



To: City Council Members and Management Team

From: Rachelle Blitch, Finance Director

Re: 2024-2025 Budget Review Timeline

The Finance Committee will conduct a detailed review of the 2024-2025 Budget Proposal as follows:

- a. Departments present to the Finance Committee at scheduled meetings with a published agenda that will enable interested parties to attend.
- b. Meeting agenda provides for questions and requests while the Departments are present and available for further detail/discussion. Any necessary analysis/follow-up would be performed for action in the next scheduled meeting.

Tuesday, October 10<sup>th</sup> 6pm

**Special Finance Committee Meeting** to review the following budgets:

Rachelle, Stacey L, Kelly F, Dan M, Sabrina O, Adam V

|                                              |     |
|----------------------------------------------|-----|
| 1. Library (220, 55111)                      | 1-3 |
| 2. Fund 249 – Fire and EMS                   | 4-5 |
| 3. Fund 210 – Fire/Rescue Equipment Fund     | 6   |
| 4. Fund 810 – Rescue Squad Equip/Educ Fund   | 7   |
| 5. Police                                    |     |
| a. Administration (52100)                    | 8   |
| b. Patrol (52110)                            | 9   |
| c. Investigation (52120)                     | 10  |
| d. Community Services (52140)                | 11  |
| e. Communications/Dispatch (52600)           | 12  |
| f. Fund 216 – Vehicle Replacement            | 13  |
| 6. Fund 295 – Police Department – Trust Fund | 14  |
|                                              |     |

Thursday, October 12<sup>th</sup> 6pm

**Special Finance Committee Meeting** to review the following budgets:

Rachelle, Brad M, Ben M, Brian N, Jim B

|                                  |   |
|----------------------------------|---|
| 1. Public Works                  |   |
| a. Administration (53100)        | 1 |
| b. Shop/Fleet Operations (53230) | 2 |

|                                           |       |
|-------------------------------------------|-------|
| c. Street Maintenance (53300)             | 3     |
| d. Street Ice, Snow (53320)               | 4     |
| e. Street Lights (53420)                  | 5     |
| 2. Fund 215 – Equipment Replacement       | 6     |
| 3. Fund 230 – Solid Waste/Recycling       | 7     |
| 4. Fund 250 – Forestry                    | 8     |
| 5. Fund 280 – Street Repair               | 9     |
| 6. Fund 610 – Water Utility               | 10-17 |
| 7. Fund 620 – Wastewater Utility          | 18-24 |
| 8. Fund 630 – Storm Water Utility         | 25-28 |
| 9. Fund 820 – Rock River Stormwater Group | 29    |
| 10. Fund 200 – Media Services             | 30    |
| 11. Fund 208 – Parking Permits            | 31    |
| 12. Fund 235 – Rideshare Grant Program    | 32    |
| 13. Fund 260 – Sick Leave Severance       | 33    |
| 14. Fund 271 – Insurance – SIR            | 34    |
| 15. Fund 452 – Birge Fountain             | 35    |
| 16. Fund 459 – Depot Restoration          | 36    |
| 17. Fund 920 – Innovation Center          | 37    |

Monday, October 16<sup>th</sup> 3:30pm **Special Finance Committee Meeting** to review the following budgets:

Rachelle, Michelle D, Hunter K,

|                                                 |       |
|-------------------------------------------------|-------|
| 1. Parks & Recreation Overview                  |       |
| a. Parks Administration (55200)                 | 1     |
| b. Park Maintenance (53270)                     | 1     |
| c. Recreation Administration (55210)            | 2     |
| d. Recreation Programs (55300)                  | 2     |
| e. Sr. Citizen's Programs                       | 3     |
| f. Community Events/Projects (55320, 55330)     | 3     |
| g. Facilities (51600, 55111)                    | 4     |
| 2. Fund 217 – Building Repair                   | 5     |
| 3. Fund 225 – Skate Park                        | 6     |
| 4. Fund 240 – Parkland Acquisition              | 7     |
| 5. Fund 245 – Parkland Development              | 8     |
| 6. Fund 246 – Field of Dreams                   | 9     |
| 7. Fund 247 – Aquatic Center                    | 10-13 |
| 8. Fund 248 – Park & Recreation Special Revenue | 14-15 |
| 9. Fund 272 – Lakes Improvement                 | 16    |
| 10. General Fund Overview                       |       |
| a. Revenue                                      | 17-19 |
| b. Expenditures                                 | 20    |
| 11. Neighborhood Services (52400)               | 21-22 |
| 12. Administration                              | 23    |
| 13. General Administration (51400)              | 24    |

|                                                      |       |
|------------------------------------------------------|-------|
| a. Legislative Support (51100)                       | 25    |
| b. Contingencies (51110)                             | 26    |
| c. Legal (51300)                                     | 26    |
| d. Municipal Court (51200)                           | 26    |
| e. IT (51450)                                        | 27-28 |
| f. Finance (51500)                                   | 29-30 |
| g. Insurance/Risk Management (51540)                 | 29-30 |
| h. Emergency Preparedness (52500)                    | 31    |
| 14. Fund 214 – Elections                             | 32    |
| 15. Transfers – General Fund                         | 33    |
| 16. Fund 900 – Economic Development                  | 34    |
| 17. TID 4                                            | 35    |
| 18. TID 10-14                                        | 36-40 |
| 19. Capital Improvement Plan- Ehler's PDF            | 41-49 |
| 20. Debt Service – Revenue and Expenses, Projections | 50    |
| 21. Fund 450 – Capital Project Fund                  | 51-52 |
| Proposed Revisions based on review feedback          |       |
| Recommendation to full council for approval          |       |

|                                          |                                                                                                                                   |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Tuesday, October 17 <sup>th</sup> 6:30pm | <b>Regular Council meeting.</b> City Manager Presents Requested Budget to Council                                                 |
| Tuesday, October 17 <sup>th</sup>        | Deliver Public Notice to Whitewater Register (Class 1 public notice, >15 days prior to Public Hearing)                            |
| Thursday, October 19 <sup>th</sup>       | Public Notice Publication Date                                                                                                    |
| Tuesday, November 7 <sup>th</sup> 6:30p  | <b>Regular Council Meeting.</b> Present Recommended Budget containing cumulative revisions/final adjustments to full council      |
| Tuesday, November 21 <sup>st</sup> 6:30p | <b>Regular Council Meeting.</b> Public Hearing and Formal Adoption of the 2024 Budget and Tax Levy                                |
| Mid-December                             | Publish Approved 2024-2025 Budget document (final revised) to Common Council, Citizens, Department Heads. Post on city's website. |



**2024-2025 Budget**  
**General Fund**  
**Parks Administration & Maintenance**

**PARKS ADMINISTRATION**

|               | DESCRIPTION                       | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|-----------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-55200-111 | WAGES/PERMANENT                   | 31,449         | 31,808         | 32,433         | 61,019         | 76,250          | 61,514         | 62,898         |
| 100-55200-113 | WAGES/TEMPORARY                   | -              | -              | -              | -              | 388             | -              | -              |
| 100-55200-117 | LONGEVITY PAY                     | -              | -              | -              | 300            | -               | 300            | 307            |
| 100-55200-150 | MEDICARE TAX/CITY SHARE           | 413            | 416            | 430            | 910            | 1,231           | 917            | 938            |
| 100-55200-151 | SOCIAL SECURITY/CITY SHARE        | 1,767          | 1,779          | 1,840          | 3,891          | 5,266           | 3,922          | 4,010          |
| 100-55200-152 | RETIREMENT                        | 2,110          | 2,140          | 2,106          | 4,170          | 5,768           | 4,132          | 4,132          |
| 100-55200-153 | HEALTH INSURANCE                  | 7,017          | 7,773          | 8,892          | 12,866         | 17,196          | 13,161         | 13,819         |
| 100-55200-154 | HSA-HRA CONTRIBUTIONS             | 823            | 988            | 955            | 1,250          | 1,027           | 1,350          | 1,350          |
| 100-55200-155 | WORKERS COMPENSATION              | 74             | 64             | 55             | 886            | 821             | 614            | 614            |
| 100-55200-156 | LIFE INSURANCE                    | 9              | 9              | 9              | 15             | 21              | 15             | 15             |
| 100-55200-157 | L-T DISABILITY INSURANCE          | -              | -              | -              | -              | -               | -              | -              |
| 100-55200-211 | PROFESSIONAL DEVELOPMENT          | -              | -              | -              | -              | -               | -              | -              |
| 100-55200-219 | OTHER PROFESSIONAL SERVICES       | -              | -              | -              | -              | -               | -              | -              |
| 100-55200-224 | SOFTWARE/HARDWARE MAINTENANCE     | -              | -              | -              | -              | 132             | 2,196          | 2,276          |
| 100-55200-225 | TELECOM/INTERNET/COMMUNICATION    | 1,561          | 1,565          | 1,803          | 2,736          | 2,736           | 2,738          | 2,765          |
| 100-55200-310 | OFFICE & OPERATING SUPPLIES       | -              | -              | 90             | 4,199          | 233             | 500            | 505            |
| 100-55200-320 | SUBSCRIPTIONS/DUES                | -              | -              | -              | -              | 11              | -              | -              |
| 100-55200-324 | PROMOTIONS/ADS                    | -              | -              | -              | -              | 125             | -              | -              |
| 100-55200-330 | TRAVEL EXPENSES                   | -              | -              | -              | -              | -               | -              | -              |
|               | <b>Total Parks Administration</b> | <b>45,223</b>  | <b>46,542</b>  | <b>48,615</b>  | <b>92,242</b>  | <b>111,207</b>  | <b>91,360</b>  | <b>93,630</b>  |

**PARKS MAINTENANCE**

|               | DESCRIPTION                    | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-53270-111 | SALARIES/WAGES/PERMANENT       | 66,350         | 55,544         | 60,673         | 69,527         | 76,334          | 62,717         | 64,128         |
| 100-53270-112 | WAGES/OVERTIME                 | -              | 112            | 983            | 185            | 1,690           | 186            | 190            |
| 100-53270-113 | WAGES/TEMPORARY                | 69,888         | 38,214         | 21,059         | 80,983         | 38,153          | 80,983         | 82,806         |
| 100-53270-117 | LONGEVITY PAY                  | 1,000          | 1,000          | 875            | 750            | -               | -              | -              |
| 100-53270-118 | UNIFORM ALLOWANCES             | -              | -              | -              | 83             | -               | 83             | 83             |
| 100-53270-150 | MEDICARE TAX/CITY SHARE        | 1,934          | 1,334          | 1,150          | 2,197          | 1,658           | 2,090          | 2,137          |
| 100-53270-151 | SOCIAL SECURITY/CITY SHARE     | 8,269          | 5,704          | 4,916          | 9,395          | 7,088           | 8,935          | 9,136          |
| 100-53270-152 | RETIREMENT                     | 4,446          | 3,853          | 4,004          | 4,797          | 5,608           | 4,346          | 4,346          |
| 100-53270-153 | HEALTH INSURANCE               | 15,665         | 13,347         | 14,019         | 15,000         | 17,335          | 19,141         | 20,098         |
| 100-53270-154 | HSA-HRA CONTRIBUTIONS          | 2,356          | 1,957          | 1,859          | 2,388          | 1,388           | 2,889          | 2,889          |
| 100-53270-155 | WORKERS COMPENSATION           | 6,505          | 4,261          | 2,567          | 4,671          | 2,462           | 2,827          | 2,827          |
| 100-53270-156 | LIFE INSURANCE                 | 45             | 39             | 45             | 56             | 50              | 56             | 56             |
| 100-53270-157 | L-T DISABILITY INSURANCE       | -              | -              | -              | -              | -               | -              | -              |
| 100-53270-158 | UNEMPLOYMENT COMPENSATION      | -              | -              | -              | -              | -               | -              | -              |
| 100-53270-211 | PROFESSIONAL DEVELOPMENT       | 973            | 1,390          | 2,051          | 3,030          | 1,000           | 3,030          | 3,060          |
| 100-53270-213 | PARK/TERRACE TREE MAINT.       | 7,148          | 7,307          | 6,755          | 10,605         | 1,427           | 10,605         | 10,711         |
| 100-53270-221 | MUNICIPAL UTILITIES            | 10,716         | 12,521         | 11,966         | 10,605         | 11,202          | 10,605         | 10,711         |
| 100-53270-222 | ELECTRICITY                    | 2,762          | 8,926          | 9,577          | 6,565          | 8,747           | 6,565          | 6,631          |
| 100-53270-223 | NATURAL GAS                    | 1,102          | 1,261          | 1,664          | 2,525          | 1,404           | 2,525          | 2,550          |
| 100-53270-242 | REPR/MTN MACHINERY/EQUIP       | 3,626          | 7,136          | 7,073          | 7,575          | 5,171           | 7,575          | 7,651          |
| 100-53270-245 | FACILITIES IMPROVEMENTS        | 2,366          | 88             | 4,063          | 5,050          | 4,511           | 5,050          | 5,101          |
| 100-53270-295 | MAINTENANCE-TREES/LANDSCAPING  | 24,447         | 19,362         | 47,695         | 20,300         | 26,389          | 30,000         | 30,300         |
| 100-53270-310 | OFFICE & OPERATING SUPPLIES    | 10,691         | 10,852         | 3,138          | 9,595          | 16,617          | 9,595          | 9,691          |
| 100-53270-351 | FUEL EXPENSES                  | 8,020          | 8,108          | 12,844         | 8,080          | 13,022          | 8,080          | 8,161          |
| 100-53270-359 | OTHER REPR/MTN SUPP            | 3,589          | 4,712          | 5,687          | 5,050          | 1,621           | 5,050          | 5,101          |
|               | <b>Total Parks Maintenance</b> | <b>251,896</b> | <b>207,028</b> | <b>224,661</b> | <b>279,011</b> | <b>242,880</b>  | <b>282,932</b> | <b>288,361</b> |



**2024-2025 Budget**  
**General Fund**  
**Recreation Administration & Programs**

**RECREATION ADMINISTRATION (Moved to Fund 248)**

|               | DESCRIPTION                            | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|----------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-55210-111 | SALARIES/PERMANENT                     | 131,448        | 130,685        | 156,293        | -              | -               | -              | -              |
| 100-55210-114 | WAGES/PART-TIME/PERMANENT              | -              | -              | 25,928         | -              | -               | -              | -              |
| 100-55210-117 | LONGEVITY PAY                          | -              | -              | 500            | -              | -               | -              | -              |
| 100-55210-150 | MEDICARE TAX/CITY SHARE                | 1,817          | 1,795          | 2,647          | -              | -               | -              | -              |
| 100-55210-151 | SOCIAL SECURITY/CITY SHARE             | 7,769          | 7,674          | 11,320         | -              | -               | -              | -              |
| 100-55210-152 | RETIREMENT                             | 8,819          | 8,694          | 10,910         | -              | -               | -              | -              |
| 100-55210-153 | HEALTH INSURANCE                       | 26,562         | 26,717         | 22,801         | -              | -               | -              | -              |
| 100-55210-154 | HSA-HRA CONTRIBUTIONS                  | 3,323          | 1,296          | 1,752          | -              | -               | -              | -              |
| 100-55210-155 | WORKERS COMPENSATION                   | 4,846          | 3,948          | 2,795          | -              | -               | -              | -              |
| 100-55210-156 | LIFE INSURANCE                         | 20             | 25             | 25             | -              | -               | -              | -              |
| 100-55210-211 | PROFESSIONAL DEVELOPMENT               | 218            | 1,869          | 1,514          | -              | -               | -              | -              |
| 100-55210-224 | SOFTWARE/HARDWARE MAINTENANCE          | 1,888          | 1,355          | 5,157          | -              | -               | -              | -              |
| 100-55210-225 | TELECOM/INTERNET/COMMUNICATIONS        | 2,028          | 2,547          | 3,655          | -              | -               | -              | -              |
| 100-55210-310 | OFFICE & OPERATING SUPPLIES            | 1,859          | 2,345          | 2,664          | -              | -               | -              | -              |
| 100-55210-320 | SUBSCRIPTIONS/DUES                     | 208            | 1,136          | 1,286          | -              | -               | -              | -              |
| 100-55210-324 | PROMOTIONS/ADS                         | 1,548          | 3,062          | 4,079          | -              | -               | -              | -              |
| 100-55210-650 | USER FEE-REC DESK                      | 4,994          | 3,800          | 4,300          | -              | -               | -              | -              |
| 100-55210-790 | VOLUNTEER TRAINING                     | -              | 42             | 309            | -              | -               | -              | -              |
|               | <b>Total Recreation Administration</b> | <b>197,349</b> | <b>196,989</b> | <b>257,934</b> | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>       |

**RECREATION PROGRAMS (Moved to Fund 248)**

|               | DESCRIPTION                             | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|-----------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-55300-113 | WAGES/TEMPORARY                         | 1,441          | 551            | 1,942          | -              | -               | -              | -              |
| 100-55300-150 | MEDICARE TAX/CITY SHARE                 | 23             | 7              | 29             | -              | -               | -              | -              |
| 100-55300-151 | SOCIAL SECURITY/CITY SHARE              | 98             | 31             | 123            | -              | -               | -              | -              |
| 100-55300-155 | WORKERS COMPENSATION                    | 74             | 18             | 62             | -              | -               | -              | -              |
| 100-55300-341 | PROGRAM SUPPLIES                        | -              | 110            | 1,237          | -              | -               | -              | -              |
|               | <b>Total Park &amp; Rec Special Rev</b> | <b>1,636</b>   | <b>718</b>     | <b>3,393</b>   | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>       |

