City of Stoughton, 207 S. Forrest Street, Stoughton WI 53589

RESOLUTION OF THE COMMON COUNCIL

Authorizing and directing the proper city officials to adopt the 2022 City of Stoughton Budget

Committee Action:	Committee of the Whole recommends approval 12-0
Fiscal Impact:	General Fund - $14,814,029 EMS - $843,116 Storm Water - $1,495,269 Library - $948,170 Opera House - $1,191,829

File Number:	R-163-2021	**Date Introduced:**	November 9, 2021

RESOLUTION ADOPTING THE 2022 ANNUAL CITY BUDGET

WHEREAS, the Mayor has prepared and the Council Committee of the Whole has reviewed the proposed budgets of the City of Stoughton for the year 2022; and

WHEREAS, a Summary of the Budget and Notice of Public Hearing was published on October 16, 2021; and

WHEREAS, a public hearing was held on the budget on the 9th day of November, 2021 by the Common Council; and

WHEREAS, the Committee of the Whole recommended the approval of the proposed 2022 City of Stoughton General Fund Operating Budget to the Common Council on October 20, 2021; and

WHEREAS, the Committee of the Whole recommended the approval of the proposed 2022 Stoughton Emergency Medical Services (EMS) budget to the Common Council on October 20, 2021; and

WHEREAS, the Committee of the Whole recommended the approval of the proposed 2022 Stoughton Storm Water Utility budget to the Common Council on October 20, 2021; and

WHEREAS, the Committee of the Whole recommended the approval of the proposed 2022 Library budget to the Common Council on October 20, 2021; and

WHEREAS, the Committee of the Whole recommended the approval of the proposed 2022 Opera House budget to the Common Council on October 20, 2021; and

WHEREAS, the Common Council has examined the budget and various items therein and finds the budget as presented and amended to date of this Resolution to represent the income anticipated and the expenditures for the various departments by major category as set forth therein;

NOW, THEREFORE, BE IT RESOLVED, the Common Council of the City of Stoughton, Dane County, Wisconsin does approve the following:

SECTION 1. 2022 Budget Adopted.

There is hereby adopted the 2022 City of Stoughton budget and appropriated out of the receipts of the City of Stoughton for the year 2022, including monies received from the general property tax levy, special assessments and other sources of revenue as therein provided, for the various purposes therein specified, the amounts set forth in said Budget presented, or attached thereto or referenced by it.

SECTION 2. Tax Levy Adopted.

There is hereby certified to the City Clerk, a general property tax levy in the amount of $9,911,584 on all of the taxable property within the City of Stoughton for the year 2021 for the uses and purposes set forth as expenditures in the Budget hereby adopted.

SECTION 3. City Clerk Directed to Spread Tax on Roll.

The City Clerk is hereby authorized and directed to spread the tax levied herein on the tax roll of the City of Stoughton for the year 2021.

BE IT FURTHER RESOLVED that the City Clerk is directed to publish this resolution as a Class 1 Notice in the Stoughton Courier Hub.

Council Action: ☐ **Adopted** ☐ **Failed** **Vote** _____

Mayoral Action: ☐ **Accept** ☐ **Veto**

_____

Timothy Swadley, Mayor Date

Published: _____

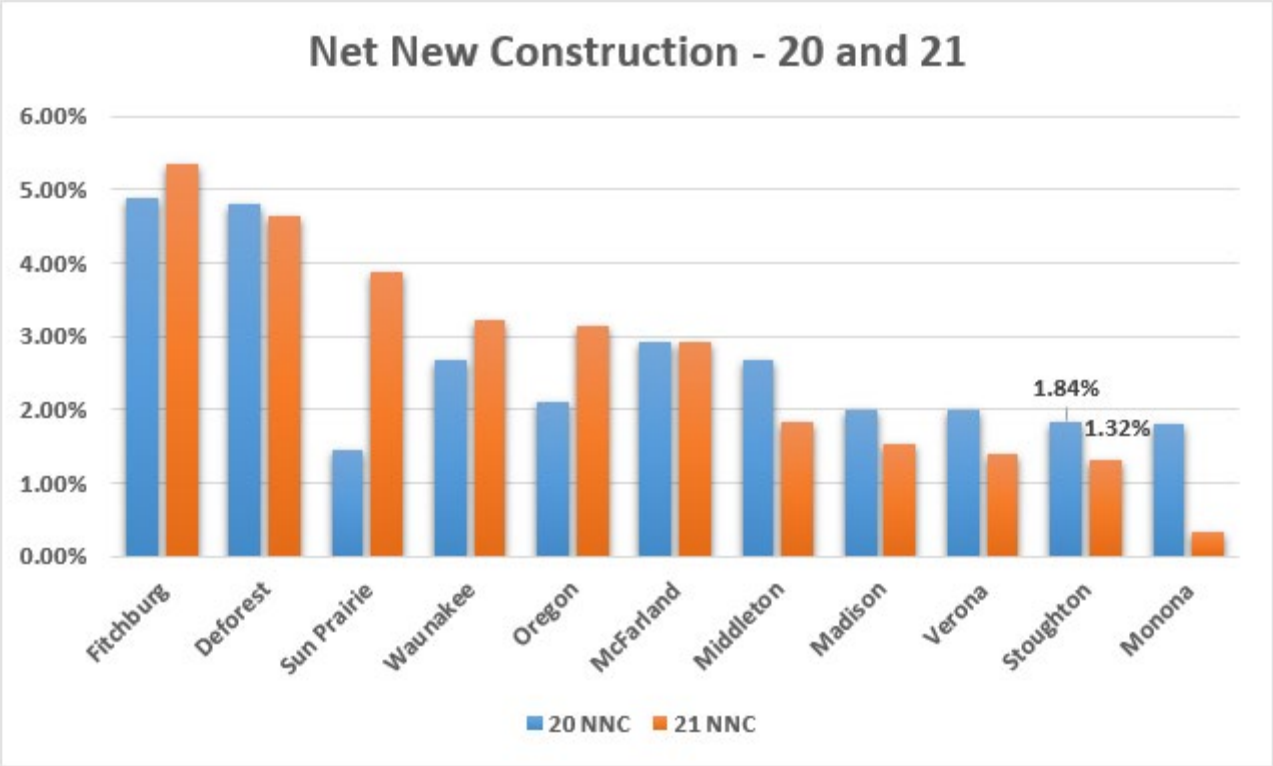
Council Action: _____ ☐ **Override** **Vote** _____

City of Stoughton 2022 Budget Executive Summary

2022 Budget Highlights

- Employee Compensation
  - 3.10% wage increase (union and non-union)
- 5% increase in health insurance premiums
- Net New Construction = 1.32% resulting in $100,000 increase to base tax levy
  - See following slide for Dane County comparison
- TIF 3 termination resulting in $72,000 increase to base tax levy
- Non-labor operating budget increase in general fund of 0% (excluding transfers)
- Achieve minimum impact to mil rate while creating 5 year plan to support the City's struggling TIF Districts

2022 Budget Highlights (cont.)

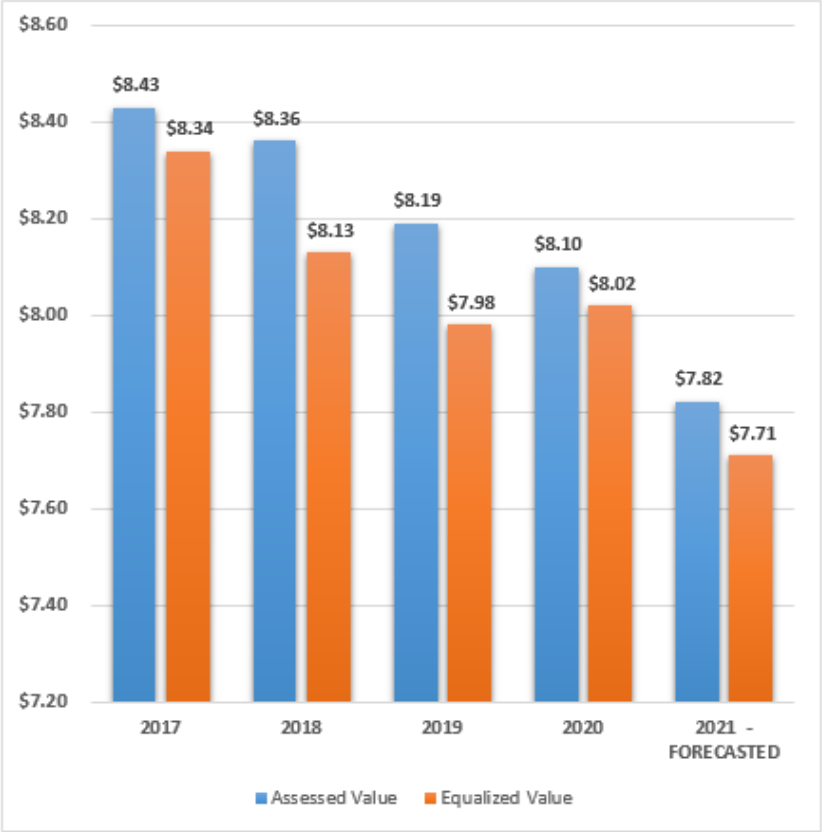


2022 Budget Highlights (cont.)

- Staffing requests approved
  - FT Senior Network Administrator
  - PT HR Administrative Assistant
  - Move Fire Technician from 30 hours per week to 40
- Total debt service levy increase of $131,625
  - Utilized $15,000 in excess debt service fund balance to reduce the overall impact on the final mil rate

Key 2022 Budgetary Outcomes

- Tax Rate
  - Assessed
    - -3.46% to $7.82
    - 5 year average (2016-2020) = -1.26%
  - Equalized
    - -3.87% to $7.71
    - 5 year average (2016-2020) = -1.33%



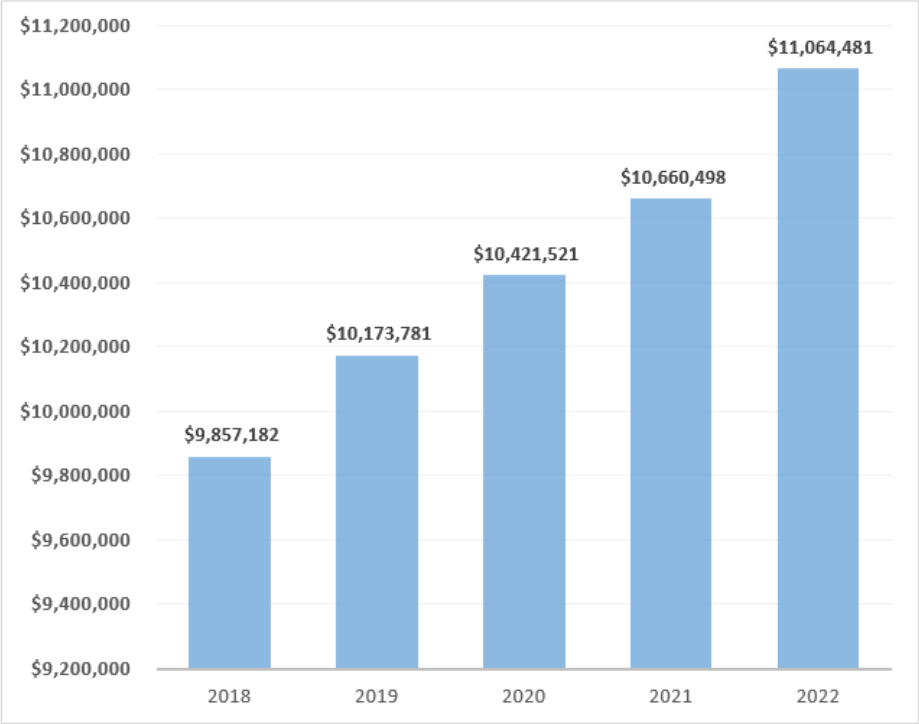
Key 2022 Budgetary Outcomes (cont.)

- Impact on Average Homeowner
  - Average Home Equalized Value - $248,989
    - 2.07% increase in tax payment to $1,919
    - $39 increase over 2021 levy
  - Average Home Assessed Value - $247,898
    - .76% increase in tax payment to $1,938
    - $14 increase over 2020 levy

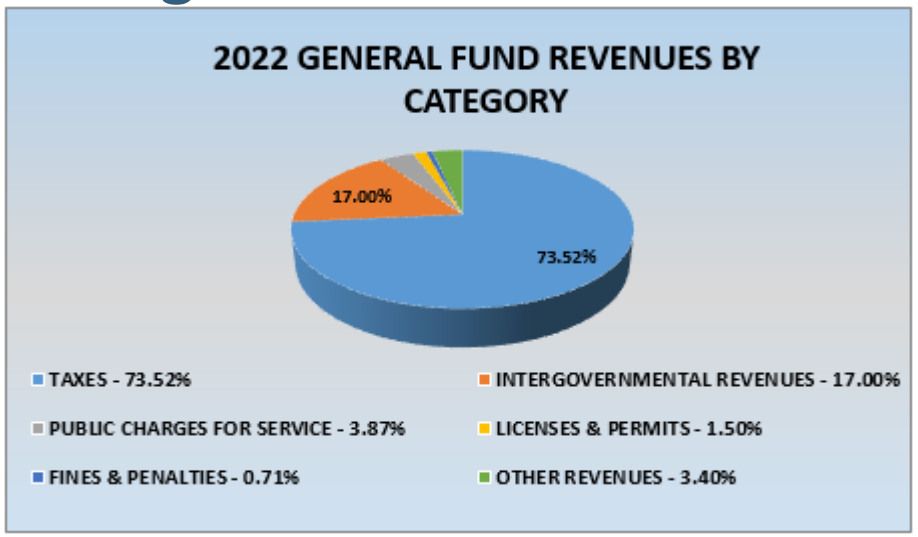
2021 Levy		
Home Value	City Taxes - Equalized	City Taxes - Assessed *
$ 100,000	$ 771	$ 782
$ 200,000	$ 1,541	$ 1,564
$ 300,000	$ 2,312	$ 2,346

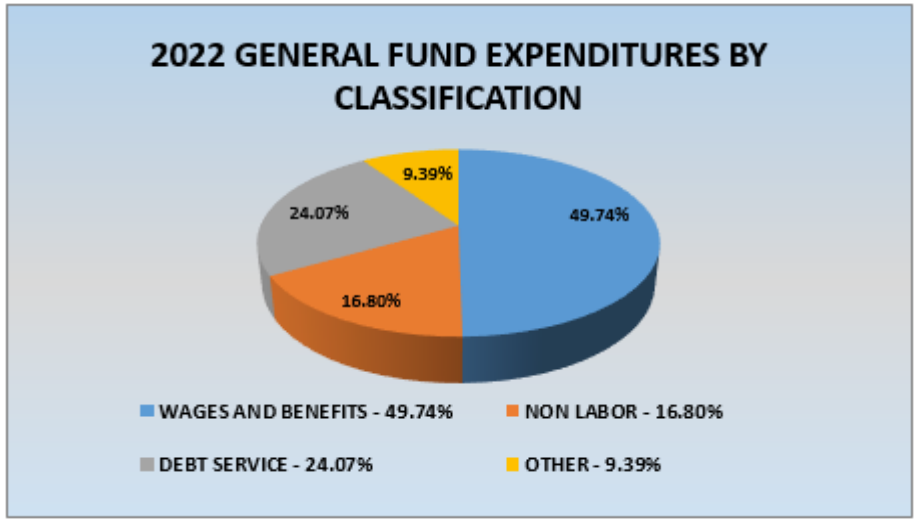
Key 2022 Budgetary Outcomes (cont.)

- General Fund Expenditures
  - Using ERP formula, General Fund expenditures are increasing over 2021 by 3.79%
  - Five year average = 2.83%



2022 General Fund Operating Budget - Condensed





	2022 MAYOR'S BUDGET	2021 ADOPTED BUDGET
REVENUES		
TAXES		
- OPERATIONS	$ 7,344,831	$ 6,930,584
- DEBT	$ 3,565,553	$ 3,284,186
INTERGOVERNMENTAL REVENUES	$ 2,523,069	$ 2,359,231
PUBLIC CHARGES FOR SERVICE	$ 574,772	$ 571,199
LICENSES & PERMITS	$ 222,400	$ 200,500
FINES, FORFEITS & PENALTIES	$ 105,000	$ 147,000
OTHER REVENUES	$ 504,268	$ 635,739
	$ 14,839,893	$ 14,128,439
EXPENDITURES		
WAGES	$ 5,436,691	$ 5,202,895
HEALTH AND DENTAL	$ 1,098,341	$ 1,032,924
BENEFITS	$ 834,069	$ 801,906
NON LABOR	$ 2,489,065	$ 2,491,423
DEBT SERVICE	$ 3,565,553	$ 3,284,186
CONTINGENCY	$ -	$ 100,000
OPERA HOUSE	$ 195,000	$ 195,000
LIBRARY	$ 646,350	$ 632,350
EMS	$ -	$ -
CAPITAL OUTLAY	$ 200,000	$ 200,000
OTHER	$ 348,960	$ 179,000
	$ 14,814,029	$ 14,119,684
NET REVENUES / EXPENDITURES - GENERAL	$ 25,864	$ 8,755
NET OF REVENUES / EXPENDITURES OTHER FUNDS FOR AUDIT PURPOSES	$ (111,000)	$ (5,000)
NET REVENUES / EXPENDITURES	$ (85,136)	$ 3,755

Expenditure Restraint Impact

Description	2021 Adopted Gen Fund Budget	2022 Proposed Gen Fund Budget	$ Amount 2022-2021	% DIFF 2022-2021
TOTAL REVENUE	13,953,439	14,655,893	702,454	5.03%
TOTAL EXPENSE	13,944,684	14,630,029	685,345	4.91%
TOTAL GENERAL FUND	8,755	25,864		

EXPENDITURE RESTRAINT	2021	2022
TOTAL GENERAL FUND	13,953,439	14,655,893
LESS TRANSFER TO DEBT	3,284,186	3,565,553
NET GENERAL OP EXP	10,669,253	11,090,340

2022 GEN FUND EXP	$	11,064,476
2021 GEN FUND EXP	$	10,660,498
GEN FUND DOLLAR CHANGE	$	403,978
GEN FUND % CHANGE		3.79%

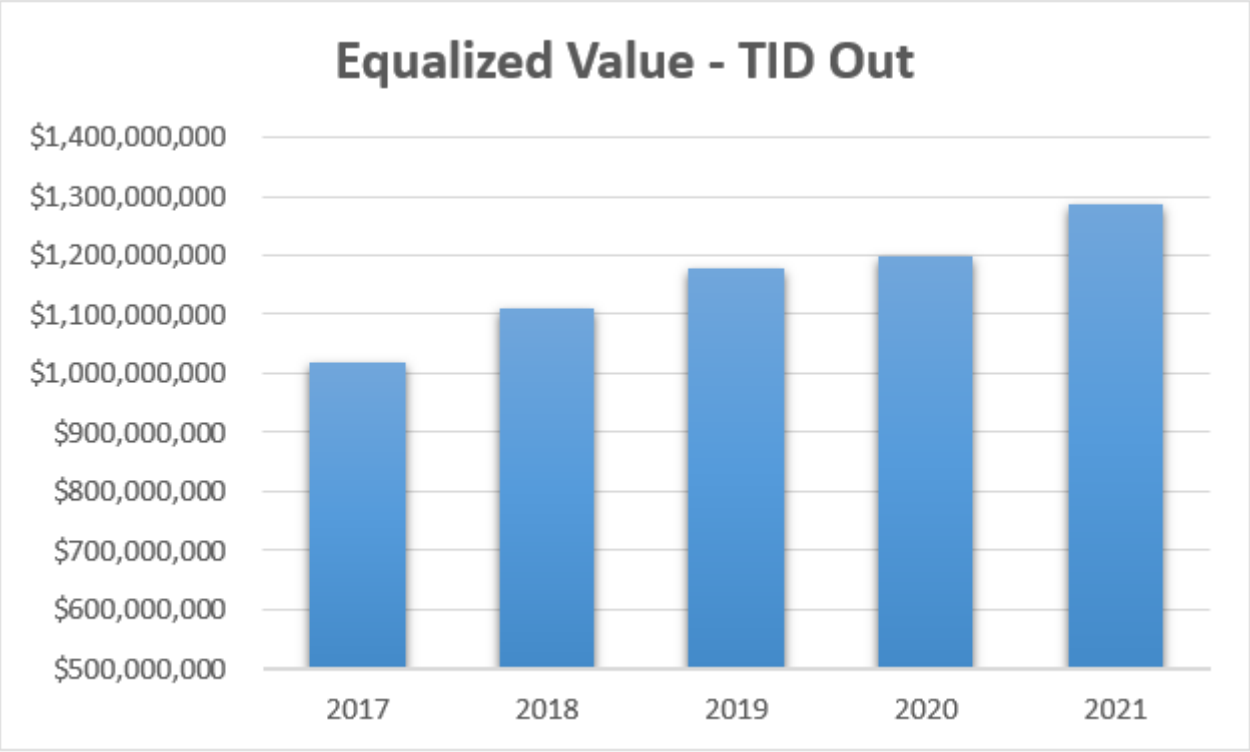
Expenditure Restraint Impact (cont.)

Growth Factor Calculations	2022	2021
1. Net new construction during 2020	$ 16,718,900	$ 22,658,900
2. 2020 total equalized value	$ 1,268,041,900	$ 1,233,724,300
3. Percent increase	1.318%	1.837%
4. Adjustment factor	60%	60%
5. Adjusted percent increase	0.791%	1.102%
6. Maximum allowable increase	2.00%	2.00%
7. Your growth factor	0.791%	1.102%
8. Consumer price index	3.0%	1.4%
9. Total Budget Growth Limit	**3.8%**	**2.5%**

- The final budget indicates a 3.79% increase leaving approximately $1,121 in allowable expenditures

Significant Items for 2022

- Equalized value growth rate of 6.11%
  - Debt capacity will increase accordingly



Significant Items for 2022 (General Fund Impact)

- Health and dental insurance increase: $65,400 or 6.33%
- Payroll increase: $233,800 or 4.54%
  - Salaries and Wages increase: $255,300 or 5.47%
  - Volunteers decrease: $10,000 or 9.09%
  - Overtime increase: $4,500 or 2.90%
  - Part time and seasonal wage decrease: $16,000 or 7.07%
- Payroll benefits increase: $32,200 or 4.01%
- Debt service increase: $131,625 or 3.8%
- Operating transfers increase: $84,000 or 6.42%

Summary of Policy for Unassigned Fund Balance

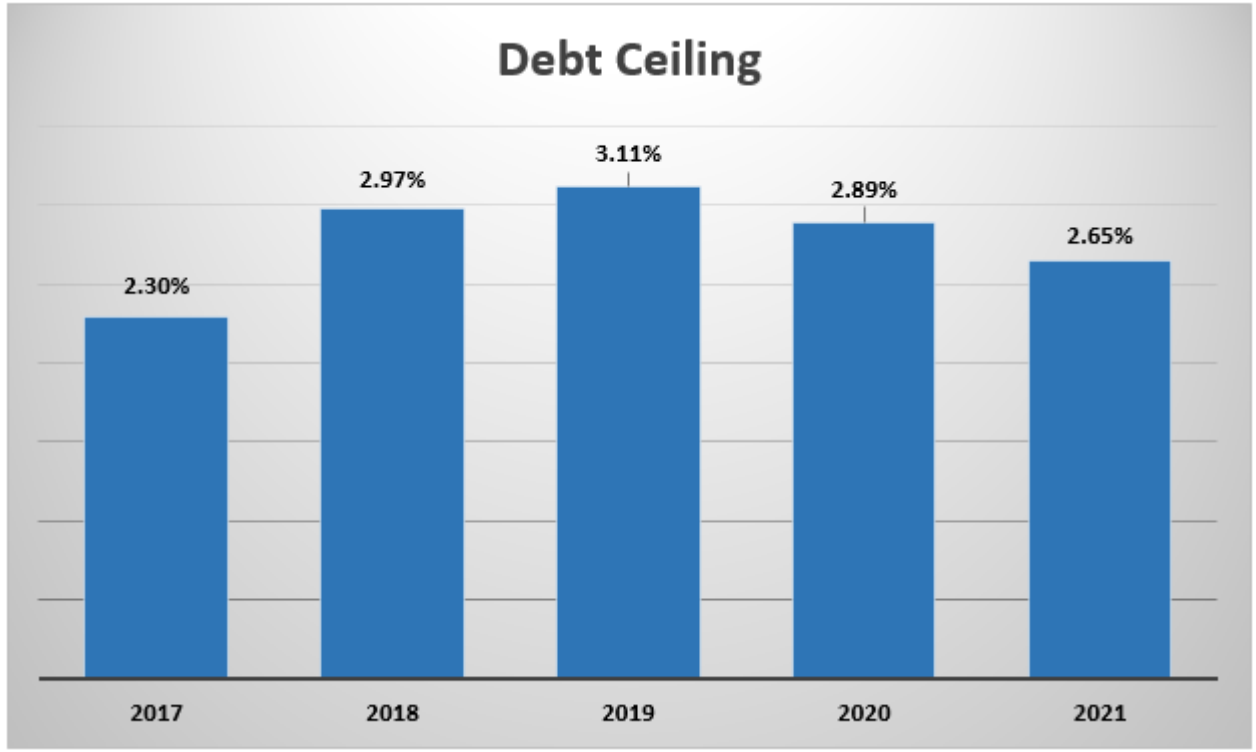
- Policy is to maintain General Fund Unassigned Fund Balance between 20% and 25% of the subsequent year's operating expenditure budget
- Recent compliance history
  - 2020: 29.0% ($4,049,750 total; $564,172 excess)
  - 2019: 27.9% ($3,887,629 total; $406,606 excess)
  - 2018: 27.5% ($3,599,051 total; $331,804 excess)
  - 2017: 26.6% ($3,411,601 total; $205,040 excess)
- As a result of maintaining a conservative approach to the 2021 budget due to concerns over the pandemic and the Federal Funding provided to the Opera House, we anticipate this upwards trend to continue

Summary of Policy for Unassigned Fund Balance (cont.)

- The 2022 budget includes use of Unassigned Fund Balance to fund the planned 2022 employee retirements
- The City does have a relatively high debt burden and Moody's would look unfavorably if we decreased the Unassigned Fund Balance below the 25% threshold
- The City's policy is to limit the use of Unassigned Fund Balance to one-time expenditures

Debt Service Summary

- City debt limit policy
  - Policy: Remain below 4% of the City equalized property value
  - The City will be at 2.65% at the end of 2021
- Percentage of levy
  - Policy: Remain below 40% of total levy
  - Forecasted 2021 levy is 36%



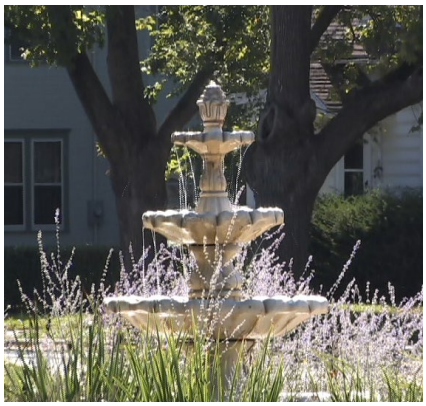
Acknowledgements

- Finance Department Staff
- Department Heads – This really does take a lot of effort on their part
- Council Members

City of Stoughton 2022 Budget

Questions?

Stoughton Wisconsin



2022 MAYOR'S ANNUAL BUDGET DOCUMENT

2022 BUDGET MESSAGE FROM THE FINANCE DEPARTMENT

After months of planning and consultation with city staff and council members, the Mayor has submitted the budget for calendar year 2022 for consideration and approval. We believe this budget achieves many of the city's objectives, with a nominal tax impact to our residents.

Although the impacts of the COVID-19 health pandemic continue to linger, thanks to smart planning during previous years we have been able to mitigate many of those impacts, keep taxes low for our residents, and maintain healthy fund balances. The city also experienced continued growth in both residential and commercial development resulting in a net new construction increase of 1.32%, or $16.7 million.

Here are a few highlights from the Mayor's Budget:

- Total budgeted general fund operating expenditures are $11.2 million, excluding debt service. This represents an increase from last year's budget of $413,000 and is mainly the result of wage increases and increased staffing levels.
- General fund budgeted operating expenditures increased approximately 3.8%. This increase is in excess the city's net new construction increase, and is a testament to the careful planning exhibited by our elected officials and employees as it relates to identifying alternative sources of revenues in lieu of property taxes.
- Garbage and Recycling fees are anticipated to increase by approximately 5.6% or $10.04 per unit annualized.
- Storm Water fees are anticipated to increase approximately 5.14% or $3.96 per unit annualized.
- In order to support continued development along the Riverfront, we have earmarked $170,000 from TID No. 4 to be used to support TID No.'s 5 and 8.
- The City was awarded $1.4 million in American Rescue Plan funds and continues to have ongoing workshops to identify the most impactful way these funds will be spent.
- There is approximately $6.2 million committed in 2022 towards capital projects.
    - This budget includes $3.2 million in road maintenance and street and storm water construction. The largest anticipated road expense will be $853,000 for the Academy Street West reconstruction project.
    - This budget also includes approximately $498,000 to replace the Jefferson Street Bridge and an additional $923,000 towards the Riverfront area improvements.
    - In addition, this budget includes approximately $365,000 in playground and park upgrades, $1.2 million in equipment replacement, and $88,000 in city building maintenance projects.
- The city anticipates funding the aforementioned by issuing approximately $5.2 million in General Obligation debt.

Despite continued uncertainty brought by the ongoing pandemic and rising prices, we believe our city is well situated to endure any unforeseen challenges, and well positioned to continue delivering the essential services our residents rely upon. With that said, challenges will continue to arise as we work through this difficult time, but rest assured that the Finance Department will continue to diligently monitor the city's financials and maintain an open dialogue with the Finance Committee as on a regular basis. We are grateful for the dedicated work of our city council. Their vision and dedication to the city have greatly aided in our city's progress over these last few years. We are grateful for their unrelenting support and dedication to serving our great residents.

