\$1,500	\$829	
101-524-728-000	MSA Employer Expense	\$0	\$525	\$525	
101-524-760-000	Equipment Rentals	\$4,000	\$7,000	\$3,000	
		\$20,795	\$31,525	\$10,730	
Motor Equipment Pool					
101-532-702-101	DPW Benefits	\$4,000	\$10,000	\$6,000	
101-532-703-000	Salaries	\$500	\$2,000	\$1,500	
101-532-714-000	Longevity Pay	\$0	\$750	\$750	
101-532-718-000	Health Insurance	\$20,221	\$23,770	\$3,549	
101-532-751-000	Materials & Supplies	\$40,000	\$45,000	\$5,000	
		\$64,721	\$81,520	\$16,799	
Rec. Administration					
101-752-703-000	Salaries	\$22,500	\$42,500	\$20,000	Director Severance Pay
101-752-716-000	Defined Contribution Pension Plan	\$5,038	\$10,000	\$4,962	
		\$27,538	\$52,500	\$24,962	
Parks					
101-754-702-000	Wages Full-time Employees	\$27,000	\$19,500	-\$7,500	
101-754-703-000	Salaries	\$17,500	\$8,351	-\$9,149	
		\$44,500	\$27,851	-\$16,649	

Expenses		Original Budget Amount	Amended Budget Amount	Difference	Notes
Beach					
101-755-703-000	Salaries	\$1,500	\$306	-\$1,194	
101-755-751-000	Materials & Supplies	\$3,500	\$2,132	-\$1,368	
101-755-800-000	Contracted Services	\$16,000	\$15,100	-\$900	
		\$21,000	\$17,538	-\$3,462	
Other Recreational Facilities					
101-756-759-016	Pickleball Court	\$0	\$17,500	\$17,500	Offset by donations
101-756-970-000	Capital Outlay	\$621,000	\$0	-\$621,000	Boardwalk
		\$621,000	\$0	-\$621,000	
Campground					
101-759-800-000	Contracted Services	\$1,500	\$10,812	\$9,312	Deep Cleaning/Cleaning of Restrooms
		\$1,500	\$10,812	\$9,312	
Sports Park					
101-761-703-000	Salaries	\$7,500	\$346	-\$7,154	
101-761-707-000	Temporary Employees	\$22,500	\$14,375	-\$8,125	
101-761-708-000	Unemployment	\$1,900	\$11	-\$1,889	
101-761-751-004	Concession Stand	\$7,000	\$3,253	-\$3,747	
		\$38,900	\$17,985	-\$20,915	
Recreation Programs					
101-762-702-000	Wages Full-time Employees	\$500	\$0	-\$500	
101-762-751-000	Materials & Supplies	\$1,000	\$60	-\$940	
101-762-960-000	Other Operating Supplies	\$500	\$0	-\$500	
101-762-970-000	Capital Outlay	\$15,000	\$0	-\$15,000	Pram Shack Moved to Next Fiscal Year
		\$17,000	\$60	-\$16,940	
	3/31/23 Audited Fund Balance	\$222,620			
	3/31/24 Projected Fund Balance	\$270,580			

23/24 Budget Amendments
March 25, 2024
Major Street Fund

Revenues		Original Budget Amount	Amended Budget Amount	Difference	Notes
		\$0	\$0	\$0	
Expenses		Original Budget Amount	Amended Budget Amount	Difference	Notes
Reconstruction					
202-453-970-000	Capital Outlay	\$455,620	\$362,800	-\$92,820	
		\$455,620	\$362,800	-\$92,820	
Non-Motorized					
202-458-717-000	Defined Benefit Pension Plan	\$0	\$7,240	\$7,240	
202-458-760-000	Equipment Rentals	\$500	\$1,984	\$1,484	
		\$500	\$9,224	\$8,724	
Traffic Control					
202-474-717-000	Defined Benefit Pension Plan	\$0	\$7,240	\$7,240	
		\$0	\$7,240	\$7,240	
Winter Maintenance					
202-478-702.000	Wages Full Time Employees	\$26,000	\$14,000	-\$12,000	
202-478-702.001	DPW Benefits	\$34,440	\$15,000	-\$19,440	
202-478-703.000	Salaries	\$5,000	\$2,000	-\$3,000	
202-478-713-000	Overtime	\$10,000	\$5,000	-\$5,000	
202-478-760-000	Equipment Rentals	\$42,000	\$25,000	-\$17,000	
		\$117,440	\$61,000	-\$56,440	