**2024-2025 Budget****General Fund****Senior Citizens's Programs, Community Events, & Comm Coop Projects****SENIOR CITIZEN'S PROGRAMS (Moved to Fund 248)**

|               | DESCRIPTION                           | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|---------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-55310-113 | WAGES/SEASONAL                        | -              | -              | -              | -              | -               | -              | -              |
| 100-55310-114 | WAGES/PART-TIME/PERMANENT             | 35,649         | 36,269         | -              | -              | -               | -              | -              |
| 100-55310-117 | LONGEVITY PAY                         | 500            | 500            | -              | -              | -               | -              | -              |
| 100-55310-150 | MEDICARE TAX/CITY SHARE               | 474            | 468            | -              | -              | -               | -              | -              |
| 100-55310-151 | SOCIAL SECURITY/CITY SHARE            | 2,026          | 2,001          | -              | -              | -               | -              | -              |
| 100-55310-152 | RETIREMENT                            | 2,426          | 2,474          | -              | -              | -               | -              | -              |
| 100-55310-153 | HEALTH INSURANCE                      | 5,299          | 5,785          | -              | -              | -               | -              | -              |
| 100-55310-154 | HSA-HRA CONTRIBUTIONS                 | -              | 972            | -              | -              | -               | -              | -              |
| 100-55310-155 | WORKERS COMPENSATION                  | -              | 4              | -              | -              | -               | -              | -              |
| 100-55310-156 | LIFE INSURANCE                        | -              | -              | -              | -              | -               | -              | -              |
| 100-55310-157 | L-T DISABILITY INSURANCE              | -              | -              | -              | -              | -               | -              | -              |
| 100-55310-211 | PROFESSIONAL DEVELOPMENT              | 734            | 1,363          | -              | -              | -               | -              | -              |
| 100-55310-224 | SOFTWARE/HARDWARE MAINTENANCE         | 1,888          | 1,355          | -              | -              | -               | -              | -              |
| 100-55310-225 | TELECOM/INTERNET/COMMUNICATION        | 946            | 1,488          | -              | -              | -               | -              | -              |
| 100-55310-310 | OFFICE & OPERATING SUPPLIES           | 1,911          | 1,981          | -              | -              | -               | -              | -              |
| 100-55310-320 | SUBSCRIPTIONS/DUES                    | 370            | 410            | -              | -              | -               | -              | -              |
| 100-55310-330 | TRAVEL EXPENSES                       | -              | -              | -              | -              | -               | -              | -              |
| 100-55310-341 | SENIOR PROGRAM EXPENSES               | -              | -              | -              | -              | -               | -              | -              |
|               | <b>Total Senior Citizen's Program</b> | <b>52,224</b>  | <b>55,071</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>       |

**COMMUNITY EVENTS**

|               | DESCRIPTION                   | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-55320-780 | DISCOVER WHITEWATER RACE      | 6,000          | 6,000          | 6,000          | -              | 6,000           | 6,000          | 6,000          |
| 100-55320-790 | CELEBRATIONS/AWARDS           | 5,966          | 8,157          | 6,052          | 9,595          | 11,129          | 10,000         | 10,100         |
|               | <b>Total Community Events</b> | <b>11,966</b>  | <b>14,157</b>  | <b>12,052</b>  | <b>9,595</b>   | <b>17,129</b>   | <b>16,000</b>  | <b>16,100</b>  |

**COMM. BASED-COOPERATIVE PROJECTS**

|               | DESCRIPTION                           | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|---------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-55330-760 | AQUATIC CENTER CONTRIBUTION           | 78,000         | 103,000        | 128,000        | 279,759        | 279,759         | 284,973        | 271,364        |
| 100-55330-761 | AQUATIC CENTER CAPITAL CONTRIB        | 50,000         | 50,000         | 50,000         | 50,000         | 50,000          | 100,000        | 100,000        |
|               | <b>Total Comm. Based-Coop Project</b> | <b>128,000</b> | <b>153,000</b> | <b>178,000</b> | <b>329,759</b> | <b>329,759</b>  | <b>384,973</b> | <b>371,364</b> |



**2024-2025 Budget****General Fund****Facilities****FACILITIES**

|               | DESCRIPTION                         | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|-------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51600-111 | SALARIES/PERMANENT                  | 108,891        | 108,539        | 101,611        | 118,166        | 107,600         | 119,018        | 121,696        |
| 100-51600-112 | SALARIES/OVERTIME                   | -              | -              | -              | 1,676          | -               | -              | -              |
| 100-51600-113 | SALARIES/TEMPORARY                  | -              | 3,949          | 5,788          | 6,960          | 4,893           | 7,200          | 7,362          |
| 100-51600-114 | WAGES/PART-TIME                     | -              | -              | -              | -              | -               | -              | -              |
| 100-51600-117 | LONGEVITY PAY                       | 820            | 820            | 895            | 970            | 666             | 970            | 970            |
| 100-51600-118 | UNIFORM ALLOWANCES                  | 546            | 598            | 687            | 437            | 722             | 437            | 437            |
| 100-51600-150 | MEDICARE TAX/CITY SHARE             | 1,574          | 1,610          | 1,546          | 1,914          | 1,663           | 1,846          | 1,888          |
| 100-51600-151 | SOCIAL SECURITY/CITY SHARE          | 6,728          | 6,885          | 6,609          | 8,183          | 7,111           | 7,894          | 8,072          |
| 100-51600-152 | RETIREMENT                          | 7,344          | 7,389          | 6,645          | 8,224          | 7,786           | 8,289          | 8,289          |
| 100-51600-153 | HEALTH INSURANCE                    | 19,952         | 24,482         | 23,366         | 23,583         | 30,123          | 40,126         | 42,132         |
| 100-51600-154 | HSA-HRA CONTRIBUTIONS               | 2,229          | 2,672          | 2,664          | 2,675          | 3,973           | 5,184          | 5,184          |
| 100-51600-155 | WORKERS COMPENSATION                | 4,870          | 4,132          | 3,113          | 3,663          | 2,614           | 2,332          | 2,332          |
| 100-51600-156 | LIFE INSURANCE                      | 72             | 77             | 76             | 87             | 85              | 87             | 87             |
| 100-51600-158 | UNEMPLOYMENT COMPENSATION           | -              | -              | -              | -              | -               | -              | -              |
| 100-51600-211 | PROFESSIONAL DEVELOPMENT            | 264            | 600            | 133            | 1,010          | 746             | 1,010          | 1,020          |
| 100-51600-219 | OTHER PROFESSIONAL SERVICES         | -              | -              | -              | -              | 27              | -              | -              |
| 100-51600-221 | MUNICIPAL UTILITIES                 | 14,150         | 16,733         | 16,956         | 16,160         | 12,693          | 16,160         | 16,322         |
| 100-51600-222 | ELECTRICITY                         | 82,066         | 85,257         | 98,083         | 84,840         | 95,107          | 84,840         | 85,688         |
| 100-51600-223 | NATURAL GAS                         | 19,186         | 28,187         | 38,559         | 25,250         | 27,993          | 25,250         | 25,503         |
| 100-51600-224 | SOFTWARE/HARDWARE MAINTENANCE       | 35             | -              | -              | -              | 620             | 275            | 275            |
| 100-51600-225 | MOBILE COMMUNICATIONS               | -              | 578            | 552            | 588            | 387             | -              | -              |
| 100-51600-244 | HVAC-MAINTENANCE                    | 15,685         | 8,936          | 4,212          | 16,160         | 14,871          | 16,160         | 16,322         |
| 100-51600-245 | FACILITIES IMPROVEMENT              | 30,634         | 11,045         | 1,768          | 10,100         | 2,013           | 10,100         | 10,201         |
| 100-51600-246 | JANITORIAL SERVICES                 | 78,464         | 83,460         | 96,103         | 86,100         | 66,977          | 86,100         | 86,961         |
| 100-51600-310 | OFFICE & OPERATING SUPPLIES         | 33,039         | 15,396         | 17,815         | 14,140         | 24,012          | 14,140         | 14,281         |
| 100-51600-351 | FUEL EXPENSES                       | 1,689          | 2,051          | 2,926          | 2,250          | 2,442           | 2,250          | 2,273          |
| 100-51600-355 | REPAIRS & SUPPLIES                  | 52,855         | 16,539         | 19,489         | 13,130         | 13,829          | 13,130         | 13,261         |
| 100-51600-365 | DAMAGE CLAIM-INSURANCE              | -              | 2              | -              | -              | -               | -              | -              |
|               | <b>Total Facilities Maintenance</b> | <b>481,094</b> | <b>429,937</b> | <b>449,597</b> | <b>446,266</b> | <b>428,952</b>  | <b>462,797</b> | <b>470,553</b> |

2024-2025 Budget  
Building Repair Fund-217  
Revenues & Expenses

0.00

REVENUES

|                                   | DESCRIPTION                             | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|-----------------------------------|-----------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>INTERGOVERNMENTAL REVENUES</b> |                                         |                |                |                |                |                 |                |                |
| 217-43355-57                      | GENERAL FUND TRANSFER                   | 31,651         | 15,000         | 25,000         | 15,000         | 30,000          | -              | 15,000         |
|                                   | <b>Total Intergovernmental Revenues</b> | <b>31,651</b>  | <b>15,000</b>  | <b>25,000</b>  | <b>15,000</b>  | <b>30,000</b>   | <b>-</b>       | <b>15,000</b>  |
| <b>MISCELLANEOUS REVENUES</b>     |                                         |                |                |                |                |                 |                |                |
| 217-48100-57                      | INTEREST INCOME                         | -              | -              | -              | -              | -               | -              | -              |
| 217-48600-52                      | MISC INCOME                             | 12,667         | -              | -              | -              | -               | -              | -              |
|                                   | <b>Total Miscellaneous Revenues</b>     | <b>12,667</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>       |
| <b>OTHER FINANCING SOURCES</b>    |                                         |                |                |                |                |                 |                |                |
| 217-49300-52                      | FUND BALANCE APPLIED                    | -              | -              | -              | 150            | 4,502           | 15,150         | 302            |
|                                   | <b>Total Other Financing Sources</b>    | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>150</b>     | <b>4,502</b>    | <b>15,150</b>  | <b>302</b>     |
|                                   | <b>Grand Total:</b>                     | <b>44,318</b>  | <b>15,000</b>  | <b>25,000</b>  | <b>15,150</b>  | <b>34,502</b>   | <b>15,150</b>  | <b>15,302</b>  |

EXPENSES

|               | DESCRIPTION      | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 217-51600-850 | FACILITY REPAIRS | 4,205          | 47,973         | -              | 15,150         | 25,000          | 15,150         | 15,302         |
| 217-51600-855 | ADA REPAIRS      | -              | -              | -              | -              | 9,502           | -              | -              |
|               | <b>Total:</b>    | <b>4,205</b>   | <b>47,973</b>  | <b>-</b>       | <b>15,150</b>  | <b>34,502</b>   | <b>15,150</b>  | <b>15,302</b>  |

FUND BALANCE

|           |                                |        |          |        |   |         |          |        |
|-----------|--------------------------------|--------|----------|--------|---|---------|----------|--------|
| 217-34300 | Net Change-Increase/(Decrease) | 52,692 | 19,719   | 44,719 | - | 40,217  | 25,067   | 24,765 |
|           |                                | 40,113 | (32,973) | 25,000 |   | (4,502) | (15,150) | (302)  |



**2024-2025 Budget**  
**Skate Park Fund-225**  
**Revenues & Expenses**

**REVENUES**

|                                   | DESCRIPTION                   | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|-----------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>INTERGOVERNMENTAL REVENUES</b> |                               |                |                |                |                |                 |                |                |
| 225-43355-55                      | GENERAL FUND TRANSFER         | -              | -              | -              | -              | -               | -              | -              |
|                                   | Total Intergovernmental       | -              | -              | -              | -              | -               | -              | -              |
| <b>MISCELLANEOUS REVENUES</b>     |                               |                |                |                |                |                 |                |                |
| 225-48100-55                      | INTEREST INCOME               | -              | -              | -              | -              | -               | -              | -              |
| 225-48415-00                      | RESTITUTION DAMAGES           | -              | -              | -              | -              | -               | -              | -              |
| 225-48500-55                      | DONATIONS                     | -              | 3,000          | -              | -              | -               | -              | -              |
|                                   | Total Miscellaneous Rev.      | -              | 3,000          | -              | -              | -               | -              | -              |
| <b>OTHER FINANCING SOURCES</b>    |                               |                |                |                |                |                 |                |                |
| 225-49290-55                      | TRANSFER IN-OTHER FUNDS       | -              | -              | -              | -              | -               | -              | -              |
| 225-49300-55                      | FUND BALANCE APPLIED          | -              | -              | -              | -              | -               | -              | -              |
|                                   | Total Other Financing Sources | -              | -              | -              | -              | -               | -              | -              |
|                                   | <b>Grand Total:</b>           | -              | <b>3,000</b>   | -              | -              | -               | -              | -              |

**EXPENSES**

|               | DESCRIPTION                  | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 225-55321-820 | CAPITAL IMPROVE-CONSTRUCTION | 5,000          | -              | -              | -              | -               | -              | -              |
| 225-55321-821 | DESIGN/ENGINEERING           | -              | -              | -              | -              | -               | -              | -              |
| 225-55340-911 | TRANSFERS OUT-OTHER FUNDS    | -              | -              | -              | -              | -               | -              | -              |
|               | <b>Total:</b>                | <b>5,000</b>   | -              | -              | -              | -               | -              | -              |

**FUND BALANCE**

|           |                                |         |       |       |       |       |       |       |
|-----------|--------------------------------|---------|-------|-------|-------|-------|-------|-------|
| 225-34300 | Net Change-Increase/(Decrease) | 2,433   | 5,433 | 5,433 | 5,433 | 5,433 | 5,433 | 5,433 |
|           |                                | (5,000) | 3,000 | -     | -     | -     | -     | -     |

# 2024-2025 Budget

## Parkland Acquisition Fund-240

### Revenues & Expenses

#### REVENUES

|                                    | DESCRIPTION                   | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>PUBLIC CHARGES FOR SERVICES</b> |                               |                |                |                |                |                 |                |                |
| 240-46810-56                       | PARKLAND FEES                 | 4,480          | -              | -              | -              | 7,168           | -              | -              |
|                                    | Total Charges for Services    | 4,480          | -              | -              | -              | 7,168           | -              | -              |
| <b>MISCELLANEOUS REVENUES</b>      |                               |                |                |                |                |                 |                |                |
| 240-48100-56                       | INTEREST INCOME               | -              | -              | -              | -              | -               | -              | -              |
| 240-48510-56                       | DONATION-TREES                | -              | -              | -              | -              | -               | -              | -              |
|                                    | Total Miscellaneous Rev.      | -              | -              | -              | -              | -               | -              | -              |
| <b>OTHER FINANCING SOURCES</b>     |                               |                |                |                |                |                 |                |                |
| 240-49300-56                       | FUND BALANCE APPLIED          | -              | -              | -              | -              | (7,168)         | -              | -              |
|                                    | Total Other Financing Sources | -              | -              | -              | -              | (7,168)         | -              | -              |
|                                    | <b>Grand Total:</b>           | <b>4,480</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>       |

#### EXPENSES

|               | DESCRIPTION                  | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 240-56110-294 | TREE & PARK EXPENSES         | -              | -              | -              | -              | -               | -              | -              |
| 240-56110-820 | LAND/REAL ESTATE ACQUISITION | -              | -              | -              | -              | -               | -              | -              |
|               | <b>Total:</b>                | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>       |

#### FUND BALANCE

|           |                                |        |        |        |        |        |        |        |
|-----------|--------------------------------|--------|--------|--------|--------|--------|--------|--------|
| 240-34300 | Net Change-Increase/(Decrease) | 53,169 | 53,169 | 53,169 | 60,337 | 60,337 | 60,337 | 60,337 |
|           |                                | 4,480  | -      | -      | -      | 7,168  | -      | -      |