Elected Officials

CITY COUNCIL

	Term of Office Expires
Mayor	
Timothy Swadley	2022
Council Members	
Regina Hirsch – Council President	2024
Greg Jensen – Council Vice President	2023
Brett Schumacher	2022
Joyce Tikalsky	2023
Rachel Venegas	2024
Phil Caravello	2024
Leonard Doom	2022
Ben Heili	2024
Tom Majewski	2022
Jean Ligocki	2022
Lisa Reeves	2023
Fred Hundt	2023

Department Heads

City Clerk	Candee Christen
EMS Director	Lisa Schimelpfenig
Fire Chief	Josh Ripp
Director of Human Resources	Amy Jo Gillingham
Director of IT/Media Services	John Montgomery
Opera House Director	Bill Brehm
Director of Planning and Development	Rodney Scheel
Police Chief	Greg Leck
Director of Public Works	Brett Hebert
Library Director	Jim Ramsey
Director of Parks and Recreation	Dan Glynn
Utilities Director	Jill Weiss
Senior Center Director	Cindy McGlynn
Director of Finance	Jamin Friedl

Introduction

The city maintains a number of funds for recording the fiscal transactions and to meet legal accounting requirements. Budgets for all funds of the city, which are listed below, are legally adopted on an annual basis.

Below are general descriptions of the fund-types and a brief description of each fund within each type.

Fund Type: General Fund
Fund Number: 100

Description: The General Fund provides for accounting of general governmental functions related to the city's statutory obligations. Those functions include, public works, fire services, police services, City Council, city administration, finance, insurance and legal.

Fund Type: Debt Service
Fund Number: 300

Description: The Debt Service Fund is used to account for the payment of debt on all general obligation debt. Payments on general obligation debt issued for general government purposes are funded primarily by the property tax levy.

Fund Type: Construction/Capital Projects and Outlay
Fund Number: 400 and 410

Description: Funds for the construction and replacement of city facilities, equipment, infrastructure and other capital assets.

Fund Name: Tax Incremental District No. 4
Fund Number: 204

Description: Tax Incremental Financing District (TID) No. 4 is used to account for all project costs related to Downtown improvements. Beginning in 2021, the future increment from TID No. 4 will be donated to TID No.'s 5 and 8 to assist with continued development along the Riverfront.

Fund Name: Tax Incremental District No. 5
Fund Number: 205

Description: Tax Incremental Financing District (TID) No. 5 is used to account for all project costs related to the Railroad Corridor.

Fund Name: Tax Incremental District No. 6
Fund Number: 206

Description: Tax Incremental Financing District (TID) No. 6 is used to account for all project costs related to the Business Park North Expansion Area. While this TID continues to struggle financially, the city saw great strides in 2020 in terms of land sales, in vertical improvements in 2021, and hopes to see this trend continue into 2022.

Fund Name: Tax Incremental District No. 7
Fund Number: 207

Description: Tax Incremental Financing District (TID) No. 7 is used to account for all project costs related to Kettle Park West (KPW). KPW Phase II was approved by the City Council in 2020 and is planned to add an additional $66 million in incremental value to this TID.

Fund Name: Tax Incremental District No. 8
Fund Number: 208

Description: Tax Incremental Financing District (TID) No. 8 is used to account for all project costs related to the Riverfront Development Area. The city signed agreements with a developer for Phase I of a development to begin spring of 2022.

Fund Type: **Major Enterprise Funds**

7450 - Water Utility - Accounts for operations and capital needs of the water system
7460 - Wastewater Utility - Accounts for operations and capital needs of the wastewater system
7430 - Electric Utility - Accounts for operations and capital needs of the electric system

Fund Type: **Non-Major Governmental Funds**

Description: Funds used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays.

221 - Fire Equipment
411 - Building Maintenance
413 - Technology
223 - Park Development
412 - Equipment Replacement

Fund Type: **Non-Major Enterprise Funds**

Description: Funds used to account for and report any activity for which a fee is charged to external uses for goods or services.

603 - EMS
224 - Storm Water

Other funds maintained by the city and not specifically defined above are as follows:

FUND #	FUND NAME	FUND TYPE	DESCRIPTION
212	SAFETY BUILDING FUND	Internal Service	Accumulates resources to maintain and improve public safety building
215	LIBRARY FUND	Special Revenue	Library's main operating fund
217	LIBRARY SPECIAL GIFT FUND	Special Revenue	Accounts for library donations and related expenditures
225	CEMETERY FUND	Special Revenue	City cemetery maintenance and care
227	EMS TRUCK FUND	Capital Project	Sets aside funds for purchasing EMS ambulances
228	EMS EQUIPMENT FUND	Capital Project	Sets aside funds for acquiring EMS equipment
229	SENIOR CENTER WOOD SHOP	Special Revenue	Funds for wood shop at senior center
230	TOWNSHIP OUTREACH FUND	Special Revenue	Township Outreach Fund
231	SENIORS IN NEED	Special Revenue	Donation funded assistance to qualifying seniors
232	SENIOR CENTER SPECIAL FUND	Special Revenue	Donations for senior center
234	FOOD PANTRY	Special Revenue	Food pantry donations and expenses
235	LANDMARKS	Special Revenue	Landmark Commission grants and expenses
236	TREE COMMISSION	Special Revenue	Tree Commission expenses
239	STOUGHTON ARTS COUNCIL	Special Revenue	Stoughton Arts Council expenses
241	EMS TRUST FUND	Special Revenue	Donations for Stoughton EMS
242	FIRE DEPT SPECIAL FUND	Special Revenue	Stoughton Fire Department donations and fundraisers
243	FIRE PENSION FUND	Special Revenue	Fund to accumulate and disburse fire pension assets
245	OPERA HOUSE FUND	Special Revenue	Stoughton Opera House operating fund
246	OPERA HOUSE REPAIR FUND	Special Revenue	Stoughton Opera House repair fund
247	TOURISM FUND	Special Revenue	Room tax fund
248	REVOLVING LOAN FUND	Special Revenue	Loan fund operated by the Stoughton Redevelopment Authority
249	REFUSE FUND	Special Revenue	Refuse and recycling operating revenues and expenditures
250	SICK LEAVE FUND	Special Revenue	Set aside funds for retiree sick leave obligations
252	K9 FUND	Special Revenue	Donations and fundraisers for K9 program.
253	AFFORDABLE HOUSING FUND	Special Revenue	Affordable housing initiatives funded by TID increment
254	AMERICAN RESCUE PLAN	Special Revenue	Track funds available through the ARPA
260	ECONOMIC DEVELOPMENT FUND	Special Revenue	Economic development expenses
261	REDEVELOPMENT AUTHORITY	Special Revenue	Redevelopment Authority expenses
270	SPECIAL ASSESSMENTS	Special Revenue	Special assessment charges for public infrastructure

Budget Process (General)

The formal budget process begins in May of each year. At that time the budget materials and guidelines are distributed to the various department heads. Informally, aspects of upcoming budgets are discussed throughout the year with the City Council and staff.

The departmental budgets are compiled, clarified and put into a format for the Mayor's review. The Mayor meets with the Finance Director and individual department heads to follow up on questioned items and clarify explanations. When the final review is completed, the proposed budget document is prepared and provided to the Committee of the Whole annual Budget Workshops. All department heads are required to attend the Budget Workshops of the Committee of the Whole. At this time, committee members pose questions and make recommendations and comments regarding the overall budget. The Committee of the Whole then approves the budget to be taken before the City Council. Citizens are also invited to participate in the annual Budget Workshops as well.

The City Council must then conduct a public hearing and take a formal action to approve the final budget and levy at the first City Council meeting in November.

Date (2021)	Major Steps in Budget Preparation
Early May	Finance Director issues departmental request forms for capital budget needs with instructions
Early May	Department heads are issued instructions for compiling budget details for department line items
Mid-June	Department heads submit capital budget requests to Finance Director
Mid-July	Department heads provide Finance Director with initial budget submittals
July-August	CIP Budget Committee meetings are held to finalize the 5-year CIP
September	Meetings are held with Department Heads to finalize requested operating budgets
October	Committee of the Whole Budget Workshops are held
Late October	Budget notice of public hearing sent to local paper
November 9	Public hearing on 2022 proposed budget
November 9	Adoption of the 2022 budget

Budget Monitoring

The budget is monitored throughout the year to ensure city departments remain within budget and complete planned activities. The Finance Committee and City Council receives monthly updates and a full financial report each quarter.

Budget Amendments

Periodically, during an operating year, it becomes necessary to modify the adopted budget. Modifications that affect the total budget on a fund basis are only approved by the action of the City Council. The City Council, under Wisconsin State Statutes Section 65.06, can modify or amend the budget if unappropriated funds are available. Budget appropriations are approved at the function level.

Examples of such budget amendments would include requests for additional or emergency expenditures where reserve balances are available or additional revenues have been received.

Fund Accounting

The accounts of the city are organized into funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, net position/fund balance, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the annual financial statements into two broad fund categories and five generic fund types as follows:

Governmental Funds Subject to Financial Planning and Appropriation

General Fund -The General fund is the primary operating fund of the city. It is used to account for and report all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of certain specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt service funds are used to account for and report the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

Capital Projects Funds - Capital projects funds are used to account for and report financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Other Funds Subject to Financial Planning but not Subject to Appropriation (Enterprise Funds)

Enterprise Funds - Enterprise Funds are used to account for and report operations that are financed and operated in a manner similar to private business enterprises. With these, the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The city has five (5) Enterprise Funds: Water Utility, Electric Utility, Sewer Utility, EMS and Storm Water.

Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The city defines this period to be sixty-five days. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long- term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. In addition to property taxes for the city, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as deferred revenues and due to other taxing units on the accompanying balance sheet. Taxes are levied in December on the assessed value as of the prior January 1.

Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the city is entitled to the aids.

Special assessments are recorded as revenues when collected. Annual installments due in future years are reflected as receivables and deferred inflows of resources.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest.

Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Basis of Accounting (cont.)

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Basis of Budgeting

The city adopts an annual budget for the general, special revenue, debt service and capital project funds that are prepared on the modified accrual basis of accounting and the proprietary funds budgets are prepared on the accrual basis of accounting, which are the same methods as the basis of accounting. The adopted budget indicates the amount that can be expended by each fund based on detailed budget estimates for individual expenditure accounts. Management may make budget modifications within the department level. All budget revisions at the function level must be authorized by the City Council. The Council, under Wisconsin Statutes, can modify or amend the budget if unappropriated funds are available. All supplemental appropriations are financed either by transfers from the contingency section of the general fund budget or by revenues received in excess of the budgeted amounts. All budget amounts lapse at the end of the year to the extent they have not been expended. The level which expenditures may not legally exceed appropriations is at the function level. The basis of budgeting for the city's funds is the same as the basis used for the fund statements in the city's annual financial report.

Long Range Planning (Capital Improvement Program (CIP)) Overview

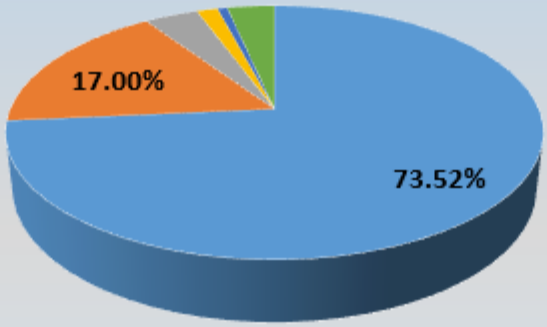
As part of the annual budget and the long-range planning process, the city also updates a 5-year Capital Improvement Program (CIP).

The Capital Improvement Process is ongoing throughout the year, as the City Council studies and approves various projects. The document preparation is an affirmation of those approvals as well as a projection of potential projects that may be approved within the 5-year period.

FUND #	FUND NAME	TOTAL REVENUES	TOTAL EXPENDITURES	EXCESS (DEFICIT)	PROPERTY TAX LEVY CONTRIBUTION	
100	GENERAL FUND	$ 14,839,893	$ 14,814,029	$ 25,864	$ 9,911,584	(1)
204	TID #4 FUND	178,352	178,352	-	-	
205	TID #5 FUND	263,541	158,850	104,691	-	
206	TID #6 FUND	69,598	424,613	(355,015)	-	
207	TID #7 FUND	901,100	746,334	154,766	-	
208	TID #8 FUND	2,022,520	875,084	1,147,436	-	
212	SAFETY BUILDING FUND	41,960	41,960	-	-	
215	LIBRARY FUND	921,431	948,170	(26,739)	-	
217	LIBRARY SPECIAL GIFT FUND	60,050	50,000	10,050	-	
223	PARK DEVELOPMENT FUND	40,100	81,500	(41,400)	-	
224	STORM SEWER FUND	1,338,379	1,495,269	(156,890)	-	
225	CEMETERY FUND	130	2,700	(2,570)	-	
227	EMS TRUCK FUND	50,020	-	50,020	-	
228	EMS EQUIPMENT FUND	70,025	-	70,025	-	
229	SENIOR CENTER WOOD SHOP	2,500	1,000	1,500	-	
230	TOWNSHIP OUTREACH FUND	9,200	8,753	447	-	
231	SENIORS IN NEED	22,005	20,000	2,005	-	
232	SENIOR CENTER SPECIAL FUND	10,500	6,000	4,500	-	
234	FOOD PANTRY	95,050	75,000	20,050	-	
235	LANDMARKS	10,000	10,000	-	-	
236	TREE COMMISSION	1,000	1,500	(500)	-	
239	STOUGHTON ARTS COUNCIL	3,500	1,500	2,000	-	
241	EMS TRUST FUND	5,000	5,652	(652)	-	
242	FIRE DEPT SPECIAL FUND	22,005	21,400	605	-	
243	FIRE PENSION FUND	15,100	-	15,100	-	
245	OPERA HOUSE FUND	1,177,243	1,191,829	(14,586)	-	
246	OPERA HOUSE REPAIR FUND	-	-	-	-	
247	TOURISM FUND	80,000	80,000	-	-	
248	REVOLVING LOAN FUND	6,000	4,000	2,000	-	
249	REFUSE FUND	870,003	872,341	(2,338)	-	
250	SICK LEAVE FUND	52,000	165,000	(113,000)	-	
252	K9 FUND	8,000	7,160	840	-	
253	AFFORDABLE HOUSING FUND	5	250,000	(249,995)	-	
254	AMERICAN RESCUE PLAN FUND	-	-	-	-	
261	REDEVELOPMENT AUTHORITY	11,000	11,000	-	-	
270	SPECIAL ASSESSMENTS	199,100	157,100	42,000	-	
300	DEBT SERVICE FUND	5,083,937	5,201,535	(117,598)	-	
400	CONSTRUCTION FUND	3,679,876	3,680,186	(310)	-	
410	CAPITAL OUTLAY FUND	1,129,517	1,129,579	(62)	-	
411	BUILDING MAINTENANCE FUND	184,201	133,038	51,163	-	
412	EQUIPMENT REPLACEMENT FUND	243,367	254,150	(10,783)	-	
413	TECHNOLOGY FUND	-	-	-	-	
603	EMS	698,350	843,116	(144,766)	-	
		$ 34,415,558	$ 33,947,700	$ 467,858	$ 9,911,584	

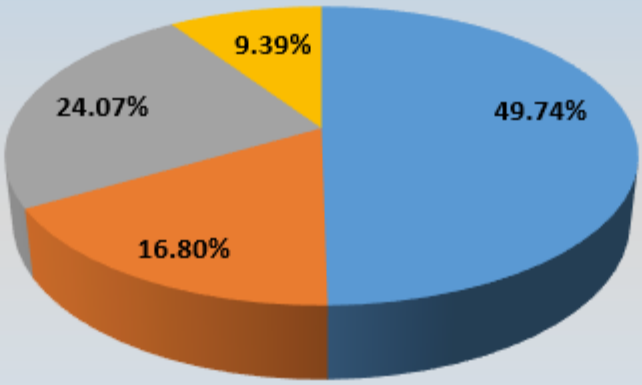
(1) - Includes $3,565,553 for debt service requirements.

2022 GENERAL FUND REVENUES BY CATEGORY



- TAXES - 73.52%
- INTERGOVERNMENTAL REVENUES - 17.00%
- PUBLIC CHARGES FOR SERVICE - 3.87%
- LICENSES & PERMITS - 1.50%
- FINES & PENALTIES - 0.71%
- OTHER REVENUES - 3.40%

2022 GENERAL FUND EXPENDITURES BY CLASSIFICATION



- WAGES AND BENEFITS - 49.74%
- NON LABOR - 16.80%
- DEBT SERVICE - 24.07%
- OTHER - 9.39%

The following is a summary of the 2022 general fund budget:

	2022 MAYOR'S BUDGET	2021 ADOPTED BUDGET
REVENUES		
TAXES		
- OPERATIONS	$ 7,344,831	$ 6,930,584
- DEBT	$ 3,565,553	$ 3,284,186
INTERGOVERNMENTAL REVENUES	$ 2,523,069	$ 2,359,231
PUBLIC CHARGES FOR SERVICE	$ 574,772	$ 571,199
LICENSES & PERMITS	$ 222,400	$ 200,500
FINES, FORFEITS & PENALTIES	$ 105,000	$ 147,000
OTHER REVENUES	$ 504,268	$ 635,739
	$ 14,839,893	$ 14,128,439
EXPENDITURES		
WAGES	$ 5,436,691	$ 5,202,895
HEALTH AND DENTAL	$ 1,098,341	$ 1,032,924
BENEFITS	$ 834,069	$ 801,906
NON LABOR	$ 2,489,065	$ 2,491,423
DEBT SERVICE	$ 3,565,553	$ 3,284,186
CONTINGENCY	$ -	$ 100,000
OPERA HOUSE	$ 195,000	$ 195,000
LIBRARY	$ 646,350	$ 632,350
EMS	$ -	$ -
CAPITAL OUTLAY	$ 200,000	$ 200,000
OTHER	$ 348,960	$ 179,000
	$ 14,814,029	$ 14,119,684
NET REVENUES / EXPENDITURES - GENERAL FUND	$ 25,864	$ 8,755
NET OF REVENUES / EXPENDITURES OTHER FUNDS FOR AUDIT PURPOSES	$ (111,000)	$ (5,000)
NET REVENUES / EXPENDITURES	$ (85,136)	$ 3,755

MAJOR REVENUES AND EXPENDITURES

General Fund Revenues and Expenditures Overview

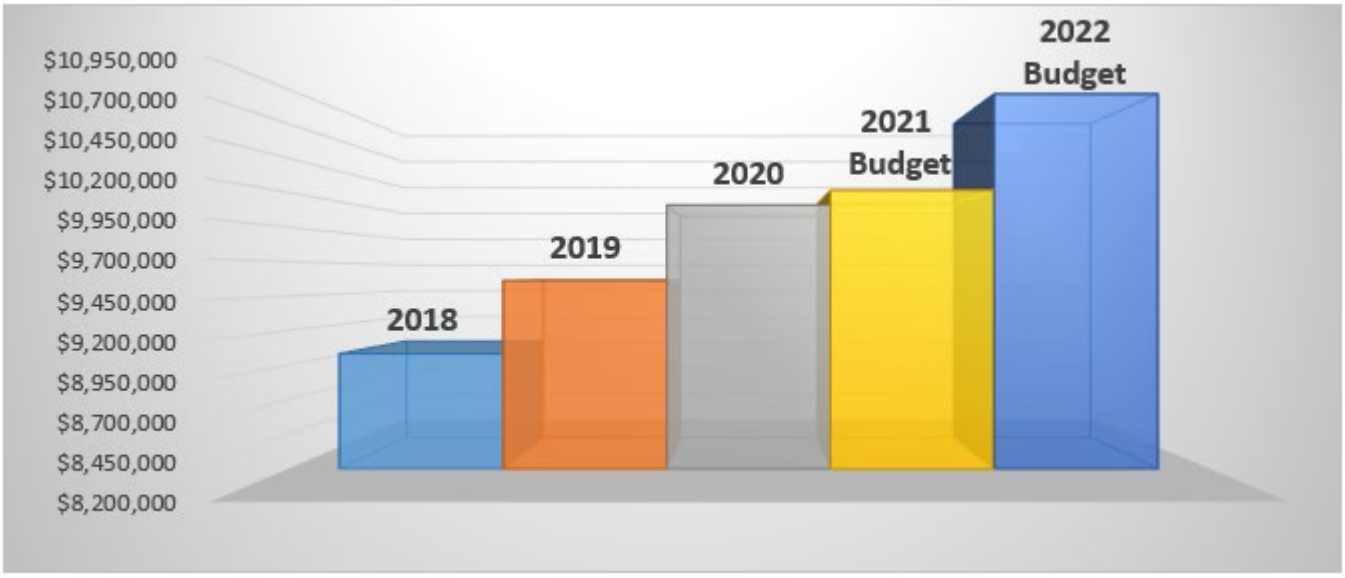
Revenues	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2021 Actual Thru 9/30	2022 Proposed Budget
TAXES	$ 9,033,861	$ 9,562,229	$ 10,108,052	$ 10,214,770	$ 9,523,458	$ 10,910,384
INTERGOVERNMENTAL REVENUES	$ 1,771,775	$ 2,028,126	$ 2,446,331	$ 2,393,631	$ 1,574,127	$ 2,523,069
LICENSES & PERMITS	$ 298,153	$ 229,789	$ 259,023	$ 200,500	$ 239,813	$ 222,400
FINES, FORFEITS & PENALTIES	$ 168,454	$ 149,398	$ 88,178	$ 147,000	$ 88,452	$ 105,000
PUBLIC CHARGES FOR SERVICE	$ 1,359,402	$ 1,386,756	$ 421,869	$ 571,199	$ 427,897	$ 574,772
INTERGOVERNMENTAL CHARGES FOR SERVICE	$ 82,000	$ 82,000	$ 64,000	$ 82,000	$ 77,500	$ 82,000
MISCELLANEOUS REVENUE	$ 652,859	$ 633,560	$ 460,649	$ 332,339	$ 270,181	$ 377,268
OTHER FINANCING SOURCES	$ 23,950	$ 196,169	$ 64,900	$ 187,000	$ 18,300	$ 45,000
	$ 13,390,454	$ 14,268,027	$ 13,913,002	$ 14,128,439	$ 12,219,728	$ 14,839,893

Expenditures	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2021 Actual Thru 9/30	2022 Proposed Budget
GENERAL GOVERNMENT	$ 1,904,732	$ 1,923,418	$ 1,973,686	$ 2,123,388	$ 1,538,487	$ 2,190,096
PUBLIC SAFETY	$ 3,756,621	$ 3,711,387	$ 3,812,899	$ 3,883,219	$ 2,623,519	$ 4,014,411
PUBLIC WORKS	$ 2,119,547	$ 2,343,945	$ 1,589,860	$ 1,695,543	$ 1,205,702	$ 1,696,651
HUMAN SERVICES	$ 40,147	$ 37,421	$ 33,323	$ 36,000	$ 31,072	$ 36,000
RECREATION-SENIOR SERVICES	$ 1,529,926	$ 1,569,207	$ 1,479,472	$ 1,790,998	$ 1,199,830	$ 1,921,008
TRANSFERS (OPERATING, DEBT, CAPITAL)	$ 3,612,696	$ 4,180,052	$ 4,794,078	$ 4,590,536	$ 4,446,301	$ 4,955,863
	$ 12,963,669	$ 13,765,430	$ 13,683,318	$ 14,119,684	$ 11,044,911	$ 14,814,029

Description of Major General Fund Revenues

A description of the major revenue categories and a discussion related to the revenue trend for the major revenue category can be found below.

Category – Taxes – The tax category includes two types of major revenues. These include General Property and Utility Payment in Lieu of Tax.



Property Taxes

It has been the city council's objective to keep tax rate increases to a minimum. The large increase in tax revenue in 2019 and 2020 was due to debt service requirements caused by capital projects in 2018 and prior years. The large increase between the 2021 and 2022 budget amounts is due to amounts levied to TID No.'s 5 and 8 in the previous year, which are not reflected in this chart.

The State of Wisconsin limits increases in property taxes to the greater of 0% or the percentage increase due to new construction (1.32% for 2021) plus increases in debt service requirements. The 2022 budget proposes to increase property taxes of an average homeowner by 0.76%.

In recent years, the city has seen growth that has lagged behind the Dane County average.

Property taxes are calculated by taking net expenditures and comparing to the state imposed levy limit. If the levy is under the limit, the City Council authorizes the amount to be taxed to city property owners based upon a calculated mil rate applied to taxpayer property values. Forecasted amounts are dependent upon net new construction within the city.

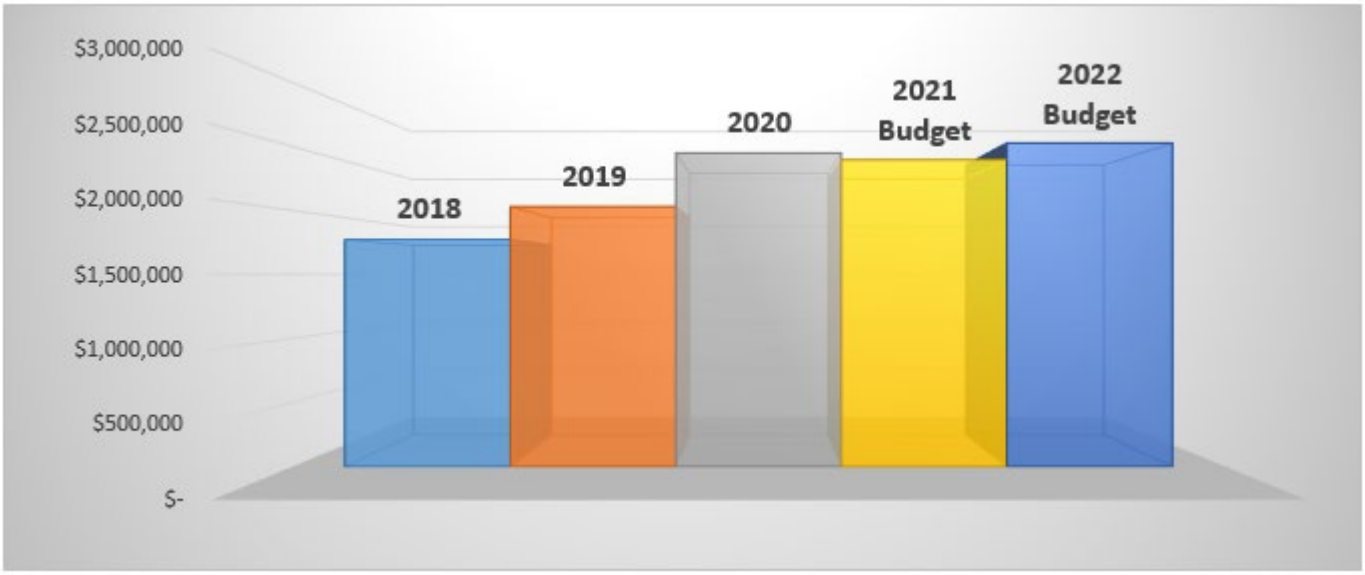
Utility Payment In Lieu of Tax

The Utility Payment in Lieu of Tax is tax calculated on utility property within the city limits.

Growth in utility payment in lieu of tax revenue is dependent upon additions to the water and electric utility plant. This revenue does not increase greatly unless significant new plant is added to the city's systems. The city generally budgets conservatively on this line item.

The Utility Payment in Lieu of Tax is calculated by taking the water and electric utility plant within in the city limits as of January 1 of the current year multiplied by the mil rate of the city, school, and technical college.

Category – Intergovernmental Revenues – The major sources of intergovernmental revenues for the city includes state shared revenues and transportation aids.



State Shared Revenue

State shared revenues have increased steadily over the past few years.

The trend for shared revenues is that they remain relatively stable going forward.

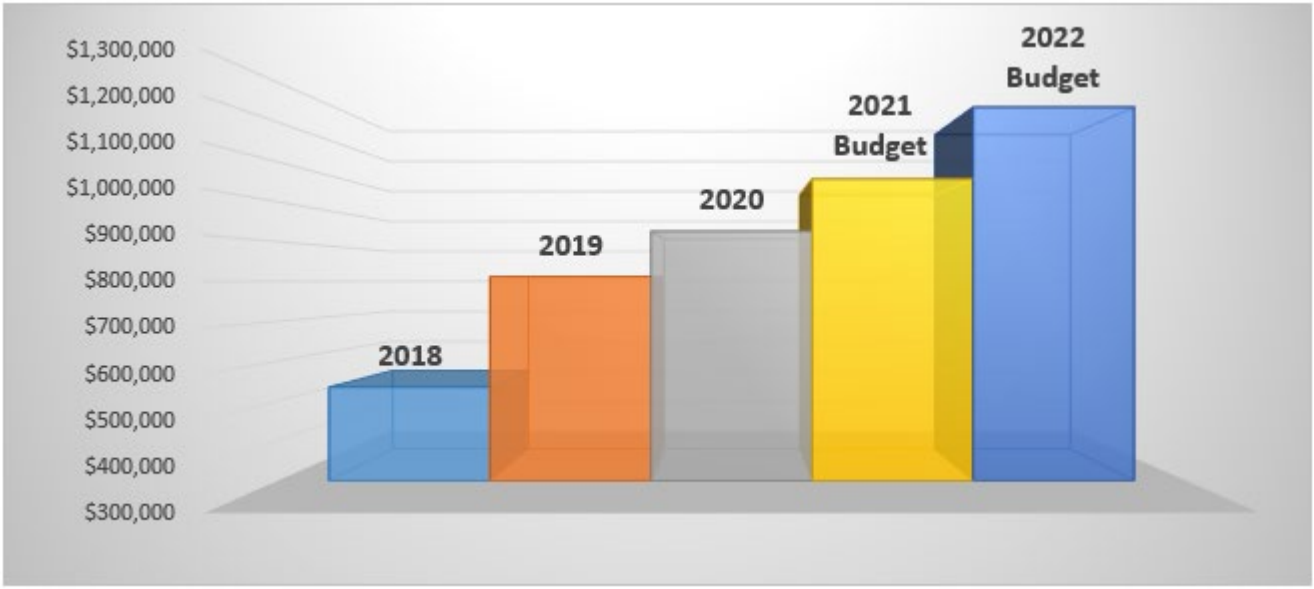
Year	Amount	% Change
2018 Actual	$ 826,359	
2019 Actual	$ 875,783	5.98%
2020 Actual	$ 881,283	0.63%
2021 Budget	$ 890,400	1.03%
2022 Budget	$ 906,381	1.79%

The city budgets for the amount that the state sends out to be included in the budget during September of the current year. The city will qualify for expenditure restraint in 2022. The non-expenditure restraint portion of state shared revenues is expected to remain stable in the future.

