

**Watertown
Budget Busters - 2023**

Revision: 12/06/23

Acct	Division	Name	Available	Over Bdgt	Dept Net	
01-51-11-20	Common Council	Official Publications	3,000			Under spent
01-51-11-26	Common Council	Codification of Muni Code		6,830	(3,830)	Substantial # of 2022 updates
01-51-21-18	Municipal Court	Supplies & Expense	500		500	Under spent
01-51-31-24	Mayor	Travel	800			Under spent
01-51-31-36	Mayor	Health Insurance		3,300	(2,500)	Under allocated
01-51-40-18	Finance	Office Supplies	250			Move to Dues
01-51-40-22	Finance	Dues, Fees & Subscrpts		250		Move fr Offc Suppl
01-51-40-23	Finance	Weights & Measures	2,800			WI rate doesn't change until 2024
01-51-40-36	Finance	Health Insurance	35,000			Not needed
01-51-40-38	Finance	Dental Insurance	1,400		39,200	Not needed
01-51-41-10	Elections	Salaries	4,500			Not needed
01-51-41-11	Elections	Training	2,500			Not needed
01-51-41-18	Elections	Supplies & Expense		2,000		New ballot envelopes
01-51-41-34	Elections	Social Security		700		Tax alloc wasn't incl in bdgt
01-51-41-35	Elections	Medicare		160	4,140	Tax alloc wasn't incl in bdgt
01-51-60-20	Human Resources	Computer Suppl/Software	2,500		2,500	Changed timing of ApplPro invoice
01-51-61-16	City Attorney	Additional Legal Exp		30,000		Actl in excess of Bdgt
01-51-61-18	City Attorney	Supplies	2,000			Available
01-51-61-38	City Attorney	Dental Insurance	300			Available
01-51-61-42	City Attorney	Witness Fees		300	(28,000)	Actual over budget
01-51-62-40	Special Legal Fees	Legal Fees	2,000		2,000	Unnecessary to separate fr 01-51-61-16
01-51-71-14	Municipal Building	Overtime		500		Actl in excess of Bdgt
01-51-71-18	Municipal Building	Supplies & Expense		5,000		Actl in excess of Bdgt plus anticipated
01-51-71-20	Municipal Building	Repairs		6,000		Actl in excess of Bdgt plus anticipated
01-51-71-30	Municipal Building	Electric		10,000		Actl in excess of Bdgt plus anticipated
01-51-71-60	Municipal Building	Capital Outlay		6,400	(27,900)	Actl in excess of Bdgt
01-51-81-50	Miscellaneous	Unemployment	13,000		13,000	Not needed
01-51-84-11	Media & Communications	PT Wages	1,250			Not needed
01-51-84-18	Media & Communications	Supplies		800		Actl in excess of Bdgt plus anticipated
01-51-84-20	Media & Communications	Repairs	500			Moving to afford overage
01-51-84-22	Media & Communications	Dues & Subscriptions		1,000		Actl in excess of Bdgt plus anticipated
01-51-84-24	Media & Communications	Travel	800			Moving to afford overage
01-51-84-36	Media & Communications	Health Insurance	12,000			Not needed
01-51-84-60	Media & Communications	Capital Outlay		2,400	10,350	Actl in excess of Bdgt
01-51-86-10	IT	Salaries	4,000			Savings due to vacancy
01-51-86-18	IT	Supplies	1,000			Moving to afford overage
01-51-86-20	IT	Repairs	1,000			Moving to afford overage
01-51-86-21	IT	E-Waste Recycling	600			Moving to afford overage
01-51-86-24	IT	IT Education/Travel	250			Moving to afford overage
01-51-86-33	IT	WI WRS	300			Savings due to vacancy
01-51-86-34	IT	Social Security	300			Savings due to vacancy
01-51-86-35	IT	Medicare	80			Savings due to vacancy
01-51-86-36	IT	Health Insurance	12,500			Savings due to vacancy
01-51-86-44	IT	Software Support		46,300		Conversion to O365, cloud backup
01-51-86-60	IT	Capital Outlay	2,200		(24,070)	Savings due to vacancy
01-51-95-33	Employee Programs	WI WRS		800		Related to Award Program
01-51-95-34	Employee Programs	Social Security		600		Related to Award Program
01-51-95-25	Employee Programs	Medicare		150		Related to Award Program
01-51-95-45	Employee Programs	Best Flex Section 125	900			Not needed
01-51-95-53	Employee Programs	Award Program	900		250	Reallocate to tax accounts
01-51-98-20	Other Government	Bad Debt		2,235	(2,235)	Actl in excess of Bdgt
01-51-11-10	Police	Salaries	80,000			Not needed
01-52-11-14	Police	Overtime		40,000		Actl in excess of Bdgt plus anticipated
01-52-11-15	Police	Overtime- Training		3,000		Actl in excess of Bdgt plus anticipated
01-52-11-16	Police	Auxiliary Salaries		8,000		Actl in excess of Bdgt plus anticipated
01-52-11-17	Police	Outside Services	5,000			Moving to afford overage
01-52-11-20	Police	Maintenance Contracts		40,000		Actl in excess of Bdgt plus anticipated
01-52-11-26	Police	Equip Maint	2,500			Moving to afford overage
01-52-11-36	Police	Health Insurance	100,000			Not needed
01-52-11-40	Police	Fuel		12,000		Actl in excess of Bdgt plus anticipated
01-52-11-41	Police	DARE Education		1,050		Actl in excess of Bdgt
01-52-11-44	Police	Vehicle Repair/Maint	5,000			Moving to afford overage
01-52-11-45	Police	Parking Enforcement		500		Actl in excess of Bdgt
01-52-11-49	Police	Towing		1,000		Actl in excess of Bdgt plus anticipated