**2024-2025 Budget**  
**Parkland Development Fund-245**  
**Revenues & Expenses**

**REVENUES**

|                                   | DESCRIPTION                        | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|-----------------------------------|------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>PUBLIC CHARGES FOR SERVICE</b> |                                    |                |                |                |                |                 |                |                |
| 245-46810-56                      | PARKLAND FEES                      | 896            | -              | -              | -              | -               | -              | -              |
| 245-46816-56                      | PURPLE MARTIN HOUSE DONATION       | -              | 1,691          | 100            | -              | -               | -              | -              |
| 245-46817-56                      | UFC ARBORETUM DONATIONS            | -              | 4,900          | 26,556         | -              | 9,953           | -              | -              |
|                                   | <b>Total Charges for Service</b>   | <b>896</b>     | <b>6,591</b>   | <b>26,656</b>  | <b>-</b>       | <b>9,953</b>    | <b>-</b>       | <b>-</b>       |
| <b>MISCELLANEOUS REVENUES</b>     |                                    |                |                |                |                |                 |                |                |
| 245-48100-56                      | INTEREST INCOME                    | -              | -              | -              | -              | -               | -              | -              |
| 245-48410-56                      | DONATION-PARK DEVELOPMENT          | -              | 4,506          | 225            | -              | -               | -              | -              |
| 245-48420-56                      | DONATION-EFFEGY MOUNDS             | -              | 533            | -              | -              | -               | -              | -              |
|                                   | <b>Total Miscellaneous Rev.</b>    | <b>-</b>       | <b>5,039</b>   | <b>225</b>     | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>       |
| <b>OTHER FINANCING SOURCES</b>    |                                    |                |                |                |                |                 |                |                |
| 245-49290-56                      | TRANSFER IN-OTHER FUNDS            | -              | 2,867          | -              | -              | -               | -              | -              |
| 245-49300-56                      | FUND BALANCE APPLIED               | -              | -              | -              | -              | (2,802)         | -              | -              |
|                                   | <b>Total Otr Financing Sources</b> | <b>-</b>       | <b>2,867</b>   | <b>-</b>       | <b>-</b>       | <b>(2,802)</b>  | <b>-</b>       | <b>-</b>       |
|                                   | <b>Grand Total:</b>                | <b>896</b>     | <b>14,497</b>  | <b>26,881</b>  | <b>-</b>       | <b>7,151</b>    | <b>-</b>       | <b>-</b>       |

**EXPENSES**

|               | DESCRIPTION                 | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 245-56120-219 | OTHER PROFESSIONAL SERVICES | -              | -              | 357            | -              | -               | -              | -              |
| 245-56120-310 | OFFICE & OPERATING SUPPLIES | -              | 1,361          | 19,415         | -              | 3,400           | -              | -              |
| 245-56120-650 | TRANSFER OUT                | -              | -              | 533            | -              | -               | -              | -              |
| 245-56120-822 | CAPITAL OUTLAY/IMPROVEMENT  | 2,371          | -              | 26,465         | -              | -               | -              | -              |
| 245-56120-826 | UFC ARBORETUM EXPENSE       | -              | -              | -              | -              | 3,751           | -              | -              |
| 245-56120-830 | RAY TROST NATURE PRESERVE   | -              | -              | -              | -              | -               | -              | -              |
| 245-56120-840 | CHINMEY SWIFT PROJECT       | -              | -              | -              | -              | -               | -              | -              |
|               | <b>Total:</b>               | <b>2,371</b>   | <b>1,361</b>   | <b>46,770</b>  | <b>-</b>       | <b>7,151</b>    | <b>-</b>       | <b>-</b>       |

**FUND BALANCE**

|           |                                |         |        |          |        |        |        |
|-----------|--------------------------------|---------|--------|----------|--------|--------|--------|
| 245-34300 | Net Change-Increase/(Decrease) | 19,666  | 32,802 | 12,913   | 15,715 | 15,715 | 15,715 |
|           |                                | (1,475) | 13,136 | (19,889) | -      | 2,802  | -      |



# 2024-2025 Budget

## Treyton's Field of Dreams Fund-246

### Revenues & Expenses

#### REVENUES

|                                | DESCRIPTION                  | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|--------------------------------|------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>MISC REVENUE</b>            |                              |                |                |                |                |                 |                |                |
| 246-48525-55                   | REC BUSINESS SPONSORSHIP     | -              | 400            | -              | -              | -               | -              | -              |
| 246-48610-55                   | MISC FIELD OF DREAMS REVENUE | -              | -              | -              | -              | -               | -              | -              |
|                                | <b>Total:</b>                | -              | 400            | -              | -              | -               | -              | -              |
| <b>OTHER FINANCIAL SOURCES</b> |                              |                |                |                |                |                 |                |                |
| 246-49250-55                   | TOURNAMENT ENTRY FEES        | (2,312)        | 48,592         | 13,349         | 45,000         | 32,000          | 35,000         | 35,000         |
| 246-49251-55                   | TFOD CONCESSION REVENUE      | -              | 27,492         | 7,014          | 25,000         | 15,000          | 20,000         | 20,000         |
| 246-49252-55                   | FIELD OF DREAMS RENTAL       | -              | 100            | 147            | -              | -               | -              | -              |
| 246-49300-55                   | FUND BALANCE APPLIED         | -              | -              | -              | (538)          | 3,622           | 92             | 1,004          |
|                                | <b>Total:</b>                | (2,312)        | 76,184         | 20,510         | 69,462         | 50,622          | 55,092         | 56,004         |
|                                | <b>Grand Total:</b>          | <b>(2,312)</b> | <b>76,584</b>  | <b>20,510</b>  | <b>69,462</b>  | <b>50,622</b>   | <b>55,092</b>  | <b>56,004</b>  |

#### EXPENSES

|               | DESCRIPTION                    | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 246-55110-114 | WAGES/PART-TIME/PERMANENT      | -              | 32,605         | 8,088          | 30,659         | 28,809          | 28,400         | 29,039         |
| 246-55110-150 | MEDICARE TAX/CITY SHARE        | -              | 455            | 17             | 445            | 108             | 412            | 421            |
| 246-55110-151 | SOCIAL SECURITY/CITY SHARE     | -              | 1,944          | 73             | 1,901          | 463             | 1,761          | 1,800          |
| 246-55110-155 | WORKERS COMPENSATION           | -              | 1,600          | 36             | 951            | 132             | 558            | 558            |
| 246-55110-212 | PROFESSIONAL SERVICES          | -              | 2,059          | 415            | 3,030          | -               | -              | -              |
| 246-55110-224 | SOFTWARE/HARDWARE MAINTENANCE  | -              | -              | -              | -              | -               | 391            | 430            |
| 246-55110-320 | SUBSCRIPTIONS/DUES             | -              | -              | -              | -              | -               | -              | -              |
| 246-55110-324 | PROMOTIONS/ADS                 | -              | -              | -              | -              | -               | -              | -              |
| 246-55110-330 | TRAVEL EXPENSES                | -              | -              | 124            | -              | -               | -              | -              |
| 246-55110-310 | OFFICE & OPERATING SUPPLIES    | 398            | 4,692          | 1,097          | 5,208          | 3,000           | 4,500          | 4,545          |
| 246-55110-346 | CONCESSION SUPPLY EXPENSE      | 438            | 15,574         | 4,154          | 20,200         | 8,060           | 12,000         | 12,120         |
| 246-55110-350 | FIELD & BUILDING MAINT/REPAIRS | 426            | 3,666          | 5,159          | 2,020          | 5,000           | 2,020          | 2,040          |
| 246-55110-810 | CAPITAL IMPROVEMENTS           | -              | -              | -              | -              | -               | -              | -              |
| 246-55110-913 | TRANSFER TO OTHER FUNDS        | 5,000          | 5,000          | 5,000          | 5,050          | 5,050           | 5,050          | 5,050          |
|               | <b>Total:</b>                  | <b>6,262</b>   | <b>67,594</b>  | <b>24,162</b>  | <b>69,462</b>  | <b>50,622</b>   | <b>55,092</b>  | <b>56,004</b>  |

#### FUND BALANCE

|           |                                |         |        |         |   |         |        |         |
|-----------|--------------------------------|---------|--------|---------|---|---------|--------|---------|
|           |                                | 51,393  | 60,383 | 56,731  |   | 53,110  | 53,018 | 52,013  |
| 246-34300 | Net Change-Increase/(Decrease) | (8,574) | 8,990  | (3,652) | - | (3,622) | (92)   | (1,004) |



2024-2025 Budget  
Aquatic Center Special Revenue Fund-247  
Revenues & Expenses

REVENUES

3% increase 4% increase

|                                      | DESCRIPTION                     | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST  | 2024<br>BUDGET | 2025<br>BUDGET |
|--------------------------------------|---------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|
| <b>AQUATIC CTR-MEMBERSHIPS</b>       |                                 |                |                |                |                |                  |                |                |
| 247-41000-55                         | FAMILY MEMBERSHIP REVENUE       | 74,490         | 81,205         | 203,618        | 200,000        | 120,937          | 132,648        | 143,444        |
| 247-41100-55                         | MONTHLY EFT REVENUE             | 12,532         | 1,181          | 669            | 8,000          | 361              | 396            | 428            |
| 247-41200-55                         | YOUTH MEMBERSHIP REVENUE        | 87             | -              | -              | -              | 19,246           | 21,109         | 22,828         |
| 247-41250-55                         | ADULT MEMBERSHIP REVENUE        | 25,183         | 60,182         | 699            | 1,000          | 45,365           | 49,757         | 53,807         |
| 247-41300-55                         | SENIOR MEMBERSHIP REVENUE       | 90             | 432            | 180            | 1,000          | 30,686           | 33,657         | 36,396         |
| 247-41350-55                         | SILVER SNEAKERS MEMBERSHIP      | 5,656          | 10,470         | 14,181         | 20,000         | 22,002           | 24,132         | 26,097         |
| 247-41400-55                         | COUPLE MEMBERSHIP REVENUE       | -              | -              | -              | -              | -                | -              | -              |
| 247-41500-55                         | COLLEGE STUDENT MEMBERSHIPS     | 519            | -              | -              | -              | -                | -              | -              |
|                                      | <b>Total:</b>                   | <b>118,558</b> | <b>153,470</b> | <b>219,346</b> | <b>230,000</b> | <b>238,596</b>   | <b>261,700</b> | <b>283,000</b> |
| <b>AQUATIC CTR-PASSES</b>            |                                 |                |                |                |                |                  |                |                |
| 247-42000-55                         | ADULT DAY PASSES                | 14,712         | 19,860         | 43,428         | 70,000         | 48,666           | 48,666         | 48,666         |
| 247-42100-55                         | YOUTH DAY PASSES                | 8,388          | 4,630          | 18,777         | 38,000         | 38,195           | 38,195         | 38,195         |
| 247-42200-55                         | SENIOR DAY PASSES               | -              | -              | -              | -              | -                | -              | -              |
| 247-42300-55                         | GROUP RATES                     | 1,624          | 4,837          | 11,491         | 14,000         | 15,375           | 15,375         | 15,375         |
|                                      | <b>Total:</b>                   | <b>24,723</b>  | <b>29,327</b>  | <b>73,697</b>  | <b>122,000</b> | <b>102,235</b>   | <b>102,235</b> | <b>102,235</b> |
| <b>AQUATIC CTR-CLASSES</b>           |                                 |                |                |                |                |                  |                |                |
| 247-43000-55                         | SWIM LESSONS                    | 3,170          | 4,738          | 15,716         | 21,000         | 13,450           | 14,854         | 15,854         |
| 247-43100-55                         | SUMMER SCHOOL SWIM LESSONS      | -              | (942)          | -              | -              | -                | -              | -              |
| 247-43200-55                         | LAND FITNESS CLASSES            | 5,487          | 4,271          | 7,668          | 5,000          | 10,841           | 11,519         | 12,770         |
| 247-43300-55                         | WATER CLASSES                   | 418            | 2,376          | 1,175          | 3,000          | 1,192            | 1,227          | 1,276          |
| 247-43350-55                         | MERMAID CLASSES                 | -              | -              | -              | -              | -                | -              | -              |
|                                      | <b>Total:</b>                   | <b>9,074</b>   | <b>10,443</b>  | <b>24,560</b>  | <b>29,000</b>  | <b>25,483</b>    | <b>27,600</b>  | <b>29,900</b>  |
| <b>AQUATIC CTR-RENTALS</b>           |                                 |                |                |                |                |                  |                |                |
| 247-44000-55                         | MEETING ROOM RENTALS            | 479            | 1,507          | 1,991          | 7,000          | 2,635            | 3,900          | 4,400          |
| 247-44050-55                         | OFFICE SPACE RENTALS            | -              | 3,000          | -              | -              | -                | -              | -              |
| 247-44100-55                         | WHITewater SCHOOL DIST RENTAL   | 182            | -              | 1,075          | 1,200          | 1,064            | 3,900          | 4,400          |
| 247-44105-55                         | J HAWKS RENTALS                 | 457            | 1,030          | 583            | 1,000          | -                | 2,100          | 2,400          |
| 247-44200-55                         | BIRTHDAY PARTIES                | 7,141          | 111            | 142            | 20,000         | 2,761            | 3,100          | 3,500          |
|                                      | <b>Total:</b>                   | <b>8,259</b>   | <b>5,648</b>   | <b>3,792</b>   | <b>29,200</b>  | <b>6,460</b>     | <b>13,000</b>  | <b>14,700</b>  |
| <b>AQUATIC CTR-OTHER INCOME</b>      |                                 |                |                |                |                |                  |                |                |
| 247-45000-55                         | LIFE GUARD REIMB WHS            | -              | -              | -              | -              | -                | -              | -              |
| 247-45050-55                         | DONATIONS                       | -              | 200            | -              | 6,400          | -                | -              | -              |
| 247-45100-55                         | GIFT CERTIFICATES               | -              | -              | -              | -              | -                | -              | -              |
| 247-45400-55                         | CONCESSIONS STAND               | 13,214         | 10,669         | 20,771         | 25,000         | 12,950           | 13,338         | 13,338         |
| 247-45500-55                         | PRO-SHOP INCOME                 | 930            | 277            | 469            | 4,500          | 345              | 356            | 356            |
| 247-45505-55                         | MISC INCOME-ONE TIME REV        | -              | -              | 2,500          | -              | -                | -              | -              |
| 247-45600-55                         | GIFT CARDS/CERTIFICATES         | 102            | 607            | 724            | 2,000          | 1,956            | 2,014          | 2,014          |
|                                      | <b>Total:</b>                   | <b>14,246</b>  | <b>11,753</b>  | <b>24,465</b>  | <b>37,900</b>  | <b>15,251</b>    | <b>15,708</b>  | <b>15,708</b>  |
| <b>AQUATIC CTR-OTHER FIN SOURCES</b> |                                 |                |                |                |                |                  |                |                |
| 247-49280-55                         | WUSD CONTRIBUTION               | 78,000         | 90,500         | 115,500        | 89,000         | 448,881          | 178,000        | 183,340        |
| 247-49290-55                         | CITY CONTRIBUTION/TRANSFER      | 78,000         | 103,000        | 128,000        | 279,759        | 328,631          | 178,000        | 178,000        |
| 247-49291-55                         | CITY ADDITIONAL CONTRIBUTION    | -              | -              | -              | -              | -                | 106,973        | 93,364         |
|                                      | <b>Total:</b>                   | <b>156,000</b> | <b>193,500</b> | <b>243,500</b> | <b>368,759</b> | <b>777,511</b>   | <b>462,973</b> | <b>454,704</b> |
|                                      | <b>Total Operating Revenue:</b> | <b>330,860</b> | <b>404,141</b> | <b>589,360</b> | <b>816,859</b> | <b>1,165,536</b> | <b>883,216</b> | <b>900,247</b> |



|  | DESCRIPTION | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|--|-------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
|--|-------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|