General Transportation Aids

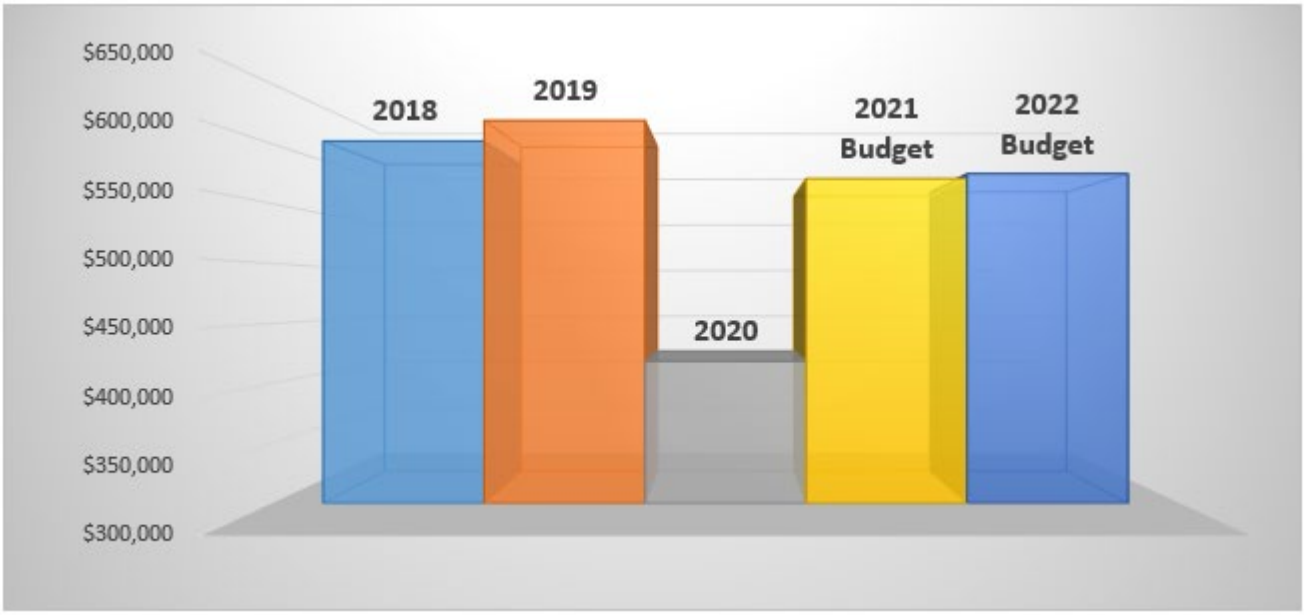
The state awards funds for transportation based upon a formula called the "Share of Costs Calculation." This uses a six-year average multiplied by a share of cost percentage determined by the state.

Transportation aids are expected to continue their upwards trend in the coming years.



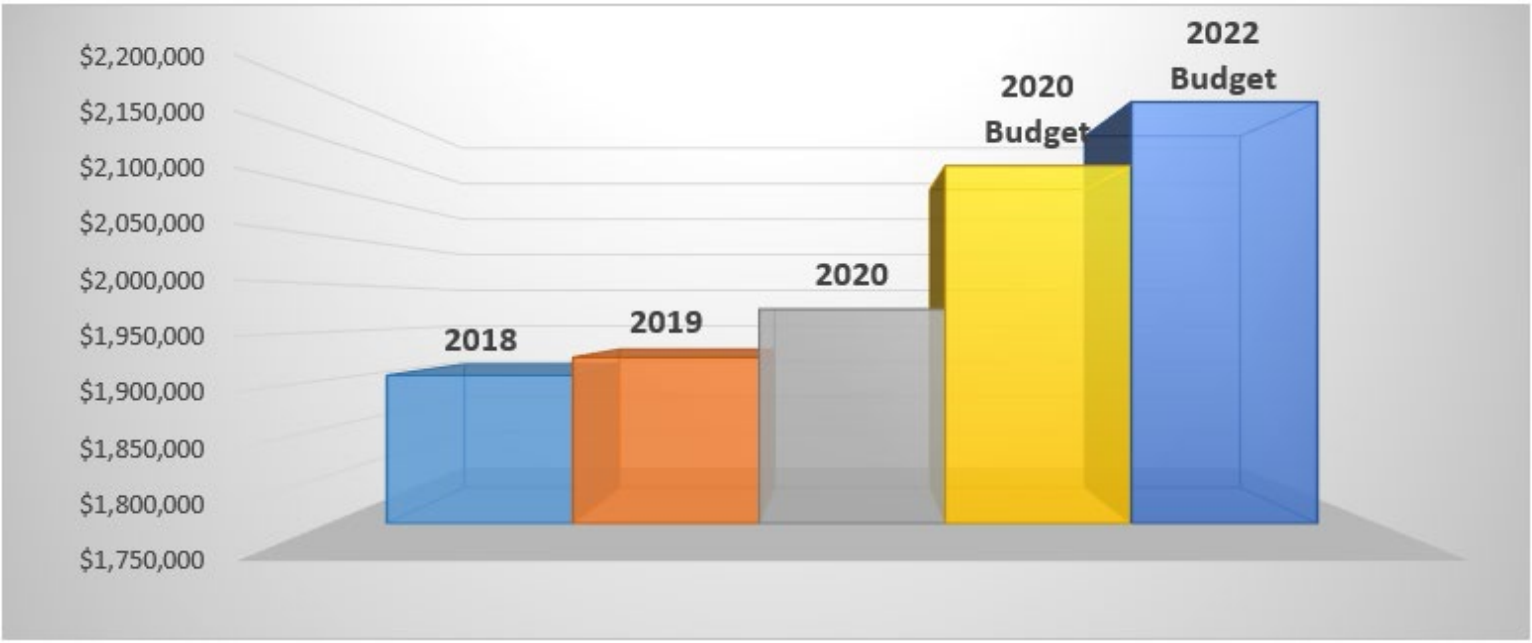
The city budgets for the amount that the state sends out to be included in the budget during September of the current year.

Category – Public Charges for Services – Charges for services within the general governmental funds assists in providing a diversity of revenue sources. Over the years, the city has instituted user fees for services where appropriate. A majority of the user fees for governmental services are collected from fire department fees, cable franchise fees, yard waste fees and recreation fees. *The chart below does not include past activity related to the city's garbage collection and recycling fees due to the fact it was classified as a special revenue fund in 2020*. The significant reduction in 2020 was due in large part to COVID-19.

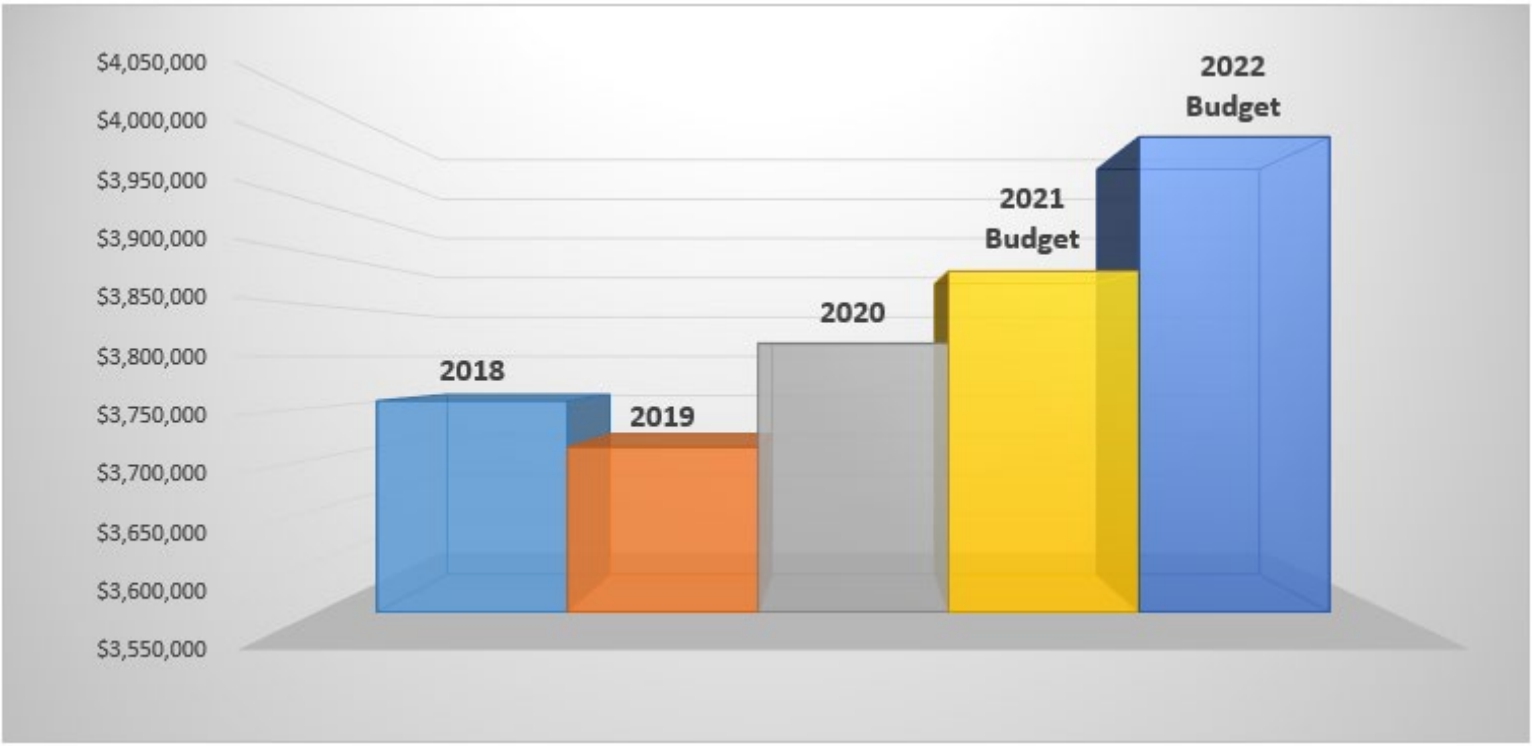


Description of Major General Governmental Expenditures

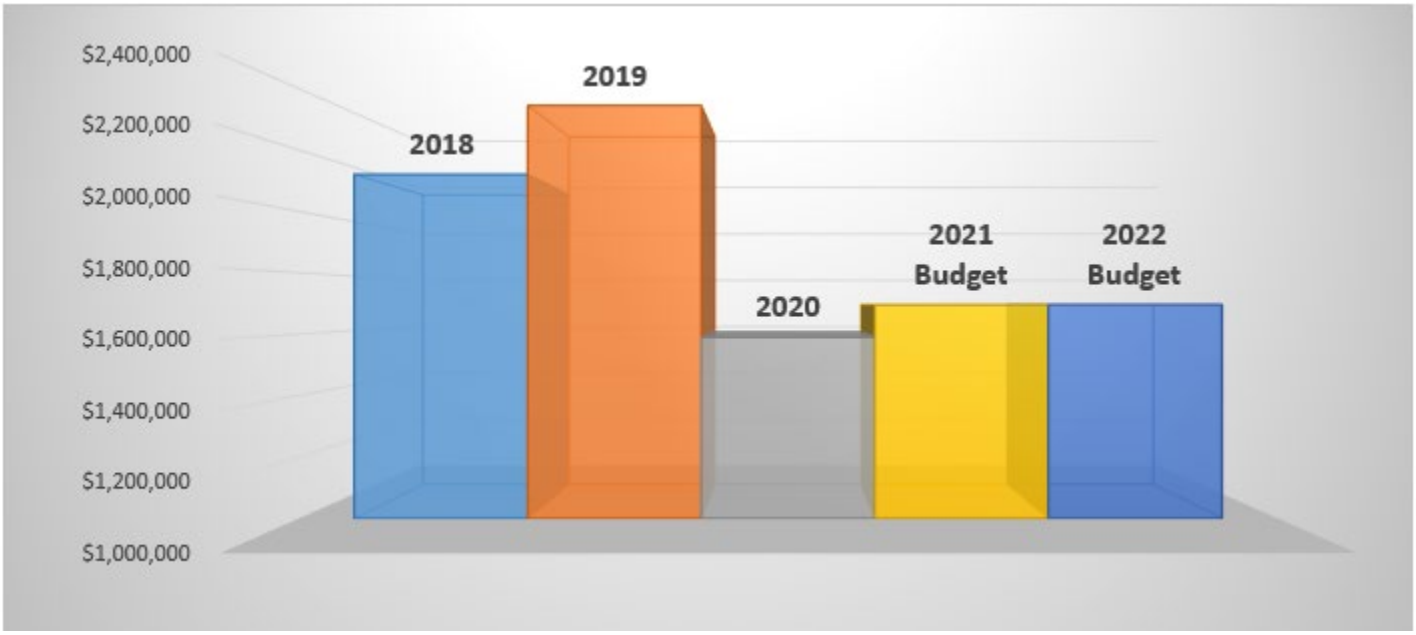
Category – General Government – Administration, legal and finance make up the majority of this category. The 2021 budget increases are primarily due to re-categorizing the new 2020 custodian positions and an increase in the taxi service expenditures (offset mostly by revenues).



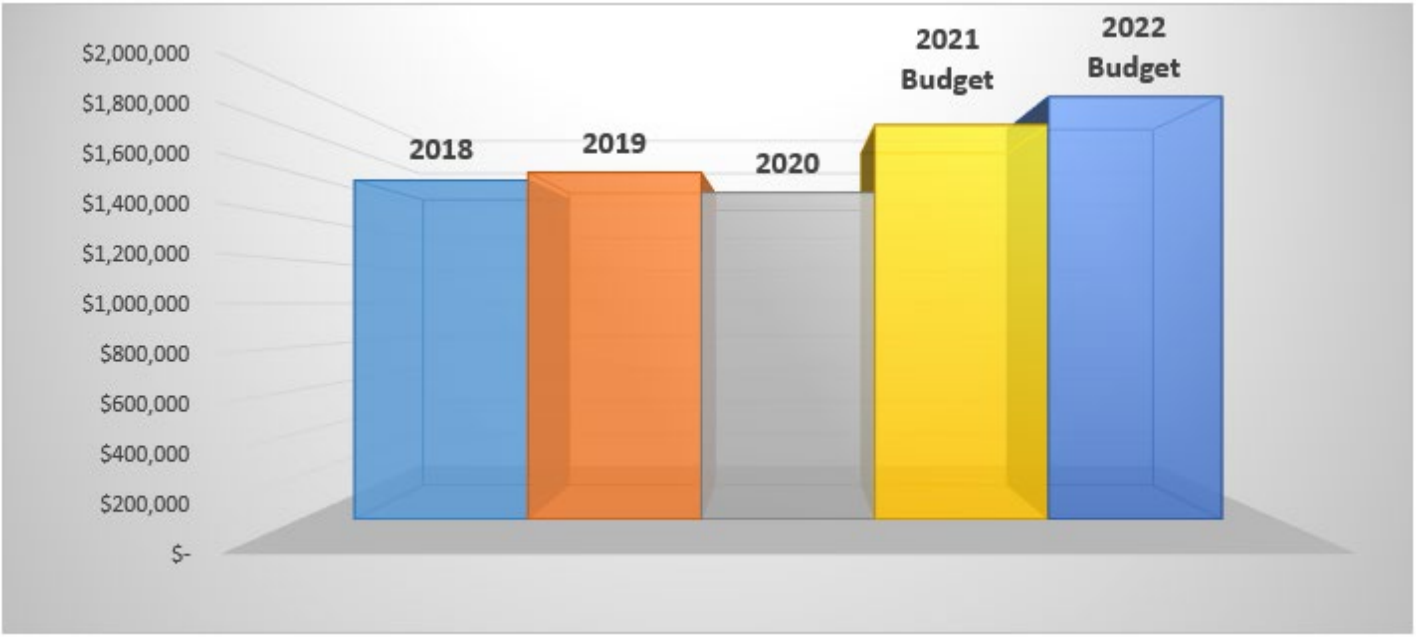
Category – Public Safety – The city's police and fire departments have notable increases forecasted for 2022 due to wage and benefits increases. Expenditures can vary year-to-year due to vacancies, retirements, overtime requirements, etc.



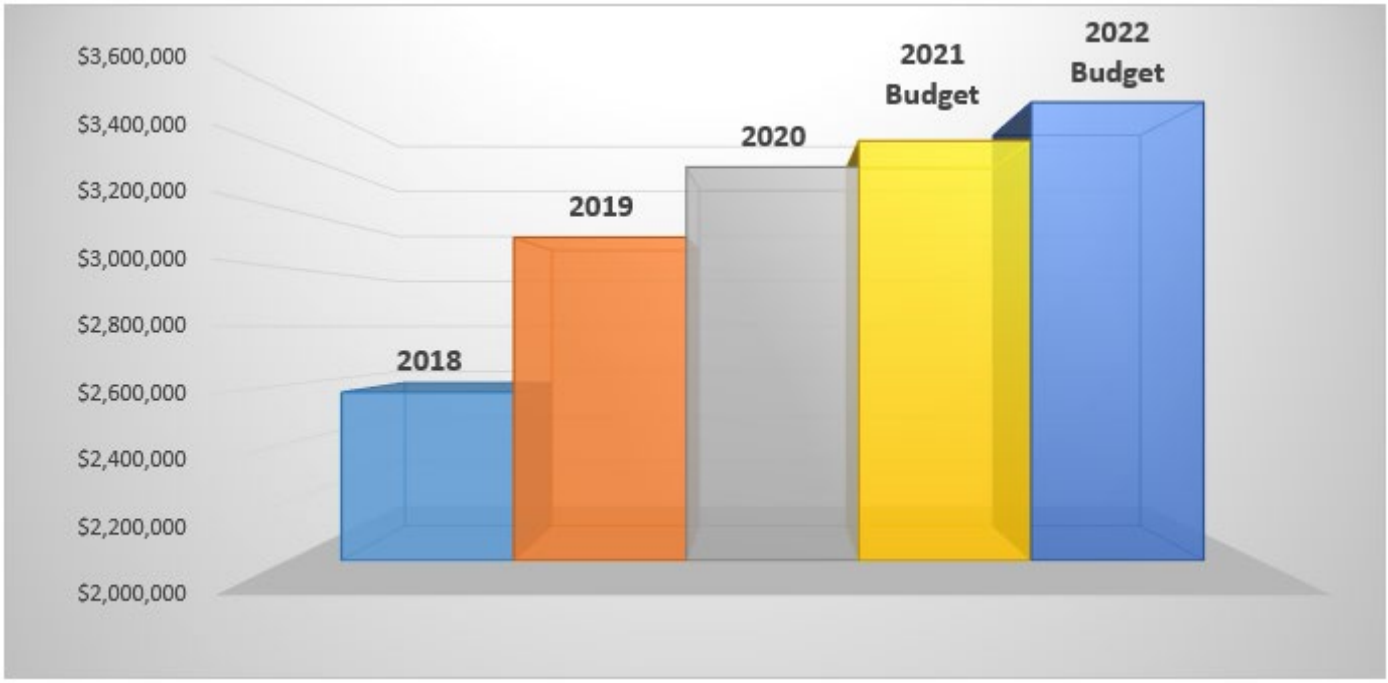
Category – Public Works – Maintenance of city infrastructure has seen increases in cost of service over the past four years. This category includes engineering, street maintenance, street lighting, and snow removal as its major components. The decrease beginning in 2020 is the result of classifying city's garbage collection and recycling activities as a special revenue fund effective January 1, 2020.



Category – Human Services, Culture, Recreation and Leisure Activities – The city offers robust recreation and senior center programs throughout the year. The city's commitment to retaining these services is evidenced by the steady growth in the annual costs appropriated to these services and additional staffing in both 2021 and 2022.



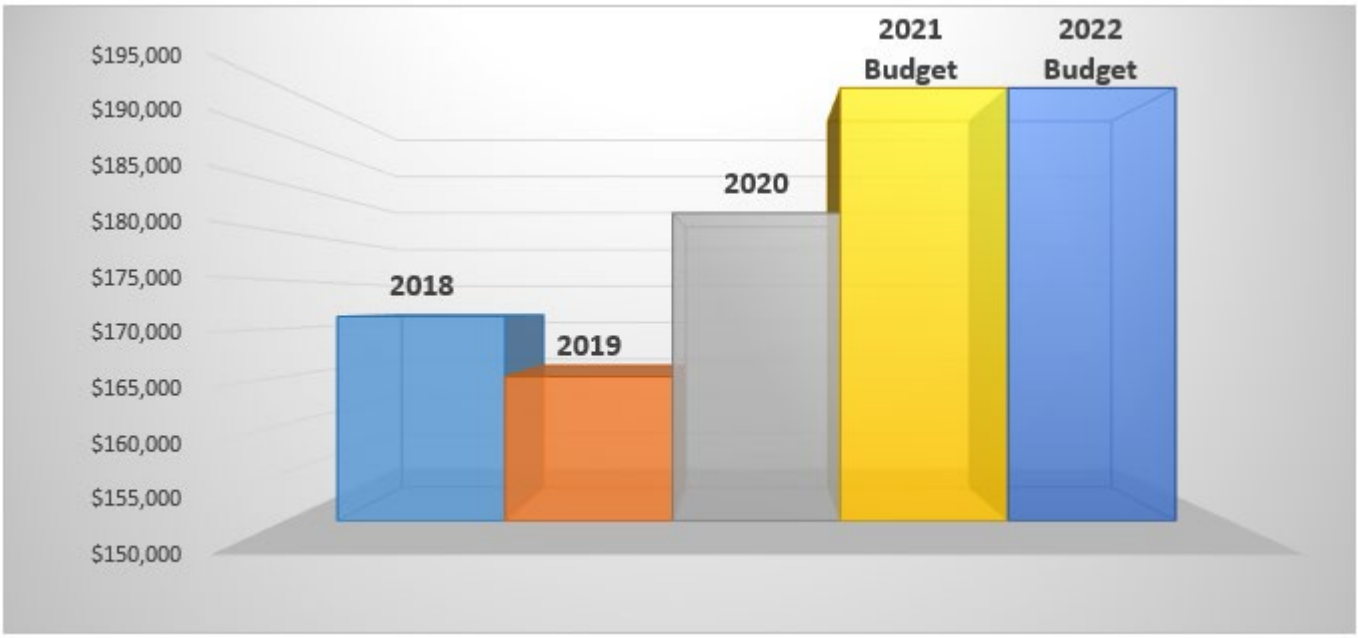
Category – Debt Service – The city has been involved in many community enhancing projects including park improvements, street reconstructions and building projects. With these types of projects ongoing, the city has experienced an increase in debt service. The city has policies related to debt that can be found on the city's website.



Category – Other General Fund Transfers – This category consists of transfers out to the following funds:

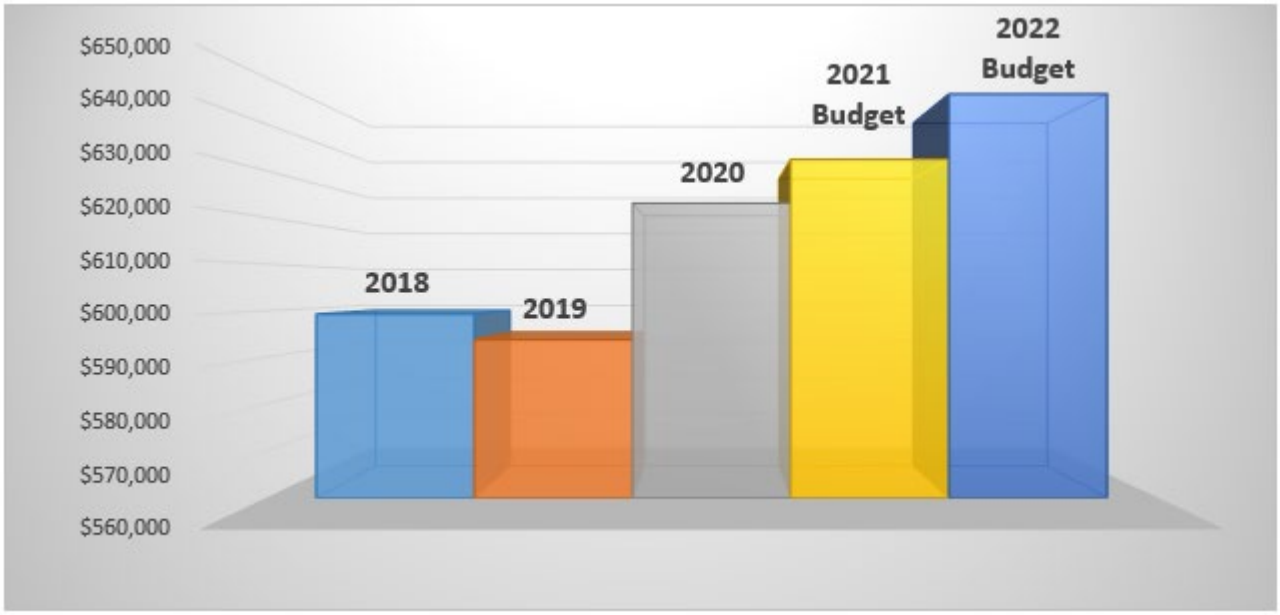
Opera House Transfer from General Fund

The Opera House has been significantly impacted by COVID-19, but has received over $460,000 in Federal relief spanning 2020 and 2021.



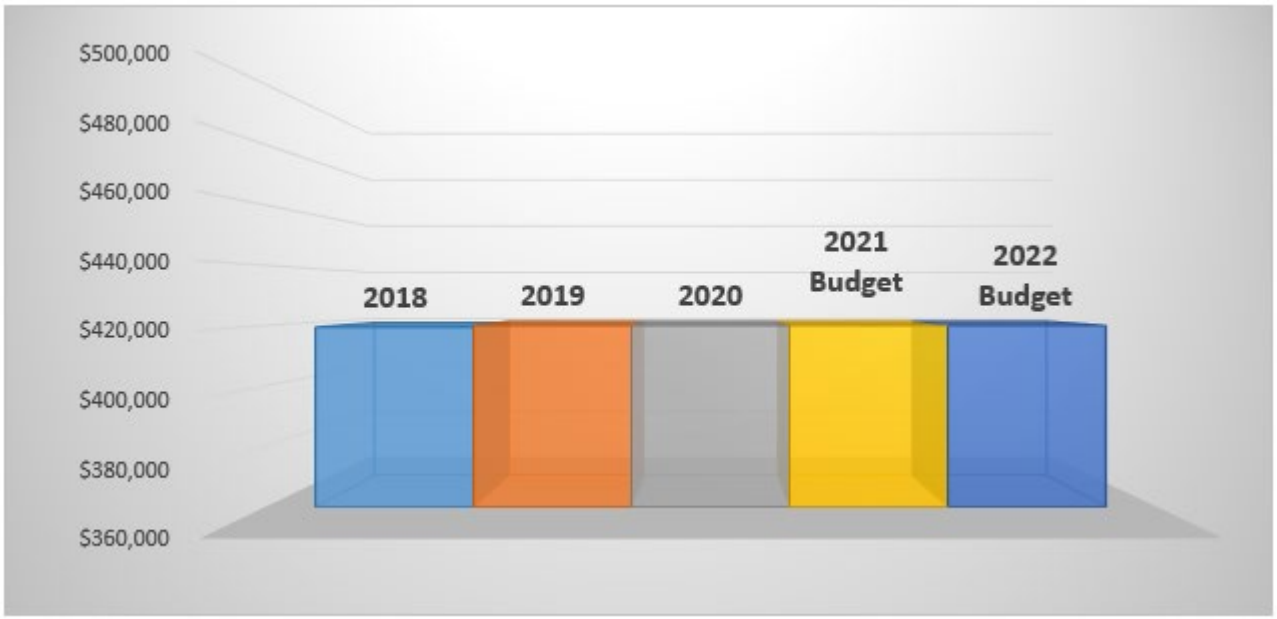
Library

The Library has built up substantial reserves as a result of COVID-19 and will begin spending them down in 2022.



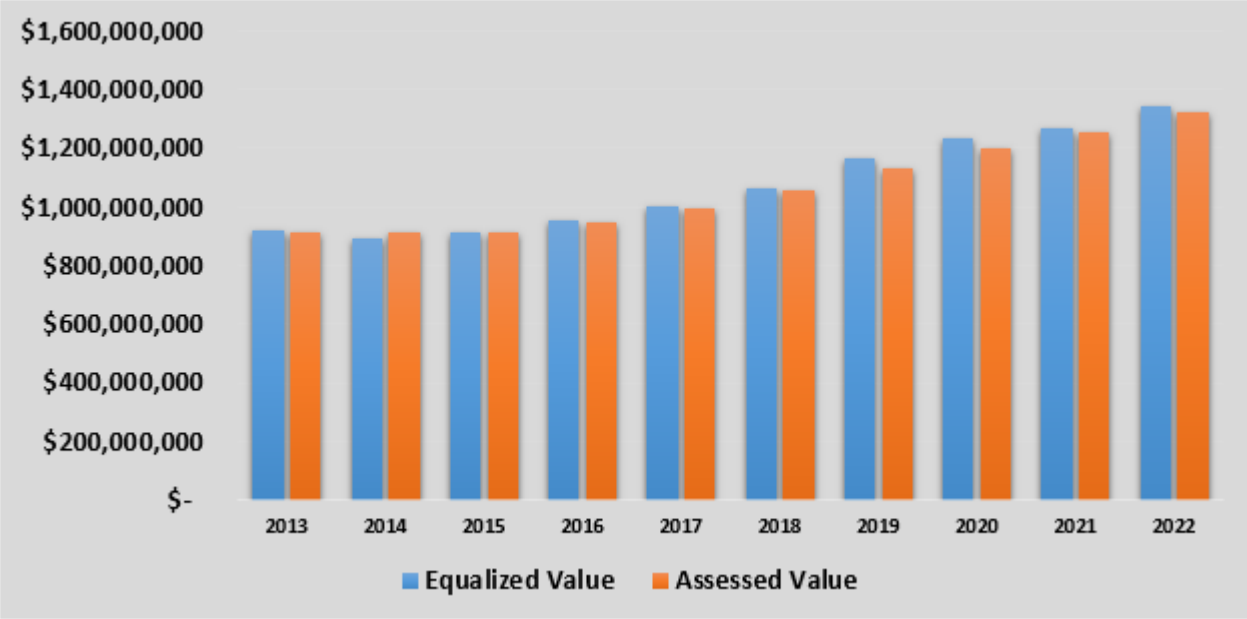
Capital Outlay and Equipment Replacement

The city has continued to fund its capital outlay and sinking funds at a consistent amount to reduce the amount of borrowing required on an annual basis.