Acct	Division	Name	Available	Over Bdgt	Dept Net	
01-52-11-55	Police	Crime Prevention		1,200	85,750	Actl in excess of Bdgt plus anticipated
01-52-12-10	Crossing Guards	Salaries	5,000		5,000	Not needed
01-52-13-14	Dispatch	Overtime		12,000		Actl in excess of Bdgt plus anticipated
01-52-13-15	Dispatch	Overtime- Training		1,000		Actl in excess of Bdgt
01-52-13-56	Dispatch	Training		500		Actl in excess of Bdgt
01-52-13-60	Dispatch	Capital Outlay	1,500		(12,000)	Not needed
01-52-31-10	Fire	Salaries	160,000			Not needed
01-52-31-14	Fire	Overtime		57,000		Actl in excess of Bdgt plus anticipated
01-52-31-19	Fire	Hiring Expenses		3,000		Actl in excess of Bdgt
01-52-31-20	Fire	Equipment Repairs		4,000		Actl in excess of Bdgt plus anticipated
01-52-31-28	Fire	Computers & software		6,500		Actl in excess of Bdgt plus anticipated
01-52-31-32	Fire	Telephone	3,000			Not needed
01-52-31-41	Fire	Tires	1,000			Moving to afford overage
01-52-31-42	Fire	Apparatus Maintenance		71,000		Engine replacement
01-52-31-44	Fire	Office Supplies		800		Actl in excess of Bdgt
01-52-31-56	Fire	EMS Billing		32,000		Actl in excess of Bdgt plus anticipated
01-52-31-59	Fire	Safety Equipment		2,700	(13,000)	Actl in excess of Bdgt
01-52-41-10	Building Inspection	Salaries		19,500		Move fr PT Wages
01-52-41-16	Building Inspection	PT Salaries	19,500			Move to Wages
01-52-41-18	Building Inspection	Supplies & Expense	1,000			Move funds for PC purchase
01-52-41-20	Building Inspection	Repairs/Gas		2,300		Actl in excess of Bdgt plus anticipated
01-52-41-22	Building Inspection	Dues, Fees & Subscrptns	1,000			Not needed
01-52-41-60	Building Inspection	Capital Outlay		1,000	(1,300)	PC purchase
01-52-51-02	Emergency Govt	Siren Maintenance		2,860	(2,860)	Actl in excess of Bdgt
01-53-12-18	Health	Supplies	1,800			Not needed
01-53-12-26	Health	Maintenance Contracts		1,800	-	Actl in excess of Bdgt
01-54-09-13	City Planning	Contract Planning Services	2,000		2,000	Not needed
01-54-10-18	Engineering	Supplies	750			Not needed
01-54-10-22	Engineering	Dues, Fees & Subscrptns	500			Not needed
01-54-10-24	Engineering	Travel	1,000			Not needed
01-54-10-40	Engineering	Computer Suppl/Software	1,250			Not needed
01-54-10-45	Engineering	Car Repairs/Gas		1,000	2,500	Actl in excess of Bdgt
01-54-11-12	Machinery/Equipment	Main Shop Tools	900		900	Not needed
01-54-12-18	Street Garage	Supplies	1,000			Not needed
01-54-12-20	Street Garage	Repairs	2,500			Not needed
01-54-12-28	Street Garage	Fuel	1,000			Not needed
01-54-12-30	Street Garage	Electric		8,000	(3,500)	Actl in excess of Bdgt plus anticipated
01-54-24-20	Traffic Control	Repairs	2,000		2,000	Not needed
01-54-31-14	Street Maintenance	Overtime	10,000			Not needed
01-54-31-18	Street Maintenance	Supplies		2,500		Actl in excess of Bdgt plus anticipated
01-54-31-19	Street Maintenance	Saw Blades	1,000			Not needed
01-54-31-34	Street Maintenance	Social Security	7,500			Not needed
01-54-31-35	Street Maintenance	Medicare	1,500			Not needed
01-54-31-59	Street Maintenance	Safety Equipment		5,000	12,500	Actl in excess of Bdgt plus anticipated
01-54-35-19	Snow & Ice Control	Plow Blades	2,500		2,500	Not needed
01-54-41-18	Signs & Markings	Supplies	3,500		3,500	Not needed
01-54-42-30	Street Lighting	Electric		100,000	(100,000)	Budget was lowered hoping for LED savings
01-54-53-28	Airport	Fuel	2,500			Not needed
01-54-53-30	Airport	Electric	900			Not needed
01-54-53-36	Airport	Mowing		1,250	2,150	Actl in excess of Bdgt
01-55-20-14	Rec Admin	Overtime		400		Actl in excess of Bdgt
01-55-20-17	Rec Admin	Contract Services		1,000		Actl in excess of Bdgt
01-55-20-24	Rec Admin	Travel	500			Not needed
01-55-20-28	Rec Admin	Fuel		5,000		Acct missed when consolidating dept accts
01-55-20-30	Rec Admin	Electric		20,000		Acct missed when consolidating dept accts
01-55-20-31	Rec Admin	Water		2,000		Acct missed when consolidating dept accts
01-55-20-36	Rec Admin	Health Insurance	40,000			Not needed
01-55-20-38	Rec Admin	Dental Insurance	1,400		13,500	Not needed
01-55-21-14	Recreation	Overtime		600		Actl in excess of Bdgt
01-55-21-16	Recreation	PT Wages		21,700		Actl in excess of Bdgt
01-55-21-33	Recreation	WI WRS		400		Actl in excess of Bdgt
01-55-21-34	Recreation	Social Security		1,400		Actl in excess of Bdgt
01-55-21-35	Recreation	Medicare		300	(24,400)	Actl in excess of Bdgt
01-55-22-14	Outdoor Pool	Overtime		600		Actl in excess of Bdgt
01-55-22-16	Outdoor Pool	PT Wages	18,000			Not needed
01-55-22-17	Outdoor Pool	Service Contracts		1,000		Actl in excess of Bdgt

