



CITY OF SHAWANO

2023 BUDGET



***THE NABERHOOD
LOCATED IN DOWNTOWN SHAWANO***

YEAR 2023 CITY OF SHAWANO BUDGET

ADOPTED NOVEMBER 16, 2022



MAYOR
BRUCE MILAVITZ

BRAD KEUSCHEL
District I Wards 1 & 2

LISA HOFFMAN
District IV Wards 7 & 8

JIM HAUER
District II Wards 3 & 4

SANDY STEINKE
District V Wards 9 & 10

KEVIN BARKOW
District III Wards 5 & 6

JOHN HOEFFS
District VI Wards 11 & 12

Eddie Sheppard, City Administrator
Keith Steckbauer, City Attorney
Lesley Nemetz, City Clerk/Community Relations Manager
Greg Smith, Finance Director
Scott Kroening, Public Works Director
Bradley Rabideau, Police Chief
Matthew Hendricks, Park & Recreation Director
Shawn Borlace, Fire Chief
Dave Moesch, Planning and Zoning Administrator
Paul Hahn, City Building Inspector
Michael Kroenke, City Forester
Associated Appraisal Consultants, Inc., Assessor

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SECTION 1

EXECUTIVE SUMMARY AND GENERAL FUND BUDGET

Budget Process

Municipal budgeting is an ongoing process of fiscal planning, account analysis, legislative review and adoption. The City of Shawano generally adheres to the following budgeting process for preparation, review and adoption of its various budgets:

June/July Capital Improvement Program (CIP) requisition instructions are distributed to Department Managers: The requisitions require an assessment of the proposed capital improvements priority. Potential funding sources are identified, and operational impacts are analyzed.

July/Aug. Department Managers seek recommendations from their oversight committees, boards or commissions and submit their CIP requests to the Finance Committee for its review.

Aug./Sept. Mayor prepares Operational Budget Guidelines and budget worksheets are distributed to all Department Heads and Outside Agencies that perform services on behalf of the City. In addition to the CIP, budgets are also prepared for:

General Fund	-	Business Improvement District
Debt Service Fund	-	Landfill Facility
Recycling Center	-	Water and Sewer

Sept./Oct. Department Managers seek recommendation from their oversight committees, boards or commissions and submit their Operational Budgets requests to the Finance Committee for its review.

Oct./Nov. The Finance Committee continues to review the CIP and the Operational Budget requests with Department Managers and then seeks input from the Common Council meeting as a Committee-Of-The-Whole.

Nov./Dec. The City Clerk/Community Relations Manager publishes a Budget Summary and Notice of a Public Hearing on the proposed budget at least 15 days prior to the hearing. At the conclusion of the hearing the Common Council may adopt the budgets.

CITY OF SHAWANO
FINANCIAL POLICIES

The financial policies of the City of Shawano establish a framework for the overall fiscal management of the City. They are guidelines that have been established by the Common Council and should be followed when making financial decisions impacting the future of the City.

The purposes for the adoption of these policies are:

- To improve the City's fiscal position
- To provide a consistent framework for financial decision making in lieu of changes in elected and appointed officials.
- To improve credibility and confidence among residents, taxpayers, and bond investors in the financial management of the City.

BUDGET POLICIES

1. The City will prepare an annual budget for all governmental and proprietary funds based on generally accepted accounting principles.
2. The City will participate in the State Expenditure Restraint payment program whenever the proposed City tax rate exceeds 5 mills. To qualify for an ERP payment the General Fund expenditure increase may not exceed the combined sum of the increase in the Consumer Price Index for the 12 months ending September 30 of the prior year and a growth factor of up to a maximum 2 percent based upon net new construction in the City during the prior year.
3. City Department Managers, with assistance from the City Administrator's and City Clerk/Community Relations Manager's Office, will be responsible for preparation of their budgets.
4. Department budgets will be reviewed by the Finance Committee and the Common Council acting as a Committee of the Whole prior to presentation of the budgets to the citizens of the City of Shawano at a Public Hearing.
5. The Common Council will adopt the annual budgets at a special meeting held for that purpose in late November, following the public hearing.
6. Monthly revenue and expenditure reports comparing actual revenues and expenditures to the budgeted amounts will be distributed to the Common Council and Department Managers. The legal level of control for monitoring the budget is at the department level.
7. All appropriations lapse at year-end and, unless encumbered or reserved, are closed into the undesignated fund balance. Budgeted Capital Improvement Program projects are assumed to have been carried over to the following fiscal year as part of the adoption of the budget for the following year.

8. Mid-year adjustments within budgeted accounts of a department may be made by Department Managers that have advised the City Administrator accordingly. Budget amendments, which change a departmental budget appropriation or are transfers between departments or funds, must be approved by a 2/3 majority of the Common Council.

FUND BALANCE RESERVE POLICIES

The City will maintain a minimum undesignated general fund reserve of 8 to 15 percent of the annual budget. The adopted General Fund Budget must be balanced if projected reserves do not exceed 15 percent of the projected expenditure budget.

DEBT SERVICE POLICIES CAPITAL IMPROVEMENT PLAN

1. The Capital Improvement Plan shall identify projects, their costs and the revenue sources and amounts needed to finance them.
2. The Capital Improvement Plan will generally be financed on a “pay-as-you-go” basis. However, the need to finance major expenditures by borrowing, i.e., obligating future revenues, is also anticipated. The decision to use current financial resources or to borrow will be based on the following factors:
 - a. Type of Project - The projected useful life of the project will be the determinant. The longer life of the project, the greater justification for borrowing.
 - b. Cost of the Project - The larger the cost of the project, the greater justification for borrowing.
 - c. Funding Source - The degree of certainty that exists on the future level and availability of a particular source is a factor.
 - d. Fund Availability - If adequate fund balances are available, there is less justification for borrowing.
 - e. City Financial Position - Issues such as the existing level of long-term indebtedness of the City, and overall financial condition should be considered when borrowing.
 - f. Municipal Bond Market - Status of the market condition, i.e., interest rates, marketability of bonds, and terms.
 - g. City's economic philosophy should also be considered when deciding to borrow or pay cash.

3. Schedules will be created for planning ongoing capital replacement in enterprise funds and tax increment finance districts (TID), and the funding programs needed to finance them. These schedules shall be integrated into the CIP.
4. The City shall utilize such debt instruments as are necessary to carry out the Capital Improvement Plan.
5. The capital improvement planning process will include all revenue sources that are available for capital expenditures. These shall include the following:

a. Property Taxes	f. Tax Increment Finance Funds
b. Impact Fees	g. Park Fund Contributions
c. Parking Receipts	h. Special Assessments
d. State & Federal Grants	i. Other Federal, State or Local
e. Utility Fees	Sources of Revenue
6. For General obligation Debt, the City will maintain a debt to equalized value ratio that is 20% more stringent than the debt limit imposed on local units of government by state law.
7. Where feasible, the City shall use all sources of revenue available before using local property tax funds. Department Managers are encouraged to apply for any state or federal funding sources available to leverage local property taxes.
8. The City shall give priority to those projects that create demonstrated savings and/or revenue in the annual operating budgets.
9. Capital funds may be used to incur expenses to analyze the condition of the City's infrastructure, i.e., street and alley inspection and design.
10. Where possible, the City will use revenue or other self-supporting bonds instead of general obligation bonds.
11. The length of the term of the bonds will not exceed the useful life of the assets and will be matched as closely as possible to bond buyer preference.
12. The City will not use long-term debt for current operations.
13. The City will make an effort to improve its bond rating prior to the need for additional capital.
14. Where possible, expenditures and funding sources shall be so arranged as to smooth out the property tax rate, therein avoiding significant fluctuations in property tax rates from year to year.
15. Major projects should be tied with special assessments where possible.

***PROJECT SELECTION POLICIES
CAPITAL IMPROVEMENT PLAN***

1. Any development of, or improvement to, physical facilities that will result in a minimum useful life of at least three years is defined as a capital improvement.
2. Projects should be selected based upon objective technical information, engineering plans or specifications where available, purchase proposals, appraisals, etc.
3. Projects should be favored that will contribute to an equitable distribution of service for facilities throughout the City.
4. Projects should be favored that will encourage quality private capital investment, improve the City's tax base, and improve job opportunities that create a "living wage".
5. Projects should be favored that will benefit the greatest number of City residents.
6. Projects should be favored that will eliminate conditions detrimental to health, safety and general welfare of the community.
7. Projects should be favored that are cost effective in terms of capital outlay and probable operating costs. The expected benefits of a project should be weighed against its cost. Its potential maintenance cost, expected life and capital cost should be considered.
8. Projects should be favored that are coordinated with other public or private projects. The City shall give priority to those projects that have the necessary funding available to do integrated work; i.e. street reconstruction should be planned to occur with sanitary sewer rehab work.
9. Projects should be favored that have a positive environmental impact.

**NOTICE OF PUBLIC HEARING
YEAR 2023 CITY OF SHAWANO BUDGET SUMMARY**

NOTICE IS HEREBY GIVEN that pursuant to section 65.90 of the Wis. State Statutes, and Acts amendatory thereof, the Committee on Finance of the Common Council of the City of Shawano has tentatively adopted the Budget for the year 2023 as hereinafter set forth, and that said Budget is available for inspection at the office of the City Clerk for said City of Shawano beginning with the date hereof.

NOTICE IS FURTHER GIVEN that on WEDNESDAY, November 16, 2022 at 6:00 P.M. at Shawano City Hall, 127 S. Sawyer Street, Shawano, Wisconsin, a Public Hearing will be held on said Budget, and will be presented to the Common Council following the hearing.

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	% CHANGE
REVENUES:					
Taxes	\$2,962,168	\$3,008,927	\$3,941,578	\$4,207,450	6.75%
Special Assessments	\$490,919	\$497,892	\$456,246	\$468,775	2.75%
Intergovernmental Revenues	\$2,213,584	\$2,124,237	\$2,157,939	\$2,196,206	1.77%
Licenses and Permits	\$211,629	\$240,128	\$249,100	\$236,700	(4.98%)
Fines, Forfeits and Penalties	\$90,067	\$91,238	\$137,500	\$99,000	(28.00%)
Public Charges for Services	\$159,316	\$197,715	\$259,750	\$237,500	(8.57%)
Intergovernmental Service Charges	\$425,486	\$626,985	\$568,021	\$594,971	4.74%
Miscellaneous Revenue	\$330,317	\$219,339	\$46,893	\$180,767	285.49%
Other Financing Sources	\$802,036	\$823,577	\$108,000	\$176,000	62.96%
TOTAL REVENUES:	\$7,685,522	\$7,830,038	\$7,925,027	\$8,397,369	5.96%
EXPENDITURES:					
General Government	\$1,231,466	\$1,317,278	\$1,391,893	\$1,533,264	10.16%
Public Safety	\$3,255,483	\$3,549,288	\$3,562,222	\$3,760,887	5.58%
Public Works	\$1,819,938	\$1,854,124	\$1,843,292	\$1,962,030	6.44%
Other Transportation	\$0	\$0	\$0	\$0	NA
Health and Human Services	\$72,723	\$73,661	\$71,345	\$65,765	(7.82%)
Culture, Recreation and Education	\$932,187	\$988,491	\$1,010,538	\$1,030,896	2.01%
Conservation and Development	\$61,322	\$28,728	\$45,737	\$44,527	(2.65%)
Transfers to Other Funds	\$62,384	\$836,985		\$0	NA
TOTAL EXPENDITURES:	\$7,435,503	\$8,648,555	\$7,925,027	\$8,397,369	5.96%
TOTAL REVENUE OVER (UNDER) EXPENDITURES	\$250,019	-\$818,517			
ESTIMATED FUND BALANCES	EST BALANCE 31-Dec-22	2023 BUDGETED REVENUES	EXPENSES	EST BALANCE 31-Dec-23	CITY TAX LEVY
GENERAL FUND	\$1,645,933	\$8,385,790	\$8,385,790	\$1,645,933	\$3,242,350
CITY/COUNTY AIRPORT FUND	-\$7,122	\$66,600	\$66,600	-\$7,122	\$66,600
CITY CAB FUND	\$83,871	\$431,941	\$431,941	\$83,871	\$9,000
DEBT SERVICE FUND	\$158,663	\$3,879,514	\$3,879,514	\$158,663	\$2,268,023
CAPITAL IMPROVEMENT FUND	\$81,710	\$1,934,500	\$1,934,500	\$81,710	\$0
TID FUND	\$1,033,527	\$2,354,948	\$2,103,778	\$1,284,697	\$829,201
ENTERPRISE FUNDS	\$52,385,031	\$30,263,092	\$28,519,284	\$54,128,839	\$0
TOTAL BALANCE	\$55,381,613	\$47,316,385	\$45,321,407	\$57,376,591	\$6,415,174
Tax Rate Per \$1,000 of Assessed Value for City Purposes: Change Over Previous Year	2019	2020	2021	2022	2023
	\$10.170	\$9.383	\$9.520	\$9.898	\$10.650
		-\$0.787	\$0.137	\$0.378	\$0.752

Special Charges of \$131.00 for garbage/recycling and \$40.00 for curbside services are applied to tax bills of all developed residential properties.