## EXPENSES

|                           | DESCRIPTION                | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------------------|----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>WAC- MANAGEMENT</b>    |                            |                |                |                |                |                 |                |                |
| 247-55100-111             | SALARIES/PERMANENT         | 56,833         | 68,535         | 85,028         | 96,970         | 68,763          | 98,216         | 100,425        |
| 247-55100-112             | WAGES/OVERTIME             | -              | -              | -              | -              | -               | -              | -              |
| 247-55100-150             | MEDICARE TAX/CITY SHARE    | 897            | 1,040          | 1,258          | 1,476          | 1,145           | 1,529          | 1,563          |
| 247-55100-151             | SOCIAL SECURITY/CITY SHARE | 3,835          | 4,446          | 5,381          | 6,310          | 4,896           | 6,536          | 6,683          |
| 247-55100-152             | RETIREMENT                 | 3,898          | 4,436          | 5,381          | 6,594          | 5,118           | 6,777          | 6,777          |
| 247-55100-153             | HEALTH INSURANCE           | 8,775          | 4,851          | 12,313         | 11,933         | 9,500           | 7,200          | 7,560          |
| 247-55100-154             | HSA-HRA CONTRIBUTIONS      | 186            | -              | -              | 1,250          | -               | -              | -              |
| 247-55100-155             | WORKERS COMPENSATION       | 103            | 552            | 1,054          | 3,007          | 461             | 1,930          | 1,930          |
| 247-55100-156             | LIFE INSURANCE             | 15             | -              | 5              | -              | 2               | -              | -              |
| 247-55100-158             | UNEMPLOYMENT COMPENSATION  | 9,620          | 316            | -              | -              | -               | -              | -              |
| 247-55100-211             | PROFESSIONAL DEVELOPMENT   | -              | 2,023          | 1,162          | -              | -               | -              | -              |
|                           | <b>Total:</b>              | <b>84,161</b>  | <b>86,199</b>  | <b>111,583</b> | <b>127,539</b> | <b>89,885</b>   | <b>122,187</b> | <b>124,938</b> |
| <b>WAC-FRONT DESK</b>     |                            |                |                |                |                |                 |                |                |
| 247-55150-113             | WAGES/TEMPORARY            | 48,534         | 64,883         | 84,507         | 61,952         | 116,686         | 68,184         | 69,718         |
| 247-55150-150             | MEDICARE TAX/CITY SHARE    | 707            | 929            | 1,207          | 898            | 1,770           | 989            | 1,011          |
| 247-55150-151             | SOCIAL SECURITY/CITY SHARE | 3,023          | 3,973          | 5,161          | 3,841          | 7,570           | 4,227          | 4,323          |
| 247-55150-152             | RETIREMENT                 | -              | -              | -              | -              | 160             | -              | -              |
| 247-55150-155             | WORKERS COMPENSATION       | 2,327          | 2,448          | 2,384          | 1,921          | 2,207           | 1,340          | 1,340          |
| 247-55150-158             | UNEMPLOYMENT COMPENSATION  | 8,439          | 1,101          | -              | -              | -               | -              | -              |
|                           | <b>Total:</b>              | <b>63,030</b>  | <b>73,334</b>  | <b>93,258</b>  | <b>68,612</b>  | <b>128,394</b>  | <b>74,740</b>  | <b>76,392</b>  |
| <b>WAC-FITNESS</b>        |                            |                |                |                |                |                 |                |                |
| 247-55200-113             | WAGES/TEMPORARY            | -              | -              | -              | -              | -               | -              | -              |
| 247-55200-114             | WAGES/PART-TIME/PERMANENT  | 29,039         | 32,460         | 41,898         | 25,700         | 48,592          | 65,831         | 67,312         |
| 247-55200-150             | MEDICARE TAX/CITY SHARE    | 444            | 462            | 603            | 373            | 729             | 955            | 976            |
| 247-55200-151             | SOCIAL SECURITY/CITY SHARE | 1,898          | 1,975          | 2,579          | 1,593          | 3,116           | 4,081          | 4,173          |
| 247-55200-152             | RETIREMENT                 | -              | -              | 87             | -              | 292             | -              | -              |
| 247-55200-153             | HEALTH INSURANCE           | -              | -              | -              | -              | 833             | -              | -              |
| 247-55200-155             | WORKERS COMPENSATION       | 1,457          | 1,032          | 1,299          | 797            | 1,083           | 1,294          | 1,294          |
| 247-55200-156             | LIFE INSURANCE             | -              | -              | -              | -              | 2               | -              | -              |
| 247-55200-158             | UNEMPLOYMENT COMPENSATION  | 805            | -              | -              | -              | -               | -              | -              |
|                           | <b>Total:</b>              | <b>33,643</b>  | <b>35,928</b>  | <b>46,466</b>  | <b>28,463</b>  | <b>54,647</b>   | <b>72,160</b>  | <b>73,755</b>  |
| <b>WAC-AQUATIC</b>        |                            |                |                |                |                |                 |                |                |
| 247-55300-113             | WAGES/TEMPORARY            | -              | -              | -              | -              | -               | -              | -              |
| 247-55300-114             | WAGES/PART-TIME/PERMANENT  | 87,635         | 102,510        | 103,926        | 181,396        | 151,796         | 252,214        | 257,888        |
| 247-55300-150             | MEDICARE TAX/CITY SHARE    | 1,306          | 1,490          | 1,489          | 2,630          | 2,302           | 3,657          | 3,739          |
| 247-55300-151             | SOCIAL SECURITY/CITY SHARE | 5,585          | 6,369          | 6,367          | 11,247         | 9,843           | 15,637         | 15,989         |
| 247-55300-152             | RETIREMENT                 | -              | -              | 1,020          | -              | 2,351           | -              | -              |
| 247-55300-153             | HEALTH INSURANCE           | -              | -              | -              | -              | 1,710           | -              | -              |
| 247-55300-155             | WORKERS COMPENSATION       | 4,333          | 3,979          | 3,183          | 5,625          | 3,617           | 4,957          | 4,957          |
| 247-55300-156             | LIFE INSURANCE             | -              | -              | -              | -              | 3               | -              | -              |
| 247-55300-158             | UNEMPLOYMENT COMPENSATION  | 1,772          | 107            | -              | -              | -               | -              | -              |
|                           | <b>Total:</b>              | <b>100,630</b> | <b>114,456</b> | <b>115,984</b> | <b>200,897</b> | <b>171,622</b>  | <b>276,465</b> | <b>282,574</b> |
| <b>WAC-MAINTENANCE</b>    |                            |                |                |                |                |                 |                |                |
| 247-55400-111             | SALARIES/PERMANENT         | -              | 3,381          | 12,608         | -              | 12,616          | 12,616         | 12,899         |
| 247-55400-150             | MEDICARE TAX/CITY SHARE    | -              | 45             | 182            | -              | 184             | 184            | 188            |
| 247-55400-151             | SOCIAL SECURITY/CITY SHARE | -              | 192            | 780            | -              | 786             | 786            | 804            |
| 247-55400-152             | RETIREMENT                 | -              | 209            | 817            | -              | 893             | 893            | 913            |
| 247-55400-153             | HEALTH INSURANCE           | -              | -              | 497            | -              | 2,814           | 2,814          | 2,877          |
| 247-55400-155             | WORKERS COMPENSATION       | -              | 37             | 392            | -              | 303             | 303            | 309            |
| 247-55400-156             | LIFE INSURANCE             | -              | 0              | 4              | -              | 2               | 2              | 2              |
| 247-55400-250             | CONTRACTED SERVICES        | -              | -              | -              | -              | 1,463           | -              | -              |
|                           | <b>Total:</b>              | <b>-</b>       | <b>3,865</b>   | <b>15,279</b>  | <b>-</b>       | <b>19,060</b>   | <b>17,597</b>  | <b>17,993</b>  |
| <b>WAC-ADMIN EXPENSES</b> |                            |                |                |                |                |                 |                |                |
| 247-55500-220             | INSURANCE                  | -              | -              | -              | -              | 7,416           | 7,638          | 7,867          |



|               | DESCRIPTION                     | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|---------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 247-55500-224 | SOFTWARE/HARDWARE MAINTENANCE   | 1,888          | 1,355          | 4,483          | 8,445          | 14,664          | 9,567          | 10,123         |
| 247-55500-225 | TELECOM/INTERNET/COMMUNICATIONS | 3,847          | 4,087          | 4,563          | 4,766          | 5,038           | 4,088          | 4,129          |
| 247-55500-246 | CLEANING & SUPPLIES             | 172            | 26             | 8,170          | 5,500          | 8,311           | 8,400          | 8,484          |
| 247-55500-310 | FITNESS & OPERATING SUPPLIES    | 1,834          | 3,843          | 1,616          | 2,000          | 3,112           | 3,300          | 3,333          |
| 247-55500-320 | CHAMBER DUES & EXPENSES         | -              | -              | 274            | 275            | 288             | 288            | 291            |
| 247-55500-650 | CREDIT CARD PROCESSING FEES     | 33             | 44             | 57             | 152            | 110             | 152            | 153            |
| 247-55500-652 | BANK CHARGES                    | 8              | 7              | 10             | 10             | -               | 10             | 10             |
| 247-55500-654 | PERMITS & FEES                  | 1,035          | 1,005          | 1,005          | 1,050          | 2,100           | 1,050          | 1,061          |
| 247-55500-656 | MEMBER KEY TAGS                 | 295            | 885            | 1,386          | 1,100          | 1,011           | 1,100          | 1,111          |
|               | <b>Total:</b>                   | <b>9,112</b>   | <b>11,251</b>  | <b>21,563</b>  | <b>23,298</b>  | <b>42,050</b>   | <b>35,592</b>  | <b>36,562</b>  |



|                           | DESCRIPTION                      | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------------------|----------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>WAC-POOL EXPENSES</b>  |                                  |                |                |                |                |                 |                |                |
| 247-55600-310             | OFFICE & OPERATING SUPPLIES      | 409            | 109            | 1,410          | 250            | 4,112           | 3,171          | 3,267          |
| 247-55600-342             | WSI CLASS EXPENSE                | -              | -              | 634            | 100            | 1,125           | 100            | 101            |
| 247-55600-344             | LIFEGUARD CLASS EXPENSE          | 114            | 1,663          | 1,695          | 1,500          | 1,500           | 1,954          | 2,013          |
| 247-55600-346             | GENERAL POOL MAINTENANCE         | 10,515         | 12,963         | 12,001         | 14,000         | 10,622          | 12,000         | 12,360         |
| 247-55600-348             | POOL EQUIPMENT                   | 667            | 8,676          | 4,167          | 5,050          | 3,241           | 5,050          | 5,101          |
| 247-55600-350             | POOL CHEMICALS                   | 16,598         | 18,840         | 18,000         | 18,180         | 18,000          | 18,540         | 19,096         |
|                           | <b>Total:</b>                    | <b>28,303</b>  | <b>42,250</b>  | <b>37,907</b>  | <b>39,080</b>  | <b>38,600</b>   | <b>40,815</b>  | <b>41,938</b>  |
| <b>WAC-UTILITIES/HVAC</b> |                                  |                |                |                |                |                 |                |                |
| 247-55700-221             | WATER/SEWER UTILITIES            | 26,230         | 22,613         | 27,529         | 28,280         | 26,605          | 28,280         | 28,563         |
| 247-55700-222             | ELECTRIC UTILITIES               | 64,186         | 74,473         | 82,711         | 80,800         | 89,585          | 90,000         | 90,900         |
| 247-55700-223             | NATURAL GAS                      | 41,264         | 68,776         | 74,817         | 60,000         | 68,381          | 69,000         | 69,690         |
| 247-55700-244             | HVAC SUPPLIES                    | 2,055          | 7,790          | 9,068          | 3,535          | 1,800           | -              | -              |
| 247-55700-355             | REPAIR/MAINT SUPPLIES            | 4,384          | 2,400          | 7,489          | 2,525          | 6,000           | 19,000         | 19,190         |
|                           | <b>Total:</b>                    | <b>138,119</b> | <b>176,052</b> | <b>201,614</b> | <b>175,140</b> | <b>192,371</b>  | <b>206,280</b> | <b>208,343</b> |
| <b>WAC-OTHER EXPENSES</b> |                                  |                |                |                |                |                 |                |                |
| 247-55800-310             | OFFICE & OPERATING SUPPLIES      | 10,222         | 17,483         | 19,601         | 10,100         | 15,200          | 15,500         | 15,655         |
| 247-55800-324             | MARKETING                        | 1,342          | 5,463          | 5,144          | 8,080          | 8,080           | 8,080          | 8,161          |
| 247-55800-341             | JANITORIAL/CLEANING SUPPLIES     | 409            | 535            | 1,055          | 505            | 500             | 1,100          | 1,111          |
| 247-55800-342             | CONCESSION SUPPLIES              | 7,914          | 6,203          | 12,166         | 15,000         | 10,100          | 12,000         | 12,120         |
| 247-55800-344             | LAND FITNESS SPECIAL EVENTS      | -              | -              | 194            | -              | -               | -              | -              |
| 247-55800-346             | PRO-SHOP INVENTORY               | 250            | 456            | 654            | 750            | -               | 700            | 707            |
| 247-55800-600             | SALES TAX EXPENSE                | 539            | -              | -              | -              | -               | -              | -              |
| 247-55800-913             | GENERAL FUND TRANSFER            | -              | -              | -              | -              | -               | -              | -              |
|                           | <b>Total:</b>                    | <b>20,676</b>  | <b>30,140</b>  | <b>38,815</b>  | <b>34,435</b>  | <b>33,880</b>   | <b>37,380</b>  | <b>37,754</b>  |
|                           | <b>Total Operating Expenses:</b> | <b>477,675</b> | <b>573,474</b> | <b>682,470</b> | <b>697,464</b> | <b>770,508</b>  | <b>883,216</b> | <b>900,247</b> |

|                                  |                  |                  |                 |                |                  |                |                |
|----------------------------------|------------------|------------------|-----------------|----------------|------------------|----------------|----------------|
| <b>Total Operating Revenue:</b>  | <b>330,860</b>   | <b>404,141</b>   | <b>589,360</b>  | <b>816,859</b> | <b>1,165,536</b> | <b>883,216</b> | <b>900,247</b> |
| <b>Total Operating Expenses:</b> | <b>477,675</b>   | <b>573,474</b>   | <b>682,470</b>  | <b>697,464</b> | <b>770,508</b>   | <b>883,216</b> | <b>900,247</b> |
| <b>Total Operating Net:</b>      | <b>(146,815)</b> | <b>(169,333)</b> | <b>(93,109)</b> | <b>119,395</b> | <b>395,028</b>   | <b>0</b>       | <b>(0)</b>     |

#### CAPITAL REVENUES

|              | DESCRIPTION                   | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|--------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 247-49285-55 | WUSD CAPITAL IMPROVE CONT     | 50,000         | 50,000         | 50,000         | 50,000         | -               | 100,000        | 100,000        |
| 247-49295-55 | GENERAL FUND CAP IMPROVE CONT | 50,000         | 50,000         | 50,000         | 50,000         | 50,000          | 100,000        | 100,000        |
|              | <b>Total Capital Revenue:</b> | <b>100,000</b> | <b>100,000</b> | <b>100,000</b> | <b>100,000</b> | <b>50,000</b>   | <b>200,000</b> | <b>200,000</b> |

#### CAPITAL EXPENSES

|               | DESCRIPTION                    | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 247-55800-810 | CAPITAL EQUIPMENT              | 2,881          | 9,990          | 18,275         | -              | 20,000          | 105,000        | -              |
| 247-55800-820 | CAPITAL IMPROVEMENTS           | 23,259         | -              | -              | -              | -               | -              | 100,000        |
|               | <b>Total Capital Expenses:</b> | <b>26,140</b>  | <b>9,990</b>   | <b>18,275</b>  | <b>-</b>       | <b>20,000</b>   | <b>105,000</b> | <b>100,000</b> |

|                                |                |                |                |                |               |                |                |
|--------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|
| <b>Total Capital Revenue:</b>  | <b>100,000</b> | <b>100,000</b> | <b>100,000</b> | <b>100,000</b> | <b>50,000</b> | <b>200,000</b> | <b>200,000</b> |
| <b>Total Capital Expenses:</b> | <b>26,140</b>  | <b>9,990</b>   | <b>18,275</b>  | <b>-</b>       | <b>20,000</b> | <b>105,000</b> | <b>100,000</b> |
| <b>Total Capital Net:</b>      | <b>73,860</b>  | <b>90,010</b>  | <b>81,725</b>  | <b>100,000</b> | <b>30,000</b> | <b>95,000</b>  | <b>100,000</b> |

|              |                             |          |          |          |                  |                  |                 |                  |
|--------------|-----------------------------|----------|----------|----------|------------------|------------------|-----------------|------------------|
| 247-49300-55 | <b>FUND BALANCE APPLIED</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>(219,395)</b> | <b>(425,028)</b> | <b>(95,000)</b> | <b>(100,000)</b> |
|--------------|-----------------------------|----------|----------|----------|------------------|------------------|-----------------|------------------|

|                                 |                 |                 |                 |          |          |          |          |
|---------------------------------|-----------------|-----------------|-----------------|----------|----------|----------|----------|
| <b>Total WAFC Facility Net:</b> | <b>(72,956)</b> | <b>(79,323)</b> | <b>(11,385)</b> | <b>0</b> | <b>-</b> | <b>-</b> | <b>-</b> |
|---------------------------------|-----------------|-----------------|-----------------|----------|----------|----------|----------|

|                                          |                  |                  |                  |          |               |                |
|------------------------------------------|------------------|------------------|------------------|----------|---------------|----------------|
| <b>FUND BALANCE</b>                      | <b>(334,106)</b> | <b>(413,429)</b> | <b>(425,028)</b> | <b>0</b> | <b>95,000</b> | <b>195,000</b> |
| 247-34300 Net Change-Increase/(Decrease) | (72,956)         | (79,323)         | (11,599)         | 0        | 425,028       | 100,000        |



# 2024-2025 Budget

(0.00)