Acct	Division	Name	Available	Over Bdgt	Dept Net
01-55-22-18	Outdoor Pool	Supplies		1,000	Actl in excess of Bdgt
01-55-22-20	Outdoor Pool	Repair	5,000		Not needed
01-55-22-28	Outdoor Pool	Fuel	1,400		Not needed
01-55-22-31	Outdoor Pool	Water	2,000		Not needed
01-55-22-32	Outdoor Pool	Telephone		250	Actl in excess of Bdgt plus anticipated
01-55-22-40	Outdoor Pool	Chemicals	15,000		Not needed
01-55-22-46	Outdoor Pool	Concession Supplies		2,600	35,950 Actl in excess of Bdgt
01-55-23-16	Indoor Pool	PT Wages	20,000		Not needed
01-55-23-17	Indoor Pool	WUSD Maint Staff	35,000		Not needed
01-55-23-18	Indoor Pool	Supplies	2,000		Not needed
01-55-23-20	Indoor Pool	Repairs	2,500		Not needed
01-55-23-28	Indoor Pool	Fuel	7,500		Not needed
01-55-23-30	Indoor Pool	Electric	15,500		Not needed
01-55-23-31	Indoor Pool	Water	5,500		Not needed
01-55-23-32	Indoor Pool	Telephone	350		Not needed
01-55-23-34	Indoor Pool	Social Security	1,000		Not needed
01-55-23-35	Indoor Pool	Medicare	250		89,600 Not needed
01-55-41-14	Park	Overtime	3,000		Not needed
01-55-41-18	Park	Supplies		6,500	Actl in excess of Bdgt plus anticipated
01-55-41-20	Park	Repairs	4,000		Not needed
01-55-41-28	Park	Fuel		1,700	Actl in excess of Bdgt plus anticipated
01-55-41-41	Park	Fertilizers & Herbicides	3,000		Not needed
01-55-41-42	Park	Equipment Repairs		4,000	
01-55-41-50	Park	Staff Training	750		Not needed
01-55-41-59	Park	Safety Equipment		5,000	(6,450) Actl in excess of Bdgt plus anticipated
01-56-11-20	Forestry	Repairs		250	Actl in excess of Bdgt
01-56-11-24	Forestry	Cont Education	500		Not needed
01-56-11-26	Forestry	Annl Bucket Truck Insp	2,000		2,250 Not needed