EQUALIZED AND ASSESSED VALUE – LAST TEN YEARS

Levy Year	Budget Year	Equalized Value	Assessed Value	Ratio of Assessed to Equalized Value
2012	2013	$ 918,270,600	$ 911,725,683	99.28%
2013	2014	$ 894,125,500	$ 909,159,183	101.68%
2014	2015	$ 913,080,500	$ 912,344,800	99.92%
2015	2016	$ 954,262,000	$ 948,202,600	99.36%
2016	2017	$ 1,000,796,500	$ 996,893,100	99.57%
2017	2018	$ 1,065,541,100	$ 1,054,034,100	98.75%
2018	2019	$ 1,163,261,500	$ 1,130,807,600	97.21%
2019	2020	$ 1,233,724,300	$ 1,201,415,140	97.37%
2020	2021	$ 1,268,041,900	$ 1,255,575,395	99.02%
2021	2022	$ 1,341,278,100	$ 1,322,024,845	98.55%



LEGAL DEBT MARGIN INFORMATION

	2016	2017	2018	2019	2020	2021	Forecasted 2022
Debt Limit	$ 50,039,825	$ 53,277,055	$ 58,163,075	$ 61,686,215	$ 61,686,215	$ 67,063,905	$ 68,405,183
Total Net Debt Applicable to Limit	$ 22,921,133	$ 24,482,923	$ 34,592,834	$ 38,409,944	$ 38,409,944	$ 35,534,193	$ 36,596,911
Legal Debt Margin	$ 27,118,692	$ 28,794,132	$ 23,570,241	$ 23,276,271	$ 23,276,271	$ 31,529,712	$ 31,808,272
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	46%	46%	59%	62%	62%	53%	54%

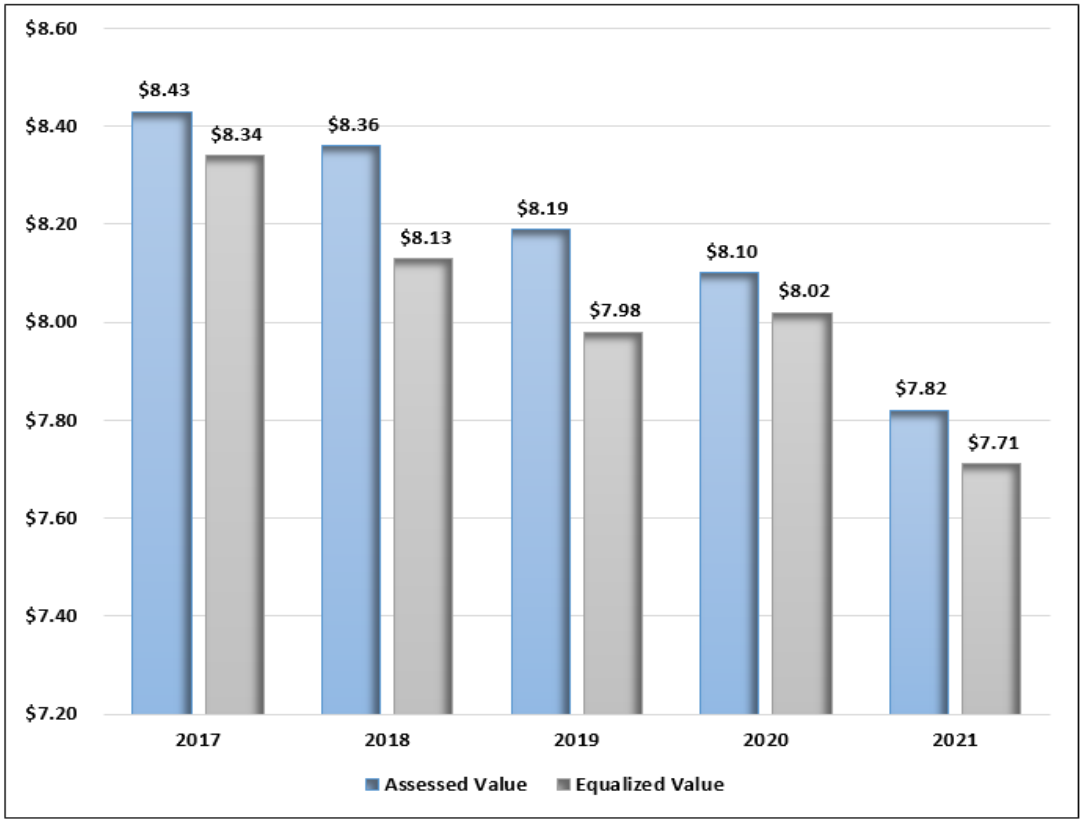
Note: In accordance with Wisconsin Statutes, total general obligation indebtedness of the city may not exceed five percent of the equalized value of taxable property within the city's jurisdiction.

CITY OF STOUGHTON

2021 DANE COUNTY NET NEW CONSTRUCTION

MUNICIPALITY	EQUALIZED VALUE	CONSTRUCTION	PERCENT
FITCHBURG	$ 3,706,378,900	$ 198,428,900	5.35%
DEFOREST	$ 1,449,753,200	$ 67,304,600	4.64%
COTTAGE GROVE	$ 842,628,700	$ 35,710,800	4.24%
WINDSOR	$ 1,048,228,900	$ 42,035,000	4.01%
SUN PRAIRIE	$ 3,864,128,900	$ 149,749,800	3.88%
WAUNAKEE	$ 2,150,021,500	$ 68,945,400	3.21%
OREGON	$ 1,312,188,300	$ 41,155,000	3.14%
MCFARLAND	$ 1,127,280,700	$ 32,980,000	2.93%
MIDDLETON (TOWN)	$ 1,467,676,700	$ 32,507,900	2.21%
WESTPORT	$ 951,526,600	$ 21,601,000	2.27%
MIDDLETON (CITY)	$ 4,077,208,800	$ 74,848,600	1.84%
DUNN	$ 857,854,200	$ 13,450,200	1.57%
MADISON	$ 33,036,794,000	$ 508,251,200	1.54%
VERONA	$ 3,273,069,100	$ 45,905,500	1.40%
STOUGHTON	$ 1,268,041,900	$ 16,718,900	1.32%
MOUNT HOREB	$ 838,224,300	$ 10,439,100	1.25%
MONONA	$ 1,451,017,900	$ 4,815,400	0.33%
DANE	**$ 74,243,627,000**	**$ 1,545,122,600**	**2.08%**

- The detailed list above represents Dane County municipalities with equalized values greater than $800,000,000.


$8.60
$8.40
$8.20
$8.00
$7.80
$7.60
$7.40
$7.20
$8.43
$8.34
$8.36
$8.13
$8.19
$7.98
$8.10
$8.02
$7.82
$7.71
2017
2018
2019
2020
2021
Assessed Value
Equalized Value

CITY OF STOUGHTON

2022 CONDENSED GENERAL FUND BUDGET

GENERAL FUND	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
REVENUES						
TAXES	$ 10,141,534	$ 10,108,052	$ 10,214,770	$ 9,523,458	$ 10,910,384	$ 695,614
INTERGOVERNMENTAL REVENUES	$ 2,280,126	$ 2,446,331	$ 2,393,631	$ 1,574,127	$ 2,523,069	$ 129,438
LICENSES & PERMITS	$ 199,075	$ 259,023	$ 200,500	$ 239,813	$ 222,400	$ 21,900
FINES, FORFEITS & PENALTIES	$ 155,000	$ 88,178	$ 147,000	$ 88,452	$ 105,000	$ (42,000)
PUBLIC CHARGES FOR SERVICE	$ 588,894	$ 421,869	$ 571,199	$ 427,897	$ 574,772	$ 3,573
INTERGOVERNMENTAL CHARGES FOR	$ 64,000	$ 64,000	$ 82,000	$ 77,500	$ 82,000	$ -
MISCELLANEOUS REVENUE	$ 442,505	$ 460,649	$ 332,339	$ 270,181	$ 377,268	$ 44,929
OTHER FINANCING SOURCES	$ 65,000	$ 64,900	$ 187,000	$ 18,300	$ 45,000	$ (142,000)
TOTAL REVENUES	$ 13,936,134	$ 13,913,002	$ 14,128,439	$ 12,219,728	$ 14,839,893	$ 711,454
EXPENDITURES						
GENERAL GOVERNMENT	$ 2,055,672	$ 1,973,686	$ 2,123,388	$ 1,538,487	$ 2,190,096	$ 66,708
PUBLIC SAFETY	$ 3,867,662	$ 3,812,899	$ 3,883,219	$ 2,623,519	$ 4,014,411	$ 131,192
PUBLIC WORKS	$ 1,676,663	$ 1,589,860	$ 1,695,543	$ 1,205,702	$ 1,696,651	$ 1,108
HUMAN SERVICES	$ 36,000	$ 33,323	$ 36,000	$ 31,072	$ 36,000	$ -
RECREATION-SENIOR SERVICES	$ 1,707,704	$ 1,479,472	$ 1,790,998	$ 1,199,830	$ 1,921,008	$ 130,010
TRANSFERS	$ 4,583,613	$ 4,794,078	$ 4,590,536	$ 4,446,301	$ 4,955,863	$ 365,327
TOTAL EXPENDITURES	$ 13,927,314	$ 13,683,318	$ 14,119,684	$ 11,044,911	$ 14,814,029	$ 694,345
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 8,820	$ 229,684	$ 8,755	$ 1,174,817	$ 25,864	$ 17,109

CITY OF STOUGHTON PUBLIC HEARING RECONCILIATION

GENERAL FUND	PUBLIC HEARING NOTICE	2022 PROPOSED	INCREASE (DECREASE)	
REVENUES				
TAXES	$ 10,910,383	$ 10,910,384	$ 1	
INTERGOVERNMENTAL REVENUES	$ 2,523,069	$ 2,523,069	$ -	
LICENSES & PERMITS	$ 222,400	$ 222,400	$ -	
FINES, FORFEITS & PENALTIES	$ 105,000	$ 105,000	$ -	
PUBLIC CHARGES FOR SERVICE	$ 574,772	$ 574,772	$ -	
INTERGOVERNMENTAL CHARGES FOR	$ 82,000	$ 82,000	$ -	
MISCELLANEOUS REVENUE	$ 377,268	$ 377,268	$ -	
OTHER FINANCING SOURCES	$ 45,000	$ 45,000	$ -	
TOTAL REVENUES	$ 14,839,892	$ 14,839,893	$ 1	
EXPENDITURES				
GENERAL GOVERNMENT	$ 1,873,201	$ 2,190,096	$ 316,895	**Note A**
PUBLIC SAFETY	$ 4,014,411	$ 4,014,411	$ -	**Note A**
PUBLIC WORKS	$ 1,696,651	$ 1,696,651	$ -	**Note A**
HUMAN SERVICES	$ 644,461	$ 36,000	$ (608,461)	**Note A**
RECREATION-SENIOR SERVICES	$ 1,314,517	$ 1,921,008	$ 606,491	**Note A**
CONSERVATION AND DEVELOPMENT	$ 316,894	$ -	$ (316,894)	**Note A**
TRANSFERS	$ 4,953,863	$ 4,955,863	$ 2,000	**Note A**
TOTAL EXPENDITURES	$ 14,813,998	$ 14,814,029	$ 31	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 25,894	$ 25,864	$ (30)	

Note A - Variances between the 2022 budget and the public hearing notice mainly relate to different category classifications between the budget amounts presented here and the the amounts presented in the Public Hearing Notice. Minor changes were made by the Committee of the Whole following the first meeting on October 14, 2021, which explain the $30 variance in the bottom line.

GENERAL FUND REVENUES

		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
TAXES							
41110	PROPERTY TAXES	$ 9,384,714	$ 9,383,998	$ 9,462,070	$ 9,462,065	$ 9,911,584	$ 449,514
41210	ROOM TAXES	$ 8,120	$ 3,770	$ 7,200	$ 3,940	$ 8,000	$ 800
41310	UTILITY PILOT AND DIVIDENDS	$ 689,000	$ 663,261	$ 688,000	$ -	$ 933,200	$ 245,200
41320	SHA PILOT	$ 48,500	$ 47,595	$ 47,500	$ 47,108	$ 47,500	$ -
41321	DCHA PILOT	$ 11,200	$ 9,428	$ 10,000	$ 10,345	$ 10,100	$ 100
TOTAL TAXES		$ 10,141,534	$ 10,108,052	$ 10,214,770	$ 9,523,458	$ 10,910,384	$ 695,614
INTERGOVERNMENTAL REVENUES							
43410	STATE SHARED TAXES	$ 539,975	$ 523,123	$ 539,950	$ 80,993	$ 523,465	$ (16,485)
43411	STATE UTILITY AID	$ 20,070	$ 23,294	$ 22,350	$ 3,354	$ 40,000	$ 17,650
43415	EXPENDITURE RESTRAINT PAYMENT	$ 238,150	$ 238,146	$ 235,200	$ 235,212	$ 245,000	$ 9,800
43420	FIRE INSURANCE REBATE	$ 49,500	$ 50,368	$ 51,400	$ 51,839	$ 51,400	$ -
43430	EXEMPT COMPUTER AID	$ 60,000	$ 59,960	$ 59,500	$ 59,960	$ 61,156	$ 1,656
43431	PERSONAL PROPERTY AID	$ 36,700	$ 36,760	$ 33,400	$ 33,453	$ 36,760	$ 3,360
43521	STATE GRANTS-POLICE	$ 23,700	$ 17,432	$ 2,000	$ 3,412	$ 2,000	$ -
43522	FEDERAL AID: POLICE	$ -	$ -	$ -	$ 8,903	$ -	$ -
43529	FEDERAL ASSISTANCE FUNDING - COVID	$ -	$ 198,661	$ -	$ -	$ -	$ -
43531	STATE ROAD ALLOTMENT	$ 874,000	$ 874,245	$ 1,005,000	$ 754,036	$ 1,156,000	$ 151,000
43533	STATE AID - STREETS	$ 51,700	$ 51,731	$ 51,900	$ 38,966	$ 81,000	$ 29,100
43537	TAXI GRANT	$ 190,800	$ 175,120	$ 203,000	$ 206,153	$ 212,057	$ 9,057
43545	RECYCLING GRANT	$ 34,100	$ 34,071	$ 34,100	$ 34,196	$ 34,200	$ 100
43571	VIDEO SERVICE PROVIDERS AID	$ -	$ 13,815	$ 28,031	$ 28,031	$ 28,031	$ -
43690	OTHER STATE GRANTS	$ -	$ 7,903	$ -	$ -	$ -	$ -
43693	SCHOOL RESOURCE OFFICER	$ 64,000	$ 45,665	$ 32,000	$ -	$ -	$ (32,000)
43790	COUNTY FUNDING - OUTREACH	$ 97,431	$ 86,828	$ 51,800	$ 27,020	$ 52,000	$ 200
43791	GRANTS	$ -	$ 9,209	$ 44,000	$ 8,599	$ -	$ (44,000)
TOTAL INTERGOVERNMENTAL REVENUES		$ 2,280,126	$ 2,446,331	$ 2,393,631	$ 1,574,127	$ 2,523,069	$ 129,438
LICENSES & PERMITS							
44110	LIQUOR & MALT BEVERAGE	$ 18,000	$ 20,626	$ 18,000	$ 29,460	$ 18,000	$ -
44111	OPERATORS	$ 12,000	$ 9,090	$ 11,000	$ 8,625	$ 11,000	$ -
44120	CIGARETTE	$ 1,575	$ 1,600	$ 1,600	$ 1,300	$ 1,500	$ (100)

GENERAL FUND REVENUES		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
44150	MISC. LICENSE	$ 7,000	$ 5,782	$ 6,500	$ 5,983	$ 5,500	$ (1,000)
44210	DOG	$ 3,500	$ 1,524	$ 3,400	$ 2,668	$ 3,400	$ -
44300	BUILDING	$ 75,000	$ 84,815	$ 75,000	$ 72,342	$ 90,000	$ 15,000
44310	ELECTRICAL	$ 25,000	$ 37,694	$ 25,000	$ 16,474	$ 25,000	$ -
44320	PLUMBING	$ 15,000	$ 21,638	$ 15,000	$ 47,756	$ 17,000	$ 2,000
44330	HEATING	$ 12,000	$ 26,690	$ 12,000	$ 11,109	$ 15,000	$ 3,000
44340	FIRE PROTECTION FEES	$ 5,000	$ 5,202	$ 5,000	$ 4,416	$ 6,000	$ 1,000
44900	MISC	$ 25,000	$ 44,362	$ 28,000	$ 39,680	$ 30,000	$ 2,000
TOTAL LICENSES & PERMITS		$ 199,075	$ 259,023	$ 200,500	$ 239,813	$ 222,400	$ 21,900
FINES, FORFEITS & PENALTIES							
45100	COURT PENALTIES/COSTS	$ 120,000	$ 64,154	$ 112,000	$ 59,166	$ 80,000	$ (32,000)
45130	PARKING FINES	$ 35,000	$ 24,024	$ 35,000	$ 29,286	$ 25,000	$ (10,000)
TOTAL FINES, FORFEITS & PENALTIES		$ 155,000	$ 88,178	$ 147,000	$ 88,452	$ 105,000	$ (42,000)
PUBLIC CHARGES FOR SERVICE							
46110	MISC. REVENUE	$ 5,000	$ 2,310	$ 5,000	$ 2,833	$ 5,000	$ -
46150	SPECIAL ASSESSMENT ADMIN FEES	$ 11,500	$ 10,885	$ 11,500	$ 10,358	$ 11,500	$ -
46210	POLICE DEPT FEES	$ 1,000	$ 1,212	$ 1,000	$ 4,020	$ 2,000	$ 1,000
46220	FIRE DEPT FEES	$ 170,000	$ 162,854	$ 175,000	$ 175,432	$ 184,000	$ 9,000
46290	MVD FEES	$ 6,000	$ 11,801	$ 6,500	$ 6,759	$ 6,500	$ -
46309	ELECTRONIC RECYCLING FEES	$ 6,000	$ 5,120	$ 4,000	$ 1,785	$ 2,000	$ (2,000)
46310	PUBLIC WORKS CHARGES-MECHANIC	$ -	$ 3,412	$ 500	$ -	$ 3,500	$ 3,000
46312	INSPECTION-MOW/SNOW CHARGES	$ 1,000	$ 2,873	$ 2,000	$ 2,513	$ 2,000	$ -
46430	STREET OPENING INCUMBERANCE	$ 8,000	$ 21,471	$ 10,000	$ 12,238	$ 12,850	$ 2,850
46435	YARD WASTE SITE FEES	$ 21,000	$ 19,520	$ 21,000	$ 20,010	$ 21,000	$ -
46540	CEMETERY FEES	$ 12,000	$ 8,896	$ 11,000	$ 14,365	$ 13,500	$ 2,500
46590	TAXABLE CRAFT SALES	$ 1,500	$ 60	$ 1,500	$ 370	$ 200	$ (1,300)
46595	MISC TAXABLE SALES	$ -	$ (131)	$ -	$ -	$ -	$ -
46610	NEWSLETTER	$ -	$ 310	$ -	$ 322	$ 300	$ 300
46720	PARK RESERVATIONS	$ 7,000	$ 3,565	$ 7,000	$ 8,315	$ 8,000	$ 1,000
46750	RECREATION	$ 47,470	$ 18,616	$ 48,389	$ 22,095	$ 46,771	$ (1,618)
46751	SWIM POND	$ 70,000	$ -	$ 70,000	$ 54,698	$ 65,000	$ (5,000)

GENERAL FUND REVENUES		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
46752	REC INSTRUCTION FEES	$ 75,924	$ 19,727	$ 76,310	$ 39,500	$ 76,310	$ -
46755	CABLE FRANCHISE FEE	$ 138,000	$ 128,633	$ 115,000	$ 52,284	$ 114,341	$ (659)
46756	UNDERWRITING	$ 5,000	$ -	$ 3,000	$ -	$ -	$ (3,000)
46757	CABLE - TAXABLE SALES	$ 500	$ 585	$ 500	$ -	$ -	$ (500)
46759	VIDEO PRODUCTION SERVICES	$ 2,000	$ 150	$ 2,000	$ -	$ -	$ (2,000)
TOTAL PUBLIC CHARGES FOR SERVICE		$ 588,894	$ 421,869	$ 571,199	$ 427,897	$ 574,772	$ 3,573
INTERGOVERNMENTAL ADMIN FEES							
47410	SEWER UTILITY ADMINISTRATION	$ 15,400	$ 15,400	$ 15,400	$ 15,400	$ 15,400	$ -
47420	ELECTRIC UTILITY ADMINISTRATIO	$ 35,400	$ 35,400	$ 35,400	$ 35,400	$ 35,400	$ -
47430	WATER UTILITY ADMINISTRATION	$ 13,200	$ 13,200	$ 13,200	$ 13,200	$ 13,200	$ -
47440	EMS ADMINISTRATION	$ -	$ -	$ 18,000	$ 13,500	$ 18,000	$ -
TOTAL INTERGOVERNMENTAL ADMIN FEES		$ 64,000	$ 64,000	$ 82,000	$ 77,500	$ 82,000	$ -
MISCELLANEOUS REVENUE							
48100	OTHER REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -
48110	INTEREST	$ 90,000	$ 90,204	$ 12,000	$ 7,665	$ 16,170	$ 4,170
48111	INTEREST: LONG TERM INVESTMENT	$ -	$ 26,525	$ -	$ 5,062	$ -	
48112	INTEREST ON TAXES	$ -	$ 476	$ -	$ 921	$ 500	$ 500
48113	REBATE	$ 10,000	$ 9,589	$ 10,000	$ 8,813	$ 8,500	$ (1,500)
48114	DIVIDENDS	$ 30,000	$ 30,393	$ 31,000	$ -	$ 25,000	$ (6,000)
48130	INTEREST - ASSESSMENTS	$ -	$ 1,885	$ 750	$ 3,404	$ 2,000	$ 1,250
48220	RENTAL INCOME	$ 10,000	$ 13,000	$ 10,000	$ 10,500	$ 10,000	$ -
48221	RENTAL INCOME	$ -	$ -	$ -	$ -	$ -	$ -
48309	SALE OF CITY PROPERTY	$ -	$ -	$ -	$ 675	$ -	$ -
48400	INSURANCE RECOVERIES-PROPERTY	$ 3,000	$ 3,092	$ 3,000	$ 17,250	$ -	$ (3,000)
48410	INSURANCE RECOVERIES-WORKCOMP	$ -	$ -	$ -	$ 525	$ -	$ -
48420	INSURANCE- REBATE	$ 15,000	$ 14,616	$ 14,600	$ 14,297	$ 14,000	$ (600)
48500	DONATIONS	$ -	$ 3,000	$ -	$ 7	$ -	$ -
48501	DC NUTRITION CONTRACT	$ -	$ -	$ -	$ 8,600	$ 37,000	$ 37,000
48503	DONATIONS- KITCHEN FUND	$ 12,000	$ 16,049	$ 12,000	$ 9,414	$ 15,000	$ 3,000
48504	DONATIONS - TOWNSHIPS	$ 50,856	$ 32,250	$ 35,000	$ 24,000	$ 32,000	$ (3,000)
48505	DONATIONS - CENTER	$ 29,000	$ 29,573	$ 29,500	$ 22,094	$ 29,500	$ -

GENERAL FUND REVENUES		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
48507	DONATIONS - SEN CNTR CASE MGMT	$ -	$ -	$ -	$ -	$ -	$ -
48509	DONATIONS - SPECIAL GIFT (FOUN	$ 40,000	$ 38,000	$ 25,000	$ 38,000	$ 38,000	$ 13,000
48519	FSAYC CONTRIBUTION	$ 115,038	$ 99,987	$ 116,499	$ 57,629	$ 117,748	$ 1,249
48522	DONATIONS - YOUTH CENTER	$ 700	$ 350	$ 700	$ -	$ 350	$ (350)
48523	DANE COUNTY DONATIONS	$ 9,311	$ 9,590	$ -	$ 6,393	$ 9,000	$ 9,000
48524	UNITED WAY DONATIONS	$ 2,600	$ 4,053	$ 2,600	$ 1,326	$ 1,500	$ (1,100)
48527	AARON HUTCHINS SCHOLARSHIP FUND	$ -	$ -	$ -	$ 6,010	$ -	$ -
48540	POLICE SAFETY CAMP	$ 5,000	$ 5,000	$ -	$ -	$ 5,000	$ 5,000
48541	DONATIONS-POLICE-NATIONAL NIGHT OUT	$ 20,000	$ 29,690	$ 29,690	$ 25,089	$ 15,000	$ (14,690)
48542	SHOP WITH A COP	$ -	$ 450	$ -	$ 200	$ -	$ -
48543	PAUL KRABY MEMORIAL	$ -	$ 2,877	$ -	$ 2,307	$ 1,000	$ 1,000
TOTAL MISCELLANEOUS REVENUE		$ 442,505	$ 460,649	$ 332,339	$ 270,181	$ 377,268	$ 44,929
OTHER FINANCING SOURCES							
42321	TREE PLANTINGS - DEVELOPER	$ 20,000	$ 24,900	$ 12,000	$ 18,300	$ -	$ (12,000)
49214	TRANSFER IN -BLDG MAINT	$ 45,000	$ 40,000	$ 45,000	$ -	$ 45,000	$ -
49223	TRANSFER IN - TIF #3	$ -	$ -	$ 130,000	$ -	$ -	$ (130,000)
TOTAL OTHER FINANCING SOURCES		$ 65,000	$ 64,900	$ 187,000	$ 18,300	$ 45,000	$ (142,000)
TOTAL REVENUES		$ 13,936,134	$ 13,913,002	$ 14,128,439	$ 12,219,728	$ 14,839,893	$ 711,454

GENERAL FUND EXPENDITURES

		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
GENERAL GOVERNMENT							
Dept 51100 - LEGISLATIVE							
50110	SALARIES	$ 43,200	$ 43,920	$ 43,200	$ 29,460	$ 43,200	$ -
50151	EMPLOYEE BENEFITS	$ 3,300	$ 3,360	$ 3,305	$ 2,254	$ 3,283	$ (22)
Totals for dept 51100 - LEGISLATIVE		$ 46,500	$ 47,280	$ 46,505	$ 31,714	$ 46,483	$ (22)
Dept 51200 - JUDICIAL							
50110	SALARIES	$ 12,500	$ 13,079	$ 13,000	$ 9,048	$ 13,000	$ -
50120	WAGES	$ 31,308	$ 31,433	$ 31,866	$ 21,973	$ 32,908	$ 1,042
50151	EMPLOYEE BENEFITS	$ 5,662	$ 5,678	$ 5,758	$ 3,954	$ 5,854	$ 96
50212	TRAVEL/CONFERENCE	$ 2,000	$ 908	$ 2,000	$ 1,030	$ 1,700	$ (300)
50320	SUBSCRIPTIONS/DUES	$ 450	$ 470	$ 500	$ 120	$ 500	$ -
50340	OPERATING EXPENSES	$ 9,850	$ 7,996	$ 9,800	$ 7,779	$ 8,500	$ (1,300)
Totals for dept 51200 - JUDICIAL		$ 61,770	$ 59,564	$ 62,924	$ 43,904	$ 62,462	$ (462)
Dept 51300 - LEGAL							
50215	OUTSIDE SERVICES/CONTRACTS	$ 130,000	$ 121,095	$ 130,000	$ 92,254	$ 150,000	$ 20,000
50216	OUTSIDE SERVICES/CONTRACTS-2	$ 10,000	$ 6,832	$ 10,000	$ 4,881	$ 7,000	$ (3,000)
Totals for dept 51300 - LEGAL		$ 140,000	$ 127,927	$ 140,000	$ 97,135	$ 157,000	$ 17,000
Dept 51400 - MAYOR							
50110	SALARIES	$ 63,927	$ 64,402	$ 64,626	$ 44,987	$ 68,494	$ 3,868
50151	EMPLOYEE BENEFITS	$ 9,574	$ 9,456	$ 9,628	$ 6,590	$ 10,017	$ 389
50152	HEALTH INSURANCE	$ 14,937	$ 14,937	$ 15,282	$ 11,462	$ 15,990	$ 708
50210	TELEPHONE	$ 700	$ 698	$ 700	$ 854	$ 700	$ -
50212	TRAVEL/CONFERENCE	$ 1,700	$ 524	$ 1,700	$ 494	$ 1,000	$ (700)
50320	SUBSCRIPTIONS/DUES	$ 7,700	$ 7,891	$ 8,000	$ 8,254	$ 8,200	$ 200
50340	OPERATING EXPENSES	$ 2,700	$ 1,299	$ 2,700	$ 1,027	$ 1,500	$ (1,200)
Totals for dept 51400 - MAYOR		$ 101,238	$ 99,207	$ 102,636	$ 73,668	$ 105,901	$ 3,265
Dept 51420 - CLERK							
50110	SALARIES	$ 69,639	$ 70,179	$ 71,181	$ 37,090	$ 73,437	$ 2,256
50120	WAGES	$ 69,276	$ 70,386	$ 70,888	$ 57,363	$ 71,890	$ 1,002
50126	OVERTIME	$ -	$ -	$ -	$ 630	$ -	$ -
50151	EMPLOYEE BENEFITS	$ 17,605	$ 17,309	$ 17,997	$ 11,412	$ 18,076	$ 79
50152	HEALTH INSURANCE	$ 18,502	$ 18,502	$ 18,934	$ 13,165	$ 28,528	$ 9,594
50210	TELEPHONE	$ 3,000	$ 3,301	$ 3,000	$ 2,578	$ 3,600	$ 600
50212	TRAVEL/CONFERENCE	$ 2,800	$ 236	$ 2,600	$ 833	$ 2,500	$ (100)
50215	OUTSIDE SERVICES/CONTRACTS	$ -	$ -	$ -	$ 40	$ -	$ -
50315	ADS & PUBLICATIONS	$ 8,050	$ 6,743	$ 7,950	$ 5,013	$ 7,500	$ (450)
50340	OPERATING EXPENSES	$ 2,900	$ 1,668	$ 2,900	$ 2,000	$ 2,250	$ (650)
50341	OPERATING EXPENSES-MUNICIPAL CODE	$ 6,500	$ 5,452	$ 6,500	$ 5,089	$ 6,000	$ (500)
Totals for dept 51420 - CLERK		$ 198,272	$ 193,776	$ 201,950	$ 135,213	$ 213,781	$ 11,831