## Park and Rec Special Revenue Fund-248

### Revenues & Expenses

#### REVENUES

|                                              | DESCRIPTION                               | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|----------------------------------------------|-------------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>PUBLIC CHARGES FOR SERVICE</b>            |                                           |                |                |                |                |                 |                |                |
| 248-43355-53                                 | GENERAL FUND TRANSFER                     | 8,500          | -              | -              | 197,795        | 197,795         | 261,271        | 290,432        |
| 248-46310-55                                 | SENIORS PROGRAM REVENUE                   | -              | -              | 22,045         | -              | 20,000          | 20,000         | 20,000         |
| 248-46312-55                                 | MISC DEPT EARNINGS                        | -              | -              | (50)           | -              | 100             | -              | -              |
| 248-46732-55                                 | AFTER SCHOOL PROG REVENUE                 | 25,736         | 38,722         | 54,999         | 78,000         | 51,000          | 50,000         | 50,000         |
| 248-46733-55                                 | SUMMER CAMP                               | 7,600          | 6,106          | 15,563         | 15,000         | 13,584          | 15,000         | 15,000         |
| 248-46734-55                                 | DANCE REVENUE                             | 1,192          | 379            | 373            | 5,000          | 665             | 1,500          | 1,500          |
| 248-46735-55                                 | SPORTS CAMP                               | -              | -              | -              | 750            | -               | -              | -              |
| 248-46736-55                                 | INSTRUCTION REVENUE                       | 2,965          | 3,741          | 5,178          | 4,500          | 2,500           | 2,500          | 2,500          |
| 248-46737-55                                 | CLUB BASKETBALL REVENUE                   | 860            | 7,086          | 7,986          | 6,000          | (75)            | -              | -              |
| 248-46738-55                                 | SPORTS REVENUE                            | 9,353          | 6,011          | 2,023          | 12,000         | 1,400           | 1,400          | 1,400          |
| 248-46739-55                                 | SWL BASKETBALL LEAGUE                     | 10,045         | -              | -              | -              | -               | -              | -              |
| 248-46740-55                                 | CONTRACTUAL GYMNASTICS                    | (221)          | 760            | 1,499          | 4,000          | (317)           | 1,500          | 1,500          |
| 248-46743-55                                 | WYFL FOOTBALL REVENUE                     | -              | 9,829          | 6,982          | 10,500         | -               | -              | -              |
| 248-46744-55                                 | YOUTH FOOTBALL                            | -              | 1,867          | 1,748          | 2,000          | 2,000           | 2,000          | 2,000          |
| 248-46745-55                                 | YOUTH TENNIS                              | -              | 1,123          | 605            | 1,200          | 1,300           | 1,300          | 1,300          |
| 248-46746-55                                 | ADULT TENNIS                              | -              | 329            | 35             | 1,200          | 214             | 200            | 200            |
| 248-46747-55                                 | TEE BALL & ROOKIE BALL                    | -              | 1,744          | 1,743          | 2,400          | 2,305           | 2,300          | 2,300          |
| 248-46748-55                                 | YOUTH BASEBALL & SOFTBALL                 | -              | 8,095          | 10,514         | 9,000          | 9,679           | 9,500          | 9,500          |
| 248-46749-55                                 | ADULT SOFTBALL                            | -              | 1,420          | 726            | 1,600          | 2,132           | 2,000          | 2,000          |
| 248-46750-55                                 | YOUTH VOLLEYBALL                          | -              | 862            | -              | 1,600          | -               | -              | -              |
| 248-46751-55                                 | START SMART SPORTS                        | -              | 1,481          | 1,636          | 1,400          | 1,230           | 1,200          | 1,200          |
| 248-46752-55                                 | YOUTH BASKETBALL                          | -              | -              | 1,247          | 1,400          | -               | -              | -              |
|                                              | <b>Total Public Charges for Service</b>   | <b>66,031</b>  | <b>89,557</b>  | <b>134,851</b> | <b>355,345</b> | <b>305,512</b>  | <b>371,671</b> | <b>400,832</b> |
| <b>SPONSORSHIP &amp; DONATIONS</b>           |                                           |                |                |                |                |                 |                |                |
| 248-48525-55                                 | REC BUSINESS SPONSORSHIP                  | 1,000          | 2,700          | 10,900         | 3,000          | 2,700           | 2,700          | 2,700          |
| 248-48600-55                                 | MISC REVENUE-SPONSORSHIP                  | -              | -              | -              | -              | 500             | 500            | 500            |
| 248-48611-55                                 | SENIORS FUNDRAISING REVENUE               | -              | -              | 29,684         | -              | 7,500           | 7,500          | 7,500          |
| 248-48612-55                                 | SENIORS VAN FUNDRAISING REV               | -              | -              | 10,765         | -              | -               | -              | -              |
| 248-48613-55                                 | SENIORS DFCI FUNDRAISING REV              | -              | -              | 2,429          | -              | 1,500           | 1,500          | 1,500          |
|                                              | <b>Total Sponsorships &amp; Donations</b> | <b>1,000</b>   | <b>2,700</b>   | <b>53,778</b>  | <b>3,000</b>   | <b>12,200</b>   | <b>12,200</b>  | <b>12,200</b>  |
| <b>TOURNAMENT &amp; CONCESSION OPERATION</b> |                                           |                |                |                |                |                 |                |                |
| 248-49253-55                                 | MISC REVENUE                              | 744            | 2,208          | 3,612          | -              | 10              | -              | -              |
| 248-49295-55                                 | TRANSFER FROM FUND 246                    | -              | -              | -              | 5,050          | 5,050           | 5,050          | 5,050          |
| 248-49300-55                                 | FUND BALANCE APPLIED                      | -              | -              | -              | 983            | 11,820          | 19,000         | -              |
|                                              | <b>Total Tourn &amp; Concession Ops</b>   | <b>744</b>     | <b>2,208</b>   | <b>3,612</b>   | <b>6,033</b>   | <b>16,880</b>   | <b>24,050</b>  | <b>5,050</b>   |
|                                              | <b>248 - Park &amp; Rec Spec Rev</b>      | <b>67,774</b>  | <b>94,465</b>  | <b>192,241</b> | <b>364,378</b> | <b>334,592</b>  | <b>407,921</b> | <b>418,082</b> |

#### EXPENSES

|                                | DESCRIPTION                   | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|--------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>PARK &amp; REC PROGRAMS</b> |                               |                |                |                |                |                 |                |                |
| 248-55110-111                  | SALARIES/PERMANENT            | -              | -              | -              | 115,003        | 105,098         | 118,581        | 121,249        |
| 248-55110-112                  | WAGES/OVERTIME                | -              | -              | -              | -              | -               | -              | -              |
| 248-55110-114                  | WAGES/PART-TIME/PERMANENT     | 40,814         | 49,483         | 67,930         | 82,874         | 66,418          | 100,640        | 102,904        |
| 248-55110-117                  | LONGEVITY PAY                 | -              | -              | -              | 700            | -               | 700            | 700            |
| 248-55110-150                  | MEDICARE TAX/CITY SHARE       | 589            | 700            | 987            | 2,963          | 2,417           | 3,238          | 3,310          |
| 248-55110-151                  | SOCIAL SECURITY/CITY SHARE    | 2,519          | 2,993          | 4,221          | 12,669         | 10,332          | 13,843         | 14,155         |
| 248-55110-152                  | RETIREMENT                    | -              | -              | 1              | 7,868          | 7,039           | 8,230          | 8,416          |
| 248-55110-153                  | HEALTH INSURANCE              | -              | -              | -              | 15,887         | 28,769          | 34,277         | 35,991         |
| 248-55110-154                  | HSA-HRA CONTRIBUTIONS         | -              | -              | -              | 1,000          | 1,027           | 3,780          | 3,780          |
| 248-55110-155                  | WORKERS COMPENSATION          | 1,951          | 1,610          | 2,110          | 5,521          | 2,355           | 3,713          | 3,713          |
| 248-55110-156                  | LIFE INSURANCE                | -              | -              | -              | 21             | 22              | 21             | 21             |
| 248-55110-157                  | L-T DISABILITY INSURANCE      | -              | -              | -              | -              | -               | -              | -              |
| 248-55110-158                  | UNEMPLOYMENT COMPENSATION     | 6,124          | 75             | -              | -              | -               | -              | -              |
| 248-55110-211                  | PROFESSIONAL DEVELOPMENT      | 500            | 1,103          | 794            | 3,535          | 3,136           | 3,535          | 3,570          |
| 248-55110-224                  | SOFTWARE/HARDWARE MAINTENANCE | -              | -              | 90             | -              | 7,816           | 5,615          | 6,036          |



|                |                                |               |               |                |                |                |                |                |
|----------------|--------------------------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 248-55110-225  | TELECOM/INTERNET/COMMUNICATI   | -             | -             | 251            | 1,860          | 500            | 847            | 1,292          |
| 248-55110-310  | OFFICE & OPERATING SUPPLIES    | 670           | 824           | 2,194          | 1,515          | 1,400          | 1,515          | 1,530          |
| 248-55110-320  | SUBSCRIPTIONS/DUES             | 120           | 1,164         | 1,715          | 5,555          | 1,500          | 5,555          | 5,611          |
| 248-55110-324  | PROMOTIONS/ADS                 | 797           | 1,945         | 1,388          | 3,313          | 3,313          | 3,313          | 3,346          |
| 248-55110-330  | TRAVEL EXPENSES                | -             | -             | -              | 202            | -              | -              | -              |
| 248-55110-341  | REPAIR/MAINT/FUEL-VECHICLE     | -             | -             | -              | -              | 600            | 605            | 611            |
| 248-55110-342  | PROGRAM SUPPLIES               | -             | -             | 46             | -              | -              | -              | -              |
| 248-55110-343  | POSTAGE                        | -             | -             | -              | 505            | -              | -              | -              |
| 248-55110-345  | VOLUNTEER EXPENSES             | 158           | 177           | 362            | 1,010          | -              | 1,000          | 1,010          |
| 248-55110-346  | CONCESSION SUPPLIES            | -             | -             | 1,040          | -              | -              | -              | -              |
| 248-55110-400  | TEE & ROOKIE BALL-SUPPLIES     | 368           | 771           | 820            | 1,111          | 864            | 1,111          | 1,122          |
| 248-55110-405  | BASKETBALL-SUPPLIES            | -             | 1,084         | 925            | -              | -              | 400            | 404            |
| 248-55110-410  | CLUB BASKETBALL-SUPPLIES       | 4,132         | -             | 11,500         | 8,080          | -              | -              | -              |
| 248-55110-411  | SWL CLUB BASKETBALL-SUPPLIES   | 3,851         | -             | -              | -              | -              | -              | -              |
| 248-55110-412  | WYFL FOOTBALL-SUPPLIES         | -             | 9,829         | 6,482          | 5,050          | -              | -              | -              |
| 248-55110-417  | VOLLEYBALL-SUPPLIES            | -             | 585           | -              | 606            | -              | -              | -              |
| 248-55110-420  | TOURNAMENT TEAMS-SUPPLIES      | -             | -             | -              | -              | -              | -              | -              |
| 248-55110-425  | YOUTH BASE & SOFTBALL-SUPPLIES | 4,576         | 5,198         | 7,950          | 5,050          | 9,000          | 5,050          | 5,101          |
| 248-55110-430  | START SMART SPORTS-SUPPLIES    | -             | 816           | 103            | 505            | 203            | 505            | 510            |
| 248-55110-435  | FLAG FOOTBALL-SUPPLIES         | 235           | 1,036         | 1,450          | 1,818          | 1,000          | 1,818          | 1,836          |
| 248-55110-445  | ADULT SOFTBALL-SUPPLIES        | -             | 60            | -              | 202            | 130            | 200            | 202            |
| 248-55110-450  | DANCE-SUPPLIES                 | -             | -             | -              | 404            | 400            | 404            | 408            |
| 248-55110-455  | TAE KWON DO-SUPPLIES           | -             | 57            | 261            | 24             | 1,053          | 200            | 202            |
| 248-55110-460  | GYMNASTICS-SUPPLIES            | -             | -             | -              | 303            | -              | 303            | 306            |
| 248-55110-470  | SUMMER CAMP-SUPPLIES           | 616           | 287           | 1,430          | 1,010          | 1,261          | 1,200          | 1,212          |
| 248-55110-475  | AFTER SCHOOL-SUPPLIES          | 2,877         | 3,186         | 5,157          | 10,100         | 7,000          | 7,000          | 7,070          |
| 248-55110-476  | SUMMER SPORTS CAMP SUPPLIES    | -             | -             | -              | 303            | -              | -              | -              |
| 248-55110-485  | TENNIS-SUPPLIES                | -             | 1,194         | 522            | 808            | 1,216          | 1,225          | 1,237          |
| 248-55110-913  | GENERAL FUND TRANSFER          | -             | -             | 14,922         | -              | -              | -              | -              |
|                | <b>Total:</b>                  | <b>70,897</b> | <b>84,179</b> | <b>134,651</b> | <b>297,374</b> | <b>263,868</b> | <b>328,423</b> | <b>336,855</b> |
| <b>SENIORS</b> |                                |               |               |                |                |                |                |                |
| 248-55115-111  | SALARIES/PERMANENT             | -             | -             | -              | 31,450         | 27,421         | 33,538         | 34,293         |
| 248-55115-114  | WAGES/PART-TIME/PERMANENT      | -             | -             | 11,599         | 9,192          | 11,630         | 9,399          | 9,610          |
| 248-55115-150  | MEDICARE TAX/CITY SHARE        | -             | -             | 123            | 589            | 565            | 623            | 637            |
| 248-55115-151  | SOCIAL SECURITY/CITY SHARE     | -             | -             | 525            | 2,520          | 2,416          | 2,662          | 2,722          |
| 248-55115-152  | RETIREMENT                     | -             | -             | -              | 2,139          | 1,865          | 2,314          | 2,366          |
| 248-55115-153  | HEALTH INSURANCE               | -             | -             | -              | 5,197          | 4,223          | 5,758          | 6,046          |
| 248-55115-154  | HSA-HRA CONTRIBUTIONS          | -             | -             | -              | 1,000          | -              | 1,080          | 1,080          |
| 248-55115-155  | WORKERS COMPENSATION           | -             | -             | 65             | 870            | 81             | 844            | 844            |
| 248-55115-211  | PROFESSIONAL DEVELOPMENT       | -             | -             | 590            | 1,010          | 1,675          | 1,100          | 1,111          |
| 248-55115-224  | SOFTWARE/HARDWARE MAINTENAI    | -             | -             | 1,031          | 6,999          | -              | 924            | 1,016          |
| 248-55115-225  | TELECOM/INTERNET/COMMUNICATI   | -             | -             | 310            | 1,898          | 1,898          | 1,951          | 2,003          |
| 248-55115-310  | OFFICE & OPERATING SUPPLIES    | -             | -             | 686            | 3,535          | 1,600          | 2,500          | 2,525          |
| 248-55115-320  | SUBSCRIPTIONS/DUES             | -             | -             | 215            | 606            | -              | 606            | 612            |
| 248-55115-342  | PROGRAMMING EXPENSE            | -             | -             | 16,025         | -              | 16,000         | 15,000         | 15,150         |
| 248-55115-400  | MEMBERSHIP EXPENSE             | -             | -             | 1,897          | -              | 1,350          | 1,200          | 1,212          |
|                | <b>Total:</b>                  | <b>-</b>      | <b>-</b>      | <b>33,065</b>  | <b>67,005</b>  | <b>70,723</b>  | <b>79,498</b>  | <b>81,227</b>  |
|                | <b>Total:</b>                  | <b>70,897</b> | <b>84,179</b> | <b>167,715</b> | <b>364,378</b> | <b>334,592</b> | <b>407,921</b> | <b>418,082</b> |

|                     |                                |         |        |        |   |          |          |     |
|---------------------|--------------------------------|---------|--------|--------|---|----------|----------|-----|
| <b>FUND BALANCE</b> |                                | (3,123) | 7,163  | 31,689 |   | 19,869   | 869      | 869 |
| 248-34300           | Net Change-Increase/(Decrease) | (3,123) | 10,285 | 24,526 | - | (11,820) | (19,000) | -   |



**2024-2025 Budget**  
**Lakes Improvement Fund-272**  
**Revenues & Expenses**

**REVENUES**

|                                | DESCRIPTION                   | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|--------------------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>MISCELLANEOUS REVENUES</b>  |                               |                |                |                |                |                 |                |                |
| 272-48100-00                   | INTEREST INCOME               | -              | -              | -              | -              | -               | -              | -              |
| 272-48410-00                   | DONATIONS-LAKES IMPROVEMENT   | -              | -              | -              | -              | -               | -              | -              |
|                                | Total Miscellaneous Rev.      | -              | -              | -              | -              | -               | -              | -              |
| <b>OTHER FINANCING SOURCES</b> |                               |                |                |                |                |                 |                |                |
| 272-49300-00                   | FUND BALANCE APPLIED          | -              | -              | -              | -              | -               | -              | -              |
|                                | Total Other Financing Sources | -              | -              | -              | -              | -               | -              | -              |
|                                | <b>Grand Total:</b>           | -              | -              | -              | -              | -               | -              | -              |

**EXPENSES**

|               | DESCRIPTION                 | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 272-51920-310 | OFFICE & OPERATING SUPPLIES | -              | -              | -              | -              | -               | -              | -              |
| 272-51920-650 | DONATION PURCHASES          | -              | -              | -              | -              | -               | -              | -              |
| 272-51920-821 | DESIGN/ENGINEERING/SURVEY   | -              | -              | -              | -              | -               | -              | -              |
|               | <b>Total:</b>               | -              | -              | -              | -              | -               | -              | -              |

**FUND BALANCE**

|           |                                |     |     |     |     |     |     |     |
|-----------|--------------------------------|-----|-----|-----|-----|-----|-----|-----|
| 272-34300 | Net Change-Increase/(Decrease) | 475 | 475 | 475 | 475 | 475 | 475 | 475 |
|           |                                | -   | -   | -   | -   | -   | -   | -   |