Sweeping/Flushing

202-522-702-000	Wages Full Time Employees	\$4,500	\$5,500	\$1,000
202-478-702.001	DPW Benefits	\$4,368	\$5,000	\$632
202-522-717-000	Defined Benefit Pension Plan	\$0	\$7,240	\$7,240
202-478-760-000	Equipment Rentals	\$13,000	\$16,000	\$3,000
		\$21,868	\$33,740	\$11,872

3/31/23 Audited Fund Balance	\$433,139
3/31/24 Projected Fund Balance	\$327,818

23/24 Budget Amendments
March 25, 2024
Local Street

Revenues		Original Budget Amount	Amended Budget Amount	Difference	Notes
		\$0	\$0	\$0	
Expenses		Original Budget Amount	Amended Budget Amount	Difference	Notes
Reconstruction					
203-453-702.000	Wages - Full Time Employees	\$0	\$4,500	\$4,500	
203-453-702-101	DPW Benefits	\$0	\$3,000	\$3,000	
203-453-716-000	Defined Contribution	\$0	\$1,000	\$1,000	
203-453-802-000	Legal Fees	\$0	\$1,200	\$1,200	
203-453-995-006	9th Street Bond	\$9,000	\$9,600	\$600	
		\$9,000	\$19,300	\$10,300	
Non-Motorized					
203-458-717-000	Defined Benefit Pension Plan	\$0	\$7,240	\$7,240	
		\$0	\$7,240	\$7,240	
Surface Maintenance					
203-463-702.000	Wages - Full Time Employees	\$23,000	\$33,000	\$10,000	
203-463-702.001	DPW Benefits	\$22,050	\$24,000	\$1,950	
203-463-716-000	Defined Contribution Pension Plan	\$2,888	\$4,200	\$1,312	
203-463-717-000	Defined Benefit Pension Plan	\$0	\$7,240	\$7,240	
203-463-728-000	MSA Employer Expense	\$0	\$2,400	\$2,400	
203-463-760.000	Equipment Rentals	\$12,500	\$22,000	\$9,500	
203-463-800-007	Annual Chip Sealing	\$100,000	\$104,904	\$4,904	
		\$160,438	\$197,744	\$37,306	

Storm Drains

203-464-702.000	Wages - Full Time Employees	\$2,000	\$6,000	\$4,000
203-464-702.001	DPW Benefits	\$2,100	\$4,500	\$2,400
203-464-703.000	Salaries	\$500	\$1,000	\$500
203-464-716.000	Defined Contribution Pension Plan	\$275	\$800	\$525
203-464-728.000	MSA Employer Expense	\$0	\$300	\$300
203-464-751.000	Materials & Supplies	\$500	\$1,000	\$500
203-464-760.000	Equipment Rentals	\$2,000	\$4,000	\$2,000
		\$7,375	\$17,600	\$10,225

Traffic Control

203-474-702.000	Wages - Full Time Employees	\$1,500	\$6,500	\$5,000
203-474-702.101	DPW Benefits	\$1,680	\$2,500	\$820
203-474-716.000	Defined Contribution Pension Plan	\$220	\$1,000	\$780
203-474-717.000	Defined Benefit Pension Plan	\$0	\$14,480	\$14,480
203-474-760.000	Equipment Rentals	\$1,000	\$2,500	\$1,500
		\$4,400	\$26,980	\$22,580

Winter Maintenance

203-478-702.000	Wages - Full Time Employees	\$27,000	\$10,000	-\$17,000
203-478-702.101	DPW Benefits	\$26,800	\$3,000	-\$23,800
203-478-703.000	Salaries	\$5,000	\$1,500	-\$3,500
203-478-713.000	Overtime	\$5,000	\$1,500	-\$3,500
203-478-716.000	Defined Contribution Pension Plan	\$4,070	\$1,250	-\$2,820
203-478-751.000	Materials & Supplies	\$1,000	\$0	-\$1,000
203-478-760.000	Equipment Rentals	\$27,000	\$19,000	-\$8,000
		\$95,870	\$36,250	-\$59,620

3/31/23 Audited Fund Balance	\$94,733
3/31/24 Projected Fund Balance	\$135,865

23/24 Budget Amendments
March 25, 2024
EDC Fund

Revenues	Original Budget Amount	Amended Budget Amount	Difference	Notes
	\$0	\$0	\$0	
Expenses	Original Budget Amount	Amended Budget Amount	Difference	Notes
Meter Reading & Billing				
244-537-800-000 Contracted Services	\$0	\$1,600	\$1,600	Property appraisal
	\$0	\$1,600	\$1,600	