GENERAL FUND EXPENDITURES

		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
Dept 51440 - ELECTION							
50215	OUTSIDE SERVICES/CONTRACTS	$ 26,000	$ 16,660	$ 10,500	$ 6,306	$ 20,000	$ 9,500
50315	ADS & PUBLICATIONS	$ 3,000	$ 3,046	$ 2,500	$ 965	$ 2,500	$ -
50340	OPERATING EXPENSES	$ 14,225	$ 34,091	$ 7,000	$ 9,231	$ 15,000	$ 8,000
Totals for dept 51440 - ELECTION		$ 43,225	$ 53,797	$ 20,000	$ 16,502	$ 37,500	$ 17,500
Dept 51510 - FINANCE DIRECTOR							
50110	SALARIES	$ 104,820	$ 102,095	$ 107,115	$ 79,450	$ 120,100	$ 12,985
50120	WAGES	$ 111,212	$ 113,102	$ 113,525	$ 79,041	$ 117,078	$ 3,553
50126	OVERTIME	$ -	$ 41	$ -	$ 513	$ -	$ -
50151	EMPLOYEE BENEFITS	$ 31,410	$ 31,605	$ 32,223	$ 22,620	$ 34,050	$ 1,827
50152	HEALTH INSURANCE	$ 66,522	$ 63,282	$ 68,101	$ 53,751	$ 71,338	$ 3,237
50200	MISC OUTSIDE SERVICES	$ -	$ 115	$ 3,100	$ 2,128	$ 3,000	$ (100)
50211	POSTAGE	$ 2,000	$ 866	$ 1,000	$ 321	$ 950	$ (50)
50212	TRAVEL/CONFERENCE	$ 3,000	$ 1,798	$ 2,000	$ 1,915	$ 2,000	$ -
50215	OUTSIDE SERVICES/CONTRACTS	$ 72,000	$ 68,629	$ 72,000	$ 58,611	$ 70,000	$ (2,000)
50216	OUTSIDE SERVICES/BANK FEES	$ 2,500	$ 1,695	$ 1,500	$ 1,159	$ 1,700	$ 200
50219	TAXI GRANT	$ 191,000	$ 175,120	$ 206,000	$ 131,220	$ 229,008	$ 23,008
50310	OFFICE SUPPLIES	$ 19,000	$ 21,684	$ 24,000	$ 11,707	$ 22,000	$ (2,000)
50340	OPERATING EXPENSES	$ 2,000	$ (566)	$ 2,000	$ 1,129	$ 1,600	$ (400)
Totals for dept 51510 - FINANCE DIRECTOR		$ 605,464	$ 579,466	$ 632,564	$ 443,565	$ 672,824	$ 40,260
Dept 51530 - ASSESSOR							
50215	OUTSIDE SERVICES/CONTRACTS	$ 44,000	$ 44,000	$ 40,000	$ 40,000	$ 39,500	$ (500)
50216	OUTSIDE SERVICES/CONTRACTS-2	$ 3,900	$ 4,190	$ 4,200	$ 203	$ 4,200	$ -
Totals for dept 51530 - ASSESSOR		$ 47,900	$ 48,190	$ 44,200	$ 40,203	$ 43,700	$ (500)
Dept 51550 - HR/RISK MANAGEMENT							
50110	SALARIES	$ 93,269	$ 93,987	$ 95,177	$ 66,007	$ 98,160	$ 2,983
50120	WAGES	$ 38,948	$ 40,203	$ 42,732	$ 29,658	$ 61,236	$ 18,504
50151	EMPLOYEE BENEFITS	$ 19,385	$ 19,260	$ 20,300	$ 13,806	$ 21,883	$ 1,583
50152	HEALTH INSURANCE	$ 21,916	$ 22,031	$ 22,426	$ 16,819	$ 23,471	$ 1,045
50190	TRAINING	$ 3,000	$ 181	$ 3,000	$ -	$ 2,000	$ (1,000)
50210	TELEPHONE	$ 480	$ 937	$ 600	$ 418	$ 600	$ -
50211	POSTAGE	$ -	$ -	$ 50	$ 8	$ 50	$ -
50212	TRAVEL/CONFERENCE	$ 2,000	$ -	$ -	$ -	$ -	$ -
50310	OFFICE SUPPLIES	$ 2,000	$ 1,422	$ 2,000	$ 1,367	$ 2,000	$ -
50315	ADS & PUBLICATIONS	$ 1,000	$ 99	$ 1,000	$ 85	$ 500	$ (500)
50340	OPERATING EXPENSES	$ 9,290	$ 8,224	$ 9,290	$ 2,533	$ 8,000	$ (1,290)
Totals for dept 51550 - HR/RISK MANAGEMENT		$ 191,288	$ 186,344	$ 196,575	$ 130,701	$ 217,900	$ 21,325

GENERAL FUND EXPENDITURES

		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
Dept 51900 - OTHER GENERAL GOVERNMENT							
50153	SELF INSURED LOSSES	$ 31,000	$ 1,350	$ 35,000	$ -	$ -	$ (35,000)
50300	MISC EXPENSES	$ 57,000	$ 56,815	$ 57,700	$ 55,497	$ 57,750	$ 50
Totals for dept 51900 - OTHER GENERAL GOVERNMENT		$ 88,000	$ 58,165	$ 92,700	$ 55,497	$ 57,750	$ (34,950)
Dept 51930 - INSURANCE							
50510	PROPERTY/LIABILITY INSURANCE	$ 28,000	$ 28,153	$ 28,716	$ 29,242	$ 32,000	$ 3,284
50511	EXCESS LIABILITY INSURANCE	$ 2,100	$ 2,088	$ 2,506	$ 3,122	$ 3,500	$ 994
50512	EMPLOYMENT PRACTICES LIABILITY	$ 6,000	$ 5,313	$ 6,110	$ 5,848	$ 6,200	$ 90
50513	AUTO PHYSICAL DAMAGE INSURANCE	$ 41,000	$ 40,076	$ 46,304	$ 41,159	$ 45,000	$ (1,304)
50514	BOILER/MACHINERY INSURANCE	$ 1,500	$ 1,891	$ 2,085	$ 2,224	$ 2,500	$ 415
50515	PROPERTY INSURANCE	$ 28,000	$ 32,404	$ 38,599	$ 54,253	$ 38,000	$ (599)
50516	CRIME INSURANCE	$ 1,000	$ 703	$ 773	$ 583	$ 1,000	$ 227
50519	VOLUNTEER WORKERS COMP INSURANCE	$ 500	$ 929	$ 703	$ 743	$ 900	$ 197
50520	WORKERS COMP. INSURANCE	$ 165,000	$ 100,970	$ 155,000	$ 111,666	$ 120,000	$ (35,000)
50523	UNEMPLOYMENT COMPENSATION	$ 6,500	$ 8,882	$ 8,500	$ 11,906	$ 8,800	$ 300
Totals for dept 51930 - INSURANCE		$ 279,600	$ 221,409	$ 289,296	$ 260,746	$ 257,900	$ (31,396)
Dept 56300 - PLANNING							
50110	SALARIES	$ 90,143	$ 104,833	$ 103,314	$ 71,777	$ 107,707	$ 4,393
50120	WAGES	$ 77,379	$ 95,070	$ 95,512	$ 65,123	$ 98,489	$ 2,977
50151	EMPLOYEE BENEFITS	$ 24,213	$ 27,799	$ 27,999	$ 19,030	$ 28,569	$ 570
50152	HEALTH INSURANCE	$ 31,930	$ 35,146	$ 35,713	$ 26,978	$ 37,630	$ 1,917
50212	TRAVEL/CONFERENCE	$ 3,000	$ 2,088	$ 3,000	$ 2,183	$ 3,000	$ -
50330	VEHICLE EXPENSE	$ 1,000	$ 1,256	$ 1,500	$ 614	$ 1,500	$ -
50335	VEHICLE FUEL	$ 2,000	$ 4,889	$ 3,000	$ 3,590	$ 6,000	$ 3,000
50340	OPERATING EXPENSES - PLANNING DEPARTMENT	$ 22,750	$ 27,480	$ 24,000	$ 20,344	$ 34,000	$ 10,000
Totals for dept 56300 - PLANNING		$ 252,415	$ 298,561	$ 294,038	$ 209,639	$ 316,895	$ 22,857
Total - Function GENERAL GOVERNMENT		$ 2,055,672	$ 1,973,686	$ 2,123,388	$ 1,538,487	$ 2,190,096	$ 66,708
PUBLIC SAFETY							
Dept 52100 - LAW ENFORCEMENT							
50110	SALARIES	$ 107,132	$ 107,952	$ 95,824	$ 75,723	$ 112,754	$ 16,930
50120	WAGES	$ 1,528,318	$ 1,548,119	$ 1,551,220	$ 1,087,488	$ 1,603,384	$ 52,164
50122	WAGES - DISPATCH	$ 321,320	$ 309,289	$ 320,355	$ 196,194	$ 316,369	$ (3,986)
50123	WAGES - COMMUNITY SERVICE OFFICER	$ 21,852	$ 20,922	$ 22,362	$ 15,557	$ 23,061	$ 699
50125	OVERTIME - DISPATCH	$ 13,000	$ 20,897	$ 11,500	$ 23,528	$ 11,500	$ -
50126	OVERTIME	$ 123,000	$ 122,111	$ 123,000	$ 51,777	$ 123,000	$ -
50127	WAGES - PART TIME-CROSSING GUARDS	$ 20,600	$ 5,219	$ 20,600	$ 8,247	$ 20,600	$ -
50151	EMPLOYEE BENEFITS	$ 380,667	$ 381,788	$ 385,811	$ 259,247	$ 399,467	$ 13,656
50152	HEALTH INSURANCE	$ 417,599	$ 391,416	$ 400,437	$ 300,475	$ 420,219	$ 19,782
50190	TRAINING	$ 31,260	$ 26,899	$ 34,760	$ 24,900	$ 34,700	$ (60)

GENERAL FUND EXPENDITURES

		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
50210	TELEPHONE	$ 15,600	$ 19,283	$ 16,500	$ 14,114	$ 16,500	$ -
50214	EQUIPMENT RENTAL	$ 1,800	$ 1,752	$ 2,000	$ 1,944	$ 2,000	$ -
50215	OUTSIDE SERVICES/CONTRACTS	$ 43,500	$ 43,610	$ 45,500	$ 44,993	$ 46,500	$ 1,000
50217	OUTSIDE SERVICES/CONTRACTS-3	$ 1,500	$ 570	$ 2,000	$ 125	$ 2,000	$ -
50240	EQUIPMENT MAINTENANCE	$ 23,400	$ 19,377	$ 23,400	$ 13,556	$ 23,400	$ -
50241	DANE COM FEES	$ 26,000	$ 24,101	$ 26,000	$ 17,691	$ 26,000	$ -
50330	VEHICLE EXPENSE	$ 17,200	$ 9,137	$ 17,200	$ 15,487	$ 18,500	$ 1,300
50335	VEHICLE FUEL	$ 30,000	$ 24,804	$ 30,000	$ 21,828	$ 30,000	$ -
50340	OPERATING EXPENSES-NATIONAL NIGHT OUT	$ 50,500	$ 67,331	$ 50,500	$ 31,249	$ 50,500	$ -
50390	UNIFORM ALLOWANCE	$ 31,200	$ 21,933	$ 31,200	$ 14,495	$ 35,500	$ 4,300
50394	BUDDY BENCHES	$ -	$ 625	$ -	$ -	$ -	$ -
50395	POLICE SAFETY CAMP	$ 5,000	$ 2,091	$ 5,000	$ 149	$ -	$ (5,000)
50396	GRANT EXPENDITURES	$ -	$ -	$ 15,000	$ 20,495	$ 15,000	$ -
50397	SHOP WITH A COP	$ -	$ 388	$ -	$ -	$ -	$ -
50398	PAUL KRABY MEMORIAL	$ -	$ 1,333	$ -	$ -	$ -	$ -
Totals for dept 52100 - LAW ENFORCEMENT		$ 3,210,448	$ 3,170,947	$ 3,230,169	$ 2,239,262	$ 3,330,954	$ 100,785
Dept 52200 - FIRE PROTECTION							
50110	SALARIES	$ 89,165	$ 93,397	$ 87,672	$ 61,027	$ 90,397	$ 2,725
50120	WAGES	$ 109,663	$ 109,233	$ 107,618	$ 75,321	$ 124,360	$ 16,742
50124	WAGES - VOLUNTEERS	$ 110,000	$ 86,779	$ 110,000	$ 18,241	$ 100,000	$ (10,000)
50127	WAGES - PART TIME	$ -	$ 1,154	$ -	$ 42	$ -	$ -
50129	LONGEVITY - VOLUNTEERS	$ 7,500	$ 5,935	$ 7,800	$ -	$ 7,800	$ -
50130	FIRE PENSION BENEFIT	$ 42,000	$ 43,949	$ 42,000	$ -	$ 42,000	$ -
50151	EMPLOYEE BENEFITS	$ 46,153	$ 42,987	$ 45,442	$ 26,827	$ 48,029	$ 2,587
50152	HEALTH INSURANCE	$ 53,818	$ 44,138	$ 45,126	$ 33,844	$ 47,250	$ 2,124
50190	TRAINING	$ 2,500	$ 2,276	$ 7,720	$ 3,912	$ 5,000	$ (2,720)
50210	TELEPHONE	$ 3,000	$ 2,220	$ 2,500	$ 2,176	$ 2,340	$ (160)
50212	TRAVEL/CONFERENCE	$ 1,600	$ 127	$ 2,500	$ 530	$ 2,500	$ -
50216	OUTSIDE SERVICES/CONTRACTS-2	$ -	$ -	$ -	$ 418	$ -	$ -
50217	OUTSIDE SERVICES - CLEANING	$ -	$ 3,815	$ 500	$ 88	$ 250	$ (250)
50220	UTILITIES	$ 23,000	$ 22,829	$ 23,000	$ 16,508	$ 25,000	$ 2,000
50240	EQUIPMENT MAINTENANCE	$ 16,000	$ 43,951	$ 19,875	$ 37,286	$ 30,435	$ 10,560
50241	DANE CAD	$ 2,500	$ 3,007	$ 5,974	$ 5,576	$ 6,500	$ 526
50245	BUILDING & GROUNDS	$ 10,000	$ 13,815	$ 10,000	$ 6,183	$ 10,000	$ -
50300	MISC EXPENSES	$ 300	$ 2,517	$ 300	$ 819	$ 300	$ -
50310	OFFICE SUPPLIES	$ 1,550	$ 1,483	$ 1,550	$ 653	$ 1,550	$ -
50320	SUBSCRIPTIONS/DUES	$ 6,150	$ 5,388	$ 9,700	$ 11,965	$ 12,200	$ 2,500
50335	VEHICLE FUEL	$ 8,350	$ 6,191	$ 8,950	$ 7,159	$ 10,250	$ 1,300
50340	OPERATING EXPENSES	$ 10,800	$ 7,903	$ 10,800	$ 4,191	$ 10,800	$ -
50342	OPERATING EXPENSES-SPECIALIZED-2	$ 1,000	$ 1,385	$ 1,000	$ 1,230	$ 1,000	$ -
50390	UNIFORM ALLOWANCE	$ 2,000	$ 665	$ 5,500	$ 642	$ 5,000	$ (500)
Totals for dept 52200 - FIRE PROTECTION		$ 547,049	$ 545,144	$ 555,527	$ 314,638	$ 582,961	$ 27,434

GENERAL FUND EXPENDITURES

		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
Dept 52400 - INSPECTION							
50120	WAGES	$ 80,476	$ 67,503	$ 68,365	$ 46,835	$ 70,494	$ 2,129
50151	EMPLOYEE BENEFITS	$ 11,152	$ 10,043	$ 10,276	$ 6,948	$ 10,412	$ 136
50152	HEALTH INSURANCE	$ 14,937	$ 14,937	$ 15,282	$ 11,461	$ 15,990	$ 708
50215	WEIGHTS & MEASURES	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ -
50216	INSPECTION-MOW/SNOW CHARGES	$ -	$ 725	$ -	$ 775	$ -	$ -
Totals for dept 52400 - INSPECTION		$ 110,165	$ 96,808	$ 97,523	$ 69,619	$ 100,496	$ 2,973
Total - Function PUBLIC SAFETY		$ 3,867,662	$ 3,812,899	$ 3,883,219	$ 2,623,519	$ 4,014,411	$ 131,192
PUBLIC WORKS							
Dept 53200 - CITY BUILDINGS							
50110	SALARIES	$ 11,096	$ -	$ -	$ -	$ -	$ -
50120	WAGES	$ 109,418	$ 73,800	$ 116,177	$ 77,466	$ 119,815	$ 3,638
50151	EMPLOYEE BENEFITS	$ 16,683	$ 10,559	$ 16,134	$ 10,791	$ 16,254	$ 120
50152	HEALTH INSURANCE	$ 45,542	$ 24,500	$ 29,844	$ 22,383	$ 31,260	$ 1,416
50200	MISC OUTSIDE SERVICES	$ -	$ 315	$ -	$ 209	$ -	$ -
50215	OUTSIDE SERVICES/CONTRACTS-CITY HALL	$ 7,708	$ 9,443	$ 6,000	$ 2,425	$ 6,000	$ -
50220	UTILITIES - CITY HALL	$ 30,000	$ 29,322	$ 30,000	$ 19,463	$ 30,900	$ 900
50221	UTILITIES-SENIOR CENTER ANNEX	$ 500	$ 433	$ 500	$ 748	$ 3,000	$ 2,500
50222	UTILITIES & MAINTENANCE - DEPOT	$ 6,000	$ 3,996	$ 6,000	$ 2,445	$ 6,180	$ 180
50223	UTILITIES & MAINTENANCE - FOOD PANTRY	$ 1,900	$ 5,866	$ 2,000	$ 1,125	$ 2,060	$ 60
50224	UTILITIES - MSB PROPERTY	$ 30,000	$ 17,155	$ 22,000	$ 12,239	$ 22,000	$ -
50340	OPERATING EXPENSES	$ 13,000	$ 12,501	$ 13,000	$ 6,155	$ 13,000	$ -
50341	OPERATING EXPENSES-MSB PROPERTY	$ 7,280	$ 4,993	$ 7,000	$ -	$ -	$ (7,000)
50350	REPAIRS/MAINTENANCE	$ 7,000	$ 8,823	$ 7,000	$ 3,456	$ 7,000	$ -
50351	REPAIRS/MAINTENANCE - MSB PROPERTY	$ 5,000	$ 8,412	$ 5,000	$ 1,576	$ 5,000	$ -
Totals for dept 53200 - CITY BUILDINGS		$ 291,127	$ 210,118	$ 260,655	$ 160,481	$ 262,469	$ 1,814
Dept 53300 - HIGHWAY & STREET MAINT/CONST							
50110	SALARIES	$ 58,869	$ 58,557	$ 60,078	$ 41,560	$ 61,040	$ 962
50120	WAGES	$ 534,189	$ 562,823	$ 554,811	$ 404,807	$ 552,126	$ (2,685)
50126	OVERTIME	$ 16,800	$ 20,875	$ 20,500	$ 18,980	$ 25,000	$ 4,500
50127	WAGES - PART TIME	$ 22,085	$ 25,709	$ 23,365	$ 13,812	$ 15,102	$ (8,263)
50151	EMPLOYEE BENEFITS	$ 90,478	$ 93,916	$ 94,395	$ 67,006	$ 92,306	$ (2,089)
50152	HEALTH INSURANCE	$ 150,375	$ 157,699	$ 162,639	$ 134,337	$ 173,508	$ 10,869
50210	TELEPHONE	$ 3,200	$ 3,019	$ 3,000	$ 2,025	$ 3,000	$ -
50212	TRAVEL/CONFERENCE	$ 4,000	$ 2,562	$ 4,000	$ 2,451	$ 4,000	$ -
50215	CONTRACTED SERVICES/URBAN FORESTRY	$ 55,000	$ 49,703	$ 60,000	$ 33,068	$ 65,000	$ 5,000
50220	UTILITIES	$ 50,000	$ 43,421	$ 50,000	$ 25,050	$ 50,000	$ -
50290	CONTRACTED SERVICES/GRINDING	$ 16,000	$ 10,844	$ 17,000	$ 12,588	$ 15,000	$ (2,000)
50300	HWY STREET MAINT/CONST	$ 20,000	$ 20,104	$ 20,000	$ 18,455	$ 22,000	$ 2,000

GENERAL FUND EXPENDITURES		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
50302	PPE - PUBLIC WORKS	$ 3,000	$ 2,584	$ 3,000	$ 1,869	$ 3,000	$ -
50310	OFFICE SUPPLIES	$ 3,500	$ 3,898	$ 3,500	$ 2,018	$ 3,500	$ -
50335	VEHICLE FUEL	$ 38,500	$ 32,161	$ 38,500	$ 27,385	$ 38,500	$ -
50340	OPERATING EXPENSES	$ 73,000	$ 68,684	$ 73,000	$ 70,677	$ 82,500	$ 9,500
50350	GENERAL BLDG MAINTENANCE	$ 3,440	$ 8,698	$ 4,000	$ 15,922	$ 6,000	$ 2,000
50360	TREE PURCHASES - STREETS	$ 30,000	$ 26,518	$ 32,000	$ 17,820	$ 22,000	$ (10,000)
50390	UNIFORM ALLOWANCE	$ 6,100	$ 5,772	$ 6,100	$ 4,606	$ 6,400	$ 300
50391	TOOL ALLOWANCE	$ 1,000	$ 1,000	$ 1,000	$ 1,007	$ 1,200	$ 200
Totals for dept 53300 - HIGHWAY & STREET MAINT/CONST		$ 1,179,536	$ 1,198,547	$ 1,230,888	$ 915,443	$ 1,241,182	$ 10,294
Dept 53310 - SNOW REMOVAL							
50340	OPERATING EXPENSES-SALT	$ 68,000	$ 65,968	$ 68,000	$ 61,851	$ 70,000	$ 2,000
Totals for dept 53310 - SNOW REMOVAL		$ 68,000	$ 65,968	$ 68,000	$ 61,851	$ 70,000	$ 2,000
Dept 53400 - SIGNS AND MARKINGS							
50340	OPERATING EXPENSES	$ 18,000	$ 21,737	$ 18,000	$ 6,058	$ 18,000	$ -
Totals for dept 53400 - SIGNS AND MARKINGS		$ 18,000	$ 21,737	$ 18,000	$ 6,058	$ 18,000	$ -
Dept 53420 - STREET LIGHTING							
50340	STREET LIGHTING - ELECTRIC	$ 120,000	$ 93,490	$ 118,000	$ 61,869	$ 105,000	$ (13,000)
Totals for dept 53420 - STREET LIGHTING		$ 120,000	$ 93,490	$ 118,000	$ 61,869	$ 105,000	$ (13,000)
Dept 53620 - SANITATION							
50215	OUTSIDE SERVICES/CONTRACTS	$ -	$ -	$ -	$ -	$ -	$ -
50216	OUTSIDE SERVICES/CONTRACTS-2	$ -	$ -	$ -	$ -	$ -	$ -
Totals for dept 53620 - SANITATION		$ -	$ -	$ -	$ -	$ -	$ -
Total - Function PUBLIC WORKS		$ 1,676,663	$ 1,589,860	$ 1,695,543	$ 1,205,702	$ 1,696,651	$ 1,108
HUMAN SERVICES							
Dept 54910 - CEMETERY							
50240	EQUIPMENT MAINTENANCE	$ 20,000	$ 19,000	$ 20,000	$ 14,250	$ 20,000	$ -
50300	MISC EXPENSES	$ 16,000	$ 14,323	$ 16,000	$ 16,822	$ 16,000	$ -
Totals for dept 54910 - CEMETERY		$ 36,000	$ 33,323	$ 36,000	$ 31,072	$ 36,000	$ -
Total - Function HUMAN SERVICES		$ 36,000	$ 33,323	$ 36,000	$ 31,072	$ 36,000	$ -
RECREATION-SENIOR SERVICES							
Dept 54600 - SENIOR CENTER							
50110	SALARIES	$ 74,970	$ 75,517	$ 76,488	$ 52,268	$ 78,868	$ 2,380
50120	WAGES	$ 153,731	$ 177,256	$ 156,667	$ 113,334	$ 160,429	$ 3,762
50121	WAGES - SENIOR CASE MGMT.	$ 121,621	$ 97,666	$ 124,278	$ 74,455	$ 125,156	$ 878

GENERAL FUND EXPENDITURES

		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
50151	EMPLOYEE BENEFITS	$ 49,513	$ 48,547	$ 50,596	$ 33,256	$ 50,560	$ (36)
50152	HEALTH INSURANCE	$ 93,764	$ 94,521	$ 104,832	$ 72,472	$ 101,047	$ (3,785)
50202	FOUNDATION GRANT	$ 16,000	$ 11,419	$ 19,000	$ 14,718	$ 15,000	$ (4,000)
50204	KITCHEN FUND	$ 13,000	$ 14,537	$ 15,000	$ 13,789	$ 15,000	$ -
50210	TELEPHONE	$ 700	$ 1,156	$ 1,100	$ 811	$ 2,000	$ 900
50212	TRAVEL/CONFERENCE	$ 3,000	$ 900	$ 3,000	$ 220	$ 3,000	$ -
50220	UTILITIES	$ 21,000	$ 18,650	$ 21,000	$ 12,485	$ 21,000	$ -
50240	BUILDING MAINTENANCE	$ 10,550	$ 22,735	$ 10,000	$ 14,504	$ 20,000	$ 10,000
50313	PROGRAMS/PUBLICITY	$ 4,000	$ 1,100	$ 4,000	$ 2,650	$ 3,000	$ (1,000)
50315	ADS & PUBLICATIONS	$ 3,000	$ 1,393	$ 3,000	$ 2,322	$ 2,500	$ (500)
50325	ADMINISTRATION EXPENSE	$ 500	$ -	$ 500	$ -	$ -	$ (500)
50340	OPERATING EXPENSES	$ 10,000	$ 6,712	$ 11,000	$ 6,029	$ 10,500	$ (500)
50342	OPERATING EXPENSES-SALES TAX	$ -	$ 3	$ -	$ 12	$ -	$ -
50350	REPAIRS/MAINTENANCE	$ 400	$ -	$ 400	$ 2	$ 400	$ -
Totals for dept 54600 - SENIOR CENTER		$ 575,749	$ 572,112	$ 600,861	$ 413,327	$ 608,460	$ 7,599
Dept 55100 - COMMUNITY COMMITMENT							
50727	CHAMBER OF COMMERCE	$ -	$ 500	$ -	$ 1,500	$ -	$ -
50728	FIREWORKS	$ 5,000	$ 4,914	$ 5,000	$ 7,990	$ 5,000	$ -
50731	CITY BAND	$ 500	$ -	$ -	$ -	$ -	$ -
Totals for dept 55100 - COMMUNITY COMMITMENT		$ 5,500	$ 5,414	$ 5,000	$ 9,490	$ 5,000	$ -
Dept 55200 - PARKS							
50110	SALARIES	$ 5,272	$ 6,624	$ 5,380	$ 4,617	$ 6,474	$ 1,094
50120	WAGES	$ 46,386	$ 48,206	$ 85,565	$ 60,673	$ 102,561	$ 16,996
50128	SEASONAL/TEMPORARY	$ 83,876	$ 48,368	$ 74,074	$ 38,698	$ 82,546	$ 8,472
50151	EMPLOYEE BENEFITS	$ 13,884	$ 11,542	$ 18,833	$ 12,303	$ 21,757	$ 2,924
50152	HEALTH INSURANCE	$ 18,362	$ 12,603	$ 29,804	$ 20,374	$ 36,178	$ 6,374
50245	UTILITIES	$ 24,000	$ 24,455	$ 24,000	$ 20,776	$ 25,020	$ 1,020
50290	RENTING/LEASING EQMT - PARKS	$ 4,000	$ 4,000	$ 4,000	$ 3,723	$ 4,000	$ -
50335	VEHICLE FUEL	$ 4,200	$ 4,261	$ 4,200	$ 7,765	$ 8,000	$ 3,800
50340	OPERATING EXPENSES	$ 35,500	$ 34,865	$ 36,000	$ 25,232	$ 41,000	$ 5,000
50350	EQUIPMENT REPAIRS	$ 9,000	$ 6,457	$ 8,000	$ 4,476	$ 8,000	$ -
Totals for dept 55200 - PARKS		$ 244,480	$ 201,381	$ 289,856	$ 198,637	$ 335,536	$ 45,680
Dept 55300 - RECREATION PROGRAMS & EVENTS							
50110	SALARIES	$ 60,605	$ 61,365	$ 61,496	$ 42,746	$ 63,436	$ 1,940
50120	WAGES	$ 56,095	$ 56,605	$ 57,220	$ 39,831	$ 59,139	$ 1,919
50127	WAGES - PART TIME	$ 12,000	$ 8,616	$ 12,195	$ 8,071	$ 12,024	$ (171)
50128	SEASONAL/TEMPORARY	$ 60,279	$ 3,560	$ 59,430	$ 30,986	$ 49,272	$ (10,158)
50151	EMPLOYEE BENEFITS	$ 22,531	$ 17,602	$ 22,594	$ 15,872	$ 22,060	$ (534)
50152	HEALTH INSURANCE	$ 22,514	$ 23,134	$ 23,647	$ 17,740	$ 24,726	$ 1,079
50210	TELEPHONE	$ 2,200	$ 1,584	$ 2,000	$ 993	$ 2,000	$ -