1,424,670320,773.87-

2024-2025 Budget  
General Fund  
Revenue Budget Summary

5,756,8535,852,36211,039,1505,852,36211,224,585

| GENERAL FUND REVENUES      |                                |                |                |                |                |                 |                 |                |                |  |
|----------------------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|--|
|                            | DESCRIPTION                    | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>YTD-AUG | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |  |
| TAXES                      |                                |                |                |                |                |                 |                 |                |                |  |
| 100-41110-00               | LOCAL TAX LEVY                 | 3,093,547      | 3,133,033      | 3,154,970      | 4,499,748      | 4,499,748       | 4,499,748       | 4,538,657      | 4,584,638      |  |
| 100-41111-00               | DEBT SERVICE TAX LEVY          | 892,438        | 946,352        | 1,045,965      | 1,257,105      | 1,257,105       | 1,257,105       | 1,313,705      | 1,267,724      |  |
| 100-41112-00               | OMITTED PROPERTY TAXES         | -              | -              | -              | -              | -               | -               | -              | -              |  |
| 100-41113-00               | RESCINDED TAXES-REAL ESTATE    | 4,183          | -              | 6,611          | -              | 2,625           | 2,625           | -              | -              |  |
| 100-41114-00               | USE VALUE PENALTY              | 224            | 546            | -              | 500            | -               | -               | -              | -              |  |
| 100-41114-00               | MOBILE HOME FEES               | 17,400         | 38,885         | 57,754         | 25,000         | (20,191)        | 58,000          | 58,000         | 58,000         |  |
| 100-41210-00               | ROOM TAX-GROSS AMOUNT          | 56,542         | 192,583        | 233,465        | 190,000        | 107,906         | 230,000         | 230,000        | 230,000        |  |
| 100-41320-00               | IN LIEU-UNIV GARDEN & WW MANOR | 27,513         | 27,733         | 120,606        | 27,733         | 27,820          | 27,820          | 27,820         | 27,820         |  |
| 100-41800-00               | INTEREST ON TAXES              | 12,263         | 744            | 5,620          | 650            | 24,482          | 30,000          | 26,700         | 25,995         |  |
|                            | TOTAL TAXES                    | 4,104,110      | 4,339,875      | 4,624,990      | 6,000,736      | 5,899,495       | 6,105,298       | 6,194,882      | 6,194,177      |  |
| SPECIAL ASSESSMENTS        |                                |                |                |                |                |                 |                 |                |                |  |
| 100-42010-00               | INTEREST ON SP ASSESS.         | 53             | 53             | -              | -              | -               | -               | -              | -              |  |
| 100-42200-62               | SEWER MAINS & LATERALS         | 316            | 316            | -              | -              | -               | -               | -              | -              |  |
| 100-42310-53               | CURB & GUTTER                  | 58             | 58             | -              | -              | -               | -               | -              | -              |  |
| 100-42320-53               | SIDEWALKS                      | 32             | 32             | -              | -              | -               | -               | -              | -              |  |
| 100-42400-53               | SNOW REMOVAL                   | 641            | 1,675          | 150            | 500            | -               | -               | -              | -              |  |
| 100-42500-53               | FAILURE TO MOW FINES           | 425            | 1,175          | -              | -              | 193             | 200             | -              | -              |  |
|                            | TOTAL SPECIAL ASSESSMENTS      | 1,523          | 3,308          | 150            | 500            | 193             | 200             | -              | -              |  |
| INTERGOVERNMENTAL REVENUES |                                |                |                |                |                |                 |                 |                |                |  |
| 100-43344-00               | EXPENDITURE RESTRAINT PROG     | 67,958         | 71,382         | 63,331         | 53,306         | -               | 53,306          | -              | -              |  |
| 100-43410-00               | SHARED REVENUE-UTILITY         | 371,011        | 422,541        | 397,001        | 396,241        | -               | 395,596         | 394,892        | 394,892        |  |
| 100-43420-00               | SHARED REVENUE-BASE            | 2,836,916      | 2,836,783      | 2,836,846      | 2,836,844      | 535,131         | 2,836,844       | 3,534,954      | 3,534,954      |  |
| 100-43507-52               | POLICE-MISC SAFETY GRANTS      | 7,697          | 6,841          | 8,013          | 500            | 10              | 10              | -              | -              |  |
| 100-43510-00               | FEDERAL/STATE GRANTS-REIMBURS  | 268,360        | -              | -              | -              | -               | -               | -              | -              |  |
| 100-43530-53               | TRANSPORTATION AIDS            | 664,597        | 625,414        | 576,591        | 572,016        | 429,065         | 572,016         | 580,479        | 580,479        |  |
| 100-43531-52               | STATE GRANT--PUBLIC SAFETY     | -              | -              | 9,356          | -              | -               | -               | -              | -              |  |
| 100-43540-52               | UNIVERSITY-LEASE-PARKING       | 45,000         | 45,000         | 45,000         | 45,000         | -               | 45,000          | 45,000         | 45,000         |  |
| 100-43550-52               | MOU-DISPATCH SERVICE           | 166,561        | 170,491        | 178,963        | 179,292        | -               | -               | -              | -              |  |
| 100-43610-52               | MSP-STATE UNIVERSITY SVCS PYMT | 284,694        | 279,097        | 329,598        | 205,881        | 192,781         | 192,781         | 7,331          | 217,401        |  |
| 100-43663-52               | 2% FIRE DUES-ST OF WISC        | 27,783         | 29,711         | 32,121         | -              | -               | -               | -              | -              |  |
| 100-43670-60               | EXEMPT COMPUTER AID-FR STATE   | 5,587          | 5,587          | 5,846          | 5,846          | 16,330          | 16,330          | 16,330         | 16,330         |  |
| 100-43670-61               | PERSONAL PROPERTY AID          | -              | -              | -              | 35,656         | 43,214          | 43,214          | 43,214         | 43,214         |  |
| 100-43760-00               | WEIGHTS & MEASURES RECOVERY    | 2,800          | 2,800          | 3,408          | 2,800          | -               | 2,800           | 3,000          | 3,000          |  |
| 100-43765-00               | REIMB-HIST SOC-DEPOT-ELIGAS    | 1,784          | 1,571          | 1,416          | 1,575          | 2,029           | 2,029           | 2,029          | 2,029          |  |
| 100-43767-52               | REIMB-BADGARNET-FORT ATKINSON  | 2,480          | 2,480          | 2,480          | 2,480          | 2,480           | 2,480           | 2,480          | 2,480          |  |
| 100-43745-52               | WUSD-JUVENILE OFFICER          | 62,051         | 58,228         | 65,117         | 64,500         | 65,211          | 65,211          | 65,397         | 67,032         |  |
|                            | TOTAL INTERGOVT REVENUES       | 4,815,278      | 4,557,924      | 4,555,086      | 4,401,936      | 1,286,252       | 4,227,617       | 4,695,105      | 4,906,810      |  |





1,424,670 320,773.87 -  
2024-2025 Budget  
General Fund  
Revenue Budget Summary

| GENERAL FUND REVENUES                       |                |                |                |                |                |                |                |                |                |  |
|---------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| 5,756,853                                   |                |                |                |                |                |                |                |                |                |  |
| 5,852,362 5,852,362                         |                |                |                |                |                |                |                |                |                |  |
| 11,039,150 11,224,585                       |                |                |                |                |                |                |                |                |                |  |
|                                             | 2020           | 2021           | 2022           | 2023           | 2023           | 2023           | 2023           | 2024           | 2025           |  |
| DESCRIPTION                                 | ACTUAL         | ACTUAL         | ACTUAL         | BUDGET         | YTD-AUG        | ACT-EST        | BUDGET         | BUDGET         | BUDGET         |  |
| <b>LICENSES &amp; PERMITS</b>               |                |                |                |                |                |                |                |                |                |  |
| 100-44110-51 LIQUOR & BEER                  | 10,589         | 18,400         | 18,608         | 16,100         | 18,753         | 18,733         | 18,733         | 18,733         | 18,733         |  |
| 100-44120-51 CIGARETTE                      | 700            | 1,350          | 1,540          | 1,200          | 1,300          | 1,300          | 1,300          | 1,300          | 1,300          |  |
| 100-44122-51 BEVERAGE OPERATORS             | 2,948          | 4,360          | 3,020          | 3,600          | 2,637          | 3,600          | 3,600          | 3,600          | 3,600          |  |
| 100-44200-51 MISC. LICENSES                 | 1,725          | 1,725          | 2,233          | 2,000          | 2,772          | 2,772          | 2,750          | 2,750          | 2,750          |  |
| 100-44300-53 BLDG/ZONING PERMITS            | 17,495         | 94,149         | 42,537         | 34,725         | 102,909        | 105,000        | 50,000         | 50,000         | 50,000         |  |
| 100-44310-53 ELECTRICAL PERMITS             | 6,325          | 8,752          | 6,911          | 5,550          | 7,764          | 8,000          | 5,550          | 5,550          | 5,550          |  |
| 100-44320-53 PLUMBING PERMITS               | 4,422          | 12,059         | 7,785          | 5,775          | 6,674          | 7,000          | 5,775          | 5,775          | 5,775          |  |
| 100-44330-53 HVAC PERMITS                   | 4,020          | 5,646          | 4,668          | 3,225          | 4,739          | 5,000          | 3,225          | 3,225          | 3,225          |  |
| 100-44340-53 STREET OPENING PERMITS         | 50             | 250            | 100            | 200            | 150            | 150            | 200            | 200            | 200            |  |
| 100-44350-53 SIGN PERMITS                   | 689            | 1,703          | 952            | 1,200          | 780            | 780            | 600            | 600            | 600            |  |
| 100-44370-51 WATERFOWL PERMITS              | 20             | -              | -              | -              | 280            | 280            | -              | -              | -              |  |
| 100-44900-51 MISC PERMITS                   | 713            | 423            | 695            | 400            | 1,370          | 1,370          | 500            | 500            | 500            |  |
| <b>TOTAL LICENSES &amp; PERMITS</b>         | <b>49,695</b>  | <b>148,817</b> | <b>89,048</b>  | <b>73,975</b>  | <b>150,128</b> | <b>153,985</b> | <b>92,233</b>  | <b>92,233</b>  | <b>92,233</b>  |  |
| <b>FINES, FORFEITURES - PENALTIES</b>       |                |                |                |                |                |                |                |                |                |  |
| 100-45110-52 ORDINANCE VIOLATIONS           | 185,558        | 216,906        | 234,661        | 216,600        | 123,389        | 185,000        | 216,600        | 216,600        | 216,600        |  |
| 100-45113-52 MISC COURT RESEARCH FEE        | 120            | 285            | 360            | 200            | 150            | 150            | 200            | 200            | 200            |  |
| 100-45114-52 VIOLATIONS PAID-OTHER AGENCIES | -              | -              | (200)          | -              | 650            | -              | -              | -              | -              |  |
| 100-45130-52 PARKING VIOLATIONS             | 62,361         | 64,364         | 52,826         | 115,100        | 36,993         | 52,000         | 60,000         | 60,000         | 60,000         |  |
| 100-45135-53 REFUSE/RECYCLING TOTES FINES   | 5,300          | 5,750          | 7,125          | 3,000          | 7,725          | 8,000          | 7,500          | 7,500          | 7,500          |  |
| 100-45145-53 RE-INSPECTION FINES            | 8,875          | 8,050          | 1,300          | 1,000          | 2,850          | 4,000          | 4,500          | 4,500          | 4,500          |  |
| <b>TOTAL FINES, FORFEIT - PENALTY</b>       | <b>262,214</b> | <b>295,355</b> | <b>296,072</b> | <b>335,900</b> | <b>171,757</b> | <b>249,150</b> | <b>288,800</b> | <b>288,800</b> | <b>288,800</b> |  |
| <b>PUBLIC CHARGES FOR SERVICES</b>          |                |                |                |                |                |                |                |                |                |  |
| 100-46110-51 CLERK                          | -              | -              | -              | -              | -              | -              | -              | -              | -              |  |
| 100-46120-51 TREASURER                      | 3,895          | 4,625          | 4,500          | 4,300          | 3,035          | 3,200          | 3,500          | 3,500          | 3,500          |  |
| 100-46210-52 POLICE-DISPATCH-MOU-UNIV       | 43,005         | 42,120         | 41,520         | 55,611         | -              | -              | -              | -              | -              |  |
| 100-46220-52 FALSE ALARM FINES              | 450            | 2,550          | 750            | 1,800          | 900            | 1,000          | 1,500          | 1,500          | 1,500          |  |
| 100-46230-52 AMBULANCE                      | 11,265         | (8,640)        | 12,174         | -              | -              | -              | -              | -              | -              |  |
| 100-46240-52 CRASH CALLS                    | 24             | -              | 164            | -              | -              | -              | -              | -              | -              |  |
| 100-46310-53 DPW MISC REVENUE               | 18,521         | 13,526         | 9,853          | 27,600         | 16,637         | 17,000         | 5,000          | 5,000          | 5,000          |  |
| 100-46311-53 SALE OF MATERIALS              | 12             | 10             | 202            | -              | 2              | 2              | -              | -              | -              |  |
| 100-46312-51 MISC DEPT EARNINGS             | 277            | 1,435          | 100            | 1,300          | -              | -              | -              | -              | -              |  |
| 100-46320-53 SAND & SALT CHARGES            | 700            | 1,433          | 1,056          | 4,700          | -              | -              | 500            | 500            | 500            |  |
| 100-46350-51 CITY PLANNER-SERVICES          | 1,695          | -              | 135            | 800            | 360            | 360            | -              | -              | -              |  |
| 100-46733-55 SR CITZ OFFSET                 | 1,307          | 803            | -              | -              | -              | -              | -              | -              | -              |  |
| 100-46736-55 ATTRACTION TICKETS             | -              | 42             | -              | -              | -              | -              | -              | -              | -              |  |
| 100-46743-51 FACILITY RENTALS               | 3,234          | 10,710         | 17,289         | 10,700         | 18,429         | 18,500         | 17,000         | 17,000         | 17,000         |  |
| 100-46746-55 SPECIAL EVENT FEES             | 25             | 125            | 100            | 100            | 25             | 25             | 25             | 25             | 25             |  |
| <b>TOTAL PUBLIC CHARGES FOR SVCS</b>        | <b>84,410</b>  | <b>68,739</b>  | <b>87,843</b>  | <b>106,911</b> | <b>39,388</b>  | <b>40,087</b>  | <b>27,525</b>  | <b>27,525</b>  | <b>27,525</b>  |  |



1,424,670 320,773.87 -  
2024-2025 Budget  
General Fund  
Revenue Budget Summary

5,756,853 5,852,362 5,852,362  
11,039,150 11,224,585

GENERAL FUND REVENUES

|                                | DESCRIPTION                          | 2020<br>ACTUAL   | 2021<br>ACTUAL    | 2022<br>ACTUAL    | 2023<br>BUDGET    | 2023<br>YTD-AUG  | 2023<br>ACT-EST   | 2024<br>BUDGET    | 2025<br>BUDGET    |
|--------------------------------|--------------------------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| <b>MISC. REVENUES</b>          |                                      |                  |                   |                   |                   |                  |                   |                   |                   |
| 100-48100-00                   | INTEREST INCOME                      | 78,769           | 6,396             | 179,090           | 49,533            | 543,333          | 700,000           | 550,350           | 478,653           |
| 100-48200-00                   | LONG TERM RENTALS                    | 4,800            | 4,800             | 4,800             | 4,800             | 3,200            | 4,800             | 4,800             | 4,800             |
| 100-48220-55                   | DEPOSITS-FORFEITED                   | -                | -                 | 380               | -                 | 50               | 50                | 50                | 50                |
| 100-48300-00                   | OTHER PROPE/EASEMENT SALES           | -                | -                 | 7,500             | -                 | -                | -                 | -                 | -                 |
| 100-48410-00                   | WORKERS COMP-RETURN PREMIUM          | -                | -                 | -                 | -                 | 13,514           | 13,514            | 10,000            | 10,000            |
| 100-48410-00                   | WORKERS COMP-RETURN PREMIUM          | -                | -                 | -                 | -                 | 4,609            | 4,650             | 3,000             | 3,000             |
| 100-48420-00                   | RESTITUTION-DAMAGES                  | 4,417            | 1,121             | 7,690             | 2,000             | 4,609            | 4,650             | 3,000             | 3,000             |
| 100-48420-00                   | INSURANCE DIVIDEND                   | 26,688           | 50,436            | 10,878            | 12,137            | 51,535           | 51,535            | 25,000            | 25,000            |
| 100-48500-55                   | DONATIONS-PARKS-DOG PARK             | -                | -                 | 125               | -                 | -                | -                 | -                 | -                 |
| 100-48520-55                   | DONATIONS-PARK & REC                 | -                | -                 | 1,500             | -                 | -                | -                 | -                 | -                 |
| 100-48535-00                   | P CARD REBATE REVENUE                | 31,287           | 33,761            | 29,227            | 31,500            | 22,179           | 29,572            | 30,000            | 30,000            |
| 100-48545-00                   | DONATION-GENERAL                     | 750              | -                 | -                 | -                 | -                | -                 | -                 | -                 |
| 100-48546-55                   | MISC GRANT INCOME                    | 5,000            | 7,000             | 8,000             | 53,500            | 80,043           | 80,043            | -                 | -                 |
| 100-48600-00                   | MISC REVENUE-NON RECURRING           | 10               | 1,262             | 2,331             | 3,600             | 35               | 35                | -                 | -                 |
| 100-48700-00                   | WATER UTILITY TAXES                  | 349,794          | 357,531           | 344,406           | 353,500           | 353,500          | 353,500           | 350,000           | 350,000           |
|                                | <b>TOTAL MISC REVENUE</b>            | <b>501,514</b>   | <b>462,307</b>    | <b>595,927</b>    | <b>510,570</b>    | <b>1,071,997</b> | <b>1,237,699</b>  | <b>973,200</b>    | <b>901,503</b>    |
| <b>OTHER FINANCING SOURCES</b> |                                      |                  |                   |                   |                   |                  |                   |                   |                   |
| 100-49260-00                   | TRANSFER FROM 610 WATER              | 7,500            | 8,000             | 8,000             | 8,100             | 8,500            | 8,500             | 8,500             | 8,500             |
| 100-49261-00                   | TRANSFER FROM 620 WASTEWATER         | 12,000           | 12,000            | 12,000            | 12,500            | 12,500           | 12,500            | 12,500            | 12,500            |
| 100-49265-00                   | TRANSFER FROM 630 STORMWATER         | 7,500            | 8,500             | 8,500             | 8,500             | 8,500            | 8,500             | 8,500             | 8,500             |
| 100-49266-00                   | GIS TRANSFER-UTILITIES               | 10,280           | 12,340            | 15,720            | 15,000            | 18,974           | 18,974            | 16,260            | 16,410            |
| 100-49267-00                   | TRANSFER FROM 208 PARKING            | 2,250            | 35,927            | 35,000            | 35,350            | 35,350           | 35,350            | 35,350            | 35,350            |
| 100-49275-00                   | TRANSFER FROM 205 27TH PAYROLL       | -                | -                 | -                 | -                 | -                | 76,547            | -                 | -                 |
| 100-49290-00                   | TRANSFER IN FROM OTHER FUNDS         | 5,000            | 319,073           | 5,533             | 1,000             | -                | -                 | -                 | -                 |
| 100-49295-00                   | TRANSFER FROM 248 PARK & REC         | -                | -                 | 14,922            | -                 | -                | -                 | -                 | -                 |
| 100-49300-00                   | FUND BALANCE APPLIED                 | -                | -                 | -                 | 151,759           | -                | -                 | -                 | -                 |
|                                | <b>TOTAL OTHER FINANCING SOURCES</b> | <b>44,530</b>    | <b>395,840</b>    | <b>99,675</b>     | <b>232,209</b>    | <b>83,824</b>    | <b>160,371</b>    | <b>81,110</b>     | <b>81,260</b>     |
|                                | <b>TOTAL GEN FUND REVENUES</b>       | <b>9,863,275</b> | <b>10,272,164</b> | <b>10,348,790</b> | <b>11,662,737</b> | <b>8,703,034</b> | <b>12,174,407</b> | <b>12,352,856</b> | <b>12,492,309</b> |