Assessed Value and Property Tax Levy Comparison

Assessment Year (as of January 1st):	ACTUAL		0		Change				
	2021 for 2022		2022 for 2023		2022 to 2023		2022 to 2023		
Assessed Value of Property Within City Limits									
Real Estate:									
Residential	\$324,257,100		\$329,022,400	56.05%	\$4,765,300	1.47%			
Commercial	217,548,600		224,756,400	38.29%	7,207,800	3.31%			
Manufacturing	37,634,000		32,570,700	5.55%	(5,063,300)	-13.45%			
Agricultural	38,300		57,300	0.01%	19,000	49.61%			
Undeveloped	47,400		35,100	0.01%	(12,300)	-25.95%			
Forest	387,000		548,500	0.09%	161,500	41.73%			
Other	0		0	0.00%	0	NA			
Total Real Estate	\$579,912,400		\$586,990,400		\$7,078,000	1.22%			
Personal Property:									
Boats & Watercraft	\$200		\$200		\$0	0.00%			
Machinery, Tools & Patterns	1,795,500		1,480,000		(315,500)	-17.57%			
Furniture, Fixtures & Equipment	8,616,400		7,731,400		(885,000)	-10.27%			
Other	2,251,300		2,004,400		(246,900)	-10.97%			
Compensation	0		0		0	NA			
Total Personal Property	\$12,663,400		\$11,216,000		(1,447,400)	-11.43%			
Total Assessed Value	\$592,575,800		\$598,206,400		\$5,630,600	0.95%			
City Equalized Value (TID in)	\$592,502,700		\$718,697,200		\$126,194,500	21.30%			
Assessment Ratio	100.0123%		83.2348%		-16.7775%	-16.78%			
TID Equalized Value (Increment)	\$61,209,100		\$92,630,100		\$31,421,000	51.33%			
City Equalized Value (TID out)	\$531,293,600		\$626,067,100		\$94,773,500	17.84%			
Levy and Mill. Rate Calculations									
	<i>Levy \$</i>	<i>Mill. Rate</i>	<i>Levy \$</i>	<i>Mill. Rate</i>	<i>Levy \$</i>	<i>Levy %</i>	<i>Mill. Rate</i>	<i>Mill. %</i>	
State Tax & School Credit									
(Based on Equalized Value (TID in))									
State Tax Levy	0.0000%	\$0	0.0000	\$0	0.0000	0.00%	0.0000	0.00%	
State School Tax Credit		(\$885,490)	-1.4945	(\$886,475)	-1.2334	(\$985)	0.00%	0.2610	0.00%
Apportioned Local Equalized Property Tax Levy (TID out)									
City of Shawano	\$5,259,605	9.8996	\$5,561,271	8.8829	\$301,666	5.74%	-1.0168	-10.27%	
Shawano School District	\$5,081,499	9.5644	4,293,371	6.8577	(788,127)	-15.51%	-2.7067	-28.30%	
Shawano County	2,614,134	4.9203	2,694,283	4.3035	80,149	3.07%	-0.6168	-12.54%	
VTAE District	392,298	0.7384	415,253	0.6633	22,955	5.85%	-0.0751	-10.17%	
Total Equalized Levy B4 TID	\$13,347,536	25.1227	\$12,964,178	20.7073	(\$383,357)	-2.87%	-4.4154	-17.58%	
TID Increment Levy									
City of Shawano	\$605,947		\$822,821		\$216,874	35.79%			
Shawano School District	\$585,428		635,228		49,800	8.51%			
Shawano County	\$301,168		398,634		97,466	32.36%			
VTAE District	\$45,196		61,439		16,243	35.94%			
Total TID Increment Levy	\$1,537,739		\$1,918,122		\$380,383	24.74%			
Equalized Property Tax Levy (TID in)									
City of Shawano	5,921,285	\$5,865,552	9.8996	\$6,384,092	8.8829	\$518,540	8.84%	-1.0168	-10.27%
Shawano School District		5,666,927	9.5644	4,928,599	6.8577	(738,327)	-13.03%	-2.7067	-28.30%
Shawano County		2,915,302	4.9203	3,092,917	4.3035	177,615	6.09%	-0.6168	-12.54%
VTAE District		437,494	0.7384	476,692	0.6633	39,198	8.96%	-0.0751	-10.17%
State of Wisconsin		0	0.0000	0	0.0000	0	0.00%	0.0000	0.00%
Total Gross Levy		14,885,275	25.1227	14,882,300	20.7073	(2,974)	-0.02%	-4.4154	-17.58%
State School Tax Credit		(885,490)	-1.4945	(886,475)	-1.2334	(985)	0.00%	0.2610	-17.47%
Net Levy		\$13,999,785	23.6282	\$13,995,826	19.4739	(\$3,959)	-0.03%	-4.1543	-17.58%
Assessed Property Tax Levy (TID in)									
City of Shawano		\$5,865,552	9.8984	\$6,384,092	10.6721	\$518,540	8.84%	0.7737	7.82%
Shawano School District		5,666,927	9.5632	4,928,599	8.2390	(738,327)	-13.03%	-1.3242	-13.85%
Shawano County		2,915,302	4.9197	3,092,917	5.1703	177,615	6.09%	0.2506	5.09%
VTAE District		437,494	0.7383	476,692	0.7969	39,198	8.96%	0.0586	7.93%
State of Wisconsin		0	0.0000	0	0.0000	0	0.00%	0.0000	0.00%
Total Gross Levy		14,885,275	25.1196	14,882,300	24.8782	(2,974)	-0.02%	-0.2414	-0.96%
State School Tax Credit		(885,490)	-1.4943	(886,475)	-1.4819	(985)	0.00%	0.0124	-0.83%
Net Levy		\$13,999,785	23.6253	\$13,995,826	23.3963	(\$3,959)	-0.03%	-0.2290	-0.97%
Impact on a Home Assessed at		\$100,000	\$2,362.53	\$100,000	\$2,339.63	(\$22.90)	-0.97%		
Change to City General Purpose Revenue									
					\$301,666	5.14%	0.5091	5.14%	

23.39631524

**CITY OF SHAWANO
2023 Budget 1.11
SUMMARY WORKSHEET**

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2022-2023 Change	
						\$	%
Property Tax Levy							
Assessed Value	557,286,000	575,320,600	575,320,600	592,575,800	598,206,400	5,630,600	0.95%
City Mill Rate	9.3837	9.5201	9.5201	9.8984	10.6721	0.77	7.82%
Gross City Levy	\$ 5,229,426	\$ 5,477,093	\$ 5,477,093	\$ 5,865,552	\$ 6,384,092	\$ 518,540.00	8.84%
Less Restricted Levy:							
City TIF Levy	(254,268)	(412,791)	(412,791)	(605,947)	(822,821)	(216,874)	35.79%
Debt Service Levy							
Total G.O. Debt Service	(3,069,498)	(2,976,939)	(2,976,939)	(3,161,610)	(2,922,363)	239,247	-7.57%
Special Purpose (Parks) Debt Service	(123,600)	(127,150)	(127,150)	(125,550)	(127,950)	(2,400)	1.91%
Transfers from TIF Funds	1,049,610	996,223	996,223	1,019,783	758,341	(261,442)	-25.64%
Transfers from Other Funds	-	-	-	-	-	-	-
Build America Bonds Interest Credit	2,940	-	-	-	-	-	-
Bid Premium Offset	96,150	21,433	21,433	89,000	23,949	(65,051)	-73.09%
Debt Service Fund Balance Applied/(Levied)	-	-	-	-	-	-	-
Net Debt Service Levy	\$ (2,044,398)	\$ (2,086,433)	\$ (2,086,433)	\$ (2,178,377)	\$ (2,268,023)	\$ (89,646)	4.12%
Total Restricted Levy	\$ (2,298,666)	\$ (2,499,224)	\$ (2,499,224)	\$ (2,784,324)	\$ (3,090,844)	\$ (306,520)	11.01%
Net Discretionary Levy	\$ 2,930,760	\$ 2,977,869	\$ 2,977,869	\$ 3,081,228	\$ 3,293,248	\$ 212,020	6.88%
Less Direct Levies:							
County/City Airport Operations Levy	(32,682)	(32,682)	(32,682)	(42,954)	(66,600)	(23,646)	55.05%
County/City Library Operations Levy	-	-	-	-	-	-	-
City Cab Special Revenue Fund	(7,600)	(9,000)	(9,000)	(9,000)	(9,000)	-	0.00%
Capital Improvement Projects (CIP) Levy							
Capital Improvement Expenditures							
General Government	(120,000)	(1,621,448)	(1,621,448)	(286,150)	(281,000)	5,150	-1.80%
Police Department	(123,000)	(164,000)	(164,000)	(158,000)	(171,000)	(13,000)	8.23%
Fire Department	(203,000)	(115,000)	(115,000)	(115,000)	(350,000)	(235,000)	204.35%
Public Works Equipment & Services	(270,000)	(690,000)	(690,000)	(420,000)	(535,000)	(115,000)	27.38%
Street Overlay and Reconstruction	(945,000)	(1,095,000)	(1,095,000)	(1,185,000)	(1,145,000)	40,000	-3.38%
Parks and Recreation	(228,000)	(430,000)	(430,000)	(310,950)	(316,450)	(5,500)	1.77%
Other Transportation (Airport, Cab, Train)	(20,667)	(23,500)	(23,500)	(23,500)	(24,000)	(500)	2.13%
CIP Contingency	-	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-	-
Undesignated to Fund Balance	-	-	-	-	-	-	-
Total CIP Budget Expenditures	\$ (1,909,667)	\$ (4,138,948)	\$ (4,138,948)	\$ (2,498,600)	\$ (2,822,450)	\$ (323,850)	12.96%
CIP Sources of Funds							
CIP Debt Funding Applied	1,663,667	1,711,250	1,711,250	1,968,600	1,934,500	(34,100)	-1.73%
CIP Cost Share Revenues Other Govts	90,000	74,100	74,100	50,000	225,000	175,000	350.00%
CIP Grant & Misc Revenues Applied	6,500	1,933,598	1,933,598	-	-	-	NA
Sales of Equipment Applied to CIP	-	-	-	-	-	-	NA
Transfers in from Other Funds	84,500	220,000	220,000	260,000	610,000	350,000	134.62%
Direct Revenues - Transportation Aids	-	-	-	-	-	-	NA
Direct Revenues - Local Vehicle Registration	-	-	-	-	-	-	NA
CIP Fund Balance Applied	65,819	200,000	200,000	220,000	52,950	(167,050)	-75.93%
Total Net CIP Levy	\$ 819	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Direct Expense Levy	\$ (39,463)	\$ (41,682)	\$ (41,682)	\$ (51,954)	\$ (75,600)	\$ (23,646)	45.51%
Sources of General Funds							
Levy Available for General Fund	\$ 2,891,297	\$ 2,936,187	\$ 2,936,187	\$ 3,029,274	\$ 3,217,648	\$ 188,374	6.22%
Post-Levy Property Tax Adjustments	-	-	-	-	-	\$ -	-
Net Levy Available for General Fund	\$ 2,891,297	\$ 2,936,187	\$ 2,936,187	\$ 3,029,274	\$ 3,217,648	\$ 188,374	6.22%
Non-Levy General Fund Revenues							
Other Taxes	896,100	886,373	912,232	912,304	935,100	22,796	2.50%
Special Assessments	490,919	443,400	497,892	456,246	468,775	12,529	2.75%
Intergovernmental Revenues	2,225,641	2,111,950	2,124,236	2,157,939	2,196,206	38,267	1.77%

**CITY OF SHAWANO
2023 Budget 1.11
SUMMARY WORKSHEET**

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2022-2023 Change	
						\$	%
Licenses and Permits	194,533	249,100	235,067	249,100	236,700	(12,400)	-4.98%
Fines, Forfeitures and Penalties	90,067	137,500	91,238	137,500	99,000	(38,500)	-28.00%
Public Charges for Services	164,080	249,500	204,164	259,750	237,500	(22,250)	-8.57%
Intergovernmental Charges for Service	425,486	543,070	626,985	568,021	594,971	26,950	4.74%
Miscellaneous Revenue	307,929	46,093	211,570	154,893	180,767	25,874	16.70%
Transfers from Other Funds	-	108,000	-	-	176,000	176,000	NA
Total Non-Levy General Fund Revenues	\$ 4,794,754	\$ 4,774,986	\$ 4,903,382	\$ 4,895,753	\$ 5,125,019	\$ 229,266	4.68%
Appropriation of Fund Balance	-	-	-	-	-	-	-
Total General Fund Sources	\$ 7,686,051	\$ 7,711,173	\$ 7,839,569	\$ 7,925,027	\$ 8,342,667	\$ 417,640	5.27%

Uses of General Funds

Transfers to Other Funds	-	-	-	-	-	-	-
Total Transfers to Other Funds	\$ -	\$ -	-				
Net Available for General Fund Operations	\$ 7,686,051	\$ 7,711,173	\$ 7,839,569	\$ 7,925,027	\$ 8,342,667	\$ 417,640	5.27%

General Fund Operations

GENERAL GOVERNMENT

City Council	(38,365)	(32,470)	(28,091)	(32,470)	(31,370)	1,100	-3.39%
Boards and Commissions	(8,401)	(16,000)	(12,186)	(16,000)	(13,200)	2,800	-17.50%
Municipal Court	(75,939)	(77,259)	(74,019)	(78,444)	(69,299)	9,145	-11.66%
City Attorney	(61,758)	(62,000)	(56,056)	(62,000)	(62,000)	-	0.00%
Mayor	(18,271)	(19,173)	(16,882)	(19,173)	(19,173)	-	0.00%
City Administrator	(154,048)	(157,101)	(157,036)	(164,687)	(167,619)	(2,932)	1.78%
City Clerk	(106,210)	(103,270)	(98,412)	(105,500)	(108,674)	(3,174)	3.01%
Community Relations	-	-	-	-	(35,000)	(35,000)	NA
Elections	(37,100)	(20,350)	(18,635)	(27,850)	(23,500)	4,350	-15.62%
Financial Administration	(326,420)	(300,276)	(335,233)	(311,600)	(592,924)	(281,324)	90.28%
Finance Department	(215,243)	(216,537)	(212,129)	(219,632)	(219,354)	278	-0.13%
City Assessor	(28,247)	(28,000)	(28,199)	(28,000)	(28,000)	-	0.00%
Other City Hall	(213,902)	(284,682)	(258,863)	(293,037)	(261,985)	31,052	-10.60%
Rental Property	(251)	(2,500)	(3,915)	(2,500)	-	2,500	-100.00%
Refunded or Uncollectible Taxes	-	(1,000)	(21,944)	(1,000)	-	1,000	-100.00%
Contingencies & Adjustments	(9,691)	(30,000)	(39,072)	(30,000)	(30,000)	-	0.00%
TOTAL GENERAL GOVERNMENT	\$ (1,293,846)	\$ (1,350,618)	\$ (1,360,671)	\$ (1,391,893)	\$ (1,662,098)	\$ (270,205)	19.41%

PUBLIC SAFETY

Police Department	(2,458,694)	(2,526,201)	(2,562,868)	(2,562,488)	(2,595,683)	(33,195)	1.30%
Police Liaison Officer	(114,341)	(234,936)	(247,323)	(233,887)	(241,350)	(7,463)	3.19%
Police Station	(13,774)	(14,750)	(10,758)	(14,750)	(14,750)	-	0.00%
Police Drug Enforcement	(16,019)	(24,502)	(25,427)	(24,502)	(25,572)	(1,070)	4.37%
Fire Department	(34,756)	(35,198)	(38,200)	(36,015)	(31,659)	4,356	-12.09%
Firefighting and Prevention	(246,558)	(211,050)	(249,329)	(221,550)	(227,350)	(5,800)	2.62%
Firefighter Training	(62,778)	(102,950)	(93,091)	(102,950)	(98,950)	4,000	-3.89%
Fire Inspections	(6,120)	(10,150)	(8,859)	(10,150)	(10,150)	-	0.00%
Fire Station	(18,097)	(17,010)	(20,276)	(18,510)	(21,350)	(2,840)	15.34%
Ambulance Service	(186,100)	(207,210)	(204,710)	(225,820)	(277,260)	(51,440)	22.78%
Building Inspection and Zoning	(98,243)	(105,947)	(88,448)	(111,600)	(116,564)	(4,964)	4.45%
TOTAL PUBLIC SAFETY	\$ (3,255,479)	\$ (3,489,904)	\$ (3,549,290)	\$ (3,562,222)	\$ (3,660,638)	\$ (98,416)	2.76%

PUBLIC WORKS

Public Works Director	(91,492)	(103,149)	(89,366)	(103,201)	(110,966)	(7,765)	7.52%
Engineering Technician	(48,803)	(51,375)	(71,706)	(52,326)	(60,390)	(8,064)	15.41%
General Public Works	(266,594)	(177,460)	(208,739)	(182,856)	(198,394)	(15,538)	8.50%
Street Maintenance	(436,060)	(426,085)	(442,245)	(433,178)	(433,672)	(494)	0.11%
Snow and Ice Control	(265,490)	(354,439)	(327,653)	(360,172)	(400,581)	(40,409)	11.22%
Storm Sewer Repair	(64,038)	(59,149)	(40,097)	(61,572)	(60,107)	1,465	-2.38%
Non-Street Maintenance	(47,507)	(17,543)	(71,302)	(23,815)	(39,230)	(15,415)	64.73%
Solid Waste Collection	(285,903)	(253,971)	(304,271)	(248,780)	(259,364)	(10,584)	4.25%
Recycling Collection	(116,052)	(110,864)	(101,511)	(116,282)	(109,483)	6,799	-5.85%