GENERAL FUND EXPENDITURES		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
50212	TRAVEL/CONFERENCE	$ 2,424	$ 415	$ 2,424	$ 380	$ 2,424	$ -
50213	SALES TAX	$ 7,000	$ 1,188	$ 7,000	$ 4,536	$ -	$ (7,000)
50215	OUTSIDE SERVICES/CONTRACTS	$ 35,540	$ 15,507	$ 38,281	$ 20,336	$ 28,210	$ (10,071)
50240	EQUIPMENT MAINTENANCE-TROLL	$ 8,000	$ 167	$ 8,000	$ 4,898	$ 8,000	$ -
50300	MISC EXPENSES	$ 2,500	$ 2,563	$ 2,500	$ 3,443	$ 5,200	$ 2,700
50315	ADS & PUBLICATIONS	$ 1,500	$ 728	$ 1,500	$ 896	$ 1,500	$ -
50335	VEHICLE FUEL	$ -	$ -	$ -	$ -	$ 1,500	$ 1,500
50340	OPERATING EXPENSES	$ 29,223	$ 17,136	$ 30,663	$ 16,345	$ 32,885	$ 2,222
50343	OPERATING EXPENSES-SCHOOL RENT	$ 8,000	$ 8,000	$ 8,000	$ -	$ 8,000	$ -
50344	OPERATING EXPENSES-ACTIVE NET	$ 8,000	$ 2,711	$ 8,000	$ 6,305	$ 8,000	$ -
50345	AARON HUTCHINS SCHOLARSHIP FUND	$ -	$ -	$ -	$ 312	$ -	$ -
50930	TRANSFER TO OTHER FUND	$ 4,000	$ -	$ 4,000	$ 13,989	$ -	$ (4,000)
Totals for dept 55300 - RECREATION PROGRAMS & EVENTS		$ 342,411	$ 220,881	$ 348,950	$ 227,679	$ 328,376	$ (20,574)
Dept 55400 - YOUTH CENTER							
50110	SALARIES	$ 10,699	$ 10,496	$ 11,280	$ 7,495	$ 11,636	$ 356
50120	WAGES	$ 80,377	$ 80,977	$ 82,018	$ 56,814	$ 84,607	$ 2,589
50127	WAGES - PART TIME	$ 19,400	$ 6,165	$ 19,400	$ 1,929	$ 17,000	$ (2,400)
50151	EMPLOYEE BENEFITS	$ 14,684	$ 13,730	$ 15,010	$ 9,464	$ 15,013	$ 3
50152	HEALTH INSURANCE	$ 22,234	$ 22,336	$ 22,874	$ 17,151	$ 23,953	$ 1,079
50220	UTILITIES	$ 8,500	$ 6,916	$ 8,500	$ 4,526	$ 8,755	$ 255
50240	BUILDING MAINTENANCE	$ 4,000	$ 3,316	$ 4,000	$ 1,889	$ 4,000	$ -
50316	RENT EXPENSE	$ 4,000	$ 3,832	$ 4,000	$ -	$ 4,000	$ -
50340	OPERATING EXPENSES	$ -	$ 216	$ -	$ -	$ -	$ -
Totals for dept 55400 - YOUTH CENTER		$ 163,894	$ 147,984	$ 167,082	$ 99,268	$ 168,964	$ 1,882
Dept 55500 - IT/MEDIA SERVICES							
50110	SALARIES	$ 99,990	$ 100,765	$ 102,037	$ 70,887	$ 189,260	$ 87,223
50120	WAGES	$ 61,229	$ 60,637	$ 62,484	$ 38,199	$ 55,786	$ (6,698)
50127	WAGES - PART TIME	$ 17,391	$ 9,452	$ 17,500	$ 5,288	$ 14,000	$ (3,500)
50128	SEASONAL/TEMPORARY	$ -	$ -	$ -	$ 143	$ -	$ -
50151	EMPLOYEE BENEFITS	$ 25,142	$ 24,147	$ 25,605	$ 16,404	$ 36,476	$ 10,871
50152	HEALTH INSURANCE	$ 44,348	$ 38,316	$ 37,983	$ 16,819	$ 47,250	$ 9,267
50190	TRAINING	$ 2,500	$ 156	$ 2,000	$ -	$ 2,000	$ -
50210	TELEPHONE	$ 44,480	$ 33,555	$ 44,480	$ 33,299	$ 44,480	$ -
50211	POSTAGE	$ 140	$ 30	$ 140	$ 186	$ 50	$ (90)
50212	TRAVEL/CONFERENCE	$ 2,750	$ 35	$ 1,950	$ -	$ 1,000	$ (950)
50215	OUTSIDE SERVICES/CONTRACTS - WEBSITE	$ 6,000	$ 5,747	$ 6,000	$ 4,831	$ 6,000	$ -
50216	OUTSIDE SERVICES/CONTRACTS-2	$ 42,000	$ 40,719	$ 60,570	$ 53,438	$ 60,570	$ -
50240	EQUIPMENT MAINTENANCE	$ 12,000	$ 10,850	$ 11,000	$ 3,968	$ 11,000	$ -
50300	MISC EXPENSES	$ 8,120	$ 4,649	$ 1,000	$ 630	$ 1,500	$ 500
50310	OFFICE SUPPLIES	$ 1,860	$ 546	$ 3,000	$ 1,573	$ 2,000	$ (1,000)
50320	SUBSCRIPTIONS/DUES	$ 4,145	$ 525	$ 500	$ 5,179	$ 500	$ -

GENERAL FUND EXPENDITURES		2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
50330	VEHICLE EXPENSE	$ 575	$ 101	$ -	$ 281	$ 300	$ 300
50340	OPERATING EXPENSES	$ 3,000	$ 1,470	$ 3,000	$ 304	$ 2,500	$ (500)
Totals for dept 55500 - IT/MEDIA SERVICES		$ 375,670	$ 331,700	$ 379,249	$ 251,429	$ 474,672	$ 95,423
Total - Function RECREATION-SENIOR SERVICES		$ 1,707,704	$ 1,479,472	$ 1,790,998	$ 1,199,830	$ 1,921,008	$ 130,010
TRANSFERS							
Dept 59200 - CONTINGENCY							
50930	CONTINGENCY	$ 25,000	$ 125,573	$ 100,000	$ (7,486)	$ -	$ (100,000)
Dept 59300 - TRANSFER TO DEBT SERVICE							
50930	DEBT SERVICE	$ 3,344,613	$ 3,344,613	$ 3,284,186	$ 3,284,186	$ 3,565,553	$ 281,367
Dept 59400 - TRANSFER TO CAPITAL							
50930	OPERA HOUSE	$ 182,000	$ 182,000	$ 195,000	$ 195,000	$ 195,000	$ -
50931	CAPITAL	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ -
50944	EMS	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -
Dept 59500 - TRANSFER TO OTHER FUNDS							
50930	SICK LEAVE	$ 125,000	$ 125,000	$ 100,000	$ 100,000	$ 52,000	$ (48,000)
50932	PUBLIC SAFETY BUILDING	$ 43,000	$ 53,598	$ 42,000	$ 19,251	$ 41,960	$ (40)
50932	EQUIPMENT REPLACEMENT FUND	$ -	$ -	$ -	$ -	$ 220,000	$ 220,000
50934	FIRE PENSION	$ 3,500	$ 12,919	$ 14,000	$ -	$ 14,000	$ -
50935	TIF	$ -	$ -	$ -	$ -	$ -	$ -
50936	LIBBRARY	$ 623,000	$ 623,000	$ 632,350	$ 632,350	$ 646,350	$ 14,000
50943	LANDMARKS	$ 7,500	$ 7,500	$ 15,000	$ 15,000	$ 10,000	$ (5,000)
50931	ECONOMIC DEVELOPMENT	$ -	$ 15,256	$ -	$ -	$ -	$ -
50932	RDA	$ 5,000	$ 79,619	$ 8,000	$ 8,000	$ 11,000	$ 3,000
Total - Function TRANSFERS		$ 4,583,613	$ 4,794,078	$ 4,590,536	$ 4,446,301	$ 4,955,863	$ 365,327
TOTAL EXPENDITURES		$ 13,927,314	$ 13,683,318	$ 14,119,684	$ 11,044,911	$ 14,814,029	$ 694,345

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
FUND 204 - TID #4 FUND						
ESTIMATED REVENUES						
PROPERTY TAXES	$ 180,000	$ 180,369	$ 175,000	$ 174,190	$ 171,577	$ (3,423)
EXEMPT COMPUTER AID	$ 1,775	$ 1,775	$ 1,775	$ 1,775	$ 1,775	$ -
PERSONAL PROPERTY AID	$ 5,200	$ 5,207	$ 5,200	$ 9,555	$ 5,000	$ (200)
GRANTS- FROM UTILITY	$ -	$ 4,662	$ -	$ 4,148	$ -	$ -
INTEREST	$ 5,000	$ 5,459	$ 750	$ 95	$ -	$ (750)
LAND SALES	$ -	$ 39,000	$ -	$ 60,212	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 191,975	$ 236,472	$ 182,725	$ 249,975	$ 178,352	$ (4,373)
APPROPRIATIONS						
CAPITAL-INFRASTRUCTURE	$ 950,000	$ 861,956	$ -	$ (10,586)	$ -	$ -
TIF OTHER PROJECTS	$ 25,000	$ 42,355	$ -	$ -	$ -	$ -
REVOLVING LOAN FUND	$ 150,000	$ 135,000	$ 100,000	$ 15,000	$ -	$ (100,000)
ADMINISTRATION	$ 5,500	$ 11,884	$ 5,500	$ 15,507	$ 10,000	$ 4,500
TRANSFER TO OTHER FUND	$ -	$ -	$ -	$ -	$ 168,352	$ 168,352
TRANSFER TO DEBT SERVICE	$ 101,625	$ 101,625	$ -	$ -	$ -	$ -
TOTAL APPROPRIATIONS	$ 1,232,125	$ 1,152,820	$ 105,500	$ 19,921	$ 178,352	$ 72,852
NET OF REVENUES/APPROPRIATIONS - FUND 204	$ (1,040,150)	$ (916,348)	$ 77,225	$ 230,054		$ (77,225)
BEGINNING FUND BALANCE - FUND 204	$ 1,118,748	$ 1,118,748	$ 202,400	$ 202,400	$ 279,625	$ 77,225
ENDING FUND BALANCE - FUND 204	$ 78,598	$ 202,400	$ 279,625	$ 432,454	$ 279,625	$ -
FUND 205 - TID #5 FUND						
ESTIMATED REVENUES						
PROPERTY TAXES	$ 49,000	$ 50,678	$ 50,000	$ 49,621	$ 70,099	$ 20,099
EXEMPT COMPUTER AID	$ 39,592	$ 39,592	$ 39,500	$ 39,592	$ 39,592	$ 92
INTEREST	$ 500	$ 229	$ 250	$ 2	$ -	$ (250)
TRANSFER IN - TIF #4	$ -	$ -	$ -	$ -	$ 153,850	$ 153,850
TOTAL ESTIMATED REVENUES	$ 89,092	$ 90,499	$ 89,750	$ 89,215	$ 263,541	$ 173,791
APPROPRIATIONS						
OPERATING EXPENSES	$ 500	$ -	$ 2,000	$ -	$ -	$ (2,000)
ADMINISTRATION	$ 4,000	$ 950	$ 2,000	$ 975	$ 5,000	$ 3,000
TRANSFER TO DEBT SERVICE	$ 102,521	$ 102,521	$ 112,938	$ 112,938	$ 153,850	$ 40,912
TOTAL APPROPRIATIONS	$ 107,021	$ 103,471	$ 116,938	$ 113,913	$ 158,850	$ 41,912
NET OF REVENUES/APPROPRIATIONS - FUND 205	$ (17,929)	$ (12,972)	$ (27,188)	$ (24,698)	$ 104,691	$ 131,879

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
BEGINNING FUND BALANCE - FUND 205	$ (677,594)	$ (677,594)	$ (690,566)	$ (690,566)	$ (717,754)	$ (27,188)
ENDING FUND BALANCE - FUND 205	$ (695,523)	$ (690,566)	$ (717,754)	$ (715,264)	$ (613,063)	$ 104,691
FUND 206 - TID #6 FUND						
ESTIMATED REVENUES						
PROPERTY TAXES	$ 25,000	$ 24,831	$ 25,000	$ 24,306	$ 69,598	$ 44,598
PROPERTY TAXES - LEVY	$ -	$ -	$ 125,000	$ 125,000	$ -	$ (125,000)
TAX INCREMENT GUARANTEE	$ -	$ 51,694	$ -	$ 49,783	$ -	$ -
INTEREST	$ 2,000	$ 8,487	$ 250	$ 128	$ -	$ (250)
LAND SALES	$ -	$ 173,230	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 27,000	$ 258,242	$ 150,250	$ 199,217	$ 69,598	$ (80,652)
APPROPRIATIONS						
CAPITAL-INFRASTRUCTURE	$ -	$ 742,572	$ -	$ (35,831)	$ -	$ -
ADMINISTRATION	$ 4,000	$ 5,790	$ 5,000	$ 5,373	$ 5,000	$ -
TRANSFER TO DEBT FUND	$ 70,138	$ 70,138	$ 133,731	$ 133,731	$ 419,613	$ 285,882
TOTAL APPROPRIATIONS	$ 74,138	$ 818,500	$ 138,731	$ 103,273	$ 424,613	$ 285,882
NET OF REVENUES/APPROPRIATIONS - FUND 206	$ (47,138)	$ (560,258)	$ 11,519	$ 95,944	$ (355,015)	$ (366,534)
BEGINNING FUND BALANCE - FUND 206	$ 1,066,510	$ 1,066,510	$ 506,252	$ 506,252	$ 517,771	$ 11,519
ENDING FUND BALANCE - FUND 206	$ 1,019,372	$ 506,252	$ 517,771	$ 602,196	$ 162,756	$ (355,015)
FUND 207 - TID #7 FUND						
ESTIMATED REVENUES						
PROPERTY TAXES	$ 535,000	$ 546,395	$ 770,000	$ 762,486	$ 870,000	$ 100,000
TAX INCREMENT GUARANTEE	$ 33,000	$ 32,914	$ 33,000	$ 31,684	$ 31,000	$ (2,000)
PERSONAL PROPERTY AID	$ -	$ -	$ -	$ (1,959)	$ -	$ -
INTEREST	$ 4,000	$ 2,405	$ 2,800	$ 85	$ 100	$ (2,700)
TOTAL ESTIMATED REVENUES	$ 572,000	$ 581,714	$ 805,800	$ 792,296	$ 901,100	$ 95,300

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
APPROPRIATIONS						
OPERATING EXPENSES	$ -	$ 9,500	$ 5,000	$ 3,078	$ 5,000	$ -
CAPITAL-INFRASTRUCTURE	$ -	$ -	$ 200,000	$ 550,000	$ 402,059	$ 202,059
ADMINISTRATION	$ 5,000	$ 950	$ 5,000	$ 975	$ 5,000	$ -
TRANSFER TO DEBT FUND	$ 333,975	$ 333,975	$ 334,725	$ 334,725	$ 334,275	$ (450)
TOTAL APPROPRIATIONS	$ 338,975	$ 344,425	$ 544,725	$ 888,778	$ 746,334	$ 201,609
NET OF REVENUES/APPROPRIATIONS - FUND 207	$ 233,025	$ 237,289	$ 261,075	$ (96,482)	$ 154,766	$ (106,309)
BEGINNING FUND BALANCE - FUND 207	$ 438,406	$ 438,406	$ 675,695	$ 675,695	$ 936,770	$ 261,075
ENDING FUND BALANCE - FUND 207	$ 671,431	$ 675,695	$ 936,770	$ 579,213	$ 1,091,536	$ 154,766
FUND 208 - TID #8 FUND						
ESTIMATED REVENUES						
PROPERTY TAXES	$ -	$ -	$ 5,500	$ 5,596	$ 7,318	$ 1,818
PROPERTY TAXES - LEVY	$ -	$ -	$ 24,741	$ 24,741	$ -	$ (24,741)
OTHER STATE GRANTS	$ 200,000	$ 95,500	$ 700,000	$ -	$ 987,469	$ 287,469
INTEREST	$ -	$ 289	$ -	$ 5	$ -	$ -
LAND SALES	$ -	$ -	$ -	$ -	$ 400,000	$ 400,000
NOTE PROCEEDS	$ -	$ -	$ 260,000	$ -	$ 613,231	$ 353,231
TRANSFER IN - TIF #4	$ -	$ -	$ -	$ -	$ 14,502	$ 14,502
TOTAL ESTIMATED REVENUES	$ 200,000	$ 95,789	$ 990,241	$ 30,342	$ 2,022,520	$ 1,032,279
APPROPRIATIONS						
OPERATING EXPENSES	$ 62,500	$ 16,695	$ 25,000	$ 11,644	$ 25,000	$ -
DEBT ISSUANCE FEES	$ 5,500	$ -	$ -	$ -	$ 13,231	$ 13,231
CAPITAL-INFRASTRUCTURE	$ 139,365	$ 97,975	$ 930,000	$ 72,769	$ -	$ (930,000)
TIF BUILDING PROJECTS	$ 5,331	$ 7,269	$ -	$ -	$ 720,096	$ 720,096
CAPITAL-INFRASTRUCTURE	$ -	$ -	$ -	$ 1,524	$ -	$ -
ADMINISTRATION	$ 7,000	$ 2,700	$ 5,000	$ 3,430	$ 5,000	$ -
TRANSFER TO DEBT SERVICE	$ 17,288	$ 17,288	$ 24,741	$ 24,741	$ 111,757	$ 87,016
TOTAL APPROPRIATIONS	$ 236,984	$ 141,927	$ 984,741	$ 114,108	$ 875,084	$ (109,657)
NET OF REVENUES/APPROPRIATIONS - FUND 208	$ (36,984)	$ (46,138)	$ 5,500	$ (83,766)	$ 1,147,436	$ 1,141,936
BEGINNING FUND BALANCE - FUND 208	$ (16,681)	$ (16,681)	$ (62,819)	$ (62,819)	$ (57,319)	$ 5,500
ENDING FUND BALANCE - FUND 208	$ (53,665)	$ (62,819)	$ (57,319)	$ (146,585)	$ 1,090,117	$ 1,147,436
FUND 212 - SAFETY BUILDING FUND						
ESTIMATED REVENUES						

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
TRANSFER IN - GENERAL FUND	$ 43,000	$ 53,598	$ 42,000	$ 19,251	$ 41,960	$ (40)
TOTAL ESTIMATED REVENUES	$ 62,000	$ 53,907	$ 43,000	$ 42,500	$ 42,000	$ (1,000)
APPROPRIATIONS						
UTILITIES	$ 32,000	$ 28,252	$ 32,000	$ 19,952	$ 32,960	$ 960
BUILDING MAINTENANCE	$ 11,000	$ 7,997	$ 9,000	$ 7,521	$ 9,000	$ -
MAINTENANCE - CUSTODIAL		$ 17,349	$ 1,000	$ -	$ -	$ (1,000)
TOTAL APPROPRIATIONS	$ 43,000	$ 53,598	$ 42,000	$ 27,473	$ 41,960	$ (40)
NET OF REVENUES/APPROPRIATIONS - FUND 212	$ -	$ -	$ -	$ (8,222)	$ -	$ -
BEGINNING FUND BALANCE - FUND 212	$ -	$ -	$ -	$ -	$ -	$ -
ENDING FUND BALANCE - FUND 212	$ -	$ -	$ -	$ (8,222)	$ -	$ -
FUND 215 - LIBRARY FUND						
ESTIMATED REVENUES						
FEDERAL ASSISTANCE FUNDING - COVID	$ -	$ 3,783	$ -	$ -	$ -	$ -
DANE COUNTY SERVICE FEES	$ 229,696	$ 230,780	$ 249,249	$ 249,583	$ 249,429	$ 180
OTHER COUNTIES SERVICE FEES	$ 10,090	$ 10,088	$ 15,848	$ 15,848	$ 15,952	$ 104
MISC. REVENUE	$ -	$ -	$ -	$ 2,432	$ -	$ -
FINES	$ 21,000	$ 6,131	$ 7,000	$ 2,388	$ 6,000	$ (1,000)
COPY MACHINE	$ 4,700	$ 1,026	$ 3,700	$ 709	$ 3,700	$ -
INTEREST	$ -	$ 106	$ 100	$ 11	$ -	$ (100)
TRANSFER IN - GENERAL FUND	$ 623,000	$ 623,000	$ 632,350	$ 632,350	$ 646,350	$ 14,000
TOTAL ESTIMATED REVENUES	$ 888,486	$ 874,914	$ 908,247	$ 903,321	$ 921,431	$ 13,184
APPROPRIATIONS						
SALARIES	$ 78,563	$ 79,170	$ 80,133	$ 57,591	$ 86,916	$ 6,783
WAGES	$ 396,057	$ 375,196	$ 398,651	$ 253,198	$ 413,759	$ 15,108
WAGES - PART TIME	$ 70,006	$ 64,665	$ 70,700	$ 40,073	$ 75,821	$ 5,121
SUNDAY HOURS	$ 8,500	$ 2,818	$ 8,500	$ -	$ 8,500	$ -
EMPLOYEE BENEFITS	$ 71,359	$ 67,697	$ 72,684	$ 45,349	$ 75,001	$ 2,317
HEALTH INSURANCE	$ 84,183	$ 92,829	$ 94,783	$ 72,738	$ 104,973	$ 10,190
POSTAGE	$ 500	$ 318	$ 500	$ 258	$ 500	$ -
TRAVEL/CONFERENCE	$ 1,600	$ 507	$ 1,600	$ 1,025	$ 1,600	$ -
OUTSIDE SERVICES/CONTRACTS-2	$ 500	$ 292	$ 500	$ 449	$ 200	$ (300)
OUTSIDE SERVICES/CONTRACTS-3	$ 300	$ 180	$ 300	$ -	$ 300	$ -
UTILITIES	$ 19,000	$ 15,016	$ 19,600	$ 12,254	$ 19,600	$ -
UTILITIES-BUILDING 2	$ 5,500	$ 3,738	$ 5,500	$ 2,641	$ 5,500	$ -
EQUIPMENT MAINTENANCE	$ 1,900	$ 2,358	$ 1,900	$ 1,258	$ 1,900	$ -

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
REPAIR & MAINTENANCE	$ 9,000	$ 7,507	$ 9,000	$ 8,560	$ 9,000	$ -
TECHNOLOGY COSTS	$ 49,550	$ 49,381	$ 50,500	$ 51,058	$ 53,600	$ 3,100
MISC EXPENSES	$ 500	$ 116	$ 500	$ 380	$ 500	$ -
PROGRAMS/PUBLICITY	$ 4,000	$ 3,940	$ 4,000	$ 3,679	$ 4,500	$ 500
SUBSCRIPTIONS/DUES	$ 600	$ 813	$ 600	$ 388	$ 600	$ -
PERIODICALS	$ 5,400	$ 4,312	$ 4,800	$ 4,983	$ 5,200	$ 400
E-RESOURCES	$ 8,500	$ 8,270	$ 9,000	$ 9,145	$ 9,700	$ 700
AUDIO VISUAL	$ 11,300	$ 10,294	$ 15,000	$ 7,089	$ 11,000	$ (4,000)
BOOKS	$ 45,700	$ 45,727	$ 50,000	$ 38,372	$ 50,000	$ -
OPERATING EXPENSES	$ 4,500	$ 7,471	$ 4,500	$ 4,909	$ 4,500	$ -
OPERATING EXPENSES-SPECIALIZED-1	$ 200	$ 149	$ 200	$ 103	$ 200	$ -
OPERATING EXPENSES-SPECIALIZED-2	$ 4,800	$ 4,128	$ 4,800	$ 3,063	$ 4,800	$ -
CAPITAL-EQUIPMENT	$ 1,000	$ 962	$ -	$ -	$ -	$ -
CAPITAL-INFRASTRUCTURE	$ 6,000	$ 5,727	$ -	$ -	$ -	$ -
TOTAL APPROPRIATIONS	$ 889,018	$ 853,581	$ 908,251	$ 618,563	$ 948,170	$ 39,919
NET OF REVENUES/APPROPRIATIONS - FUND 215	$ (532)	$ 21,333	$ (4)	$ 284,758	$ (26,739)	$ (26,735)
BEGINNING FUND BALANCE - FUND 215	$ 14,615	$ 14,615	$ 35,948	$ 35,948	$ 35,944	$ (4)
ENDING FUND BALANCE - FUND 215	$ 14,083	$ 35,948	$ 35,944	$ 320,706	$ 9,205	$ (26,739)
FUND 217 - LIBRARY SPECIAL GIFT FUND						
ESTIMATED REVENUES						
INTEREST	$ 5,000	$ 1,125	$ 250	$ 49	$ 50	$ (200)
DONATIONS - DESIGNATED	$ 70,000	$ 28,981	$ 65,000	$ 60,112	$ 60,000	$ (5,000)
DONATIONS -FUNDRAISING ACCOUNT	$ 7,000	$ -	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 82,000	$ 30,106	$ 65,250	$ 60,161	$ 60,050	$ (5,200)

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
APPROPRIATIONS						
DESIGNATED	$ 100,000	$ 26,530	$ 55,000	$ 23,003	$ 50,000	$ (5,000)
UNDESIGNATED	$ -	$ 50	$ -	$ 50	$ -	$ -
TOTAL APPROPRIATIONS	$ 100,000	$ 26,580	$ 55,000	$ 23,053	$ 50,000	$ (5,000)
NET OF REVENUES/APPROPRIATIONS - FUND 217	$ (18,000)	$ 3,526	$ 10,250	$ 37,108	$ 10,050	$ (200)
BEGINNING FUND BALANCE - FUND 217	$ 240,476	$ 240,476	$ 244,002	$ 244,002	$ 254,252	$ 10,250
ENDING FUND BALANCE - FUND 217	$ 222,476	$ 244,002	$ 254,252	$ 281,110	$ 264,302	$ 10,050
FUND 221 - FIRE EQUIPMENT FUND						
ESTIMATED REVENUES						
INTEREST	$ -	$ 72	$ -	$ 3	$ -	$ -
TOTAL ESTIMATED REVENUES	$ -	$ 72	$ -	$ 3	$ -	$ -
APPROPRIATIONS						
CAPITAL-EQUIPMENT	$ -	$ 4,246	$ -	$ -	$ -	$ -
TOTAL APPROPRIATIONS	$ -	$ 4,246	$ -	$ -	$ -	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 221	$ -	$ (4,174)	$ -	$ 3	$ -	$ -
BEGINNING FUND BALANCE - FUND 221	$ 20,784	$ 20,784	$ 16,610	$ 16,610	$ 16,610	$ -
ENDING FUND BALANCE - FUND 221	$ 20,784	$ 16,610	$ 16,610	$ 16,613	$ 16,610	$ -
FUND 223 - PARK DEVELOPMENT FUND						
ESTIMATED REVENUES						
IMPACT FEE - LAND	$ -	$ 25,278	$ -	$ -	$ -	$ -
IMPACT FEE - IMPROVEMENTS	$ 18,543	$ 11,870	$ 10,000	$ 27,718	$ 35,000	$ 25,000
OTHER COUNTY GRANTS	$ 72,700	$ -	$ -	$ -	$ -	$ -
911 ANTENNA BLDG	$ -	$ 4,862	$ 5,000	$ 5,173	$ 5,000	$ -
INTEREST	$ 4,000	$ 1,867	$ 200	$ 100	$ 100	$ (100)
DONATIONS	$ -	$ 1,500	$ -	$ 3,600	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 95,243	$ 45,377	$ 15,200	$ 36,591	$ 40,100	$ 24,900
APPROPRIATIONS						
OUTSIDE SERVICES	$ -	$ 4,500	$ -	$ 9,360	$ -	$ -
911 ANTENNA BUILDING	$ -	$ 10,872	$ -	$ 1,433	$ -	$ -
MISC EXPENSES	$ -	$ 2,241	$ 1,500	$ 3,043	$ 81,500	$ 80,000
TRANSFER TO OTHER FUND	$ 72,700	$ -	$ 90,000	$ -	$ -	$ (90,000)
TRANSFER FROM IMPROVEMENTS	$ 18,543	$ -	$ 18,543	$ -	$ -	$ (18,543)