## GENERAL FUND EXPENSES

| SEC # | DESCRIPTION               | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-------|---------------------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|
| 1     | ADMINISTRATION            | 1,559,643   | 1,628,541   | 1,736,296   | 1,733,263   | 1,724,911    | 1,853,647   | 1,877,292   |
| 2     | PUBLIC SAFETY             | 3,598,921   | 3,624,927   | 3,766,018   | 5,104,763   | 4,945,084    | 5,490,628   | 5,494,602   |
| 3     | PUBLIC WORKS              | 1,094,477   | 1,121,114   | 1,139,541   | 1,131,535   | 1,225,954    | 1,200,352   | 1,223,365   |
| 4     | PARKS AND RECREATION      | 688,294     | 673,505     | 724,655     | 710,607     | 700,975      | 775,265     | 769,455     |
| 5     | NEIGHBORHOOD SVC/PLANNING | 254,116     | 349,565     | 309,932     | 306,784     | 315,758      | 258,543     | 262,870     |
| 6     | TRANSFERS                 | 2,469,144   | 2,688,325   | 2,388,226   | 2,675,785   | 2,940,951    | 2,774,421   | 2,864,725   |
| 7     | CONTINGENCIES             | 26,927      | 17,258      | 0           | 0           | 0            | -           | -           |
|       | TOTAL                     | 9,691,522   | 10,103,236  | 10,064,668  | 11,662,737  | 11,853,634   | 12,352,856  | 12,492,309  |

| SEC # | DESCRIPTION                       | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ACT-EST | 2024 BUDGET | 2025 BUDGET |
|-------|-----------------------------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|
| 51100 | Total Legislative Support         | 137,138     | 234,884     | 263,085     | 225,511     | 273,116      | 254,474     | 255,984     |
| 51110 | Total Contingencies               | 26,927      | 17,258      | -           | -           | -            | -           | -           |
| 51200 | Total Court                       | 72,609      | 75,869      | 81,915      | 84,544      | 85,404       | 81,180      | 82,953      |
| 51300 | Total Legal                       | 71,277      | 72,504      | 72,901      | 74,591      | 76,184       | 84,260      | 76,003      |
| 51400 | Total General Administration      | 343,224     | 370,144     | 426,841     | 405,948     | 376,631      | 388,644     | 396,768     |
| 51450 | Total Information Technology      | 82,498      | 83,395      | 65,345      | 92,863      | 103,343      | 156,148     | 159,341     |
| 51500 | Total Financial Administration    | 197,879     | 206,731     | 215,000     | 235,333     | 218,924      | 249,616     | 254,749     |
| 51540 | Total Insurance/Risk Mgt.         | 116,260     | 97,278      | 105,745     | 113,147     | 111,472      | 118,593     | 122,151     |
| 51600 | Total Facilities Maintenance      | 481,094     | 429,937     | 449,597     | 446,266     | 428,952      | 462,797     | 470,553     |
| 52100 | Total Police Administration       | 642,418     | 669,231     | 709,476     | 726,491     | 755,616      | 768,065     | 785,955     |
| 52110 | Total Police Patrol               | 1,916,943   | 1,877,722   | 1,914,817   | 2,078,925   | 1,949,431    | 2,181,265   | 2,237,276   |
| 52120 | Total Police Investigation        | 328,880     | 378,879     | 419,193     | 434,233     | 469,987      | 498,508     | 509,258     |
| 52140 | Total Comm Service Program        | 28,631      | 27,498      | 32,429      | 40,797      | 32,334       | 43,604      | 44,553      |
| 52400 | Total Neighbor Svcs & Planning    | 254,116     | 349,565     | 309,932     | 306,784     | 315,758      | 258,543     | 262,870     |
| 52500 | Total Emergency Preparedness      | 7,102       | 6,754       | 10,971      | 9,841       | 5,023        | 10,211      | 10,473      |
| 52600 | Total Communications/Dispatch     | 459,233     | 461,006     | 479,568     | 555,861     | 474,079      | 586,470     | 594,328     |
| 53100 | Total Public Works Administration | 45,500      | 40,109      | 45,026      | 51,387      | 61,732       | 50,000      | 51,317      |
| 53230 | Total Shop/Fleet Operations       | 155,827     | 170,149     | 210,224     | 174,542     | 213,861      | 179,201     | 182,240     |
| 53270 | Total Parks Maintenance           | 251,896     | 207,028     | 224,661     | 279,011     | 242,880      | 282,932     | 288,361     |
| 53300 | Total Street Maintenance          | 530,072     | 535,830     | 527,315     | 561,420     | 540,656      | 571,387     | 584,862     |
| 53320 | Total Snow & Ice                  | 130,637     | 147,570     | 106,517     | 151,704     | 136,020      | 153,453     | 156,054     |
| 53420 | Total Street Lights               | 232,441     | 227,456     | 250,459     | 192,483     | 273,685      | 246,312     | 248,891     |
| 55111 | Total Young Library Building      | 57,665      | 57,800      | 55,867      | 55,061      | 50,886       | 57,934      | 58,790      |
| 55200 | Total Parks Administration        | 45,223      | 46,542      | 48,615      | 92,242      | 111,207      | 91,360      | 93,630      |
| 55210 | Total Recreation Administration   | 197,349     | 196,989     | 257,934     | -           | -            | -           | -           |
| 55300 | Total Recreation Programs         | 1,636       | 718         | 3,393       | -           | -            | -           | -           |
| 55310 | Total Senior Citizen's Program    | 52,224      | 55,071      | -           | -           | -            | -           | -           |
| 55320 | Total Community Events            | 11,966      | 14,157      | 12,052      | 9,595       | 17,129       | 16,000      | 16,100      |
| 55330 | Total Comm. Based-Coop Projects   | 128,000     | 153,000     | 178,000     | 329,759     | 329,759      | 384,973     | 371,364     |
| 59220 | Total Transfers to Other Funds    | 1,401,357   | 1,745,442   | 1,297,705   | 1,418,180   | 1,683,346    | 1,460,216   | 1,596,502   |
| 59230 | Total Transfer to Debt Service    | 970,287     | 942,883     | 1,043,530   | 1,257,105   | 1,257,105    | 1,313,705   | 1,267,724   |
| 59240 | Total Transfer to Fire Department | 215,715     | 203,837     | 199,564     | 1,258,615   | 1,258,615    | 1,402,506   | 1,312,760   |
| 59240 | Total Transfers                   | 97,500      | -           | 46,991      | 500         | 500          | 500         | 500         |
|       | Grand Totals                      | 9,691,522   | 10,103,236  | 10,064,668  | 11,662,737  | 11,853,634   | 12,352,856  | 12,492,309  |



**2024-2025 Budget**  
**General Fund Summary**  
**Neighborhood Services**

| FISCAL RESOURCES             |                         | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|------------------------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>NEIGHBORHOOD SERVICES</b> |                         |                |                |                |                |                 |                |                |
| 100                          | Personnel & Benefits    | 186,297        | 148,854        | 164,893        | 187,206        | 175,453         | 84,878         | 87,215         |
| 200                          | Professional Svcs       | 61,732         | 193,018        | 138,776        | 111,952        | 133,406         | 167,058        | 168,982        |
| 300                          | Commodities & Other Exp | 6,088          | 7,693          | 6,262          | 7,626          | 6,899           | 6,607          | 6,673          |
| <b>52400</b>                 | <b>Total</b>            | <b>254,116</b> | <b>349,565</b> | <b>309,932</b> | <b>306,784</b> | <b>315,758</b>  | <b>258,543</b> | <b>262,870</b> |



# 2024-2025 Budget

## General Fund

### Neighborhood Services & Planning

#### NEIGHBORHOOD SERVICES & PLANNING

|               | DESCRIPTION                   | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-52400-111 | SALARIES/PERMANENT            | 125,490        | 100,554        | 112,019        | 121,601        | 107,189         | 48,916         | 50,017         |
| 100-52400-113 | PT WAGES-WEEDS & SNOW ENFOR   | 17,255         | 15,164         | 22,387         | 31,434         | 30,086          | 4,466          | 4,567          |
| 100-52400-117 | LONGEVITY PAY                 | -              | -              | -              | -              | -               | -              | -              |
| 100-52400-118 | UNIFORM ALLOWANCES            | 90             | 771            | 436            | 1,000          | -               | -              | -              |
| 100-52400-150 | MEDICARE TAX/CITY SHARE       | 2,323          | 1,754          | 2,077          | 2,373          | 2,160           | 778            | 795            |
| 100-52400-151 | SOCIAL SECURITY/CITY SHARE    | 9,934          | 7,499          | 8,881          | 10,145         | 9,237           | 3,325          | 3,399          |
| 100-52400-152 | RETIREMENT                    | 9,178          | 6,747          | 7,276          | 8,269          | 9,113           | 3,683          | 3,683          |
| 100-52400-153 | HEALTH INSURANCE              | 19,728         | 14,822         | 10,574         | 10,838         | 16,485          | 20,875         | 21,919         |
| 100-52400-154 | HSA-HRA CONTRIBUTIONS         | -              | 126            | 300            | 275            | 106             | 2,700          | 2,700          |
| 100-52400-155 | WORKERS COMPENSATION          | 2,237          | 1,364          | 873            | 1,180          | 1,017           | 60             | 60             |
| 100-52400-156 | LIFE INSURANCE                | 60             | 54             | 71             | 91             | 60              | 75             | 75             |
| 100-52400-157 | L-T DISABILITY INSURANCE      | -              | -              | -              | -              | -               | -              | -              |
| 100-52400-211 | PROFESSIONAL DEVELOPMENT      | -              | 87             | 245            | -              | 599             | 500            | 505            |
| 100-52400-212 | LEGAL/CITY ATTORNEY           | 5,321          | 7,456          | 5,580          | 5,050          | 4,740           | 4,740          | 5,100          |
| 100-52400-215 | GIS SUPPLIES                  | 483            | 487            | 246            | 2,525          | 750             | 1,000          | 1,010          |
| 100-52400-218 | WEIGHTS & MEASURES CONTRACT   | 2,800          | 2,800          | 2,800          | 3,200          | 1,600           | 3,000          | 3,030          |
| 100-52400-219 | OTHER PROFESSIONAL SERVICES   | 11,148         | 58,308         | 59,101         | 30,300         | 21,900          | 102,480        | 103,505        |
| 100-52400-220 | COMP PLAN REWRITE             | -              | -              | -              | -              | -               | -              | -              |
| 100-52400-222 | BUILDING INSPECTION SERVICES  | 37,717         | 114,174        | 63,724         | 60,956         | 93,750          | 48,413         | 48,413         |
| 100-52400-224 | SOFTWARE/HARDWARE MAINTENA    | 2,663          | 7,512          | 4,089          | 7,711          | 7,857           | 4,669          | 4,851          |
| 100-52400-225 | TELECOM/INTERNET/COMMUNICAT   | 1,420          | 2,194          | 2,992          | 2,210          | 2,210           | 2,256          | 2,569          |
| 100-52400-292 | RADIO SERVICE                 | 180            | -              | -              | -              | -               | -              | -              |
| 100-52400-310 | OFFICE & OPERATING SUPPLIES   | 4,590          | 6,097          | 4,597          | 5,050          | 5,050           | 5,050          | 5,101          |
| 100-52400-320 | DUES/SUBSCRIPTIONS            | 381            | 186            | 193            | 404            | 400             | 400            | 404            |
| 100-52400-325 | PUBLIC EDUCATION              | 78             | 78             | 96             | 455            | 293             | 455            | 459            |
| 100-52400-330 | TRAVEL EXPENSES               | -              | 100            | 290            | 202            | 700             | 202            | 204            |
| 100-52400-351 | FUEL EXPENSES                 | 1,038          | 1,231          | 1,087          | 1,515          | 457             | 500            | 505            |
|               | Total Neighbor Svcs & Plannin | 254,116        | 349,565        | 309,932        | 306,784        | 315,758         | 258,543        | 262,870        |

# 2024-2025 Budget

## General Fund Summary

### General Admin-Legislative-Contingencies-Court-Legal

| FISCAL RESOURCES              |                         | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|-------------------------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>GENERAL ADMINISTRATION</b> |                         |                |                |                |                |                 |                |                |
| 100                           | Personnel & Benefits    | 269,470        | 285,118        | 315,689        | 313,574        | 265,998         | 287,860        | 294,789        |
| 200                           | Professional Svcs       | 48,992         | 53,249         | 72,408         | 61,518         | 68,519          | 59,729         | 60,513         |
| 300                           | Commodities & Other Exp | 23,400         | 28,885         | 35,274         | 28,836         | 37,114          | 36,056         | 36,416         |
| 700                           | Grant Outlay            | 1,362          | 2,892          | 3,471          | 2,020          | 5,000           | 5,000          | 5,050          |
| <b>51400</b>                  | <b>Total</b>            | <b>343,224</b> | <b>370,144</b> | <b>426,841</b> | <b>405,948</b> | <b>376,631</b>  | <b>388,644</b> | <b>396,768</b> |
| <b>LEGISLATIVE SUPPORT</b>    |                         |                |                |                |                |                 |                |                |
| 100                           | Personnel & Benefits    | 55,040         | 55,253         | 56,128         | 57,916         | 59,840          | 58,879         | 60,293         |
| 200                           | Professional Svcs       | 5,051          | 4,911          | 3,246          | 3,030          | 11,198          | 3,030          | 3,060          |
| 300                           | Commodities & Other Exp | 7,170          | 9,915          | 13,285         | 6,565          | 16,078          | 6,565          | 6,631          |
| 700                           | Grant Outlay            | 69,877         | 164,805        | 190,426        | 158,000        | 186,000         | 186,000        | 186,000        |
| <b>51100</b>                  | <b>Total</b>            | <b>137,138</b> | <b>234,884</b> | <b>263,085</b> | <b>225,511</b> | <b>273,116</b>  | <b>254,474</b> | <b>255,984</b> |
| <b>CONTINGENCIES</b>          |                         |                |                |                |                |                 |                |                |
| 900                           | Transfers               | 26,927         | 17,258         | -              | -              | -               | -              | -              |
| <b>51110</b>                  | <b>Total</b>            | <b>26,927</b>  | <b>17,258</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>       |
| <b>COURT</b>                  |                         |                |                |                |                |                 |                |                |
| 100                           | Personnel & Benefits    | 59,162         | 62,499         | 64,057         | 63,416         | 65,170          | 62,747         | 64,106         |
| 200                           | Professional Svcs       | 10,061         | 10,138         | 12,230         | 17,492         | 18,381          | 14,797         | 15,174         |
| 300                           | Commodities & Other Exp | 3,386          | 3,232          | 5,627          | 3,636          | 1,853           | 3,636          | 3,672          |
| <b>51200</b>                  | <b>Total</b>            | <b>72,609</b>  | <b>75,869</b>  | <b>81,915</b>  | <b>84,544</b>  | <b>85,404</b>   | <b>81,180</b>  | <b>82,953</b>  |
| <b>LEGAL</b>                  |                         |                |                |                |                |                 |                |                |
| 100                           | Personnel & Benefits    | -              | 1,976          | 4,962          | 2,350          | 1,026           | -              | -              |
| 200                           | Professional Svcs       | 71,277         | 70,528         | 67,939         | 72,241         | 75,158          | 84,260         | 76,003         |
| <b>51300</b>                  | <b>Total</b>            | <b>71,277</b>  | <b>72,504</b>  | <b>72,901</b>  | <b>74,591</b>  | <b>76,184</b>   | <b>84,260</b>  | <b>76,003</b>  |
| <b>GRAND TOTAL</b>            |                         | <b>651,175</b> | <b>770,658</b> | <b>844,742</b> | <b>790,594</b> | <b>811,335</b>  | <b>808,558</b> | <b>811,707</b> |