01-51-81-56	Miscellaneous	Contingent	50,000	-	New Balance = \$129,995
			773,880	643,885	79,995
				(129,995)	Net additional expenses (after Cont and adjustments)

REVENUE ACCOUNTS- large variances in anticipated totals:

01-41-11-31	Taxes	Taxes fr Water Utility		150,000	Reduced mill rate 2022
01-41-11-49	Taxes	Interest on Taxes	5,900		Actl in excess of Bdgt
01-43-61-00	Law & Order Violations	Court Penalties	21,000		Actl in excess of Bdgt
01-44-12-12	General Gov't Charges	Sale of City Owned Misc Items			Possible sale of FD radios?
01-44-40-20	Public Works	Parking Enforcement	16,000		Actl in excess of Bdgt
01-44-62-30	Recreation	Aquatic Center Revenue		22,400	Less than Bdgt
01-44-62-32	Recreation	Indoor Pool Revenue	8,500		Actl in excess of Bdgt
01-48-11-00	Interest	Interest Income	500,000		Rebound of Invstmnt Accts, incr int inc
01-48-61-10	Sale of City Assets	Sale of Indstrl Property	131,617		Horseshoe Rd sale of property
		Increases in Revenue	683,017	172,400	
				510,617	Net additional revenue projected
				640,612	Net impact
				(781,611)	2023 Budgeted Loss
				(140,999)	2023 Projected Loss