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
TRANSFER FROM DONATIONS	$ 21,886	$ -	$ -	$ -	$ -	$ -
TOTAL APPROPRIATIONS	$ 113,129	$ 17,613	$ 110,043	$ 13,836	$ 81,500	$ (28,543)
NET OF REVENUES/APPROPRIATIONS - FUND 223	$ (17,886)	$ 27,764	$ (94,843)	$ 22,755	$ (41,400)	$ 53,443
BEGINNING FUND BALANCE - FUND 223	$ 458,090	$ 458,090	$ 485,854	$ 485,854	$ 391,011	$ (94,843)
ENDING FUND BALANCE - FUND 223	$ 440,204	$ 485,854	$ 391,011	$ 508,609	$ 349,611	$ (41,400)
FUND 224 - STORM SEWER FUND						
ESTIMATED REVENUES						
STATE GRANTS	$ 54,464	$ 260,640	$ -	$ -	$ -	$ -
STORMWATER USER FEES	$ 686,353	$ 685,905	$ 730,158	$ 433,768	$ 782,179	$ 52,021
STORMWATER REVIEW FEES	$ 30,000	$ 49,815	$ 30,000	$ 22,509	$ 30,000	$ -
YARD WASTE SITE FEES	$ 7,000	$ 7,000	$ 7,000	$ -	$ 7,000	$ -
INTEREST	$ 5,000	$ 1,426	$ 500	$ 18	$ -	$ (500)
PREMIUM ON DEBT ISSUE	$ -	$ 3,492	$ -	$ 826	$ -	$ -
NOTE PROCEEDS	$ 363,000	$ -	$ 150,000	$ -	$ 519,200	$ 369,200
CONTRIBUTIONS FROM CITY (TIF)	$ -	$ 158,017	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 1,145,817	$ 1,166,295	$ 917,658	$ 457,121	$ 1,338,379	$ 420,721
APPROPRIATIONS						
SALARIES	$ 33,218	$ 30,065	$ 33,897	$ 23,024	$ 33,773	$ (124)
WAGES	$ 105,134	$ 96,016	$ 109,210	$ 64,594	$ 120,978	$ 11,768
OVERTIME	$ -	$ -	$ -	$ 162	$ -	$ -
WAGES - PART TIME	$ 10,571	$ 200	$ 12,235	$ -	$ 15,653	$ 3,418
EMPLOYEE BENEFITS	$ 20,971	$ 18,525	$ 21,827	$ 12,657	$ 23,333	$ 1,506
HEALTH INSURANCE	$ 38,659	$ 30,226	$ 40,923	$ 25,607	$ 44,678	$ 3,755
TELEPHONE	$ 600	$ 418	$ 600	$ 342	$ 600	$ -
TRAVEL/CONFERENCE	$ 800	$ 386	$ 1,000	$ 523	$ 1,000	$ -
OUTSIDE SERVICES/CONTRACTS	$ 30,000	$ 22,868	$ 30,000	$ 27,597	$ 30,000	$ -
OUTSIDE SERVICES/CONTRACTS-3	$ 45,200	$ 44,511	$ 45,200	$ 24,512	$ 45,200	$ -
UTILITIES	$ 1,500	$ 1,007	$ 1,500	$ 414	$ 1,500	$ -
MISC EXPENSES	$ 18,000	$ 12,618	$ 18,000	$ 12,087	$ 16,000	$ (2,000)
OFFICE SUPPLIES	$ 500	$ 493	$ 500	$ 131	$ 500	$ -
PERMITS/FEES	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ -
ADS & PUBLICATIONS	$ 500	$ 111	$ 500	$ 172	$ 500	$ -
VEHICLE FUEL	$ 15,000	$ 11,237	$ 15,000	$ 10,743	$ 15,000	$ -
EQUIP MAINTENANCE- STORMWATER	$ 18,000	$ 17,288	$ 18,000	$ 14,111	$ 18,000	$ -
POND MAINTENANCE- STORMWATER	$ 20,000	$ 6,061	$ 18,000	$ 6,590	$ 16,000	$ (2,000)
OPERATING EXPENSES	$ 22,000	$ 12,371	$ 22,000	$ 14,495	$ 22,000	$ -

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
YARDWASTE SITE - MISC EXPENSE	$ 2,500	$ 974	$ 2,500	$ 1,930	$ 2,500	$ -
UNIFORM ALLOWANCE	$ 1,500	$ 2,374	$ 1,500	$ 938	$ 1,800	$ 300
PROPERTY INSURANCE	$ -	$ 2,000	$ -	$ -	$ -	$ -
DEPRECIATION EXPENSE	$ 180,000	$ 208,233	$ 158,397	$ -	$ 231,890	$ 73,493
INTEREST	$ -	$ 36,257	$ -	$ -	$ -	$ -
DEBT ISSUANCE FEES	$ 9,000	$ 11,505	$ 5,000	$ 4,058	$ 11,200	$ 6,200
STREET CONSTRUCTION	$ 526,955	$ 28,213	$ 159,500	$ 25,965	$ 508,000	$ 348,500
STREET ENGINEERING	$ 30,154	$ 31,180	$ 13,250	$ 3,617	$ -	$ (13,250)
TRANSFER TO OTHER FUND	$ 21,300	$ -	$ 35,000	$ -	$ 35,000	$ -
TRANSFER TO DEBT SERVICE	$ 254,222	$ -	$ 263,749	$ 263,749	$ 298,164	$ 34,415
TOTAL APPROPRIATIONS	$ 1,408,284	$ 627,137	$ 1,029,288	$ 540,018	$ 1,495,269	$ 465,981
NET OF REVENUES/APPROPRIATIONS - FUND 224	$ (262,467)	$ 539,158	$ (111,630)	$ (82,897)	$ (156,890)	$ (45,260)
FUND 225 - CEMETERY FUND						
ESTIMATED REVENUES						
INTEREST	$ 300	$ 38	$ -	$ -	$ 30	$ 30
INTEREST - BAILEY SISTER ACCOUNT	$ 400	$ 108	$ -	$ 5	$ 100	$ 100
TOTAL ESTIMATED REVENUES	$ 700	$ 146	$ -	$ 5	$ 130	$ 130
APPROPRIATIONS						
REPAIR & MAINTENANCE	$ -	$ 3,847	$ -	$ 259	$ 2,500	$ 2,500
BAILEY SISTER EXPENSES	$ 200	$ 242	$ 200	$ 195	$ 200	$ -
TOTAL APPROPRIATIONS	$ 200	$ 4,089	$ 200	$ 454	$ 2,700	$ 2,500
NET OF REVENUES/APPROPRIATIONS - FUND 225	$ 500	$ (3,943)	$ (200)	$ (449)	$ (2,570)	$ (2,370)
BEGINNING FUND BALANCE - FUND 225	$ 28,243	$ 28,243	$ 24,300	$ 24,300	$ 24,100	$ (200)
ENDING FUND BALANCE - FUND 225	$ 28,743	$ 24,300	$ 24,100	$ 23,851	$ 21,530	$ (2,570)
FUND 227 - EMS TRUCK FUND						
ESTIMATED REVENUES						
INTEREST	$ 800	$ 386	$ 185	$ 17	$ 20	$ (165)
DONATIONS	$ -	$ -	$ -	$ 12,268	$ -	$ -
TRANSFER IN - EMS	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000
TOTAL ESTIMATED REVENUES	$ 800	$ 386	$ 185	$ 12,285	$ 50,020	$ 49,835
NET OF REVENUES/APPROPRIATIONS - FUND 227	$ 800	$ 386	$ 185	$ 11,890	$ 50,020	$ 49,835
BEGINNING FUND BALANCE - FUND 227	$ 74,588	$ 74,588	$ 74,974	$ 74,974	$ 75,159	$ 185

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
ENDING FUND BALANCE - FUND 227	$ 75,388	$ 74,974	$ 75,159	$ 86,864	$ 125,179	$ 50,020
FUND 228 - EMS EQUIPMENT FUND						
ESTIMATED REVENUES						
FAP EQUIPMENT	$ 4,150	$ 4,531	$ 4,000	$ -	$ -	$ (4,000)
INTEREST	$ 800	$ 345	$ 315	$ 25	$ 25	$ (290)
DONATIONS	$ -	$ -	$ 90,000	$ -	$ -	$ (90,000)
TRANSFER IN - EMS	$ 40,000	$ 40,000	$ 100,000	$ 100,000	$ 70,000	$ (30,000)
TOTAL ESTIMATED REVENUES	$ 44,950	$ 44,876	$ 194,315	$ 100,025	$ 70,025	$ (124,290)
APPROPRIATIONS						
CAPITAL-INFRASTRUCTURE	$ 47,000	$ 12,619	$ 210,000	$ 50,669	$ -	$ (210,000)
TOTAL APPROPRIATIONS	$ 20,000	$ 6,101	$ 47,000	$ 11,419	$ 210,000	$ 163,000
NET OF REVENUES/APPROPRIATIONS - FUND 228	$ (2,050)	$ 32,257	$ (15,685)	$ 49,356	$ 70,025	$ 85,710
BEGINNING FUND BALANCE - FUND 228	$ 104,793	$ 104,793	$ 137,050	$ 137,050	$ 121,365	$ (15,685)
ENDING FUND BALANCE - FUND 228	$ 102,743	$ 137,050	$ 121,365	$ 186,406	$ 191,390	$ 70,025
FUND 229 - SENIOR CENTER WOOD SHOP						
ESTIMATED REVENUES						
INTEREST	$ 50	$ 16	$ 25	$ -	$ -	$ (25)
DONATIONS	$ 2,500	$ 2,090	$ 2,500	$ 2,170	$ 2,500	$ -
TOTAL ESTIMATED REVENUES	$ 2,550	$ 2,106	$ 2,525	$ 2,170	$ 2,500	$ (25)
APPROPRIATIONS						
OPERATING EXPENSES	$ 1,900	$ 85	$ 2,500	$ 538	$ 1,000	$ (1,500)
TOTAL APPROPRIATIONS	$ 1,900	$ 85	$ 2,500	$ 538	$ 1,000	$ (1,500)
NET OF REVENUES/APPROPRIATIONS - FUND 229	$ 650	$ 2,021	$ 25	$ 1,632	$ 1,500	$ 1,475
BEGINNING FUND BALANCE - FUND 229	$ 6,667	$ 6,667	$ 8,688	$ 8,688	$ 8,713	$ 25
ENDING FUND BALANCE - FUND 229	$ 7,317	$ 8,688	$ 8,713	$ 10,320	$ 10,213	$ 1,500
FUND 230 - TOWNSHIP OUTREACH FUND						
ESTIMATED REVENUES						
OTHER COUNTY GRANTS	$ 5,500	$ 7,237	$ 8,000	$ 3,618	$ 7,200	$ (800)
INTEREST	$ 80	$ 24	$ 25	$ 1	$ -	$ (25)
DONATIONS	$ 500	$ 2,500	$ 2,500	$ 500	$ 2,000	$ (500)
TOTAL ESTIMATED REVENUES	$ 6,080	$ 9,761	$ 10,525	$ 4,119	$ 9,200	$ (1,325)

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
APPROPRIATIONS						
WAGES	$ 7,200	$ 7,305	$ 7,442	$ 5,179	$ 7,670	$ 228
EMPLOYEE BENEFITS	$ 550	$ 559	$ 566	$ 396	$ 583	$ 17
TRAVEL/CONFERENCE	$ -	$ 58	$ 500	$ -	$ 500	$ -
TOTAL APPROPRIATIONS	$ 7,750	$ 7,922	$ 8,508	$ 5,575	$ 8,753	$ 245
NET OF REVENUES/APPROPRIATIONS - FUND 230	$ (1,670)	$ 1,839	$ 2,017	$ (1,456)	$ 447	$ (1,570)
BEGINNING FUND BALANCE - FUND 230	$ 10,587	$ 10,587	$ 12,426	$ 12,426	$ 14,443	$ 2,017
ENDING FUND BALANCE - FUND 230	$ 8,917	$ 12,426	$ 14,443	$ 10,970	$ 14,890	$ 447
FUND 231 - SENIORS IN NEED						
ESTIMATED REVENUES						
INTEREST	$ 1,000	$ 199	$ 50	$ 7	$ 5	$ (45)
DONATIONS - SENIORS IN NEED	$ 20,000	$ 12,360	$ 25,000	$ 18,436	$ 22,000	$ (3,000)
TOTAL ESTIMATED REVENUES	$ 21,000	$ 12,559	$ 25,050	$ 18,443	$ 22,005	$ (3,045)
APPROPRIATIONS						
OPERATING EXPENSES	$ 25,000	$ 18,565	$ 25,000	$ 8,803	$ 20,000	$ (5,000)
TOTAL APPROPRIATIONS	$ 25,000	$ 18,565	$ 25,000	$ 8,803	$ 20,000	$ (5,000)
NET OF REVENUES/APPROPRIATIONS - FUND 231	$ (4,000)	$ (6,006)	$ 50	$ 9,640	$ 2,005	$ 1,955
BEGINNING FUND BALANCE - FUND 231	$ 57,891	$ 57,891	$ 51,885	$ 51,885	$ 51,935	$ 50
ENDING FUND BALANCE - FUND 231	$ 53,891	$ 51,885	$ 51,935	$ 61,525	$ 53,940	$ 2,005
FUND 232 - SENIOR CENTER SPECIAL FUND						
ESTIMATED REVENUES						
INTEREST	$ 7,000	$ 11,837	$ 500	$ 460	$ 500	$ -
SPECIAL GIFT FUND: SENIOR CENT	$ 10,000	$ 5,645	$ 10,000	$ 1,835	$ 8,500	$ (1,500)
FRIENDSHIP DONATIONS	$ 500	$ -	$ 500	$ -	$ 500	$ -
DONATIONS - LOAN CLOSET	$ 1,000	$ 470	$ 1,000	$ 759	$ 1,000	$ -
DONATIONS - ANNEX RENOVATIONS	$ -	$ 20,000	$ -	$ 25,102	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 18,500	$ 37,952	$ 12,000	$ 28,156	$ 10,500	$ (1,500)
APPROPRIATIONS						
OPERATING EXPENSES	$ 10,000	$ 2,106	$ 10,000	$ 3,910	$ 6,000	$ (4,000)
BUILDINGS/REMODEL - ANNEX RENOVATIONS	$ -	$ -	$ -	$ 2,581	$ -	$ -
TOTAL APPROPRIATIONS	$ 10,000	$ 2,106	$ 10,000	$ 6,491	$ 6,000	$ (4,000)

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
NET OF REVENUES/APPROPRIATIONS - FUND 232	$ 8,500	$ 35,846	$ 2,000	$ 21,665	$ 4,500	$ 2,500
BEGINNING FUND BALANCE - FUND 232	$ 477,042	$ 477,042	$ 512,888	$ 512,888	$ 514,888	$ 2,000
ENDING FUND BALANCE - FUND 232	$ 485,542	$ 512,888	$ 514,888	$ 534,553	$ 519,388	$ 4,500
FUND 234 - FOOD PANTRY						
ESTIMATED REVENUES						
INTEREST	$ 1,500	$ 602	$ 500	$ 51	$ 50	$ (450)
DONATIONS	$ 90,000	$ 177,275	$ 75,000	$ 80,721	$ 95,000	$ 20,000
TOTAL ESTIMATED REVENUES	$ 91,500	$ 177,877	$ 75,500	$ 80,772	$ 95,050	$ 19,550
APPROPRIATIONS						
FOOD PANTRY EXPENSES	$ 85,000	$ 53,583	$ 75,000	$ 32,200	$ 75,000	$ -
TOTAL APPROPRIATIONS	$ 85,000	$ 53,583	$ 75,000	$ 32,200	$ 75,000	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 234	$ 6,500	$ 124,294	$ 500	$ 48,572	$ 20,050	$ 19,550
BEGINNING FUND BALANCE - FUND 234	$ 172,114	$ 172,114	$ 296,408	$ 296,408	$ 296,908	$ 500
ENDING FUND BALANCE - FUND 234	$ 178,614	$ 296,408	$ 296,908	$ 344,980	$ 316,958	$ 20,050

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
FUND 235 - LANDMARKS						
ESTIMATED REVENUES						
INTEREST	$ 50	$ 8	$ 15	$ -	$ -	$ (15)
TRANSFER IN - GENERAL FUND	$ 7,500	$ 7,500	$ 15,000	$ 15,000	$ 10,000	$ (5,000)
TOTAL ESTIMATED REVENUES	$ 7,550	$ 7,508	$ 15,015	$ 15,000	$ 10,000	$ (5,015)
APPROPRIATIONS						
LANDMARKS MINI GRANT EXPENSES	$ 10,000	$ 7,549	$ 9,000	$ -	$ 10,000	$ 1,000
LANDMARK COMMISSION	$ 1,000	$ 261	$ 1,000	$ 423	$ -	$ (1,000)
TOTAL APPROPRIATIONS	$ 11,000	$ 7,810	$ 10,000	$ 423	$ 10,000	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 235	$ (3,450)	$ (302)	$ 5,015	$ 14,577	$ -	$ (5,015)
BEGINNING FUND BALANCE - FUND 235	$ (1,834)	$ (1,834)	$ (2,136)	$ (2,136)	$ 2,879	$ 5,015
ENDING FUND BALANCE - FUND 235	$ (5,284)	$ (2,136)	$ 2,879	$ 12,441	$ 2,879	$ -
FUND 236 - TREE COMMISSION						
ESTIMATED REVENUES						
INTEREST	$ 20	$ 11	$ -	$ -	$ -	$ -
DONATIONS	$ 800	$ 741	$ 1,000	$ 550	$ 1,000	$ -
TOTAL ESTIMATED REVENUES	$ 820	$ 752	$ 1,000	$ 550	$ 1,000	$ -
APPROPRIATIONS						
OPERATING EXPENSES	$ 1,000	$ 235	$ 1,500	$ 2,841	$ 1,500	$ -
TOTAL APPROPRIATIONS	$ 1,000	$ 235	$ 1,500	$ 2,841	$ 1,500	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 236	$ (180)	$ 517	$ (500)	$ (2,291)	$ (500)	$ -
BEGINNING FUND BALANCE - FUND 236	$ 4,466	$ 4,466	$ 4,983	$ 4,983	$ 4,483	$ (500)
ENDING FUND BALANCE - FUND 236	$ 4,286	$ 4,983	$ 4,483	$ 2,692	$ 3,983	$ (500)
FUND 239 - STOUGHTON ARTS COUNCIL						
ESTIMATED REVENUES						
INTEREST	$ 30	$ 7	$ -	$ -	$ -	$ -
DONATIONS	$ -	$ 500	$ 3,500	$ 4,925	$ 3,500	$ -
TOTAL ESTIMATED REVENUES	$ 30	$ 507	$ 3,500	$ 4,925	$ 3,500	$ -

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
APPROPRIATIONS						
OPERATING EXPENSES	$ -	$ 216	$ 3,500	$ 1,234	$ 1,500	$ (2,000)
TOTAL APPROPRIATIONS	$ -	$ 216	$ 3,500	$ 1,234	$ 1,500	$ (2,000)
NET OF REVENUES/APPROPRIATIONS - FUND 239	$ 30	$ 291	$ -	$ 3,691	$ 2,000	$ 2,000
BEGINNING FUND BALANCE - FUND 239	$ 3,251	$ 3,251	$ 3,542	$ 3,542	$ 3,542	$ -
ENDING FUND BALANCE - FUND 239	$ 3,281	$ 3,542	$ 3,542	$ 7,233	$ 5,542	$ 2,000
FUND 241 - EMS TRUST FUND						
ESTIMATED REVENUES						
INTEREST	$ 150	$ 43	$ 45	$ 2	$ -	$ (45)
DONATIONS-SHILLELAGH	$ 6,500	$ 4,412	$ 10,000	$ 62,687	$ 5,000	$ (5,000)
TOTAL ESTIMATED REVENUES	$ 6,650	$ 4,455	$ 10,045	$ 62,689	$ 5,000	$ (5,045)
APPROPRIATIONS						
WAGES	$ 2,750	$ 1,356	$ 3,000	$ 875	$ 2,000	$ (1,000)
EMPLOYEE BENEFITS	$ 210	$ 104	$ 230	$ 67	$ 152	$ (78)
EMS TRUST FUND DISBURSEMENTS	$ 6,500	$ 2,556	$ 5,000	$ 61,624	$ 3,500	$ (1,500)
CPR TRAINING	$ 10	$ 1	$ -	$ -	$ -	$ -
TOTAL APPROPRIATIONS	$ 9,470	$ 4,017	$ 8,230	$ 62,566	$ 5,652	$ (2,578)
NET OF REVENUES/APPROPRIATIONS - FUND 241	$ (2,820)	$ 438	$ 1,815	$ 123	$ (652)	$ (2,467)
BEGINNING FUND BALANCE - FUND 241	$ 17,821	$ 17,821	$ 18,259	$ 18,259	$ 20,074	$ 1,815
ENDING FUND BALANCE - FUND 241	$ 15,001	$ 18,259	$ 20,074	$ 18,382	$ 19,422	$ (652)
FUND 242 - FIRE DEPT SPECIAL FUND						
ESTIMATED REVENUES						
MISC. REVENUE	$ 4,000	$ 2,515	$ 4,000	$ 5,165	$ 4,000	$ -
INTEREST	$ 600	$ 178	$ 250	$ 6	$ 5	$ (245)
SPECIAL EVENTS	$ 28,100	$ 75	$ 18,000	$ -	$ 18,000	$ -
TOTAL ESTIMATED REVENUES	$ 32,700	$ 2,768	$ 22,250	$ 5,171	$ 22,005	$ (245)
APPROPRIATIONS						
MISC OPERATING EXPENSES	$ 4,850	$ 622	$ 3,000	$ 2,299	$ 3,000	$ -
SUNSHINE	$ 200	$ 123	$ 200	$ -	$ 200	$ -
DANCE	$ 9,000	$ -	$ 6,500	$ -	$ 6,500	$ -
HOLIDAY	$ 900	$ -	$ 1,200	$ -	$ 1,200	$ -
MEETING	$ 1,500	$ 428	$ 1,500	$ 65	$ 1,500	$ -

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
SCHOLARSHIP	$ -	$ -	$ -	$ 1,000	$ 500	$ 500
EQUIPMENT	$ 25,000	$ 25,407	$ 7,500	$ 5,381	$ 7,500	$ -
ROTARY PARK LIGHTS	$ 4,500	$ -	$ 3,500	$ 23	$ 1,000	$ (2,500)
TOTAL APPROPRIATIONS	$ 45,950	$ 26,580	$ 23,400	$ 8,768	$ 21,400	$ (2,000)
NET OF REVENUES/APPROPRIATIONS - FUND 242	$ (13,250)	$ (23,812)	$ (1,150)	$ (3,597)	$ 605	$ 1,755
BEGINNING FUND BALANCE - FUND 242	$ 63,407	$ 63,407	$ 39,595	$ 39,595	$ 38,445	$ (1,150)
ENDING FUND BALANCE - FUND 242	$ 50,157	$ 39,595	$ 38,445	$ 35,998	$ 39,050	$ 605
FUND 243 - FIRE PENSION FUND						
ESTIMATED REVENUES						
INTEREST	$ 13,000	$ 5,356	$ 1,800	$ 176	$ 200	$ (1,600)
DIVIDENDS	$ 3,000	$ 1,179	$ 300	$ (1,179)	$ 300	$ -
PENSION CONTRIBUTION	$ -	$ 574	$ 600	$ -	$ 600	$ -
TRANSFER FROM GENERAL FUND	$ 3,500	$ 12,919	$ 14,000	$ -	$ 14,000	$ -
GAINS & (LOSSES)	$ -	$ 9,051	$ -	$ 9,459	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 19,500	$ 29,079	$ 16,700	$ 8,456	$ 15,100	$ (1,600)
NET OF REVENUES/APPROPRIATIONS - FUND 243	$ 19,500	$ 29,079	$ 16,700	$ 8,456	$ 15,100	$ (1,600)
BEGINNING FUND BALANCE - FUND 243	$ 848,191	$ 848,191	$ 877,270	$ 877,270	$ 893,970	$ 16,700
ENDING FUND BALANCE - FUND 243	$ 867,691	$ 877,270	$ 893,970	$ 885,726	$ 909,070	$ 15,100
FUND 245 - OPERA HOUSE FUND						
ESTIMATED REVENUES						
FEDERAL ASSISTANCE FUNDING - COVID	$ -	$ 136,555	$ -	$ 324,618	$ -	$ -
TICKET SALES	$ 627,787	$ 94,425	$ 749,810	$ 393,084	$ 782,243	$ 32,433
REVENUE-FEES	$ 77,712	$ 10,070	$ 68,964	$ 22,924	$ 70,000	$ 1,036
OTHER TAXABLE SALES	$ -	$ 140	$ 8,000	$ -	$ -	$ (8,000)
MEMBERSHIPS	$ 120,000	$ 88,071	$ 85,000	$ 112,247	$ 100,000	$ 15,000
ANNUAL PUBLICATION	$ 16,000	$ 10,643	$ 12,500	$ 8,243	$ 15,000	$ 2,500
TAX EXEMPT SALES	$ 1,000	$ 1,018	$ 1,000	$ 927	$ 10,000	$ 9,000
INTEREST	$ -	$ 15	$ -	$ 8	$ -	$ -
DONATIONS	$ 5,000	$ 7,182	$ 5,000	$ 15,603	$ 5,000	$ -
TRANSFER IN - GENERAL FUND	$ 182,000	$ 182,000	$ 195,000	$ 195,000	$ 195,000	$ -
TOTAL ESTIMATED REVENUES	$ 1,029,499	$ 530,119	$ 1,125,274	$ 1,072,654	$ 1,177,243	$ 51,969
APPROPRIATIONS						
SALARIES	$ 80,487	$ 81,091	$ 82,128	$ 56,583	$ 84,706	$ 2,578

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
WAGES	$ 98,209	$ 71,242	$ 100,332	$ 53,601	$ 103,135	$ 2,803
WAGES - PART TIME	$ -	$ -	$ 10,000	$ -	$ 10,000	$ -
SEASONAL/TEMPORARY	$ 10,000	$ 7,474	$ -	$ 7,680	$ -	$ -
EMPLOYEE BENEFITS	$ 26,762	$ 22,372	$ 27,157	$ 16,534	$ 27,551	$ 394
HEALTH INSURANCE	$ 51,327	$ 40,147	$ 45,126	$ 25,660	$ 39,462	$ (5,664)
OUTSIDE SERVICES/CONTRACTS-2	$ 47,712	$ 17,637	$ 47,760	$ 47,510	$ 45,000	$ (2,760)
EQUIPMENT MAINTENANCE	$ 5,000	$ 68,177	$ 5,000	$ 58,232	$ 5,000	$ -
SALES TAX	$ -	$ 8	$ -	$ -	$ -	$ -
ADS & PUBLICATIONS	$ 110,000	$ 60,149	$ 80,000	$ 86,758	$ 90,000	$ 10,000
SUBSCRIPTIONS/DUES	$ 2,900	$ 635	$ 2,500	$ 787	$ 2,500	$ -
OPERATING EXPENSES	$ 25,000	$ 18,521	$ 25,000	$ 38,406	$ 25,000	$ -
OPERATING EXPENSES-SPECIALIZED-2	$ -	$ -	$ -	$ 76	$ -	$ -
OPERATING EXPENSES-ADVERTISING	$ 17,000	$ 6,484	$ 15,000	$ 4,427	$ 17,000	$ 2,000
OPERATING EXPENSES-GUARANTEES	$ 456,500	$ 70,792	$ 579,500	$ 140,880	$ 585,250	$ 5,750
OPERATING EXPENSES-HOSPITALITY	$ 43,700	$ 10,056	$ 52,600	$ 5,847	$ 52,175	$ (425)
OPERATING EXPENSES-MISC EVENT EXPENSES	$ 5,000	$ 755	$ 5,000	$ 1,184	$ 5,000	$ -
OPERATING EXPENSES-CONTRACT LABOR/RENTAL	$ 30,000	$ 4,675	$ 35,000	$ 23,810	$ 100,050	$ 65,050
TOTAL APPROPRIATIONS	$ 1,009,597	$ 480,215	$ 1,112,103	$ 567,975	$ 1,191,829	$ 79,726
NET OF REVENUES/APPROPRIATIONS - FUND 245	$ 19,902	$ 49,904	$ 13,171	$ 504,679	$ (14,586)	$ (27,757)
BEGINNING FUND BALANCE - FUND 245	$ (278,424)	$ (278,424)	$ (228,520)	$ (228,520)	$ (215,349)	$ 13,171
ENDING FUND BALANCE - FUND 245	$ (258,522)	$ (228,520)	$ (215,349)	$ 276,159	$ (229,935)	$ (14,586)
FUND 246 - OPERA HOUSE REPAIR FUND						
ESTIMATED REVENUES						
INTEREST	$ 100	$ 33	$ 20	$ 1	$ -	$ (20)
TOTAL ESTIMATED REVENUES	$ 100	$ 33	$ 20	$ 1	$ -	$ (20)
NET OF REVENUES/APPROPRIATIONS - FUND 246	$ 100	$ 33	$ 20	$ 1	$ -	$ (20)
BEGINNING FUND BALANCE - FUND 246	$ 6,745	$ 6,745	$ 6,778	$ 6,778	$ 6,798	$ 20
ENDING FUND BALANCE - FUND 246	$ 6,845	$ 6,778	$ 6,798	$ 6,779	$ 6,798	$ -