**CITY OF SHAWANO
2023 Budget 1.11
SUMMARY WORKSHEET**

	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	2022-2023 Change	
						\$	%
Yard Waste Collection	(177,945)	(137,791)	(137,836)	(139,920)	(135,467)	4,453	-3.18%
Leaf Collection	(7,796)	(57,476)	(45,668)	(57,916)	(53,910)	4,006	-6.92%
Tree and Weed Control	(12,257)	(61,812)	(13,722)	(63,274)	(44,826)	18,448	-29.16%
TOTAL PUBLIC WORKS	\$ (1,819,937)	\$ (1,811,114)	\$ (1,854,116)	\$ (1,843,292)	\$ (1,906,390)	\$ (63,098)	3.42%
HEALTH & HUMAN SERVICES - CEMETERY	\$ (72,722)	\$ (69,819)	\$ (73,661)	\$ (71,345)	\$ (63,744)	\$ 7,601	-10.65%
RECREATION AND EDUCATION							
Public Library	-	-	-	-	-	-	-
Civic Center	(43,992)	(49,286)	(47,763)	(48,560)	(45,845)	2,715	-5.59%
Park and Recreation Administration	(191,651)	(197,954)	(194,890)	(201,939)	(194,674)	7,265	-3.60%
Park Maintenance	(432,073)	(435,528)	(466,687)	(469,388)	(479,363)	(9,975)	2.13%
Water Recreation	(18,594)	(26,100)	(17,368)	(29,600)	(33,100)	(3,500)	11.82%
Recreation Center	(132,195)	(130,851)	(132,021)	(139,368)	(127,070)	12,298	-8.82%
Swimming Pool	(113,683)	(105,522)	(114,876)	(121,683)	(125,331)	(3,648)	3.00%
TOTAL RECREATION AND EDUCATION	\$ (932,187)	\$ (945,241)	\$ (973,605)	\$ (1,010,538)	\$ (1,005,383)	\$ 5,155	-0.51%
CONSERVATION & DEVELOPMENT							
Community Contributions	(12,398)	(13,000)	(14,886)	(13,000)	(13,000)	-	0.00%
Forestry	(48,229)	(28,477)	(26,813)	(29,737)	(31,414)	(1,677)	5.64%
Planning Services	(416)	(3,000)	(1,915)	(3,000)	-	3,000	-100.00%
TOTAL CONSERVATION & DEVELOPMENT	\$ (61,044)	\$ (44,477)	\$ (43,614)	\$ (45,737)	\$ (44,414)	\$ 1,323	-2.89%
Total General Fund Operations	\$ (7,435,215)	\$ (7,711,173)	\$ (7,854,957)	\$ (7,925,027)	\$ (8,342,667)	\$ (417,640)	5.27%
Total Uses of General Funds	\$ (7,435,215)	\$ (7,711,173)	\$ (7,854,957)	\$ (7,925,027)	\$ (8,342,667)	\$ (417,640)	5.27%
Net (Expenditures) over Revenue	\$ 250,837	\$ -	\$ (15,387)	\$ -	\$ -	\$ -	

Expenditure Restraint Calc	2021 Budget	2022 Budget	2023 Budget
General Fund Expense	\$ (7,711,173)	\$ (7,925,027)	\$ (8,342,667)
Direct Levy - Debt Service	(2,086,433)	(2,178,377)	(2,268,023)
Direct Levy - Special Funds	(41,682)	(51,954)	(75,600)
Direct Levy - Capital Projects Net	0	0	0
Total Direct Levy	(2,128,115)	(2,230,331)	(2,343,623)
Total GF Expense per DOR	(9,839,288)	(10,155,358)	(10,686,290)
(Less) Non-TIF Debt Service P&I Payments	2,086,433	2,178,377	2,268,023
DOR General Fund Expenditures	(\$7,752,855)	(\$7,976,981)	(\$8,418,267)
Change over Previous Year	(\$126,994)	(\$224,126)	(\$441,286)
ERP Percent Change Over Previous Year	1.67%	2.89%	5.53%
DOR ERP Limit	3.30%	5.00%	9.10%
City ERP Target	3.30%	5.00%	9.10%
Available Under/(Over) Target	\$121,340	\$163,585	\$284,778

SECTION 2

GENERAL FUND

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CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
General Fund Rev.								
Taxes:								
100-40000-4100	General Property Taxes	2,890,478	2,936,187	2,935,761	3,029,274	3,217,648	188,374	6.2%
100-40000-4101	Mobile Home Fees	7,703	13,000	6,628	13,000	6,300	(6,700)	-51.5%
100-40000-4102	Room Tax	6,000	6,000	6,000	6,000	6,000	0	0.0%
100-40000-4111	PILOT-Utility	802,036	795,673	823,577	819,604	844,000	24,396	3.0%
100-40000-4112	PILOT-Housing	54,626	50,000	57,032	52,000	58,000	6,000	11.5%
100-40000-4113	PILOT-WDNR	3,361	4,700	3,507	4,700	4,800	100	2.1%
100-40000-4190	Interest and Dividend Income	22,374	17,000	15,489	17,000	16,000	(1,000)	-5.9%
	Total Non-Levy Taxes	896,100	886,373	912,232	912,304	935,100	22,796	2.5%
	Total Taxes	3,786,578	3,822,560	3,847,993	3,941,578	4,152,748	211,170	5.4%
Special Assessments:								
100-40000-4210	Special Assessments - Sewer/Water	3,551	3,400	0	3,400	0	(3,400)	-100.0%
100-53600-4640	Garbage Collection Fee	353,061	363,000	358,285	371,846	390,000	18,154	4.9%
100-53600-4645	Curbside Collection	126,538	71,000	132,676	74,500	77,500	3,000	4.0%
100-40000-4220	Special Assessments - Curb & Gutter	0	0	0	0	0	0	NA
100-40000-4230	Special Assessments - Sidewalk	7,301	4,800	6,890	5,300	1,000	(4,300)	-81.1%
100-40000-4280	Miscellaneous Assessments	0	0	0	0	0	0	NA
100-40000-4290	Interest on Special Assessment	468	1,200	40	1,200	275	(925)	-77.1%
	Total	490,919	443,400	497,892	456,246	468,775	12,529	2.7%
Intergovernmental Revenues:								
100-40000-4300	Federal Grants	0	0	1,780	0	0	0	
100-40000-4320	State Shared Taxes	1,303,108	1,296,462	1,295,260	1,303,915	1,336,296	32,381	2.5%
100-40000-4330	Exempt Computer Aid	20,015	20,015	20,015	20,015	20,015	0	0.0%
100-40000-4340	Exempt Personal Property Aid	34,055	34,055	18,767	38,093	38,093	0	0.0%
100-40000-4425	Video Service Provider Aid	12,056	15,000	24,179	24,178	24,178	0	0.0%
100-40000-4350	Other State Grants	95,117	0	18,812	0	0	0	NA
100-52100-4350	Police Department-Other State Grants	4,390	0	3,227	0	0	0	NA
100-52200-4350	Fire Department-Other State Grants	0	0	892	0	0	0	NA
100-52300-4350	Ambulance-Other State Grants	0	4,000	0	4,000	0	(4,000)	-100.0%
100-53300-4350	Street Maintenance-Highway/Connecting Street Aid	726,491	711,618	710,793	736,727	746,613	9,886	1.3%
100-53605-4350	Recycling Collection-Recycling Grant	28,408	28,300	28,512	28,511	28,511	0	0.0%
100-56110-4350	Forestry-Other State Grants	2,000	2,500	2,000	2,500	2,500	0	0.0%
	Total	2,225,641	2,111,950	2,124,236	2,157,939	2,196,206	38,267	1.8%
Licenses and Permits:								
100-40000-4420	Cable TV Franchise Fee	104,617	110,000	100,441	110,000	100,000	(10,000)	-9.1%
100-51430-4410	Clerk-Business Licenses	23,721	29,000	26,821	29,000	27,000	(2,000)	-6.9%
100-51430-4415	Clerk-Non-Business Licenses	1,075	1,600	1,193	1,600	1,200	(400)	-25.0%
100-52400-4430	Building Inspector - Building Inspector-Building Permits	63,919	105,000	99,129	105,000	105,000	0	0.0%
100-52400-4440	Building Inspector - Building Inspector-Zoning Permits	1,200	3,500	7,484	3,500	3,500	0	0.0%
	Total	194,533	249,100	235,067	249,100	236,700	(12,400)	-5.0%
Fines, Forfeitures and Penalties:								
100-51200-4510	Municipal Court-Fines and Fees	84,167	130,000	82,114	130,000	90,000	(40,000)	-30.8%
100-52100-4515	Police Department-Parking Violations	5,900	7,500	9,124	7,500	9,000	1,500	20.0%
	Total	90,067	137,500	91,238	137,500	99,000	(38,500)	-28.0%
Public Charges for Services:								
100-51430-4610	Clerk-Clerk Fees	9,048	8,000	7,448	8,000	8,000	0	0.0%
100-52100-4620	Police Department-Other Fees	3,567	22,500	4,951	22,500	6,500	(16,000)	-71.1%
100-52200-4620	Fire Department-Other Fees	19,276	32,000	21,649	27,000	25,000	(2,000)	-7.4%
100-52400-4620	Building Inspector - Other Fees	5,041	5,000	5,060	5,000	5,000	0	0.0%
100-53130-4630	General Public Works-Equipment Rental/Other Charges	10,054	19,000	10,176	19,000	19,000	0	0.0%
100-53600-4649	Solid Waste Collection-Bulky Items	0	0	0	0	0	0	NA
100-53610-4620	Yard Waste Collection-Other Fees	3,870	5,000	0	5,000	0	(5,000)	-100.0%
100-53640-4620	Tree & Weed Control-Other Fees	(278)	1,200	490	1,750	10,000	8,250	471.4%
100-53500-4670	Bike Trails/Aquatic Maintenance-Service Fees	15,275	13,500	13,906	13,500	14,000	500	3.7%
100-54920-4650	Cemetery-Cemetery Income	43,433	55,000	58,120	50,000	58,000	8,000	16.0%

CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
100-55130-4670	Civic Center-Service Fees	1,270	1,700	1,400	1,600	1,500	(100)	-6.3%
100-55200-4890	Parks & Recreation - Miscellaneous Income	0	0	1,389	11,100	2,500	(8,600)	-77.5%
100-55220-4675	Park Maintenance-Parks Contributions	0	0	0	0	0	0	NA
100-55220-4670	Park Maintenance-Service Fees	4,149	3,800	6,214	4,500	6,000	1,500	33.3%
100-55340-4670	Summer/Winter Recreation-Service Fees	14,448	21,000	19,793	22,000	22,000	0	0.0%
100-55400-4670	Recreation Center-Service Fees	12,918	24,000	16,659	27,000	18,000	(9,000)	-33.3%
100-55400-4675	Recreation Center-Parks Contributions	0	0	0	0	0	0	NA
100-55420-4670	Swimming Pool-Service Fees	21,903	36,000	36,874	40,000	42,000	2,000	5.0%
100-51610-4675	Rental Property-Parks Contributions	0	1,800	0	1,800	0	(1,800)	-100.0%
100-56110-4680	Forestry-Forestry Charges	105	0	35	0	0	0	NA
	Total	164,080	249,500	204,164	259,750	237,500	(22,250)	-8.6%
	Intergovernmental Charges for Services:							
100-51200-4730	Municipal Court-Other Revenues	5,562	5,500	15,372	6,500	8,500	2,000	30.8%
100-51300-4730	City Attorney-Other Revenues	17,645	18,571	10,500	18,571	18,571	0	0.0%
100-51410-4730	City Administrator-Other Revenues	75,641	77,600	38,615	77,600	39,774	(37,826)	-48.7%
100-51430-4730	Clerk-Other Revenues	55,696	62,250	133,753	62,250	126,000	63,750	102.4%
100-52110-4730	Police Liason-Other Revenues	57,235	165,399	171,477	166,100	173,126	7,026	4.2%
100-52200-4730	Fire Department-Other Revenues	205,271	209,750	251,733	233,000	225,000	(8,000)	-3.4%
100-53130-4730	General Public Works-Other Revenues	8,436	4,000	5,535	4,000	4,000	0	0.0%
	Total	425,486	543,070	626,985	568,021	594,971	26,950	4.7%
	Miscellaneous Revenue:							
100-40000-4800	Interest on Investments	23,165	7,500	3,570	7,500	52,000	44,500	593.3%
100-40000-4805	Other Interests	0	0	0	0	0	0	NA
100-40000-4801	League Dividends	21,034	21,000	36,041	21,000	0	(21,000)	-100.0%
100-40000-4830	Land Sales	0	0	0	0	0	0	NA
100-40000-4850	Donations	200	4,000	50	4,000	1,500	(2,500)	-62.5%
100-52100-4850	Police Department-Donations	0	500	6,650	1,300	0	(1,300)	-100.0%
100-40000-4860	Write Off Bad Debts	(11)	0	0	0	0	0	NA
100-40000-4890	Miscellaneous Income	1,132	1,500	37,215	1,500	4,000	2,500	166.7%
100-40000-4891	Reimbursement	216,000	0	108,000	108,000	108,000	0	0.0%
100-40000-4940	Sale of Equipment	17,024	0	1,575	0	0	0	NA
100-51500-4810	Interest on Loans	176	0	0	0	25	25	NA
100-51600-4820	City Hall-Rental Income	0	0	25	0	0	0	NA
100-51610-4820	Rental Property-Rental Income	29,210	11,593	18,444	11,593	15,242	3,649	31.5%
	Total	307,929	46,093	211,570	154,893	180,767	25,874	16.7%
	Other Financing Sources:							
100-40000-4920	Transfers in from Other Funds	0	108,000	0	0	176,000	176,000	-35.5%
100-40000-4930	Applied Fund Balance	0	0	0	0	0	0	NA
	Total	0	108,000	0	0	176,000	176,000	NA
	TOTAL REVENUES	7,685,233	7,711,173	7,839,144	7,925,027	8,342,667	417,640	5.3%

CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
GENERAL FUND EXPENDITURES								
GENERAL GOVERNMENT								
City Council:								
100-51100-1100	City Council-Wages	18,200	18,720	18,843	18,720	18,720	0	0.0%
100-51100-1110	City Council-Meeting Wages	7,000	9,500	7,120	9,500	9,000	(500)	-5.3%
100-51100-1160	City Council-Unemployment	221	0	(1)	0	0	0	NA
100-51100-1710	City Council-FICA	2,069	1,750	1,636	1,750	1,750	0	0.0%
100-51100-1720	City Council-Medicare	484	400	383	400	400	0	0.0%
100-51100-3000	City Council-General Expense	10,391	1,600	110	1,600	1,000	(600)	-37.5%
100-51100-3300	City Council-Training and Memberships	0	500	0	500	500	0	0.0%
100-51100-3350	City Council-Mileage Expense	0	0	0	0	0	0	NA
100-51100-7400	City Council-Contingency Account	9,691	30,000	39,072	30,000	30,000	0	0.0%
	Total	38,365	32,470	28,091	32,470	31,370	(1,100)	-3.4%
Boards and Commissions:								
100-51110-1110	Boards & Commissions-Meeting Wages	8,215	15,800	11,320	15,800	13,000	(2,800)	-17.7%
100-51110-1710	Boards & Commissions-FICA	11	0	702	0	0	0	NA
100-51110-1720	Boards & Commissions-Medicare	3	0	164	0	0	0	NA
100-51110-3000	Boards & Commissions-General Expense	78	50	0	50	50	0	0.0%
100-51110-3300	Boards & Commissions-Training and Memberships	95	150	0	150	150	0	0.0%
	Total	8,401	16,000	12,186	16,000	13,200	(2,800)	-17.5%
Municipal Court:								
100-51200-1100	Municipal Court-Wages	38,537	44,974	42,131	45,595	44,529	(1,066.0)	-2.3%
100-51200-1105	Municipal Court-Admin Leave	3,016	0	0	0	0	0.0	NA
100-51200-1710	Municipal Court-FICA	2,143	1,748	2,211	1,782	1,937	155.0	8.7%
100-51200-1720	Municipal Court-Medicare	501	409	517	417	453	36.0	8.6%
100-51200-1730	Municipal Court-Pension	2,005	2,070	2,023	2,033	2,212	179.0	8.8%
100-51200-1740	Municipal Court-Life Insurance	35	54	42	55	57	2.0	3.6%
100-51200-1750	Municipal Court-Disability Insurance	0	0	0	0	0	0.0	NA
100-51200-1760	Municipal Court-Health Insurance	18,372	16,554	18,392	17,112	8,661	(8,451.0)	-49.4%
100-51200-2250	Municipal Court-Phone/Fax/Internet	221	250	88	250	250	0.0	0.0%
100-51200-2300	Municipal Court-Professional Services	5,991	6,500	5,058	6,500	6,500	0.0	0.0%
100-51200-3000	Municipal Court-General Expense	584	1,300	1,315	1,300	1,300	0.0	0.0%
100-51200-3100	Municipal Court-Supplies and Materials	641	1,400	183	1,400	1,400	0.0	0.0%
100-51200-3110	Municipal Court-Postage	1,184	600	763	600	600	0.0	0.0%
100-51200-3300	Municipal Court-Training and Memberships	2,709	1,400	1,245	1,400	1,400	0.0	0.0%
100-51200-3500	Municipal Court-Repairs and Maintenance	0	0	50	0	0	0.0	NA
	Total	75,939	77,259	74,019	78,444	69,299	(9,145)	-11.7%
City Attorney:								
100-51300-1100	City Attorney-Wages	39,991	0	0	0	0	0	NA
100-51300-1710	City Attorney-FICA	2,479	0	0	0	0	0	NA
100-51300-1720	City Attorney-Medicare	580	0	0	0	0	0	NA
100-51300-2300	City Attorney-Professional Services	14,485	60,000	53,402	60,000	60,000	0	0.0%
100-51300-3000	City Attorney-General Expense	4,192	2,000	2,654	2,000	2,000	0	0.0%
100-51300-3100	City Attorney-Supplies and Materials	31	0	0	0	0	0	NA
	Total	61,758	62,000	56,056	62,000	62,000	0	0.0%
Mayor:								
100-51400-1100	Mayor-Wages	10,929	14,723	14,850	14,723	14,723	0	0.0%
100-51400-1110	Mayor-Meeting Wages	5,819	3,700	0	3,700	3,700	0	0.0%
100-51400-1710	Mayor-FICA	1,040	0	927	0	0	0	NA
100-51400-1720	Mayor-Medicare	243	0	217	0	0	0	NA
100-51400-1730	Mayor-Pension	0	0	0	0	0	0	NA
100-51400-1740	Mayor-Life Insurance	0	0	0	0	0	0	NA
100-51400-1750	Mayor-Disability Insurance	0	0	0	0	0	0	NA
100-51400-1760	Mayor-Health Insurance	0	0	0	0	0	0	NA
100-51400-2250	Mayor-Phone/Fax/Internet	0	0	0	0	0	0	NA
100-51400-3000	Mayor-General Expense	0	750	888	750	750	0	0.0%
100-51400-3300	Mayor-Training and Memberships	240	0	0	0	0	0	NA
	Total	18,271	19,173	16,882	19,173	19,173	0	0.0%

CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
City Administrator:								
100-51410-1100	City Administrator-Wages	115,172	115,876	116,309	122,125	127,001	4,876	4.0%
100-51410-1710	City Administrator-FICA	6,969	6,981	7,048	7,361	7,696	335	4.6%
100-51410-1720	City Administrator-Medicare	1,630	1,633	1,648	1,722	1,800	78	4.5%
100-51410-1730	City Administrator-Pension	7,782	7,822	7,847	7,938	8,636	698	8.8%
100-51410-1740	City Administrator-Life Insurance	85	117	95	124	129	5	4.0%
100-51410-1750	City Administrator-Disability Insurance	0	0	0	0	0	0	NA
100-51410-1760	City Administrator-Health Insurance	21,494	22,072	21,515	22,817	19,257	(3,560)	-15.6%
100-51410-3000	City Administrator-General Expense	490	500	490	500	500	0	0.0%
100-51410-3100	City Administrator-Supplies and Materials	43	100	264	100	100	0	0.0%
100-51410-3300	City Administrator-Training and Memberships	384	2,000	1,821	2,000	2,500	500	25.0%
	Total	154,048	157,101	157,036	164,687	167,619	2,932	1.8%
City Clerk:								
100-51430-1100	Clerk-Wages	72,820	59,606	59,838	61,035	68,361	7,326	12.0%
100-51430-1710	Clerk-FICA	3,180	3,492	2,821	3,574	4,036	462	12.9%
100-51430-1720	Clerk-Medicare	744	817	660	836	944	108	12.9%
100-51430-1730	Clerk-Pension	3,958	4,023	4,040	3,967	4,649	682	17.2%
100-51430-1740	Clerk-Life Insurance	66	60	43	71	79	8	11.3%
100-51430-1750	Clerk-Disability Insurance	0	0	0	0	0	0	NA
100-51430-1760	Clerk-Health Insurance	16,906	22,072	22,052	22,817	21,905	(912)	-4.0%
100-51430-2300	Clerk-Professional Services	5,869	6,000	5,869	6,000	6,500	500	8.3%
100-51430-3000	Clerk-General Expense	232	400	436	400	400	0	0.0%
100-51430-3100	Clerk-Supplies and Materials	40	0	0	0	0	0	NA
100-51430-3110	Clerk-Postage	0	0	0	0	0	0	NA
100-51430-3120	Clerk-Advertising/Promotions	1,906	5,000	1,900	5,000	0	(5,000)	-100.0%
100-51430-3300	Clerk-Training and Memberships	489	1,800	753	1,800	1,800	0	0.0%
100-51430-3350	Clerk-Mileage Expense	0	0	0	0	0	0	NA
	Total	106,210	103,270	98,412	105,500	108,674	3,174	3.0%
Community Relations Manager:								
100-51440-3000	Community Relations Manager-General Expense	0	0	0	0	5,000	5,000	NA
100-51440-3120	Community Relations Manager-Advertising & Promotions	0	0	0	0	10,000	10,000	NA
100-51440-7300	Community Relations Manager-Community Contributions	0	0	0	0	20,000	20,000	NA
	Total	0	0	0	0	35,000	35,000	NA
Elections:								
100-51450-1100	Elections-Wages	15,944	10,500	8,665	18,000	11,000	(7,000)	-38.9%
100-51450-1710	Elections-FICA	0	0	0	0	0	0	NA
100-51450-1720	Elections-Medicare	0	0	0	0	0	0	NA
100-51450-2300	Elections-Professional Services	3,510	3,600	3,510	3,600	4,000	400	11.1%
100-51450-3100	Elections-Supplies and Materials	10,338	0	0	0	0	0	NA
100-51450-3120	Elections-Advertising/Promotions	94	0	0	0	0	0	NA
100-51450-3000	Elections-General Expense	7,214	6,250	6,460	6,250	8,500	2,250	36.0%
	Total	37,100	20,350	18,635	27,850	23,500	(4,350)	-15.6%
Financial Administration:								
100-51500-1160	Financial Administration-Unemployment Compensation	0	0	0	0	0	0	NA
100-51500-1760	Financial Administration-Health Insurance	0	0	0	0	0	0	NA
100-51500-2250	Financial Administration - Phone/Fax/Internet					178,921	178,921	NA
100-51500-2300	Financial Administration-Professional Services	37,408	44,026	39,377	58,300	52,803	(5,497)	-9.4%
100-51500-2350	Financial Administration-Recruitment	2,449	0	1,724	0	0	0	NA
100-51500-3000	Financial Administration-General Expense	0	0	13,456	0	0	0	NA
100-51500-3300	Financial Administration-Training and Memberships	3,557	2,750	2,413	2,800	2,800	0	0.0%
100-51500-5000	Financial Administration-General Insurance	220,622	249,500	234,865	249,500	0	(249,500)	-100.0%
100-51500-6000	Financial Administration-Transfers Out to Other Funds	62,384	4,000	43,398	1,000	358,400	357,400	35740.0%
	Total	326,420	300,276	335,233	311,600	592,924	281,324	90.3%
Finance Department:								
100-51510-1100	Finance Department-Wages	146,162	147,392	146,714	150,119	158,625	8,506	5.7%
100-51510-1150	Finance Department-Overtime	0	0	0	0	0	0	NA
100-51510-1710	Finance Department-FICA	8,157	8,731	7,871	8,887	9,507	620	7.0%
100-51510-1720	Finance Department-Medicare	1,908	2,042	1,841	2,078	2,223	145	7.0%

CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
100-51510-1730	Finance Department-Pension	9,877	9,949	9,903	9,758	10,786	1,028	10.5%
100-51510-1740	Finance Department-Life Insurance	110	153	139	207	219	12	5.8%
100-51510-1750	Finance Department-Disability Insurance	0	0	0	0	0	0	NA
100-51510-1760	Finance Department-Health Insurance	43,639	44,145	43,709	45,633	35,544	(10,089)	-22.1%
100-51510-3000	Finance Department-General Expense	740	600	300	500	500	0	0.0%
100-51510-3100	Finance Department-Supplies and Materials	792	900	416	450	450	0	0.0%
100-51510-3300	Finance Department-Training and Memberships	423	2,625	1,013	2,000	1,500	(500)	-25.0%
100-51510-7900	Finance Department-Prior Year Adjustments	3,435	0	224	0	0	0	NA
	Total	215,243	216,537	212,129	219,632	219,354	(278)	-0.1%
	City Assessor:							
100-51530-2300	Assessor-Professional Services	25,724	25,500	25,724	25,500	25,500	0	0.0%
100-51530-3120	Assessor-Advertising/Promotions	0	0	0	0	0	0	NA
100-51530-5010	Assessor-Manufacturing Assessments	2,523	2,500	2,475	2,500	2,500	0	0.0%
	Total	28,247	28,000	28,199	28,000	28,000	0	0.0%
	City Hall:							
100-51600-1100	City Hall-Wages	79,976	111,873	75,004	125,569	132,538	6,969	5.5%
100-51600-1105	City Hall-Admin Leave	184	0	37	0	0	0	NA
100-51600-1120	City Hall-Part Time Wages	0	0	28,087	0	0	0	NA
100-51600-1150	City Hall-Overtime	3,056	1,262	1,370	0	0	0	NA
100-51600-1710	City Hall-FICA	4,646	6,455	5,747	7,279	7,773	494	6.8%
100-51600-1720	City Hall-Medicare	1,087	1,510	1,344	1,702	1,818	116	6.8%
100-51600-1730	City Hall-Pension	5,625	7,637	7,011	8,162	9,013	851	10.4%
100-51600-1740	City Hall-Life Insurance	155	246	180	398	406	8	2.0%
100-51600-1750	City Hall-Disability Insurance	0	0	0	0	0	0	NA
100-51600-1760	City Hall-Health Insurance	38,033	60,699	49,052	54,927	48,237	(6,690)	-12.2%
100-51600-2200	City Hall-Utilities	8,202	9,500	7,145	9,500	9,500	0	0.0%
100-51600-2250	City Hall-Phone/Fax/Internet	28,071	31,300	30,343	31,300	0	(31,300)	-100.0%
100-51600-2300	City Hall-Professional Services	9,749	16,000	19,295	16,000	16,000	0	0.0%
100-51600-2310	City Hall-Wellness Program	5,490	10,000	5,910	10,000	10,000	0	0.0%
100-51600-3100	City Hall-Supplies and Materials	6,431	6,500	5,833	6,500	7,000	500	7.7%
100-51600-3110	City Hall-Postage	5,772	6,000	7,183	6,000	6,000	0	0.0%
100-51600-3120	City Hall-Advertising/Promotions	1,211	2,000	1,504	2,000	0	(2,000)	-100.0%
100-51600-3000	City Hall-General Expense	5,215	0	0	0	0	0	NA
100-51600-3300	City Hall-Training and Memberships	73	1,700	1,325	1,700	1,700	0	0.0%
100-51600-3250	City Hall-Equipment Supply Expense	6,569	6,500	6,475	6,500	6,500	0	0.0%
100-51600-3500	City Hall-Repairs and Maintenance	4,360	5,500	6,017	5,500	5,500	0	0.0%
100-51600-7900	City Hall-Prior Year Adjustments	0	0	0	0	0	0	NA
	Total	213,902	284,682	258,863	293,037	261,985	(31,052)	-10.6%
	Rental Property:							
100-51610-2200	Rental Property-Utilities	0	2,000	0	2,000	0	(2,000)	-100.0%
100-51610-3500	Rental Property-Repairs and Maintenance	251	500	3,915	500	0	(500)	-100.0%
100-51610-5000	Rental Property-General Insurance	0	0	0	0	0	0	NA
100-51610-6000	Rental Property-Transfers Out to Other Funds	0	0	0	0	0	0	NA
	Total	251	2,500	3,915	2,500	0	(2,500)	-100.0%
	Refunded or Uncollectible Taxes:							
100-51910-7400	Uncollectible & Refunded Taxes-Uncollectable and Refunded	0	1,000	21,944	1,000	0	(1,000)	-100.0%
	Total	0	1,000	21,944	1,000	0	(1,000)	-100.0%
	TOTAL GENERAL GOVERNMENT	1,284,155	1,320,618	1,321,600	1,361,893	1,632,098	270,205	#VALUE!
	Police Department:							
100-52100-1100	Police Department-Wages	1,364,905	1,528,365	1,500,607	1,519,924	1,662,062	142,138	9.4%
100-52100-1105	Police Department-Admin Leave	38,435	0	378	0	0	0	NA
100-52100-1120	Police Department-Part Time Wages	9,484	0	26,098	0	0	0	NA
100-52100-1150	Police Department-Overtime	125,503	35,472	64,852	50,955	0	(50,955)	-100.0%
100-52100-1160	Police Department-Unemployment Compensation	0	0	0	0	0	0	NA
100-52100-1710	Police Department-FICA	90,192	93,164	91,877	93,349	100,619	7,270	7.8%
100-52100-1720	Police Department-Medicare	21,093	21,790	21,487	21,833	23,532	1,699	7.8%

CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
100-52100-1730	Police Department-Pension	173,240	180,303	177,521	182,379	213,755	31,376	17.2%
100-52100-1740	Police Department-Life Insurance	1,865	2,749	1,773	2,320	2,393	73	3.1%
100-52100-1750	Police Department-Disability Insurance	0	0	0	0	0	0	NA
100-52100-1760	Police Department-Health Insurance	398,872	411,208	399,776	438,578	379,802	(58,776)	-13.4%
100-52100-2250	Police Department-Phone/Fax/Internet	48,828	61,000	66,263	61,000	13,620	(47,380)	-77.7%
100-52100-2300	Police Department-Professional Services	68,612	60,000	69,519	60,000	67,000	7,000	11.7%
100-52100-3100	Police Department-Supplies and Materials	12,483	14,000	18,369	14,000	14,000	0	0.0%
100-52100-3110	Police Department-Postage	967	1,000	877	1,000	1,000	0	0.0%
100-52100-3120	Police Department-Advertising/Promotions	2,009	3,000	1,767	3,000	3,000	0	0.0%
100-52100-3130	Police Department-Uniforms	18,116	19,500	24,994	19,500	19,500	0	0.0%
100-52100-3200	Police Department-Equipment	5,155	3,500	353	3,500	3,500	0	0.0%
100-52100-3210	Police Department-Fuel	29,438	37,200	40,667	37,200	37,200	0	0.0%
100-52100-3250	Police Department-Firearms Supplies	15,084	15,750	19,188	15,750	16,500	750	4.8%
100-52100-3300	Police Department-Training and Memberships	10,244	17,200	14,241	17,200	17,200	0	0.0%
100-52100-3500	Police Department-Repairs and Maintenance	24,171	21,000	22,259	21,000	21,000	0	0.0%
	Total	2,458,694	2,526,201	2,562,868	2,562,488	2,595,683	33,195	1.3%
	Police Liaison							
100-52110-1100	Police Liaison-Wages	69,954	151,993	164,862	157,577	163,698	6,121	3.9%
100-52110-1150	Police Liaison-Overtime	7,323	7,346	6,661	0	0	0	NA
100-52110-1710	Police Liaison-FICA	4,599	9,472	9,425	9,349	9,745	396	4.2%
100-52110-1720	Police Liaison-Medicare	1,076	2,215	2,204	2,186	2,279	93	4.3%
100-52110-1730	Police Liaison-Pension	9,105	18,866	18,843	18,972	21,641	2,669	14.1%
100-52110-1740	Police Liaison-Life Insurance	276	899	348	170	178	8	4.7%
100-52110-1750	Police Liaison-Disability Insurance	0	0	0	0	0	0	NA
100-52110-1760	Police Liaison-Health Insurance	22,009	44,145	44,979	45,633	43,809	(1,824)	-4.0%
	Total	114,341	234,936	247,323	233,887	241,350	7,463	3.2%
	Police Station:							
100-52120-1100	Police Station-Wages	0	0	0	0	0	0	NA
100-52120-1710	Police Station-FICA	0	0	0	0	0	0	NA
100-52120-1720	Police Station-MEDICARE	0	0	0	0	0	0	NA
100-52120-1730	Police Station-PENSION	0	0	0	0	0	0	NA
100-52120-1740	Police Station-Life Insurance	0	0	0	0	0	0	NA
100-52120-1760	Police Station-Health Insurance	0	0	0	0	0	0	NA
100-52120-2200	Police Station-Utilities	8,202	10,000	8,040	10,000	10,000	0	0.0%
100-52120-2300	Police Station-Professional Services	1,548	0	0	0	0	0	NA
100-52120-3100	Police Station-Supplies and Materials	704	750	736	750	750	0	0.0%
100-52120-3500	Police Station-Repairs and Maintenance	3,319	4,000	1,982	4,000	4,000	0	0.0%
	Total	13,774	14,750	10,758	14,750	14,750	0	0.0%
	Police Drug Enforcement:							
100-52130-1100	PD Drug Enforcement-Wages	804	0	1,241	0	0	0	NA
100-52130-1150	PD Drug Enforcement-Overtime	10,377	17,322	16,090	17,322	17,322	0	0.0%
100-52130-1710	PD Drug Enforcement-FICA	662	1,075	1,022	1,075	0	(1,075)	-100.0%
100-52130-1720	PD Drug Enforcement-Medicare	155	250	239	250	0	(250)	-100.0%
100-52130-1730	PD Drug Enforcement-Pension	1,315	1,855	2,053	1,855	0	(1,855)	-100.0%
100-52130-3000	PD Drug Enforcement-General Expense	0	1,000	0	1,000	1,000	0	0.0%
100-52130-3100	PD Drug Enforcement-Supplies and Materials	1,154	1,500	416	1,500	2,750	1,250	83.3%
100-52130-3300	PD Drug Enforcement-K9 Expenses	1,552	1,500	4,367	1,500	4,500	3,000	200.0%
	Total	16,019	24,502	25,427	24,502	25,572	1,070	4.4%
	Fire Department:							
100-52200-1100	Fire Department-Wages	21,300	21,300	23,075	21,300	21,300	0	0.0%
100-52200-1710	Fire Department-FICA	1,330	1,320	1,437	1,320	1,320	0	0.0%
100-52200-1720	Fire Department-Medicare	311	308	336	305	305	0	0.0%
100-52200-1730	Fire Department-Pension	889	70	972	890	890	0	0.0%
100-52200-1740	Fire Department-Life Insurance	23	0	22	0	0	0	NA
100-52200-2250	Fire Department-Phone/Fax/Internet	6,183	7,200	6,897	7,200	2,844	(4,356)	-60.5%
100-52200-3100	Fire Department-Supplies and Materials	4,627	5,000	5,442	5,000	5,000	0	0.0%
100-52200-3500	Fire Department-Repairs and Maintenance	94	0	19	0	0	0	NA
100-52200-5000	Fire Department-General Insurance	0	0	0	0	0	0	NA
	Total	34,756	35,198	38,200	36,015	31,659	(4,356)	-12.1%

CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Fire Fighting and Fire Prevention:								
100-52210-1100	Fire Fighting-Wages	113,712	80,000	111,728	80,000	80,000	0	0.0%
100-52210-1160	Fire Fighting-Unemployment Compensation	207	0	(3)	0	0	0	NA
100-52210-1710	Fire Fighting-FICA	4,955	4,700	6,803	4,700	4,700	0	0.0%
100-52210-1720	Fire Fighting-Medicare	1,159	1,050	1,591	1,050	1,050	0	0.0%
100-52210-1730	Fire Fighting-Pension	522	300	682	300	300	0	0.0%
100-52210-2250	Fire Fighting-Phone/Fax/Internet	505	0	200	0	300	300	NA
100-52210-3100	Fire Fighting-Supplies and Materials	64,252	64,000	55,202	66,000	68,000	2,000	3.0%
100-52210-3210	Fire Fighting-Fuel	4,610	7,000	8,276	7,000	8,000	1,000	14.3%
100-52210-3500	Fire Fighting-Repairs and Maintenance	56,636	54,000	64,851	62,500	65,000	2,500	4.0%
	Total	246,558	211,050	249,329	221,550	227,350	5,800	2.6%
Firefighter Training:								
100-52220-1100	Firefighter Training-Wages	23,457	54,000	43,956	54,000	50,000	(4,000)	-7.4%
100-52220-1170	Firefighter Training-Weekend Call Pay	31,938	32,000	31,900	32,000	32,000	0	0.0%
100-52220-1710	Firefighter Training-FICA	5,469	4,200	4,698	4,200	4,200	0	0.0%
100-52220-1720	Firefighter Training-Medicare	1,279	1,000	1,099	1,000	1,000	0	0.0%
100-52220-1730	Firefighter Training-Pension	635	250	11,438	250	250	0	0.0%
100-52220-3130	Firefighter Training-LOSA - Firefighter retirement	0	11,500	0	11,500	11,500	0	0.0%
	Total	62,778	102,950	93,091	102,950	98,950	(4,000)	-3.9%
Fire Inspections:								
100-52230-1100	Fire Inspections-Wages	5,379	9,000	7,721	9,000	9,000	0	0.0%
100-52230-1710	Fire Inspections-FICA	331	600	479	600	600	0	0.0%
100-52230-1720	Fire Inspections-Medicare	77	150	112	150	150	0	0.0%
100-52230-1730	Fire Inspections-Pension	333	400	547	400	400	0	0.0%
	Total	6,120	10,150	8,859	10,150	10,150	0	0.0%
Fire Station:								
100-52240-1100	Fire Station-Wages	1,040	1,400	803	1,400	1400	0	0.0%
100-52240-1710	Fire Station-FICA	64	90	50	90	90	0	0.0%
100-52240-1720	Fire Station-Medicare	15	20	12	20	20	0	0.0%
100-52240-2200	Fire Station-Utilities	11,514	12,000	12,770	12,000	12,000	0	0.0%
100-52240-3000	Fire Station-General Expense					2,840	2,840	
100-52240-3500	Fire Station-Repairs and Maintenance	5,464	3,500	6,641	5,000	5,000	0	0.0%
	Total	18,097	17,010	20,276	18,510	21,350	2,840	15.3%
Ambulance Services:								
100-52300-2300	Ambulance-Professional Services	186,100	204,710	204,710	223,320	277,260	53,940	24.2%
100-52300-6000	Ambulance-TRANSFER OF AIDS EXPENSE	0	2,500	0	2,500	0	(2,500)	-100.0%
	Total	186,100	207,210	204,710	225,820	277,260	51,440	22.8%
Building Inspections and Zoning:								
100-52400-1100	Building Inspector - Wages	51,854	67,065	47,661	60,359	62,778	2,419	4.0%
100-52400-1105	Building Inspector - Admin Leave	98	0	0	0	0	0	NA
100-52400-1120	Building Inspector - Part Time Wages	15,878	0	0	0	0	0	NA
100-52400-1710	Building Inspector - FICA	4,063	4,075	2,871	3,532	3,690	158	4.5%
100-52400-1720	Building Inspector - Medicare	950	953	671	826	863	37	4.5%
100-52400-1730	Building Inspector - Pension	3,536	4,527	3,184	3,923	4,269	346	8.8%
100-52400-1740	Building Inspector - Life Insurance	170	382	60	193	200	7	3.6%
100-52400-1750	Building Inspector - Disability Insurance	0	0	0	0	0	0	NA
100-52400-1760	Building Inspector - Health Insurance	6,732	8,995	10,347	22,817	21,905	(912)	-4.0%
100-52400-2250	Building Inspector - Phone/Fax/Internet	1,074	0	925	0	809	809	NA
100-52400-2300	Building Inspector - Professional Services	10,800	15,400	19,460	15,400	19,400	4,000	26.0%
100-52400-3000	Building Inspector - General Expense	255	100	1,589	100	100	0	0.0%
100-52400-3100	Building Inspector - Supplies and Materials	1,060	200	191	200	200	0	0.0%
100-52400-3120	Building Inspector - Advertising/Promotions	1,031	1,000	1,273	1,000	100	(900)	-90.0%
100-52400-3210	Building Inspector - Fuel	76	750	214	750	750	0	0.0%
100-52400-3300	Building Inspector - Training and Memberships	335	1,500	0	1,500	1,500	0	0.0%
100-52400-3350	Building Inspector - Mileage Expense	331	1,000	0	1,000	0	(1,000)	-100.0%
	Total	98,243	105,947	88,448	111,600	116,564	4,964	4.4%
TOTAL PUBLIC SAFETY		3,255,479	3,489,904	3,549,290	3,562,222	3,660,638	98,416	2.8%

**CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET**

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
	PUBLIC WORKS							
	Public Works Director:							
100-53100-1100	Public Works-Wages	52,006	53,837	52,220	54,743	68,363	13,620	24.9%
100-53100-1105	Public Works-Admin Leave	0	0	381	0	0		
100-53100-1710	Public Works-FICA	3,055	3,159	3,105	3,217	4,057	840	26.1%
100-53100-1720	Public Works-Medicare	715	739	726	752	949	197	26.2%
100-53100-1730	Public Works-Pension	3,516	3,634	3,556	3,558	4,649	1,091	30.7%
100-53100-1740	Public Works-Life Insurance	137	179	150	190	217	27	14.2%
100-53100-1750	Public Works-Disability Insurance	0	0	0	0	0	0	NA
100-53100-1760	Public Works-Health Insurance	19,410	19,401	18,835	19,241	19,665	424	2.2%
100-53100-2250	Public Works-Phone/Fax/Internet	5,143	12,700	7,338	12,000	3,566	(8,434)	-70.3%
100-53100-2300	Public Works-Professional Services	3,588	4,000	1,760	4,000	4,000	0	0.0%
100-53100-3000	Public Works-General Expense	3,256	3,500	630	3,500	3,500	0	0.0%
100-53100-3100	Public Works-Supplies and Materials	443	1,000	17	1,000	1,000	0	0.0%
100-53100-3300	Public Works-Training and Memberships	223	1,000	423	1,000	1,000	0	0.0%
100-53100-3500	Public Works-Repairs and Maintenance	0	0	226	0	0	0	NA
	Total	91,492	103,149	89,366	103,201	110,966	7,765	7.5%
	Engineering Technician:							
100-53120-1100	Engineering-Wages	31,413	32,339	45,011	32,883	39,901	7,018	21.3%
100-53120-1150	Engineering-Overtime	0	0	18	0	0	0	NA
100-53120-1710	Engineering-FICA	1,751	1,898	2,642	1,932	2,368	436	22.6%
100-53120-1720	Engineering-Medicare	435	444	618	452	554	102	22.6%
100-53120-1730	Engineering-Pension	2,173	2,183	3,042	2,137	2,713	576	27.0%
100-53120-1740	Engineering-Life Insurance	83	107	129	114	126	12	10.5%
100-53120-1750	Engineering-Disability Insurance	0	0	0	0	0	0	NA
100-53120-1760	Engineering-Health Insurance	11,747	11,654	16,235	11,558	11,478	(80)	-0.7%
100-53120-3000	Engineering-General Expense	150	500	375	500	500	0	0.0%
100-53120-3210	Engineering-Fuel	381	750	2,342	1,250	1,250	0	0.0%
100-53120-3500	Engineering-Repairs and Maintenance	670	1,500	1,293	1,500	1,500	0	0.0%
	Total	48,803	51,375	71,706	52,326	60,390	8,064	15.4%
	General Public Works:							
100-53130-1100	General Public Works-Wages	78,242	51,530	75,990	54,177	64,170	9,993	18.4%
100-53130-1105	General Public Works-Admin Leave	31,258	0	862	0	0	0	NA
100-53130-1120	General Public Works-Part Time Wages	16,117	25,000	21,452	28,000	28,000	0	0.0%
100-53130-1150	General Public Works-Overtime	834	1,750	702	0	0	0	NA
100-53130-1160	General Public Works-Unemployment Compensation	0	0	0	0	0	0	NA
100-53130-1710	General Public Works-FICA	7,401	3,126	5,414	3,183	3,808	625	19.6%
100-53130-1720	General Public Works-Medicare	1,731	731	1,266	744	891	147	
100-53130-1730	General Public Works-Pension	7,443	3,596	5,235	3,522	4,364	842	23.9%
100-53130-1740	General Public Works-Life Insurance	289	177	220	188	203	15	8.0%
100-53130-1750	General Public Works-Disability Insurance	0	0	0	0	0	0	NA
100-53130-1760	General Public Works-Health Insurance	40,909	19,200	27,720	19,042	18,458	(584)	-3.1%
100-53130-2200	General Public Works-Utilities	17,057	17,600	19,083	18,000	20,000	2,000	11.1%
100-53130-2300	General Public Works-Professional Services	4,174	6,000	5,868	6,500	6,500	0	0.0%
100-53130-3000	General Public Works-General Expense	8,999	7,000	8,133	7,500	7,500	0	0.0%
100-53130-3300	General Public Works-Training and Memberships	2,752	5,000	802	4,500	4,500	0	0.0%
100-53130-3130	General Public Works-Uniforms	7,028	3,000	3,792	3,000	3,000	0	0.0%
100-53130-3210	General Public Works-Fuel	3,251	1,750	3,316	2,500	3,000	500	20.0%
100-53130-3500	General Public Works-Repairs and Maintenance	39,109	32,000	28,884	32,000	34,000	2,000	6.3%
100-53130-5000	General Public Works-General Insurance	0	0	0	0	0	0	NA
	Total	266,594	177,460	208,739	182,856	198,394	15,538	8.5%
	Street Maintenance:							
100-53300-1100	Street Maintenance-Wages	101,332	103,356	95,874	108,666	104,516	(4,150)	-3.8%
100-53300-1120	Street Maintenance- Part Time Wages	180	0	0	0	0	0	NA
100-53300-1150	Street Maintenance-Overtime	78	3,511	898	0	0	0	NA
100-53300-1710	Street Maintenance-FICA	5,934	6,271	5,685	6,385	6,203	(182)	-2.9%
100-53300-1720	Street Maintenance-Medicare	1,388	1,467	1,329	1,493	1,451	(42)	-2.8%
100-53300-1730	Street Maintenance-Pension	6,845	7,214	6,514	7,063	7,107	44	0.6%
100-53300-1740	Street Maintenance-Life Insurance	269	355	275	377	331	(46)	-12.2%
100-53300-1750	Street Maintenance-Disability Insurance	0	0	0	0	0	0	NA
100-53300-1760	Street Maintenance-Health Insurance	38,170	38,511	34,581	38,194	30,064	(8,130)	-21.3%
100-53300-2200	Street Maintenance-Utilities	194,843	193,400	208,658	194,000	200,000	6,000	3.1%

CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
100-53300-2300	Street Maintenance-Professional Services	23,671	21,000	23,856	21,000	23,000	2,000	9.5%
100-53300-3100	Street Maintenance-Supplies and Materials	675	2,000	845	2,000	2,000	0	0.0%
100-53300-3210	Street Maintenance-Fuel	10,056	9,000	15,648	10,000	12,000	2,000	20.0%
100-53300-3500	Street Maintenance-Repairs and Maintenance	39,026	32,000	36,815	35,000	37,000	2,000	5.7%
100-53300-3250	Street Maintenance-Equipment Supply Expense	13,591	8,000	11,267	9,000	10,000	1,000	11.1%
	Total	436,060	426,085	442,245	433,178	433,672	494	0.1%
	Snow & Ice Control:							
100-53320-1100	Snow & Ice Control-Wages	86,498	123,863	100,464	125,948	158,222	32,274	25.6%
100-53320-1150	Snow & Ice Control-Overtime	14,921	10,200	25,050	10,200	0	(10,200)	-100.0%
100-53320-1710	Snow & Ice Control-FICA	5,961	7,268	7,449	7,401	9,390	1,989	26.9%
100-53320-1720	Snow & Ice Control-Medicare	1,394	1,700	1,742	1,731	2,196	465	26.9%
100-53320-1730	Snow & Ice Control-Pension	6,882	8,361	8,470	8,187	10,759	2,572	31.4%
100-53320-1740	Snow & Ice Control-Life Insurance	211	411	288	437	501	64	14.6%
100-53320-1750	Snow & Ice Control-Disability Insurance	0	0	0	0	0	0	NA
100-53320-1760	Snow & Ice Control-Health Insurance	29,818	44,636	36,237	44,268	45,513	1,245	2.8%
100-53320-2300	Snow & Ice Control-Professional Services	1,425	4,000	860	4,000	5,000	1,000	25.0%
100-53320-3210	Snow & Ice Control-Fuel	15,846	25,000	20,831	25,000	26,000	1,000	4.0%
100-53320-3500	Snow & Ice Control-Repairs and Maintenance	61,614	52,000	57,452	55,000	60,000	5,000	9.1%
100-53320-3100	Snow & Ice Control-Supplies and Materials	40,921	77,000	68,811	78,000	83,000	5,000	6.4%
	Total	265,490	354,439	327,653	360,172	400,581	40,409	11.2%
	Storm Sewer Repair:							
100-53440-1100	Storm Sewer Repair-Wages	25,662	29,202	19,493	30,702	28,705	(1,997)	-6.5%
100-53440-1150	Storm Sewer Repair-Overtime	47	992	9	0	0	0	NA
100-53440-1710	Storm Sewer Repair-FICA	1,526	1,772	1,164	1,804	1,704	(100)	-5.5%
100-53440-1720	Storm Sewer Repair-Medicare	357	414	272	422	398	(24)	-5.7%
100-53440-1730	Storm Sewer Repair-Pension	1,737	2,038	1,317	1,996	1,952	(44)	-2.2%
100-53440-1740	Storm Sewer Repair-Life Insurance	66	100	56	107	91	(16)	-15.0%
100-53440-1750	Storm Sewer Repair-Disability Insurance	0	0	0	0	0	0	NA
100-53440-1760	Storm Sewer Repair-Health Insurance	9,358	10,881	7,031	10,791	8,257	(2,534)	-23.5%
100-53440-2300	Storm Sewer Repair-Professional Services	8,565	4,000	5,845	6,000	7,000	1,000	16.7%
100-53440-3100	Storm Sewer Repair-Supplies and Materials	6,326	2,000	1,990	2,000	3,000	1,000	50.0%
100-53440-3210	Storm Sewer Repair-Fuel	0	750	0	750	1,000	250	33.3%
100-53440-3500	Storm Sewer Repair-Repairs and Maintenance	10,393	7,000	2,919	7,000	8,000	1,000	14.3%
	Total	64,038	59,149	40,097	61,572	60,107	(1,465)	-2.4%
	Bike Trails/Aquatic Maintenance:							
100-53500-1100	Bike Trails/Aquatic Maintenan-Wages	23,950	6,314	36,592	6,421	17,269	10,848	168.9%
100-53500-1710	Bike Trails/Aquatic Maintenan-FICA	1,404	370	2,139	377	1,025	648	171.9%
100-53500-1720	Bike Trails/Aquatic Maintenan-Medicare	328	87	500	88	240	152	172.7%
100-53500-1730	Bike Trails/Aquatic Maintenan-Pension	1,616	426	2,473	417	1,174	757	181.5%
100-53500-1740	Bike Trails/Aquatic Maintenan-Life Insurance	66	21	105	22	55	33	150.0%
100-53500-1750	Bike Trails/Aquatic Maintenan-Disability Insurance	0	0	0	0	0	0	NA
100-53500-1760	Bike Trails/Aquatic Maintenan-Health Insurance	9,286	2,275	13,199	2,257	4,967	2,710	120.1%
100-53500-2300	Bike Trails/Aquatic Maintenan-Professional Services	0	0	0	0	0	0	NA
100-53500-3000	Bike Trails/Aquatic Maintenan-General Expense	184	500	0	1,000	1,000	0	0.0%
100-53500-3100	Bike Trails/Aquatic Maintenan-Supplies and Materials	2,813	2,500	1,104	2,500	2,500	0	0.0%
100-53500-3500	Bike Trails/Aquatic Maintenan-Repairs and Maintenance	3,861	1,050	11,190	6,733	7,000	267	4.0%
100-53500-7300	Bike Trails/Aquatic Maintenan-Community Contributions	4,000	4,000	4,000	4,000	4,000	0	0.0%
	Total	47,507	17,543	71,302	23,815	39,230	15,415	64.7%
	Solid Waste Collection:							
100-53600-1100	Solid Waste Collection-Wages	59,491	55,782	57,594	58,648	59,610	962	1.6%
100-53600-1150	Solid Waste Collection-Overtime	661	1,895	257	0	0	0	NA
100-53600-1710	Solid Waste Collection-FICA	3,489	3,384	3,360	3,446	3,538	92	2.7%
100-53600-1720	Solid Waste Collection-Medicare	816	791	786	806	827	21	2.6%
100-53600-1730	Solid Waste Collection-Pension	4,052	3,893	3,906	3,812	4,053	241	6.3%
100-53600-1740	Solid Waste Collection-Life Insurance	156	191	165	204	189	(15)	-7.4%
100-53600-1750	Solid Waste Collection-Disability Insurance	0	0	0	0	0	0	NA
100-53600-1760	Solid Waste Collection-Health Insurance	22,060	20,785	20,773	20,614	17,147	(3,467)	-16.8%
100-53600-3210	Solid Waste Collection-Fuel	9,833	11,250	14,133	11,250	15,000	3,750	33.3%
100-53600-3500	Solid Waste Collection-Repairs and Maintenance	31,549	25,000	34,864	15,000	17,000	2,000	13.3%
100-53600-3600	Solid Waste Collection-Waste Charge	153,796	131,000	168,433	135,000	142,000	7,000	5.2%
	Total	285,903	253,971	304,271	248,780	259,364	10,584	4.3%

CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Recycling Collection:								
100-53605-1100	Recycling Collection-Wages	23,594	28,858	20,312	30,341	24,080	(6,261)	-20.6%
100-53605-1150	Recycling Collection-Overtime	62	980	355	0	0	0	NA
100-53605-1710	Recycling Collection-FICA	1,380	1,751	1,202	1,783	1,429	(354)	-19.9%
100-53605-1720	Recycling Collection-Medicare	323	409	281	417	334	(83)	-19.9%
100-53605-1730	Recycling Collection-Pension	1,350	2,014	1,423	1,972	1,637	(335)	-17.0%
100-53605-1740	Recycling Collection-Life Insurance	63	99	58	105	76	(29)	-27.6%
100-53605-1750	Recycling Collection-Disability Insurance	0	0	0	0	0	0	NA
100-53605-1760	Recycling Collection-Health Insurance	8,972	10,753	7,326	10,664	6,927	(3,737)	-35.0%
100-53605-2300	Recycling Collection-Professional Services	48,787	42,000	47,299	43,000	43,000	0	0.0%
100-53605-3210	Recycling Collection-Fuel	7,591	8,000	8,904	8,000	10,000	2,000	25.0%
100-53605-3500	Recycling Collection-Repairs and Maintenance	23,930	16,000	14,352	20,000	22,000	2,000	10.0%
	Total	116,052	110,864	101,511	116,282	109,483	(6,799)	-5.8%
Yard Waste Collection:								
100-53610-1100	Yard Waste Collection-Wages	103,588	78,018	76,201	82,026	80,631	(1,395)	-1.7%
100-53610-1150	Yard Waste Collection-Overtime	844	2,650	912	0	0	0	NA
100-53610-1710	Yard Waste Collection-FICA	5,867	4,733	4,509	4,820	4,785	(35)	-0.7%
100-53610-1720	Yard Waste Collection-Medicare	1,372	1,107	1,055	1,127	1,119	(8)	-0.7%
100-53610-1730	Yard Waste Collection-Pension	6,607	5,445	5,422	5,332	5,483	151	2.8%
100-53610-1740	Yard Waste Collection-Life Insurance	277	268	218	285	255	(30)	-10.5%
100-53610-1750	Yard Waste Collection-Disability Insurance	0	0	0	0	0	0	NA
100-53610-1760	Yard Waste Collection-Health Insurance	39,208	29,070	27,485	28,830	23,194	(5,636)	-19.5%
100-53610-2300	Yard Waste Collection-Professional Services	6,330	4,500	7,357	5,000	5,000	0	0.0%
100-53610-3210	Yard Waste Collection-Fuel	6,305	4,500	6,838	4,500	6,000	1,500	33.3%
100-53610-3500	Yard Waste Collection-Repairs and Maintenance	7,547	7,500	7,839	8,000	9,000	1,000	12.5%
	Total	177,945	137,791	137,836	139,920	135,467	(4,453)	-3.2%
Leaf Collection:								
100-53615-1100	Leaf Collection-Wages	1,508	31,575	22,720	32,106	29,266	(2,840)	-8.8%
100-53615-1710	Leaf Collection-FICA	85	1,853	1,343	1,886	1,737	(149)	-7.9%
100-53615-1720	Leaf Collection-Medicare	20	433	314	441	406	(35)	-7.9%
100-53615-1730	Leaf Collection-Pension	102	2,131	1,534	2,087	1,990	(97)	-4.6%
100-53615-1740	Leaf Collection-Life Insurance	4	105	65	111	93	(18)	-16.2%
100-53615-1750	Leaf Collection-Disability Insurance	0	0	0	0	0	0	NA
100-53615-1760	Leaf Collection-Health Insurance	585	11,379	8,195	11,285	8,418	(2,867)	-25.4%
100-53615-2300	Leaf Collection-Professional Services	0	0	0	0	0	0	NA
100-53615-3210	Leaf Collection-Fuel	1,641	4,000	3,938	3,500	4,500	1,000	28.6%
100-53615-3500	Leaf Collection-Repairs and Maintenance	3,851	6,000	7,558	6,500	7,500	1,000	15.4%
	Total	7,796	57,476	45,668	57,916	53,910	(4,006)	-6.9%
Tree & Weed Control:								
100-53640-1100	Tree & Weed Control-Wages	3,674	31,880	36	33,518	20,129	(13,389)	-39.9%
100-53640-1150	Tree & Weed Control-Overtime	0	1,083	0	0	0	0	NA
100-53640-1710	Tree & Weed Control-FICA	214	1,934	2	1,969	1,195	(774)	-39.3%
100-53640-1720	Tree & Weed Control-Medicare	50	452	1	461	279	(182)	-39.5%
100-53640-1730	Tree & Weed Control-Pension	250	2,225	2	2,179	1,369	(810)	-37.2%
100-53640-1740	Tree & Weed Control-Life Insurance	10	109	0	116	64	(52)	-44.8%
100-53640-1750	Tree & Weed Control-Disability Insurance	0	0	0	0	0	0	NA
100-53640-1760	Tree & Weed Control-Health Insurance	1,425	11,879	13	11,781	5,790	(5,991)	-50.9%
100-53640-2300	Tree & Weed Control-Professional Services	1,683	2,500	2,610	2,500	3,500	1,000	40.0%
100-53640-3210	Tree & Weed Control-Fuel	1,195	1,750	1,658	1,750	2,500	750	42.9%
100-53640-3500	Tree & Weed Control-Repairs and Maintenance	3,758	8,000	9,399	9,000	10,000	1,000	11.1%
	Total	12,257	61,812	13,722	63,274	44,826	(18,448)	-29.2%
	TOTAL PUBLIC WORKS	1,819,937	1,811,114	1,854,116	1,843,292	1,906,390	63,098	3.4%

CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
HEALTH AND HUMAN SERVICES								
Woodlawn Cemetery Operations:								
100-54920-1100	Cemetery-Wages	30,459	27,495	33,218	28,120	29,242	1,122	4.0%
100-54920-1105	Cemetery-Admin Leave	3,118	0	0	0	0	0	NA
100-54920-1120	Cemetery-Part Time Wages	7,079	6,720	6,983	8,300	8,300	0	0.0%
100-54920-1150	Cemetery-Overtime	0	0	29	0	0	0	NA
100-54920-1710	Cemetery-FICA	2,234	1,568	2,243	1,602	1,769	167	10.4%
100-54920-1720	Cemetery-Medicare	536	367	533	375	414	39	10.4%
100-54920-1730	Cemetery-Pension	2,217	1,856	2,239	1,828	1,988	160	8.8%
100-54920-1740	Cemetery-Life Insurance	86	157	94	163	168	5	3.1%
100-54920-1750	Cemetery-Disability Insurance	0	0	0	0	0	0	NA
100-54920-1760	Cemetery-Health Insurance	12,188	14,856	11,842	15,357	4,763	(10,594)	-69.0%
100-54920-2250	Cemetery-Phone/Fax/Internet	114	0	447	600	450	(150)	-25.0%
100-54920-2200	Cemetery-Utilities	2,097	2,200	2,759	2,200	2,400	200	9.1%
100-54920-2300	Cemetery-Professional Services	0	3,500	3,111	1,500	1,500	0	0.0%
100-54920-3100	Cemetery-Supplies and Materials	773	100	288	0	0	0	NA
100-54920-3300	Cemetery-Training and Memberships	0	700	0	0	0	0	NA
100-54920-3210	Cemetery-Fuel	1,228	1,500	1,684	1,500	1,750	250	16.7%
100-54920-3500	Cemetery-Repairs and Maintenance	10,327	8,800	8,191	8,800	10,000	1,200	13.6%
100-54920-3000	Cemetery-General Expense	267	0	0	1,000	1,000	0	0.0%
100-54920-5000	Cemetery-General Insurance	0	0	0	0	0	0	NA
	Total	72,722	69,819	73,661	71,345	63,744	(7,601)	-10.7%
TOTAL HEALTH AND HUMAN SERVICES		72,722	69,819	73,661	71,345	63,744	(7,601)	-10.7%
CULTURE, RECREATION AND EDUCATION:								
Civic Center:								
100-55130-1100	Civic Center-Wages	8,066	13,581	1,132	13,851	14,407	556	4.0%
100-55130-1120	Civic Center-Part Time	5,343	0	10,420	0	0	0	NA
100-55130-1710	Civic Center-FICA	834	842	721	859	893	34	4.0%
100-55130-1720	Civic Center-Medicare	195	197	169	201	209	8	4.0%
100-55130-1730	Civic Center-Pension	909	917	784	900	980	80	8.9%
100-55130-1740	Civic Center-Life Insurance	74	99	79	99	106	7	7.1%
100-55130-2200	Civic Center-Utilities	9,081	10,200	9,723	9,500	9,500	0	0.0%
100-55130-2250	Civic Center-Phone/Fax/Internet	2,408	2,700	2,727	2,700	0	(2,700)	-100.0%
100-55130-2300	Civic Center-Professional Services	7,471	12,500	10,469	12,000	11,000	(1,000)	-8.3%
100-55130-3000	Civic Center-General Expense	101	250	162	250	250	0	0.0%
100-55130-3100	Civic Center-Supplies and Materials	1,236	1,000	1,250	1,200	1,500	300	25.0%
100-55130-3500	Civic Center-Repairs and Maintenance	8,274	7,000	10,127	7,000	7,000	0	0.0%
100-55130-5000	Civic Center-General Insurance	0	0	0	0	0	0	NA
	Total	43,992	49,286	47,763	48,560	45,845	(2,715)	-5.6%
Park & Recreation Administration:								
100-55200-1100	Park & Recreation-Wages	118,408	123,638	123,484	126,109	131,492	5,383	4.3%
100-55200-1105	Park & Recreation-Admin Leave	4,026	0	0	0	0	0	NA
100-55200-1710	Park & Recreation-FICA	7,155	7,258	7,242	7,398	7,885	487	6.6%
100-55200-1720	Park & Recreation-Medicare	1,673	1,698	1,694	1,730	1,844	114	6.6%
100-55200-1730	Park & Recreation-Pension	8,274	8,346	8,333	8,197	8,941	744	9.1%
100-55200-1740	Park & Recreation-Life Insurance	129	169	136	172	132	(40)	-23.3%
100-55200-1750	Park & Recreation-Disability Insurance	0	0	0	0	0	0	NA
100-55200-1760	Park & Recreation-Health Insurance	40,218	44,145	43,709	45,633	28,980	(16,653)	-36.5%
100-55200-2300	Park & Recreation-Professional Services	6,556	6,000	4,775	6,000	6,000	0	0.0%
100-55200-3000	Park & Recreation-General Expense	3,931	3,500	4,143	3,500	4,000	500	14.3%
100-55200-3300	Park & Recreation-Training and Memberships	299	2,000	706	2,000	4,000	2,000	100.0%
100-55200-3350	Park & Recreation-Mileage Expense	982	1,200	669	1,200	1,400	200	16.7%
100-55200-7900	Park & Recreation-Prior Year Adjustments	0	0	0	0	0	0	NA
	Total	191,651	197,954	194,890	201,939	194,674	(7,265)	-3.6%

CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Park Maintenance:								
100-55220-1100	Park Maintenance-Wages	194,761	215,981	218,785	227,009	240,106	13,097	5.8%
100-55220-1105	Park Maintenance-Admin Leave	5,585	0	0	0	0	0	NA
100-55220-1120	Park Maintenance-Part Time Wages	18,862	18,900	19,418	22,100	21,000	(1,100)	-5.0%
100-55220-1150	Park Maintenance-Overtime	2,114	2,946	3,321	0	0	0	NA
100-55220-1710	Park Maintenance-FICA	13,098	12,880	14,359	13,358	14,264	906	6.8%
100-55220-1720	Park Maintenance-Medicare	3,063	3,012	3,358	3,124	3,336	212	6.8%
100-55220-1730	Park Maintenance-Pension	13,558	14,778	15,001	14,756	16,327	1,571	10.6%
100-55220-1740	Park Maintenance-Life Insurance	277	469	363	498	528	30	6.0%
100-55220-1750	Park Maintenance-Disability Insurance	0	0	0	0	0	0	NA
100-55220-1760	Park Maintenance-Health Insurance	72,347	75,212	74,071	77,743	67,494	(10,249)	-13.2%
100-55220-2250	Park Maintenance-Phone/Fax/Internet	300	0	903	1,000	808	(192)	-19.2%
100-55220-2200	Park Maintenance-Utilities	51,086	40,250	55,504	56,700	58,000	1,300	2.3%
100-55220-3000	Park Maintenance-General Expense	527	500	1,382	1,000	1,000	0	0.0%
100-55220-3100	Park Maintenance-Supplies and Materials	13,176	8,500	9,003	0	0	0	NA
100-55220-3130	Park Maintenance-Uniforms	1,438	1,100	1,439	1,300	1,500	200	15.4%
100-55220-3210	Park Maintenance-Fuel	6,360	7,000	9,622	7,000	10,000	3,000	42.9%
100-55220-3300	Park Maintenance-Training and Memberships	2,736	1,000	0	0	1,000	1,000	NA
100-55220-3500	Park Maintenance-Repairs and Maintenance	32,784	33,000	40,160	43,800	44,000	200	0.5%
100-55220-5000	Park Maintenance-General Insurance	0	0	0	0	0	0	NA
	Total	432,073	435,528	466,687	469,388	479,363	9,975	2.1%
Summer/Winter Recreation:								
100-55340-1100	Summer/Winter Recreation-Wages	8,154	15,000	6,979	18,500	16,000	(2,500)	-13.5%
100-55340-1105	Summer/Winter Recreation-Admin Leave	540	0	0	0	0	0	NA
100-55340-1710	Summer/Winter Recreation-FICA	539	0	431	0	0	0	NA
100-55340-1720	Summer/Winter Recreation-Medicare	126	0	101	0	0	0	NA
100-55340-1730	Summer/Winter Recreation-Pension	0	0	0	0	0	0	NA
100-55340-2200	Summer/Winter Recreation-Utilities	0	0	0	0	0	0	NA
100-55340-2300	Summer/Winter Recreation-Professional Services	1,650	2,100	2,400	2,100	2,100	0	0.0%
100-55340-3100	Summer/Winter Recreation-Supplies and Materials	7,585	9,000	7,457	9,000	15,000	6,000	66.7%
	Total	18,594	26,100	17,368	29,600	33,100	3,500	11.8%
Recreation Center:								
100-55400-1100	Recreation Center-Wages	25,006	0	789	0	0	0	NA
100-55400-1105	Recreation Center-Admin Leave	15,443	0	998	0	0	0	NA
100-55400-1120	Recreation Center-Part Time Wages	8,259	44,991	38,594	50,480	50,480	0	0.0%
100-55400-1150	Recreation Center-Overtime	76	0	0	0	0	0	NA
100-55400-1710	Recreation Center-FICA	2,983	2,789	2,507	3,130	2,880	(250)	-8.0%
100-55400-1720	Recreation Center-Medicare	698	652	586	732	673	(59)	-8.1%
100-55400-1730	Recreation Center-Pension	1,666	1,095	989	2,204	2,414	210	9.5%
100-55400-1740	Recreation Center-Life Insurance	44	54	62	72	114	42	58.3%
100-55400-1750	Recreation Center-Disability Insurance	0	0	0	0	0	0	NA
100-55400-1760	Recreation Center-Health Insurance	0	0	0	0	0	0	NA
100-55400-2250	Recreation Center-Phone/Fax/Internet	11,960	14,400	13,813	14,000	509	(13,491)	-96.4%
100-55400-2200	Recreation Center-Utilities	36,791	42,000	45,321	40,000	41,000	1,000	2.5%
100-55400-2300	Recreation Center-Professional Services	8,363	5,120	6,410	7,500	7,500	0	0.0%
100-55400-3100	Recreation Center-Supplies and Materials	3,337	5,000	3,971	5,000	5,000	0	0.0%
100-55400-3120	Recreation Center-Advertising/Promotions	1,385	2,250	1,243	2,250	2,500	250	11.1%
100-55400-3500	Recreation Center-Repairs and Maintenance	16,183	12,500	16,737	14,000	14,000	0	0.0%
	Total	132,195	130,851	132,021	139,368	127,070	(12,298)	-8.8%
Swimming Pool:								
100-55420-1100	Swimming Pool-Wages	50,074	40,545	42,808	43,893	45,978	2,085	4.8%
100-55420-1105	Swimming Pool-Admin Leave	11,605	0	289	0	0	0	NA
100-55420-1120	Swimming Pool-Part Time Wages	13,389	27,771	32,014	38,971	41,000	2,029	5.2%
100-55420-1150	Swimming Pool-Overtime	127	0	252	0	0	0	NA
100-55420-1160	Swimming Pool-Unemployment Compensation	0	0	0	0	0	0	NA
100-55420-1710	Swimming Pool-FICA	3,938	2,310	4,382	2,511	2,649	138	5.5%
100-55420-1720	Swimming Pool-Medicare	921	540	1,025	587	619	32	5.5%
100-55420-1730	Swimming Pool-Pension	2,851	2,737	3,395	2,853	3,127	274	9.6%

CITY OF SHAWANO
YEAR 2023
GENERAL FUND BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
100-55420-1740	Swimming Pool-Life Insurance	87	47	37	51	53	2	3.9%
100-55420-1750	Swimming Pool-Disability Insurance	0	0	0	0	0	0	NA
100-55420-1760	Swimming Pool-Health Insurance	18,743	22,072	22,052	22,817	21,905	(912)	-4.0%
100-55420-3100	Swimming Pool-Supplies and Materials	11,949	9,500	8,624	10,000	10,000	0	0.0%
	Total	113,683	105,522	114,876	121,683	125,331	3,648	3.0%
	TOTAL CULTURE, RECREATION & EDUCATION	932,187	945,241	973,605	1,010,538	1,005,383	(5,155)	-0.5%
	CONSERVATION AND DEVELOPMENT							
	Community Contributions:							
100-56000-7300	Community Contributions	12,398	13,000	14,886	13,000	13,000	0	0.0%
	Total	12,398	13,000	14,886	13,000	13,000	0	0.0%
	Forestry:							
100-56110-1100	Forestry-Wages	8,803	12,482	6,349	12,727	12,454	(273)	-2.1%
100-56110-1105	Forestry-Admin Leave	677	0	0	0	0	0	NA
100-56110-1150	Forestry-Overtime	9	0	0	0	0	0	NA
100-56110-1160	Forestry-Unemployment	2,090	0	13	0	0	0	NA
100-56110-1710	Forestry-FICA	605	767	416	782	768	(14)	-1.8%
100-56110-1720	Forestry-Medicare	141	179	97	183	180	(3)	-1.6%
100-56110-1730	Forestry-Pension	67	141	28	143	97	(46)	-32.2%
100-56110-1740	Forestry-Life Insurance	25	7	18	7	5	(2)	-28.6%
100-56110-1760	Forestry-Health Insurance	3,516	751	2,290	745	410	(335)	-45.0%
100-56110-2300	Forestry-Professional Services	26,360	8,500	10,316	9,500	10,500	1,000	10.5%
100-56110-3100	Forestry-Supplies and Materials	337	500	591	500	500	0	0.0%
100-56110-3000	Forestry-General Expense	4,677	4,000	6,373	4,000	5,000	1,000	25.0%
100-56110-3300	Forestry-Training and Memberships	355	500	0	500	500	0	0.0%
100-56110-3350	Forestry-Mileage Expense	568	650	321	650	1,000	350	53.8%
100-56110-5000	Forestry-General Insurance	0	0	0	0	0	0	NA
100-56110-8100	Forestry-Equipment	0	0	0	0	0	0	NA
	Total	48,229	28,477	26,813	29,737	31,414	1,677	5.6%
	Planning Services:							
100-56900-2300	Planning-Professional Services	416	3,000	1,915	3,000	0	(3,000)	-100.0%
100-56900-3100	Planning-Supplies and Materials	0	0	0	0	0	0	NA
	Total	416	3,000	1,915	3,000	0	(3,000)	-100.0%
	TOTAL CONSERVATION & DEVELOPMENT	61,044	44,477	43,614	45,737	44,414	(1,323)	-2.9%
	TOTAL EXPENDITURES	7,425,524	7,681,173	7,815,885	7,925,027	8,342,667	417,640	5.3%
	TOTAL REVENUE OVER (UNDER) EXPENDITURES	259,708	30,000	23,258	0	0	0	NA

SECTION 3

DEBT SERVICE FUND

**City of Shawano
Debt Service Budget Report
Proposed 2023 Budget**

	2020 ACTUAL	2021 BUDGET	2021 ACTUAL	2022 BUDGET	07/31/2022 ACTUAL	2022 PROJ ACTUAL	2023 BUDGET	\$ CHANGE	% CHANGE
DEBT SERVICE REVENUE:									
301-70000-4100 General Property Taxes	2,044,398	-	2,086,433	2,178,377	2,178,377	3,734,361	2,268,023	89,646	0.00%
301-70000-4310 BAB Federal Subsidy	2,971	-	-	-	-	-	-	-	0%
301-70000-4800 Interest on Investments	-	-	-	-	-	-	-	-	0%
301-70000-4890 Miscellaneous Income	88	-	-	-	-	-	-	-	0%
301-70000-4910 Proceeds from Long-Term Debt	-	-	4,845,288	-	-	-	-	-	0%
301-70000-4915 Proceeds from Long-Term Debt	-	-	-	-	-	-	-	-	0%
301-70000-4920 Transfers in from Other Funds	1,023,985	-	996,233	1,019,783	-	-	758,341	(261,442)	0.00%
301-70000-4930 Applied Fund Balance	-	-	-	89,000	-	-	23,949	(65,051)	0.00%
TOTAL REVENUE	3,071,442	-	7,927,954	3,287,160	2,178,377	3,734,361	3,050,313	(236,847)	-7.21%
Principal Payment:									
301-72010-6100 Debt Service Principal Payment	405,000	-	-	-	-	-	-	-	0%
301-72011-6100 Debt Service Principal Payment	48,000	-	48,000	-	-	-	-	-	0%
301-72012-6100 Debt Service Principal Payment	335,000	-	385,000	355,000	355,000	608,571	(355,000)	0.00%	
301-72013-6100 Debt Service Principal Payment	335,000	-	345,000	355,000	355,000	608,571	(355,000)	0.00%	
301-72015-6100 Debt Service Principal Payment	335,000	-	495,000	500,000	500,000	857,143	(500,000)	0.00%	
301-72016-6100 Debt Service Principal Payment	115,000	-	115,000	120,000	120,000	205,714	(120,000)	0.00%	
301-72017-6100 Debt Service Principal Payment	350,000	-	555,000	570,000	570,000	977,143	(570,000)	0.00%	
301-72019-6100 Debt Service Principal Payment	650,000	-	650,000	530,000	530,000	908,571	(530,000)	0.00%	
301-72020-6100 Debt Service Principal Payment	-	-	-	33,000	33,000	56,571	(33,000)	0.00%	
301-72021-6100 Debt Service Principal Payment	-	-	-	300,000	300,000	514,286	2,597,000	2,297,000	0.00%
Total Principal Payments	2,573,000	-	2,593,000	2,763,000	2,763,000	4,736,571	2,597,000	(2,430,000)	-6.01%
Interest Payment:									
301-72010-6200 Debt Service Interest Payments	9,021	-	-	-	-	-	-	-	0%
301-72011-6200 Debt Service Interest Payments	1,940	-	647	-	-	-	-	-	0%
301-72012-6200 Debt Service Interest Payments	117,991	-	30,721	5,464	5,464	9,366	(5,464)	0.00%	
301-72013-6200 Debt Service Interest Payments	36,138	-	26,775	16,275	10,800	18,514	(16,275)	0.00%	
301-72015-6200 Debt Service Interest Payments	70,125	-	61,825	51,875	28,438	48,750	(51,875)	0.00%	
301-72016-6200 Debt Service Interest Payments	19,650	-	16,833	13,658	7,669	13,146	(13,658)	0.00%	
301-72017-6200 Debt Service Interest Payments	196,650	-	187,600	173,500	91,025	156,043	(173,500)	0.00%	
301-72019-6200 Debt Service Interest Payments	167,950	-	148,450	130,750	69,350	118,886	(130,750)	0.00%	
301-72020-6200 Debt Service Interest Payments	-	-	67,910	43,638	21,910	37,559	(43,638)	0.00%	
301-72021-6200 Debt Service Interest Payments	-	-	-	89,000	46,000	78,857	453,313	364,313	0.01%
Total Interest Payments	619,465	-	540,759	524,160	280,655	481,122	453,313	(70,847)	-13.52%
Debt Issuance Costs and Transfers:									
301-70000-3000 General Expense	1,242	-	-	-	-	-	-	-	0%
301-70000-6300 Debt Service Issuance Cost	-	-	86,339	-	-	-	-	-	0%
301-70000-6000 Transfers Out to Other Funds	-	-	4,600,000	-	-	-	-	-	0%
Total Debt Issuance Costs and Transfers	1,242	-	4,686,339	-	-	-	-	-	0%
TOTAL DEBT SERVICE	(122,265)	-	107,856	-	(865,278)	(1,483,333)	-	2,264,000	0%