**2024-2025 Budget**  
**General Fund**  
**General Administration**

**GENERAL ADMINISTRATION**

|               | DESCRIPTION                         | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|-------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51400-111 | SALARIES/PERMANENT                  | 197,823        | 204,175        | 196,599        | 224,045        | 201,920         | 207,993        | 212,672        |
| 100-51400-112 | SALARIES/OVERTIME                   | 935            | -              | 175            | -              | 275             | -              | -              |
| 100-51400-113 | SALARIES/TEMPORARY                  | -              | -              | 41,296         | -              | -               | -              | -              |
| 100-51400-115 | INTERNSHIP PROGRAM                  | -              | -              | -              | -              | 1,825           | 12,000         | 12,270         |
| 100-51400-116 | ELECTION INSPECTORS                 | -              | -              | 309            | -              | -               | -              | -              |
| 100-51400-117 | LONGEVITY PAY                       | 1,800          | 1,800          | 1,580          | -              | 500             | -              | -              |
| 100-51400-119 | EMPLOYEE SERVICE AWARDS             | -              | -              | -              | 1,360          | -               | -              | -              |
| 100-51400-150 | MEDICARE TAX/CITY SHARE             | 2,797          | 2,814          | 2,074          | 3,324          | 3,139           | 3,268          | 3,341          |
| 100-51400-151 | SOCIAL SECURITY/CITY SHARE          | 11,961         | 12,034         | 12,168         | 14,213         | 13,422          | 13,973         | 14,287         |
| 100-51400-152 | RETIREMENT                          | 13,446         | 13,854         | 12,802         | 15,328         | 14,079          | 14,351         | 14,351         |
| 100-51400-153 | HEALTH INSURANCE                    | 36,829         | 45,785         | 44,302         | 48,522         | 27,166          | 31,827         | 33,418         |
| 100-51400-154 | HSA-HRA CONTRIBUTIONS               | 3,278          | 4,111          | 3,912          | 6,200          | 3,300           | 4,104          | 4,104          |
| 100-51400-155 | WORKERS COMPENSATION                | 470            | 411            | 337            | 378            | 260             | 246            | 246            |
| 100-51400-156 | LIFE INSURANCE                      | 130            | 132            | 134            | 203            | 110             | 98             | 98             |
| 100-51400-157 | L-T DISABILITY INSURANCE            | -              | -              | -              | -              | -               | -              | -              |
| 100-51400-211 | PROFESSIONAL DEVELOPMENT            | 1,273          | 1,911          | 1,119          | 4,040          | 2,377           | 4,000          | 4,040          |
| 100-51400-217 | CONTRACTUAL/PROFESSIONAL SVC        | 1,249          | 2,036          | 26,659         | 6,565          | 15,029          | 6,000          | 6,060          |
| 100-51400-219 | ASSESSOR SERVICES                   | 42,460         | 45,501         | 39,815         | 42,925         | 42,925          | 42,925         | 43,354         |
| 100-51400-224 | SOFTWARE/HARDWARE MAINTENAN         | 2,092          | 1,355          | 2,405          | 5,147          | 5,347           | 4,813          | 4,894          |
| 100-51400-225 | TELECOM/INTERNET/COMMUNICATIO       | 1,918          | 2,445          | 2,409          | 2,841          | 2,841           | 1,991          | 2,164          |
| 100-51400-310 | OFFICE & OPERATING SUPPLIES         | 17,397         | 19,483         | 19,146         | 14,645         | 26,775          | 15,000         | 15,150         |
| 100-51400-312 | BREAK ROOM SUPPLIES                 | -              | -              | -              | -              | -               | 10,000         | 10,100         |
| 100-51400-320 | SUBSCRIPTIONS/DUES                  | 5,458          | 9,241          | 14,120         | 11,110         | 8,090           | 8,000          | 8,080          |
| 100-51400-325 | PUBLIC ED--CUSTOMER SERVICE         | 78             | 78             | 96             | 556            | 293             | 556            | 561            |
| 100-51400-330 | TRAVEL EXPENSES                     | 467            | 83             | 1,911          | 1,515          | 1,957           | 2,500          | 2,525          |
| 100-51400-335 | MISC COMMITTEE GRANTS               | -              | -              | -              | 1,010          | -               | -              | -              |
| 100-51400-790 | CELEBRATIONS/AWARDS                 | 1,362          | 2,892          | 3,471          | 2,020          | 5,000           | 5,000          | 5,050          |
|               | <b>Total General Administration</b> | <b>343,224</b> | <b>370,144</b> | <b>426,841</b> | <b>405,948</b> | <b>376,631</b>  | <b>388,644</b> | <b>396,768</b> |

**2024-2025 Budget**  
**General Fund**  
**Legislative Support**

**LEGISLATIVE SUPPORT**

|               | DESCRIPTION                      | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|----------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51100-111 | SALARIES/PERMANENT               | 20,247         | 20,844         | 21,259         | 22,486         | 24,592          | 21,873         | 22,365         |
| 100-51100-112 | OVERTIME                         | 234            | -              | 44             | -              | 69              | -              | -              |
| 100-51100-114 | WAGES/PART-TIME/PERMANENT        | 25,350         | 24,825         | 25,500         | 25,200         | 26,569          | 25,767         | 26,347         |
| 100-51100-117 | LONGEVITY PAY                    | 200            | 200            | 200            | 200            | -               | -              | -              |
| 100-51100-150 | MEDICARE TAX/CITY SHARE          | 662            | 661            | 675            | 708            | 780             | 691            | 706            |
| 100-51100-151 | SOCIAL SECURITY/CITY SHARE       | 2,826          | 2,822          | 2,883          | 3,028          | 3,332           | 2,954          | 3,020          |
| 100-51100-152 | RETIREMENT                       | 1,387          | 1,416          | 1,396          | 1,543          | 1,051           | 1,509          | 1,509          |
| 100-51100-153 | HEALTH INSURANCE                 | 3,887          | 4,129          | 4,076          | 4,141          | 3,373           | 5,204          | 5,464          |
| 100-51100-154 | HSA-HRA CONTRIBUTIONS            | 126            | 250            | -              | 500            | -               | 810            | 810            |
| 100-51100-155 | WORKERS COMPENSATION             | 107            | 93             | 81             | 81             | 65              | 53             | 53             |
| 100-51100-156 | LIFE INSURANCE                   | 14             | 14             | 15             | 29             | 9               | 18             | 18             |
| 100-51100-157 | L-T DISABILITY INSURANCE         | -              | -              | -              | -              | -               | -              | -              |
| 100-51100-158 | UNEMPLOYMENT COMPENSATION        | -              | -              | -              | -              | -               | -              | -              |
| 100-51100-218 | PROFESSIONAL SERV/CONSULTING     | 1,543          | -              | -              | 1,010          | 5,720           | 1,010          | 1,020          |
| 100-51100-295 | CODIFICATION OF ORDINANCES       | 3,508          | 4,911          | 3,246          | 2,020          | 5,478           | 2,020          | 2,040          |
| 100-51100-310 | OFFICE & OPERATING SUPPLIES      | 40             | 146            | 475            | -              | -               | -              | -              |
| 100-51100-320 | PUBLICATION-MINUTES              | 7,130          | 9,769          | 12,810         | 6,565          | 16,078          | 6,565          | 6,631          |
| 100-51100-715 | TOURISM COMMITTEE-ROOM TAX       | 39,877         | 134,805        | 163,426        | 133,000        | 161,000         | 161,000        | 161,000        |
| 100-51100-720 | DOWNTOWN WHITEWATER GRANT        | 30,000         | 30,000         | 27,000         | 25,000         | 25,000          | 25,000         | 25,000         |
|               | <b>Total Legislative Support</b> | <b>137,138</b> | <b>234,884</b> | <b>263,085</b> | <b>225,511</b> | <b>273,116</b>  | <b>254,474</b> | <b>255,984</b> |



**2024-2025 Budget**  
**General Fund**  
**Contingencies-Municipal Court-Legal Svcs**

**CONTINGENCIES**

|               | DESCRIPTION                 | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51110-910 | COST REALLOCATIONS          | 14,084         | 17,258         | -              | -              | -               | -              | -              |
| 100-51110-911 | TRANSFER IN/OUT-OTHER FUNDS | 12,843         | -              | -              | -              | -               | -              | -              |
|               | <b>Total Contingencies</b>  | <b>26,927</b>  | <b>17,258</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>       |

**MUNICIPAL COURT**

|               | DESCRIPTION                 | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|-----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51200-111 | SALARIES/PERMANENT          | 51,553         | 53,690         | 55,261         | 54,281         | 56,224          | 53,634         | 54,840         |
| 100-51200-112 | BALIFF WAGES & OVERTIME     | 1,213          | 2,264          | 2,078          | 2,500          | 1,696           | 2,500          | 2,556          |
| 100-51200-150 | MEDICARE TAX/CITY SHARE     | 761            | 795            | 817            | 823            | 869             | 814            | 832            |
| 100-51200-151 | SOCIAL SECURITY/CITY SHARE  | 3,252          | 3,399          | 3,495          | 3,520          | 3,716           | 3,480          | 3,559          |
| 100-51200-152 | RETIREMENT                  | 2,051          | 2,193          | 2,255          | 2,185          | 2,513           | 2,246          | 2,246          |
| 100-51200-153 | HEALTH INSURANCE            | 98             | 37             | 34             | -              | 60              | -              | -              |
| 100-51200-155 | WORKERS COMPENSATION        | 126            | 112            | 103            | 96             | 72              | 63             | 63             |
| 100-51200-156 | LIFE INSURANCE              | 109            | 9              | 14             | 10             | 19              | 10             | 10             |
| 100-51200-157 | L-T DISABILITY INSURANCE    | -              | -              | -              | -              | -               | -              | -              |
| 100-51200-211 | PROFESSIONAL DEVELOPMENT    | -              | -              | 129            | 505            | 700             | 700            | 707            |
| 100-51200-214 | FINANCIAL/BONDING SERVICES  | -              | 100            | -              | 101            | 100             | 101            | 102            |
| 100-51200-219 | OTHER PROFESSIONAL SERVICES | 621            | 660            | 645            | 606            | 900             | 606            | 612            |
| 100-51200-224 | SOFTWARE/HARDWARE MAINTEN.  | 8,427          | 7,863          | 9,102          | 14,309         | 14,513          | 11,443         | 11,787         |
| 100-51200-225 | TELECOM/INTERNET/COMMUNICA  | 937            | 1,485          | 1,634          | 1,718          | 1,718           | 1,694          | 1,711          |
| 100-51200-293 | PRISONER CONFINEMENT        | 75             | 30             | 720            | 253            | 450             | 253            | 255            |
| 100-51200-310 | OFFICE & OPERATING SUPPLIES | 2,626          | 1,947          | 3,991          | 2,020          | 1,725           | 2,020          | 2,040          |
| 100-51200-320 | SUBSCRIPTIONS/DUES          | 760            | 820            | 800            | 1,010          | 128             | 1,010          | 1,020          |
| 100-51200-330 | TRAVEL EXPENSES             | -              | 464            | 836            | 606            | -               | 606            | 612            |
|               | <b>Total Court</b>          | <b>72,609</b>  | <b>75,869</b>  | <b>81,915</b>  | <b>84,544</b>  | <b>85,404</b>   | <b>81,180</b>  | <b>82,953</b>  |

**LEGAL SERVICES**

|               | DESCRIPTION                | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|----------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51300-166 | BENEFITS-HRA-CITY ATTORNEY | -              | 1,976          | 4,962          | 2,350          | 1,026           | -              | -              |
| 100-51300-212 | GENERAL CITY SERVICES      | 43,145         | 42,634         | 39,838         | 41,177         | 41,870          | 41,870         | 42,289         |
| 100-51300-214 | MUNI COURT LEGAL SERVICES  | 27,709         | 27,894         | 28,102         | 31,064         | 32,390          | 32,390         | 32,714         |
| 100-51300-219 | UNION ATTORNEY-PROF SERV   | 423            | -              | -              | -              | 898             | 10,000         | 1,000          |
|               | <b>Total Legal</b>         | <b>71,277</b>  | <b>72,504</b>  | <b>72,901</b>  | <b>74,591</b>  | <b>76,184</b>   | <b>84,260</b>  | <b>76,003</b>  |

**2024-2025 Budget**  
**General Fund Summary**  
**Information Technology**

| FISCAL RESOURCES              |                         | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|-------------------------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| <b>INFORMATION TECHNOLOGY</b> |                         |                |                |                |                |                 |                |                |
| 100                           | Personnel & Benefits    | 76,298         | 78,317         | 63,761         | 85,340         | 63,458          | 126,448        | 129,496        |
| 200                           | Professional Svcs       | 6,200          | 5,078          | 1,584          | 7,523          | 39,875          | 29,700         | 29,846         |
| 300                           | Commodities & Other Exp | -              | -              | -              | -              | 10              | -              | -              |
| <b>51450</b>                  | <b>Total</b>            | <b>82,498</b>  | <b>83,395</b>  | <b>65,345</b>  | <b>92,863</b>  | <b>103,343</b>  | <b>156,148</b> | <b>159,341</b> |



2024-2025 Budget  
General Fund  
Information Technology

INFORMATION TECHNOLOGY

|               | DESCRIPTION                   | 2020<br>ACTUAL | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>BUDGET | 2023<br>ACT-EST | 2024<br>BUDGET | 2025<br>BUDGET |
|---------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| 100-51450-111 | SALARIES/PERMANENT            | 56,252         | 56,887         | 47,408         | 61,359         | 47,813          | 95,821         | 97,977         |
| 100-51450-150 | MEDICARE TAX/CITY SHARE       | 783            | 792            | 189            | 890            | 689             | 1,389          | 1,421          |
| 100-51450-151 | SOCIAL SECURITY/CITY SHARE    | 3,347          | 3,384          | 3,363          | 3,804          | 2,949           | 5,941          | 6,075          |
| 100-51450-152 | RETIREMENT                    | 3,774          | 3,828          | 3,104          | 4,172          | 3,455           | 6,612          | 6,612          |
| 100-51450-153 | HEALTH INSURANCE              | 10,954         | 12,004         | 7,867          | 13,123         | 7,226           | 14,539         | 15,266         |
| 100-51450-154 | HSA-HRA CONTRIBUTIONS         | 1,047          | 1,297          | 1,740          | 1,875          | 1,266           | 2,025          | 2,025          |
| 100-51450-155 | WORKERS COMPENSATION          | 132            | 114            | 81             | 104            | 60              | 107            | 107            |
| 100-51450-156 | LIFE INSURANCE                | 11             | 11             | 9              | 13             | -               | 13             | 13             |
| 100-51450-157 | L-T DISABILITY INSURANCE      | -              | -              | -              | -              | -               | -              | -              |
| 100-51450-211 | PROFESSIONAL DEVELOPMENT      | -              | -              | -              | -              | 575             | 600            | 606            |
| 100-51450-219 | OTHER PROFESSIONAL SERVICES   | -              | -              | -              | -              | -               | -              | -              |
| 100-51450-225 | TELECOM/INTERNET/COMMUNICATIO | -              | 869            | 0              | -              | 1,000           | 265            | 405            |
| 100-51450-244 | NETWORK HDW MTN               | -              | -              | -              | -              | 5,816           | 4,540          | 4,540          |
| 100-51450-245 | NETWORK SOFTWARE MTN          | -              | -              | -              | -              | 20,990          | 14,975         | 14,975         |
| 100-51450-246 | NETWORK OPERATING SUPP        | 6,200          | 4,210          | 1,584          | 7,523          | 6,730           | 8,410          | 8,410          |
| 100-51450-247 | SOFTWARE UPGRADES             | -              | -              | -              | -              | 1,264           | 910            | 910            |
| 100-51450-310 | OFFICE & OPERATING SUPPLIES   | -              | -              | -              | -              | 3,500           | -              | -              |
| 100-51450-330 | TRAVEL EXPENSES               | -              | -              | -              | -              | 10              | -              | -              |
|               | Total Information Technology  | 82,498         | 83,395         | 65,345         | 92,863         | 103,343         | 156,148        | 159,341        |