3/31/23 Audited Fund Balance	\$50,689
3/31/24 Projected Fund Balance	\$63,395

23/24 Budget Amendments
March 25, 2024
Solid Waste

Revenues	Original Budget Amount	Amended Budget Amount	Difference	Notes
	\$0	\$0	\$0	
Expenses	Original Budget Amount	Amended Budget Amount	Difference	Notes
Meter Reading & Billing				
540-539-702-000 Wages - Full Time Employees	\$2,300	\$3,000	\$700	
540-539-813.000 Credit Card Fees	\$1,500	\$2,000	\$500	
	\$3,800	\$5,000	\$1,200	

3/31/23 Audited Fund Balance	\$452,235
3/31/24 Projected Fund Balance	\$547,127

23/24 Budget Amendments
March 25, 2024
Electric Fund

Revenues	Original Budget Amount	Amended Budget Amount	Difference	Notes
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	\$0	\$0	\$0	
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Expenses				
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WPPI Community Services				
582-541-740-000	Community Relations	\$8,000	\$13,366	Donation to Library
		\$8,000	\$13,366	Reimb by WPPI
		\$8,000	\$13,366	\$5,366

North Bluff Broadband Tower				
582-571-751-001	NMU Escrow Expenses	\$0	\$4,104	Offsetting Revenue
		\$0	\$4,104	
		\$0	\$4,104	\$4,104

3/31/23 Audited Fund Balance	\$3,592,779
3/31/24 Projected Fund Balance	\$3,840,736

23/24 Budget Amendments
March 25, 2024
Waste Water

Revenues		Original Budget Amount	Amended Budget Amount	Difference	Notes
590-000-607.000	Tap Fees	\$2,000	\$3,100	\$1,100	
590-000-615.001	Sewer Charge Revenue	\$1,646,945	\$1,615,674	(\$31,271)	
590-000-615.002	Masonville Twp Revenue	\$5,000	\$400	(\$4,600)	
590-000-646.000	Consumer Service	\$1,500	\$14,200	\$12,700	
590-000-658.000	Penalty Income	\$1,200	\$17,000	\$15,800	
590-000-665.000	Interest Income	\$0	\$45,000	\$45,000	
590-000-692.001	SRF Proceeds	\$11,606,663	\$8,390,000	(\$3,216,663)	Project Moving Slower than I
		\$13,263,308	\$10,085,374	-\$3,177,934	

Expenses		Original Budget Amount	Amended Budget Amount	Difference	Notes
Administrative					
590-537-702.000	Wages Full-Time Employees	\$1,000	\$2,000	\$1,000	
590-537-705.000	Vacation Pay	\$22,000	\$26,000	\$4,000	
590-537-706.000	Holiday Pay	\$10,255	\$12,200	\$1,945	
590-537-708.000	Unemployment	\$2,000	\$100	(\$1,900)	
590-537-714.000	Longevity Pay	\$3,754	\$5,500	\$1,746	
590-537-724.000	Sick Pay	\$9,300	\$11,000	\$1,700	
590-537-726.000	Funeral Pay	\$1,000	\$0	(\$1,000)	
590-537-727.000	Workers Comp	\$0	\$4,324	\$4,324	
590-537-728.000	MSA Employer Expense	\$8,500	\$2,500	(\$6,000)	
590-537-756.000	Computer	\$5,000	\$13,500	\$8,500	
590-537-803.000	Audit Fees	\$9,000	\$4,240	(\$4,760)	
590-537-808.000	Telephone	\$3,300	\$4,250	\$950	
590-537-956.000	Bad Debt Expense	\$22,502	\$26,175	\$3,673	
590-537-992.001	SRF Interest	\$320,227	\$147,400	(\$172,827)	
		\$417,838	\$259,189	(\$158,649)	

Line Maintenance

590-544-702-000	Wages Full-Time Employees	\$11,000	\$12,500	\$1,500
590-544-702-101	DPW Benefits	\$2,000	\$3,400	\$1,400
590-544-709-000	FICA Expense	\$810	\$955	\$145
590-544-716-000	Defined Contribution Pension Plan	\$1,600	\$1,700	\$100
590-544-760-000	Equipment Rentals	\$5,000	\$5,500	\$500
590-544-800-000	Contracted Services	\$1,000	\$200	(\$800)
590-544-709-000	Capital Outlay	\$65,000	\$64,720	(\$280)
		\$86,410	\$88,975	\$2,565

Lift Stations

590-553-702.000	Wages Full-Time Employees	\$8,500	\$6,500	(\$2,000)
590-553-751.000	Materials & Supplies	\$4,000	\$2,000	(\$2,000)
590-553-800.000	Contracted Services	\$2,000	\$1,000	(\$1,000)
590-553-807-000	Electricity	\$10,700	\$9,000	(\$1,700)
		\$25,200	\$18,500	(\$6,700)