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
FUND 247 - TOURISM FUND						
ESTIMATED REVENUES						
ROOM TAXES	$ 81,000	$ 37,704	$ 72,000	$ 39,401	$ 80,000	$ 8,000
INTEREST	$ 200	$ 64	$ 100	$ 1	$ -	$ (100)
TOTAL ESTIMATED REVENUES	$ 81,200	$ 37,768	$ 72,100	$ 39,402	$ 80,000	$ 7,900
APPROPRIATIONS						
OUTSIDE SERVICES/CONTRACTS	$ 73,080	$ 33,934	$ 64,800	$ 35,461	$ 72,000	$ 7,200
TRANSFER TO OTHER FUND	$ 8,120	$ 3,770	$ 7,200	$ 3,940	$ 8,000	$ 800
TOTAL APPROPRIATIONS	$ 81,200	$ 37,704	$ 72,000	$ 39,401	$ 80,000	$ 8,000
NET OF REVENUES/APPROPRIATIONS - FUND 247	$ -	$ 64	$ 100	$ 1	$ -	$ (100)
BEGINNING FUND BALANCE - FUND 247	$ 25,861	$ 25,861	$ 25,925	$ 25,925	$ 26,025	$ 100
ENDING FUND BALANCE - FUND 247	$ 25,861	$ 25,925	$ 26,025	$ 25,926	$ 26,025	$ -
FUND 248 - REVOLVING LOAN FUND						
ESTIMATED REVENUES						
TIF CONTRIBUTION	$ -	$ 135,000	$ 100,000	$ 15,000	$ -	$ (100,000)
INTEREST - RLF	$ -	$ 3,697	$ 10,000	$ 3,056	$ 6,000	$ (4,000)
INTEREST	$ 375	$ 1,275	$ 35	$ 2	$ -	$ (35)
TOTAL ESTIMATED REVENUES	$ 375	$ 139,972	$ 110,035	$ 18,058	$ 6,000	$ (104,035)
APPROPRIATIONS						
ADMINISTRATION	$ 4,000	$ 6,000	$ 4,000	$ 2,000	$ 4,000	$ -
TOTAL APPROPRIATIONS	$ 4,000	$ 6,000	$ 4,000	$ 2,000	$ 4,000	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 248	$ (3,625)	$ 133,972	$ 106,035	$ 16,058	$ 2,000	$ (104,035)
BEGINNING FUND BALANCE - FUND 248	$ 120,359	$ 120,359	$ 254,331	$ 254,331	$ 360,366	$ 106,035
ENDING FUND BALANCE - FUND 248	$ 116,734	$ 254,331	$ 360,366	$ 270,389	$ 362,366	$ 2,000
FUND 249 - REFUSE FUND						
ESTIMATED REVENUES						
GARBAGE COLLECTION FEES	$ 799,000	$ 792,968	$ 817,200	$ 822,905	$ 870,003	$ 52,803
INTEREST	$ -	$ 531	$ -	$ 9	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 799,000	$ 793,499	$ 817,200	$ 822,914	$ 870,003	$ 52,803

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
APPROPRIATIONS						
SALARIES	$ 1,757	$ 1,638	$ 1,794	$ 656	$ 1,850	$ 56
WAGES	$ 419	$ 371	$ 428	$ 278	$ 432	$ 4
EMPLOYEE BENEFITS	$ 317	$ 282	$ 324	$ 130	$ 324	$ -
HEALTH INSURANCE	$ 592	$ 458	$ 525	$ 282	$ 635	$ 110
GARBAGE COLLECTION	$ 542,000	$ 535,962	$ 563,900	$ 424,170	$ 618,500	$ 54,600
RECYCLING COLLECTIONS	$ 251,000	$ 250,256	$ 247,900	$ 187,546	$ 250,000	$ 2,100
OFFICE SUPPLIES	$ 300	$ 36	$ 300	$ -	$ 100	$ (200)
ADVERTISING	$ 2,000	$ 111	$ 2,000	$ -	$ 500	$ (1,500)
TOTAL APPROPRIATIONS	$ 798,385	$ 789,114	$ 817,171	$ 613,062	$ 872,341	$ 55,170
NET OF REVENUES/APPROPRIATIONS - FUND 249	$ 615	$ 4,385	$ 29	$ 209,852	$ (2,338)	$ (2,367)
BEGINNING FUND BALANCE - FUND 249	$ -	$ -	$ 4,385	$ 4,385	$ 4,414	$ 29
ENDING FUND BALANCE - FUND 249	$ 615	$ 4,385	$ 4,414	$ 214,237	$ 2,076	$ (2,338)
FUND 250 - SICK LEAVE FUND						
ESTIMATED REVENUES						
TRANSFER IN - GENERAL FUND	$ 125,000	$ 125,000	$ 100,000	$ 100,000	$ 52,000	$ (48,000)
TOTAL ESTIMATED REVENUES	$ 125,000	$ 125,000	$ 100,000	$ 100,000	$ 52,000	$ (48,000)
APPROPRIATIONS						
RETIREE HEALTH INS-PAYOUT	$ 140,000	$ 127,598	$ 105,000	$ 36,356	$ 165,000	$ 60,000
TOTAL APPROPRIATIONS	$ 140,000	$ 127,598	$ 105,000	$ 36,356	$ 165,000	$ 60,000
NET OF REVENUES/APPROPRIATIONS - FUND 250	$ (15,000)	$ (2,598)	$ (5,000)	$ 63,644	$ (113,000)	$ (108,000)
BEGINNING FUND BALANCE - FUND 250	$ 83,707	$ 83,707	$ 81,109	$ 81,109	$ 76,109	$ (5,000)
ENDING FUND BALANCE - FUND 250	$ 68,707	$ 81,109	$ 76,109	$ 144,753	$ (36,891)	$ (113,000)
FUND 253 - AFFORDABLE HOUSING FUND						
ESTIMATED REVENUES						
INTEREST	$ -	$ -	$ -	$ 6	$ 5	$ 5
TRANSFER IN - TIF #3	$ -	$ -	$ 515,000	$ 512,638	$ -	$ (515,000)
TOTAL ESTIMATED REVENUES	$ -	$ -	$ 515,000	$ 512,644	$ 5	$ (514,995)
APPROPRIATIONS						
HOUSING AUTHORITY	$ -	$ -	$ 250,000	$ -	$ 250,000	$ -
TOTAL APPROPRIATIONS	$ -	$ -	$ 250,000	$ -	$ 250,000	$ -

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
NET OF REVENUES/APPROPRIATIONS - FUND 253	$ -	$ -	$ 265,000	$ 512,644	$ (249,995)	$ (514,995)
BEGINNING FUND BALANCE - 253	$ -	$ -	$ -	$ -	$ 512,644	$ 512,644
ENDING FUND BALANCE - FUND 253	$ -	$ -	$ 265,000	$ 512,644	$ 262,649	$ (2,351)
FUND 252 - K9 FUND						
ESTIMATED REVENUES						
INTEREST	$ 200	$ 41	$ -	$ 1	$ -	$ -
DONATIONS- POLICE DEPT.	$ 8,000	$ 2,593	$ 8,000	$ 7,179	$ 8,000	$ -
TOTAL ESTIMATED REVENUES	$ 8,200	$ 2,634	$ 8,000	$ 7,180	$ 8,000	$ -
APPROPRIATIONS						
WAGES	$ 3,300	$ 3,300	$ 3,300	$ 2,475	$ 3,300	$ -
EMPLOYEE BENEFITS	$ 660	$ 632	$ 660	$ 477	$ 660	$ -
HEALTH INSURANCE	$ 1,200	$ 1,177	$ 1,200	$ 833	$ 1,200	$ -
OPERATING EXPENSES	$ 3,000	$ 1,570	$ 3,000	$ 768	$ 2,000	$ (1,000)
TOTAL APPROPRIATIONS	$ 8,160	$ 6,679	$ 8,160	$ 4,553	$ 7,160	$ (1,000)
NET OF REVENUES/APPROPRIATIONS - FUND 252	$ 40	$ (4,045)	$ (160)	$ 2,627	$ 840	$ 1,000
BEGINNING FUND BALANCE - FUND 252	$ 17,732	$ 17,732	$ 13,687	$ 13,687	$ 13,527	$ (160)
ENDING FUND BALANCE - FUND 252	$ 17,772	$ 13,687	$ 13,527	$ 16,314	$ 14,367	$ 840
FUND 254 - AMERICAN RESCUE PLAN						
ESTIMATED REVENUES						
FEDERAL ASSISTANCE FUNDING - COVID	$ -	$ -	$ -	$ 686,312	$ -	$ -
INTEREST	$ -	$ -	$ -	$ 8	$ -	$ -
TOTAL ESTIMATED REVENUES	$ -	$ -	$ -	$ 686,320	$ -	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 254	$ -	$ -	$ -	$ 686,320	$ -	$ -
BEGINNING FUND BALANCE - FUND 254	$ -	$ -	$ -	$ -	$ 686,320	$ 686,320
ENDING FUND BALANCE - FUND 254	$ -	$ -	$ -	$ 686,320	$ 686,320	$ 686,320
FUND 261 - REDEVELOPMENT AUTHORITY						
ESTIMATED REVENUES						
INTEREST	$ -	$ 16	$ -	$ -	$ -	$ -
TRANSFER IN - GENERAL FUND	$ 5,000	$ 79,619	$ 8,000	$ 8,000	$ 11,000	$ 3,000
TRANSFER IN - CDBG	$ 6,500	$ 6,453	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 11,500	$ 86,088	$ 8,000	$ 8,000	$ 11,000	$ 3,000

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
APPROPRIATIONS						
OPERATING EXPENSES	$ 8,950	$ 17,823	$ 7,000	$ 14,046	$ 10,000	$ 3,000
ADMINISTRATION		$ 1,350	$ 1,000	$ 432	$ 1,000	$ -
TOTAL APPROPRIATIONS	$ 8,950	$ 19,173	$ 8,000	$ 14,478	$ 11,000	$ 3,000
NET OF REVENUES/APPROPRIATIONS - FUND 261	$ 2,550	$ 66,915	$ -	$ (6,478)	$ -	$ -
BEGINNING FUND BALANCE - FUND 261	$ (66,916)	$ (66,916)	$ (1)	$ (1)	$ (1)	$ -
ENDING FUND BALANCE - FUND 261	$ (64,366)	$ (1)	$ (1)	$ (6,479)	$ (1)	$ -
FUND 270 - SPECIAL ASSESSMENTS						
ESTIMATED REVENUES						
CURB, GUTTER, EARTHWORK	$ 130,000	$ 229,285	$ 100,000	$ 228,329	$ 195,000	$ 95,000
INTEREST	$ 2,900	$ 1,111	$ 100	$ 107	$ 100	$ -
INTEREST ON TAXES	$ 4,000	$ 12,471	$ 4,000	$ 718	$ 4,000	$ -
TOTAL ESTIMATED REVENUES	$ 136,900	$ 242,867	$ 104,100	$ 229,154	$ 199,100	$ 95,000
APPROPRIATIONS						
TRANSFER TO OTHER FUND	$ 200,000	$ 200,000	$ 85,000	$ 85,000	$ 157,100	$ 72,100
TOTAL APPROPRIATIONS	$ 200,000	$ 200,000	$ 85,000	$ 85,000	$ 157,100	$ 72,100
NET OF REVENUES/APPROPRIATIONS - FUND 270	$ (63,100)	$ 42,867	$ 19,100	$ 144,154	$ 42,000	$ 22,900
BEGINNING FUND BALANCE - FUND 270	$ 362,128	$ 362,128	$ 404,995	$ 404,995	$ 424,095	$ 19,100
ENDING FUND BALANCE - FUND 270	$ 299,028	$ 404,995	$ 424,095	$ 549,149	$ 466,095	$ 42,000
FUND 300 - DEBT SERVICE FUND						
ESTIMATED REVENUES						
INTEREST	$ 7,200	$ 1,465	$ -	$ 57	$ -	$ -
REBATE	$ 3,272	$ 2,637	$ -	$ -	$ -	$ -
TOWNSHIP SHARE FIRE STATION	$ 73,975	$ 73,975	$ 73,975	$ 73,975	$ 73,975	$ -
PREMIUM ON DEBT ISSUE	$ -	$ 141,078	$ -	$ 76,042	$ -	$ -
TRANSFER IN - EMS	$ 137,970	$ 137,970	$ -	$ -	$ 30,000	$ 30,000
TRANSFER IN - GENERAL FUND	$ 3,344,613	$ 3,344,613	$ 3,284,186	$ 3,284,186	$ 3,565,553	$ 281,367
TRANSFER IN - TIF #5	$ 102,521	$ 102,521	$ 112,938	$ 112,938	$ 153,850	$ 40,912
TRANSFER IN - TIF #6	$ 70,138	$ 70,138	$ 133,731	$ 133,731	$ 419,613	$ 285,882
TRANSFER IN - TIF #7	$ 333,975	$ 333,975	$ 334,725	$ 334,725	$ 334,275	$ (450)
TRANSFER IN - #8	$ 17,288	$ 17,288	$ 24,741	$ 24,741	$ 111,757	$ 87,016
TRANSFER IN - TIF #3	$ 433,029	$ 433,029	$ -	$ -	$ -	$ -
TRANSFER IN - TIF #4	$ 101,625	$ 101,625	$ -	$ -		$ -

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
TRANSFER IN - STORM WATER	$ 254,222	$ 254,222	$ 263,749	$ 263,749	$ 298,164	$ 34,415
TRANSFER IN - SP ASSESSMENT	$ -	$ -	$ 35,000	$ 35,000	$ -	$ (35,000)
TRANSFER IN FROM UTILITIES	$ 95,200	$ 95,200	$ 93,500	$ 3,825	$ 96,750	$ 3,250
TOTAL ESTIMATED REVENUES	$ 4,975,028	$ 5,109,736	$ 4,356,545	$ 4,342,969	$ 5,083,937	$ 727,392
APPROPRIATIONS						
PRINCIPAL	$ 4,144,730	$ 4,144,730	$ 3,471,021	$ 3,386,021	$ 4,267,282	$ 796,261
INTEREST	$ 1,094,702	$ 1,094,702	$ 980,709	$ 976,034	$ 934,253	$ (46,456)
PAYMENT TO REFUNDING ESCROW	$ 6,000	$ 6,125	$ 6,000	$ 3,800	$ -	$ (6,000)
DEBT ISSUANCE FEES	$ 5,245,432	$ 5,245,557	$ 4,457,730	$ 4,365,855	$ 5,201,535	$ 743,805
TOTAL APPROPRIATIONS	$ 4,669,817	$ 4,668,767	$ 5,245,432	$ 5,245,557	$ 4,457,730	$ (787,702)
NET OF REVENUES/APPROPRIATIONS - FUND 300	$ (270,404)	$ (135,821)	$ (101,185)	$ (22,886)	$ (117,598)	$ (16,413)
BEGINNING FUND BALANCE - FUND 300	$ 832,401	$ 832,401	$ 696,580	$ 696,580	$ 595,395	$ (101,185)
ENDING FUND BALANCE - FUND 300	$ 561,997	$ 696,580	$ 595,395	$ 673,694	$ 477,797	$ (117,598)
FUND 400 - CONSTRUCTION FUND						
ESTIMATED REVENUES						
GRANTS	$ -	$ -	$ 27,316	$ -	$ 106,580	$ 79,264
INTEREST	$ 25,000	$ 6,984	$ 2,500	$ 564	$ 500	$ (2,000)
SALE OF CITY PROPERTY	$ -	$ 14,904	$ -	$ -	$ -	$ -
NOTE PROCEEDS	$ 1,395,000	$ 1,368,195	$ 1,488,749	$ 1,387,822	$ 3,315,696	$ 1,826,947
PREMIUM ON DEBT	$ -	$ 11,652	$ -	$ 7,642	$ -	$ -
TRANSFER IN - GENERAL FUND	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -
TRANSFER IN - SP ASSESSMENT	$ 200,000	$ 200,000	$ 50,000	$ 50,000	$ 157,100	$ 107,100
TOTAL ESTIMATED REVENUES	$ 1,720,000	$ 1,701,735	$ 1,668,565	$ 1,546,028	$ 3,679,876	$ 2,011,311
APPROPRIATIONS						
WAGES	$ -	$ 25,666	$ 57,928	$ 40,323	$ 59,717	$ 1,789
EMPLOYEE BENEFITS	$ -	$ 3,790	$ 8,513	$ 5,842	$ 8,519	$ 6
HEALTH INSURANCE	$ -	$ 7,300	$ 13,934	$ 10,450	$ 14,574	$ 640
DEBT ISSUANCE FEES	$ 34,000	$ 38,393	$ 30,000	$ 37,548	$ 71,500	$ 41,500
CAPITAL-INFRASTRUCTURE	$ 1,690,443	$ 1,724,185	$ 1,389,834	$ 305,155	$ 3,525,876	$ 2,136,042
CAPITAL-INFRASTRUCTURE	$ 269,834	$ 299,522	$ 252,065	$ 169,944	$ -	$ (252,065)
TOTAL APPROPRIATIONS	$ 1,994,277	$ 2,098,856	$ 1,752,274	$ 569,262	$ 3,680,186	$ 1,927,912
NET OF REVENUES/APPROPRIATIONS - FUND 400	$ (274,277)	$ (397,121)	$ (83,709)	$ 976,766	$ (310)	$ 83,399
BEGINNING FUND BALANCE - FUND 400	$ 2,403,114	$ 2,403,114	$ 2,005,993	$ 2,005,993	$ 1,922,284	$ (83,709)
ENDING FUND BALANCE - FUND 400	$ 2,128,837	$ 2,005,993	$ 1,922,284	$ 2,982,759	$ 1,921,974	$ (310)

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
FUND 410 - CAPITAL OUTLAY FUND						
ESTIMATED REVENUES						
GRANTS	$ 75,000	$ -	$ 11,000	$ 80,000	$ -	$ (11,000)
TOWNSHIP FIRE - CAPITAL	$ 21,900	$ 23,215	$ 22,200	$ 27,476	$ 152,149	$ 129,949
INTEREST	$ 5,000	$ 3,525	$ 1,000	$ 81	$ 50	$ (950)
SALE OF CITY PROPERTY	$ -	$ 44,374	$ -	$ 81,489	$ -	$ -
DONATIONS-ROTARY PARK	$ -	$ 2,500	$ -	$ -	$ -	$ -
NOTE PROCEEDS	$ 695,000	$ 636,805	$ 838,475	$ 787,178	$ 877,318	$ 38,843
PREMIUM ON DEBT	$ -	$ 5,423	$ -	$ 4,335	$ -	$ -
TRANSFER IN - GENERAL FUND	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -
TRANSFER IN - PARK DEV FUND	$ -	$ -	$ 108,543	$ -	$ -	$ (108,543)
TOTAL ESTIMATED REVENUES	$ 896,900	$ 815,842	$ 1,081,218	$ 1,080,559	$ 1,129,517	$ 48,299
APPROPRIATIONS						
DEBT ISSUANCE FEES	$ 17,000	$ 17,869	$ 15,000	$ 21,297	$ 18,929	$ 3,929
CAPITAL-INFRASTRUCTURE	$ 929,000	$ 1,521,166	$ 1,112,818	$ 816,902	$ 1,110,650	$ (2,168)
CAPITAL-INFRASTRUCTURE	$ -	$ 6,047	$ -	$ -	$ -	$ -
TOTAL APPROPRIATIONS	$ 946,000	$ 1,545,082	$ 1,127,818	$ 838,199	$ 1,129,579	$ 1,761
NET OF REVENUES/APPROPRIATIONS - FUND 410	$ (49,100)	$ (729,240)	$ (46,600)	$ 242,360	$ (62)	$ 46,538
BEGINNING FUND BALANCE - FUND 410	$ 1,307,532	$ 1,307,532	$ 578,292	$ 578,292	$ 531,692	$ (46,600)
ENDING FUND BALANCE - FUND 410	$ 1,258,432	$ 578,292	$ 531,692	$ 820,652	$ 531,630	$ (62)
FUND 411 - BUILDING MAINTENANCE FUND						
ESTIMATED REVENUES						
INTEREST	$ 500	$ 457	$ 350	$ 107	$ 100	$ (250)
RENT INCOME - UTILITY BUILDING	$ 134,000	$ 133,503	$ 138,919	$ 103,176	$ 143,087	$ 4,168
RENTAL INCOME-SR CENTER ANNEX	$ 29,700	$ 20,550	$ 29,700	$ 17,850	$ 13,500	$ (16,200)

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
RENTAL INCOME - ROOM USE	$ -	$ 75	$ 100	$ 30	$ 30	$ (70)
RENTAL REVENUE - MSB	$ 26,000	$ 26,240	$ 26,389	$ 22,129	$ 27,484	$ 1,095
TOTAL ESTIMATED REVENUES	$ 190,200	$ 180,825	$ 195,458	$ 143,292	$ 184,201	$ (11,257)
APPROPRIATIONS						
ROOM OBSERVER	$ -	$ 73	$ 1,000	$ 60	$ 500	$ (500)
EMPLOYEE BENEFITS	$ -	$ 6	$ 76	$ 5	$ 38	$ (38)
CAPITAL-INFRASTRUCTURE	$ 254,600	$ 174,905	$ 209,500	$ 56,965	$ 87,500	$ (122,000)
TRANSFER TO OTHER FUND	$ 45,000	$ 40,000	$ 45,000	$ -	$ 45,000	$ -
TOTAL APPROPRIATIONS	$ 299,600	$ 214,984	$ 255,576	$ 57,030	$ 133,038	$ (122,538)
NET OF REVENUES/APPROPRIATIONS - FUND 411	$ (109,400)	$ (34,159)	$ (60,118)	$ 86,262	$ 51,163	$ 111,281
BEGINNING FUND BALANCE - FUND 411	$ 567,713	$ 567,713	$ 533,554	$ 533,554	$ 473,436	$ (60,118)
ENDING FUND BALANCE - FUND 411	$ 458,313	$ 533,554	$ 473,436	$ 619,816	$ 524,599	$ 51,163
FUND 412 - EQUIPMENT REPLACEMENT FUND						
ESTIMATED REVENUES						
GRANTS	$ -	$ -	$ -	$ 5,298	$ -	$ -
GRANTS- TAXI	$ -	$ (29,600)	$ 36,298	$ 62,206	$ 7,240	$ (29,058)
TOWNSHIP FIRE - CAPITAL	$ 75,000	$ 73,858	$ 21,300	$ 2,704	$ 16,102	$ (5,198)
INTEREST	$ 2,000	$ 750	$ 500	$ 72	$ 25	$ (475)
SALE OF CITY PROPERTY	$ -	$ -	$ -	$ 3,267	$ -	$ -
TRANSFER IN - GENERAL FUND	$ -	$ -	$ -	$ -	$ 220,000	$ 220,000
TRANFER IN FROM UTILITIES	$ 220,000	$ 220,000	$ 220,000	$ -	$ -	$ (220,000)
TOTAL ESTIMATED REVENUES	$ 297,000	$ 265,008	$ 278,098	$ 73,547	$ 243,367	$ (34,731)
APPROPRIATIONS						
EQUIPMENT	$ 599,700	$ 540,904	$ 280,520	$ 310,668	$ 254,150	$ (26,370)
TOTAL APPROPRIATIONS	$ 599,700	$ 540,904	$ 280,520	$ 310,668	$ 254,150	$ (26,370)
NET OF REVENUES/APPROPRIATIONS - FUND 412	$ (302,700)	$ (275,896)	$ (2,422)	$ (237,121)	$ (10,783)	$ (8,361)
BEGINNING FUND BALANCE - FUND 412	$ 527,769	$ 527,769	$ 251,873	$ 251,873	$ 249,451	$ (2,422)
ENDING FUND BALANCE - FUND 412	$ 225,069	$ 251,873	$ 249,451	$ 14,752	$ 238,668	$ (10,783)
FUND 413 - TECHNOLOGY FUND						
ESTIMATED REVENUES						
INTEREST	$ 1,000	$ -	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 1,000	$ -	$ -	$ -	$ -	$ -

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
APPROPRIATIONS						
NETWORK EXPENSES	$ 25,000	$ 5,248	$ 25,000	$ 18,423	$ -	$ (25,000)
TOTAL APPROPRIATIONS	$ 25,000	$ 5,248	$ 25,000	$ 18,423	$ -	$ (25,000)
NET OF REVENUES/APPROPRIATIONS - FUND 413	$ (24,000)	$ (5,248)	$ (25,000)	$ (18,423)	$ -	$ 25,000
BEGINNING FUND BALANCE - FUND 413	$ 100,394	$ 100,394	$ 95,146	$ 95,146	$ 70,146	$ (25,000)
ENDING FUND BALANCE - FUND 413	$ 76,394	$ 95,146	$ 70,146	$ 76,723	$ 70,146	$ -
FUND 603 - EMS						
ESTIMATED REVENUES						
STATE MEDICARE SUPPLEMENT	$ 17,500	$ 16,856	$ 15,000	$ -	$ 15,000	$ -
FEDERAL ASSISTANCE FUNDING - COVID	$ -	$ 16,639	$ -	$ -	$ -	$ -
BAB REBATE	$ 2,025	$ 1,420	$ -	$ -	$ -	$ -
OTHER COUNTY GRANTS	$ -	$ -	$ -	$ 2,654	$ -	$ -
EMS DEPT FEES	$ 44,664	$ 45,332	$ -	$ 45,729	$ 48,350	$ 48,350
AMBULANCE FEES	$ 640,000	$ 684,576	$ 650,000	$ 376,510	$ 635,000	$ (15,000)
STATE DEPT COLLECTION (SDC)	$ -	$ 2,873	$ -	$ -	$ -	$ -
INTEREST	$ -	$ 377	$ 250	$ 7	$ -	$ (250)
TRANSFER IN - GENERAL FUND	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 729,189	$ 793,073	$ 711,050	$ 424,900	$ 698,350	$ (12,700)
APPROPRIATIONS						
SALARIES	$ 83,371	$ 84,314	$ 85,076	$ 58,740	$ 87,752	$ 2,676
WAGES	$ 43,793	$ 36,109	$ 44,713	$ 24,126	$ 46,142	$ 1,429
WAGES - PART TIME	$ 135,000	$ 144,214	$ 146,000	$ 92,683	$ 145,000	$ (1,000)
SEASONAL/TEMPORARY/VOLUNTEER	$ -	$ 648	$ -	$ 563	$ -	$ -
LONGEVITY - VOLUNTEERS	$ 5,100	$ 4,995	$ 5,100	$ 75	$ 5,000	$ (100)
EMPLOYEE BENEFITS	$ 29,107	$ 23,361	$ 30,452	$ 19,239	$ 30,626	$ 174
HEALTH INSURANCE	$ 21,916	$ 21,916	$ 22,426	$ 22,924	$ 31,981	$ 9,555
WORKERS COMP INSURANCE	$ 6,300	$ 4,057	$ 6,500	$ -	$ 6,500	$ -
TELEPHONE	$ 1,900	$ 2,352	$ 2,700	$ 4,393	$ 6,000	$ 3,300
TRAVEL/CONFERENCE	$ 10,000	$ 5,966	$ 10,000	$ 4,580	$ 10,000	$ -
EMT TRAINING BANK	$ 3,650	$ 75	$ 3,650	$ -	$ 3,650	$ -
OUTSIDE SERVICES/MEDICAL DIRECTOR	$ 10,000	$ 10,000	$ 10,000	$ 5,000	$ 10,000	$ -
OUTSIDE SERVICES/BILLING	$ 36,000	$ 40,112	$ 38,000	$ 24,040	$ 40,000	$ 2,000
OUTSIDE SERVICES/LEGAL	$ 2,000	$ -	$ 2,000	$ -	$ 2,000	$ -
UTILITIES/JANITORIAL	$ 16,900	$ 16,787	$ 14,600	$ 11,247	$ 18,165	$ 3,565
EQUIPMENT MAINTENANCE/BUILDING	$ 14,000	$ 18,042	$ 26,000	$ 6,990	$ 5,000	$ (21,000)
MISC EXPENSES	$ 3,700	$ 1,757	$ 3,700	$ 1,913	$ 3,700	$ -

ACCOUNT DESCRIPTION	2020 BUDGET	2020 ACTUAL	2021 BUDGET	2021 9 MONTH ACTUAL	2022 PROPOSED	INCREASE (DECREASE)
OFFICE SUPPLIES	$ 6,000	$ 3,034	$ 4,000	$ 2,002	$ 4,000	$ -
RENT EXPENSE	$ 30,000	$ 28,280	$ 28,500	$ 21,783	$ 28,500	$ -
SUBSCRIPTIONS/DUES	$ 1,300	$ 1,298	$ 1,400	$ 1,300	$ 1,400	$ -
DEPRECIATION/SINKING FUND	$ -	$ 93,284	$ -	$ -	$ 100,000	$ 100,000
ADMINISTRATION EXPENSE	$ -	$ -	$ 18,000	$ 13,500	$ 18,000	$ -
VEHICLE EXPENSE	$ 12,000	$ 11,907	$ 12,000	$ 8,193	$ 15,000	$ 3,000
VEHICLE FUEL	$ 8,000	$ 6,372	$ 7,700	$ 4,578	$ 7,700	$ -
OPERATING EXPENSES	$ 42,000	$ 58,690	$ 50,000	$ 47,764	$ 50,000	$ -
OPERATING EXPENSES-RECRUITMENT	$ 500	$ -	$ 500	$ -	$ 500	$ -
OPERATING EXPENSES-PUBLIC RELATIONS	$ 1,000	$ 133	$ 1,000	$ 1,013	$ 1,500	$ 500
REPAIRS/MAINTENANCE	$ 6,400	$ 180	$ 6,000	$ 7,748	$ 6,000	$ -
UNIFORM ALLOWANCE	$ 5,000	$ 4,291	$ 5,000	$ 8,060	$ 6,000	$ 1,000
AUTO PHYSICAL DAMAGE INSURANCE	$ 3,000	$ 2,854	$ 3,000	$ -	$ 3,000	$ -
INTEREST	$ -	$ 990	$ -	$ -	$ -	$ -
TRANSFER TO DEBT SERVICE	$ 137,970	$ -	$ -	$ -	$ 30,000	$ 30,000
TRANSFER TO EMS TRUCK FUND	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000
TRANSFER TO EQUIP REPLACEMENT	$ 40,000	$ 40,000	$ 100,000	$ 100,000	$ 70,000	$ (30,000)
TOTAL APPROPRIATIONS	$ 715,907	$ 666,018	$ 688,017	$ 492,454	$ 843,116	$ 155,099
NET OF REVENUES/APPROPRIATIONS - FUND 603	$ 13,282	$ 127,055	$ 23,033	$ (67,554)	$ (144,766)	$ (167,799)
BEGINNING FUND BALANCE - FUND 603	$ 1,045,050	$ 1,045,050	$ 1,172,105	$ 1,172,105	$ 1,195,138	$ 23,033
ENDING FUND BALANCE - FUND 603	$ 1,058,332	$ 1,172,105	$ 1,195,138	$ 1,104,551	$ 1,050,372	$ (144,766)
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS EXCLUDING GF	$ (2,274,118)	$ (1,676,848)	$ 244,970	$ 3,629,272	$ 441,994	$ 197,024