Building & Grounds

590-555-702-000	Wages Full-Time Employees	\$17,000	\$13,000	(\$4,000)
590-555-709-000	FICA	\$1,200	\$1,000	(\$200)
590-555-713-000	Overtime	\$2,000	\$3,000	\$1,000
590-555-716-000	Defined Contribution Pension Plan	\$2,129	\$1,760	(\$369)
590-555-728-000	MSA Employer Expense	\$0	\$600	\$600
590-555-800-000	Contracted Services	\$1,000	\$0	(\$1,000)
		\$23,329	\$19,360	(\$3,969)

Project Plant Improvements

590-560-751-000	Materials & Supplies	\$0	\$3,152	\$3,152
590-556-800-000	Contracted Services	\$0	\$31,000	\$31,000
590-556-804-000	Engineering & Architect Fees	\$120,000	\$260,000	\$140,000
590-556-970-000	Capital Outlay	\$11,486,663	\$8,130,000	(\$3,356,663)
		\$11,606,663	\$8,424,152	(\$3,182,511)

Consent Order

590-562-702-000	Wages Full-time Employees	\$5,500	\$200	(\$5,300)
590-562-703-000	Salaries	\$7,000	\$2,000	(\$5,000)
590-562-709-000	FICA Expense	\$775	\$140	(\$635)
590-562-711-000	Medicare Expense	\$181	\$35	(\$146)
590-562-716-000	Defined Contribution Pension Plan	\$1,375	\$242	(\$1,133)
590-562-751-000	Materials & Supplies	\$10,000	\$0	(\$10,000)
590-562-800-000	Contracted Services	\$5,000	\$5,500	\$500
590-562-804-000	Engineering & Architect Fees	\$18,000	\$3,000	(\$15,000)
		\$47,831	\$11,117	(\$36,714)

3/31/23 Audited Fund Balance **\$1,636,397**
3/31/24 Projected Fund Balance **\$2,052,288**

Projected

23/24 Budget Amendments
March 25, 2024
Water

Revenues	Original Budget Amount	Amended Budget Amount	Difference	Notes
	\$0	\$0	\$0	
Expenses				
New Lines	Original Budget Amount	Amended Budget Amount	Difference	Notes
591-534-970.000 Capital Outlay	\$189,920	\$192,086	\$2,166	Cost of Restoration 14th & 15th Street Intersection
	\$189,920	\$192,086	\$2,166	
Safety Training				
591-538-751-000 Materials & Supplies	\$600	\$1,200	\$600	Did not budget for portion of trailer
	\$600	\$1,200	\$600	
Meter Reading & Billing				
591-539-702-000 Wages Full-time Employees	\$11,000	\$12,538	\$1,538	
591-539-756-000 Computer	\$5,200	\$11,236	\$6,036	WPPI Upgrades
591-539-728-000 MSA Employee Expense	\$0	\$545	\$545	Did not budget
	\$16,200	\$24,319	\$8,119	
Reservoir & Elev Tank				
591-545-703-000 Salaries	\$700	\$1,489	\$789	
591-545-807-000 Electricity	\$6,500	\$8,821	\$2,321	
	\$7,200	\$10,310	\$3,110	
Meter Maintenance				
591-547-702-000 Wages Full-time Employees	\$3,000	\$5,699	\$2,699	AMI Meters
	\$3,000	\$5,699	\$2,699	
Plant O & M				
591-549-970-000 Capital Outlay	\$150,370	\$125,990	(\$24,380)	
	\$150,370	\$125,990	(\$24,380)	

Lab

591-551-702-000	Wages Full-time Employees	\$45,000	\$62,560	\$17,560	
591-551-709-000	FICA Expense 6.2%	\$3,800	\$5,349	\$1,549	
591-551-713-000	Overtime	\$14,100	\$19,183	\$5,083	
591-551-716-000	Defined Contribution Pension Plan	\$6,000	\$8,650	\$2,650	
		\$68,900	\$95,742	\$26,842	

Building & Grounds

591-555-702-000	Wages Full-time Employees	\$12,361	\$13,442	\$1,081	Cleaning/Painting
591-555-703-000	Salaries	\$3,500	\$6,210	\$2,710	
591-551-709-000	FICA Expense	\$425	\$1,204	\$779	
591-551-711-000	Medicare	\$100	\$282	\$182	
591-555-716-000	Defined contribution Pension Plan	\$700	\$835	\$135	
591-555-751-000	Materials & Supplies	\$700	\$1,736	\$1,036	Paint
591-555-800-000	Contracted Services	\$1,000	\$1,196	\$196	
		\$18,786	\$24,905	\$6,119	

3/31/23 Audited Fund Balance	\$1,141,428
3/31/24 Projected Fund Balance	\$795,528