City of Shawano
DEBT SCHEDULE 2022-2032

ACCT.#\UE DESCRIPTION	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
#63100 Principal Payments											
06102 2009 Refunding Bonds (refi 2019)											
06101 2009 Promissory Notes											
06103 2010 BAB Bonds & Notes											
06104 2010-2 BAB Bonds & Notes											
06107 2009 Prkg Land Contract											
06113 2011 Promissory Notes											
06114 2012 Taxable G.O. Bond Refunded 2020	185,000										
06115 2012 Promissory note	170,000										
06116 2013 Promissory Note 13/14 CIP & '06 Ref	355,000	365,000	630,000	655,000							
06117 2015 Promissory Note 15/16 CIP & TIF #4&6	500,000	590,000	125,000	130,000	835,000	855,000	90,000	95,000	100,000	100,000	105,000
06118 2015 \$1,040 Taxable GO PN TIF #4&6	120,000	125,000	785,000	805,000	85,000	85,000	610,000	635,000	253,000	257,000	262,000
06119 2017 Refunding Bonds 17/18 CIP & TIF 4,6,7	495,000	590,000	415,000	435,000	570,000	595,000	238,000	243,000	540,000	545,000	
06120 2017 Refunding Bonds Parks Referendum	75,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	
06221 2019 Refunding 19/20 CIP & TIF 4,6,7,8	530,000	300,000	415,000	435,000	570,000	595,000	238,000	243,000	540,000	545,000	
2020 Refunding (2012 GO Bond)	33,000	222,000	435,000	410,000	490,000	505,000	515,000	525,000	540,000	545,000	
2021 GO Promissory Note	300,000	335,000	435,000	410,000	490,000	505,000	515,000	525,000	540,000	545,000	
TOTALS:	2,763,000	2,597,000	2,698,000	2,743,000	2,213,000	2,278,000	1,453,000	1,498,000	893,000	902,000	967,000
#63100 Interest Payments											
06214 2012 Taxable G.O. Bond Refunded 2020	2,914										
06215 2012 Promissory note	2,550										
06216 2013 Promissory Note 13/14 CIP & '06 Ref	16,275	5,475	24,250	8,188	38,175	12,825	35,050	31,350	27,450	23,450	19,875
06217 2015 Promissory Note 15/16 CIP & TIF #4&6	51,875	39,500	6,259	2,145	40,675	38,125	28,200	9,525	15,373	9,570	3,275
06218 2015 \$1,040 Taxable GO PN TIF #4&6	13,658	10,103	86,625	62,775	72,550	49,250	25,398	20,646	16,300	5,450	
06219 2017 Refunding Bonds 17/18 CIP & TIF 4,6,7	123,225	107,100	45,550	43,150	40,675	38,125	28,200	9,525	15,373	9,570	3,275
06220 2017 Refunding Bonds Parks Referendum	50,275	47,950	107,575	92,650	72,550	49,250	25,398	20,646	16,300	5,450	
06221 2019 Refunding Bonds 19/20 CIP & TIF 4,6,7,8	130,750	118,300	39,646	36,739	33,453	29,682	25,398	20,646	16,300	5,450	
2020 Refunding (2012 GO Bond)	43,638	42,235	74,950	66,500	57,500	47,550	37,350	26,950	16,300	5,450	
2021 GO Promissory Note	89,000	82,650	74,950	66,500	57,500	47,550	37,350	26,950	16,300	5,450	
2020 Refunding Premium for interest pymts	(89,000)	(23,949)									
2022 Note Anticipation Note TID 9	11,561	45,240	45,240	45,240	45,240	45,240					
TOTALS:	446,721	474,603	430,095	357,387	287,593	177,432	125,998	88,471	59,123	38,470	23,150
TOTAL G.O. DEBT SERVICE:	3,209,721	3,071,603	3,128,095	3,100,387	2,500,593	2,455,432	1,578,998	1,586,471	952,123	940,470	390,150
	3,209,721	3,071,603	3,128,095	3,100,387	2,500,593	2,455,432	1,578,998	1,586,471	952,123	940,470	390,150
TIF Supported Debt Service											
Principal Payments											
FUND DESCRIPTION	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
TIF #2											
TIF #3	265,000	185,000	185,000	192,000	85,000	90,000	45,000	45,000	35,000	35,000	
TIF #4	170,000	280,000	290,000	296,000	180,000	185,000	100,000	105,000	25,000	25,000	
TIF #5	275,000	125,000	125,000	135,000	135,000	140,000	65,000	65,000	10,000	10,000	
TIF #6	120,000	70,000	70,000	70,000	70,000	70,000	70,000	75,000	50,000	50,000	
TIF #7	70,000										
TIF #8											
TIF #9											
BAB's Subsidy	900,000	660,000	670,000	693,000	470,000	485,000	280,000	290,000	120,000	120,000	0
Interest Payments											
TIF #2											
TIF #3	27,493	21,433	16,334	10,980	7,025	4,625	2,900	1,900	1,050	350	
TIF #4	2,550	40,158	32,050	23,278	15,700	9,700	5,275	2,450	750	250	
TIF #5	47,790	26,700	23,125	19,475	10,975	6,425	3,175	1,325	300	100	
TIF #6	26,700	15,250	13,625	10,200	8,300	6,400	4,625	2,900	1,500	500	
TIF #7	15,250	11,561	45,240	45,240	45,240	45,240	45,240	45,240	45,240	45,240	
TIF #8	11,561										
TIF #9	131,344	143,581	125,074	105,123	87,240	27,150	15,975	8,575	3,600	1,200	0
TOTAL TIF SUPPORTED DEBT	1,031,344	803,581	795,074	798,123	557,240	512,150	295,975	298,575	123,600	121,200	0

**City of Shawano
DEBT SCHEDULE 2022-2032**

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
NET LEVY SUPPORTED DEBT SERVICE	2,178,377	2,268,022	2,333,021	2,302,264	1,943,353	1,943,282	1,283,023	1,287,896	828,523	819,270	390,150
MEMO: Total GO Debt Outstanding @BOY											
State required limit @ 5% EqVal	\$20,985,000	\$18,222,000	\$15,625,000	\$12,927,000	\$10,184,000	\$7,871,000	\$5,893,000	\$4,240,000	\$2,742,000	\$1,849,000	\$947,000
City Self Imposed Limit %	29,625,135	35,934,860	4,961,195	5,010,807	5,060,915	5,111,524	5,162,640	5,214,266	5,266,409	5,319,073	5,372,263
City Self Imposed Limit \$	85.0%	85.0%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Balance of Self Imposed Limit	25,181,365	30,544,631	72,952	74,418	75,162	75,914	76,673	77,440	78,214	78,996	79,766
Actual GO Debt/EV Rate	\$4,196,365	\$12,322,631	73,681	74,418	75,162	75,914	76,673	77,440	78,214	78,996	79,766
	3.54%	2.54%									
Memo - Equalized Value	592502700	718697200	2,258,835	2,406,934	2,482,096	2,558,010	2,634,683	2,712,122	2,790,336	2,869,332	2,949,119
Pre 7-1-2005 Debt P&I	0	0	0	0	0	0	0	0	0	0	0
Change from Prior Year	0	0	0	0	0	0	0	0	0	0	0
Post 7-1-2005 Debt P&I	3,198,160	85,193	4,961,195	5,010,807	5,060,915	5,111,524	5,162,640	5,214,266	5,266,409	5,319,073	5,372,263
Change from Prior Year	85,193	85,193	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Future Debt Service Capacity and Amortization Projections:											
City Assessed Value Growth - Projected	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
City Levy TID Out	4,863,440	4,912,074	4,961,195	5,010,807	5,060,915	5,111,524	5,162,640	5,214,266	5,266,409	5,319,073	5,372,263
Debt Service Levy Increase Over Prior Year (Proposed)	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Projected Levy Increase Allowance for Debt Service	72,229	72,952	73,681	74,418	75,162	75,914	76,673	77,440	78,214	78,996	79,766
Projected "Budgeted" Max Levy Available for Debt Service	2,185,883	2,258,835	2,332,516	2,406,934	2,482,096	2,558,010	2,634,683	2,712,122	2,790,336	2,869,332	2,949,119
Levy Available for DS	2,185,883	2,258,835	2,332,516	2,406,934	2,482,096	2,558,010	2,634,683	2,712,122	2,790,336	2,869,332	2,949,119
2019 Less Pre-"This Year" Levy Supported Debt P&I	(2,178,377)	(2,268,022)	(2,333,021)	(2,302,264)	(1,943,353)	(1,943,282)	(1,283,023)	(1,287,896)	(828,523)	(819,270)	(390,150)
Levy Available for New DS	7,507	(9,187)	(505)	104,671	538,743	614,728	1,351,660	1,424,226	1,961,813	2,050,062	2,558,969
3.00%											
Principal	2,800,000	3,900,000	5,041,375	5,043,300							
TIC	3.25%										
Total P&I	3,324,470										
Allocated	3,324,470										
2019 CIP Debt Issue	2,800,000	3,900,000	5,041,375	5,043,300	5,043,300	5,043,300	5,043,300	5,043,300	5,043,300	5,043,300	5,043,300
2021 CIP Debt Issue	3,200,000	4,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2023 CIP Debt Issue	3,300,000	4,100,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2025 CIP Debt Issue	3,400,000	4,200,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2027 CIP Debt Issue	3,500,000	4,300,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2029 CIP Debt Issue	3,600,000	4,400,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2031 CIP Debt Issue	3,700,000	4,500,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2033 CIP Debt Issue	3,800,000	4,600,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2035 CIP Debt Issue	3,900,000	4,700,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2037 CIP Debt Issue	4,000,000	4,800,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2038 CIP Debt Issue	4,100,000	4,900,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2039 CIP Debt Issue	4,200,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2040 CIP Debt Issue	4,300,000	5,100,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2041 CIP Debt Issue	4,400,000	5,200,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2042 CIP Debt Issue	4,500,000	5,300,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2043 CIP Debt Issue	4,600,000	5,400,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2044 CIP Debt Issue	4,700,000	5,500,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2045 CIP Debt Issue	4,800,000	5,600,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2046 CIP Debt Issue	4,900,000	5,700,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2047 CIP Debt Issue	5,000,000	5,800,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2048 CIP Debt Issue	5,100,000	5,900,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2049 CIP Debt Issue	5,200,000	6,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
	388,000	484,200	720,000	794,800	1,422,000	1,499,200	2,235,000	2,309,500	2,383,000	2,466,900	2,548,000
	(380,493)	(493,387)	(720,505)	(690,129)	(883,257)	(884,472)	(883,340)	(885,274)	(421,187)	(416,838)	10,959

SECTION 4

CAPITAL PROJECTS FUND

**City of Shawano
Capital Projects Budget Report
Proposed 2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
CAPITAL PROJECTS-REVENUES:						
401-81000-4100	0	0	0	0	0	NA
401-81000-4350	291,540	1,615,438	260,000		260,000	(100.00%)
401-81000-4730	0	50,987	0	277,950	(277,950)	NA
401-81000-4800	8,900	1,283	0	0	0	NA
401-81000-4830	0	0	0	0	0	NA
401-81000-4835	0	9,900	20,000		20,000	(100.00%)
401-81000-4850	28,675	0	0	0	0	NA
401-81000-4890	65,380	0	30,000		30,000	(100.00%)
401-81000-4910	0	3,480,000	0	4,000,000	(4,000,000)	NA
401-81000-4920	95,410	57,458	0	0	0	NA
401-81000-4930	0	0	2,188,600	0	2,188,600	(100.00%)
TOTAL CAPITAL PROJECT REVENUES	489,905	5,215,067	2,498,600	4,277,950	(1,779,350)	71.21%
General Government Projects:						
401-81000-3000	81,483	63,681	29,000	71,000	(42,000)	144.83%
401-81000-8100	34,870	15,294	50,000	0	50,000	(100.00%)
401-81000-8200	0	716	207,150	0	207,150	(100.00%)
Total General Government Projects	116,352	79,691	286,150	71,000	215,150	(75.19%)
Police Capital Projects:						
401-82100-8100	102,517	155,483	158,000	171,000	(13,000)	8.23%
Total Police Capital Projects	102,517	155,483	158,000	171,000	(13,000)	8.23%
Fire Department Capital Projects:						
401-82200-8100	216,280	96,352	115,000	350,000	(235,000)	204.35%
Total Fire Department Capital Projects	216,280	96,352	115,000	350,000	(235,000)	204.35%
Public Works Capital Projects:						
401-83310-1100	24,296	27,164	60,000	40,000	20,000	(33.33%)
401-83310-1150	0	0	0	0	0	NA
401-83310-1710	1,421	1,599	0	0	0	NA
401-83310-1720	332	374	0	0	0	NA
401-83310-1730	1,643	1,831	0	0	0	NA
401-83310-1740	64	78	0	0	0	NA
401-83310-1750	0	0	0	0	0	NA
401-83310-1760	9,069	9,798	0	0	0	NA
401-83310-2300	15,094	25,712	0	0	0	NA
401-83310-5000	2,719	2,656	0	0	0	NA
401-83310-8100	47,124	10,239	240,000	255,000	(15,000)	6.25%
401-83310-8200	1,135,656	2,353,709	1,300,000	1,070,000	230,000	(17.69%)
401-83310-8300	7,650	14,761	5,000	5,000	0	0.00%
Total Public Works Capital Projects	1,245,068	2,447,921	1,605,000	1,370,000	235,000	(14.64%)
Other Transportation Capital Projects:						
401-86000-8100	4,167	7,000	7,000	7,000	0	0.00%
401-83900-8200	16,680	40,988	16,500	17,000	(500)	3.03%
Total Other Transportation Capital Projects	20,847	47,988	23,500	24,000	(500)	2.13%
Park and Recreation Capital Projects:						
401-85000-8100	162,834	82,364	60,000	31,000	29,000	(48.33%)
401-85000-8200	195,247	298,545	250,950	195,450	55,500	(22.12%)
Total Park and Recreation Projects	358,081	380,909	310,950	226,450	84,500	(27.17%)
401-51500-6000	0	0	0	0	0	NA
401-51500-7400	0	0	0	0	0	NA
TOTAL CAPITAL PROJECT EXPENDITURES	2,059,145	3,208,345	2,498,600	2,212,450	286,150	(11.45%)

**CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2023 - 2027**

PROJECT						TOTAL
	2023	2024	2025	2026	2027	5YR BUDGET
<u>EXPENDITURE RECAP</u>						
General Government Outlay	281,000	-	100,000	20,000	20,000	421,000
Police Department Outlay	171,000	112,000	132,000	132,000	132,000	679,000
Fire Department Outlay	350,000	350,000	(225,000)	-	-	475,000
Public Works Department Outlay	1,680,000	1,890,000	2,135,000	1,830,000	2,540,000	10,075,000
Park & Recreation Outlay	316,450	154,000	726,000	112,500	100,000	1,408,950
Other Transportation	24,000	24,000	24,000	-	-	72,000
TOTAL CAPITAL EXPENDITURES	2,822,450	2,530,000	2,892,000	2,094,500	2,792,000	13,130,950

City of Shawano, WI
CAPITAL IMPROVEMENT PROGRAM 2023 - 2027

PROJECT	2023	Other Funds	2024	Other Funds	2025	2026	2027	TOTAL
								5YR BUDGET
GENERAL GOVERNMENT								
City Hall:								
Building Updates:								
General Bldg. Improvements-Community Rm Remodel	75,000	75,000						150,000
City Hall/PD/Recreation Center Cameras-Security								
City Hall/PD Generator					50,000			50,000
Equipment / Software:								
Accounting System Software								
Election Machines	11,000							11,000
Municipal Court - Software (SDC Interface)								
Planning Services:								
Comprehensive Plan - 10 year update								
GIS System Update	60,000				20,000	20,000	20,000	120,000
Aerial Flyover Imaging					30,000			30,000
ADA Assessment and Transition Plan								
Assessor Digital Records								
Assessor Revaluation - Market Analysis	35,000	35,000						70,000
Community Development:								
Plaza Development								
Wayfinding/Business Park Signage			50,000	Alternate				50,000
East Plaza Bathroom	100,000	100,000						200,000
TOTAL CAPITAL EXPENDITURES	281,000	210,000	50,000		100,000	20,000	20,000	681,000

**CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2023 - 2027**

PROJECT	2023	Other Funds	2024	2025	2026	2027	TOTAL
							5YR BUDGET
POLICE DEPARTMENT							
Squad Cars:							
2016 Ford SUV (1)	42,000						42,000
2017 Interceptor SUV (7)	42,000						42,000
2017 Interceptor SUV (13)			42,000				42,000
2019 Ddodge Charger (4)			42,000				42,000
2019 Chevy Tahoe (14)				40,000			40,000
2020 Dodge Charger (3)				40,000			40,000
					40,000		40,000
					40,000		40,000
						40,000	40,000
						40,000	40,000
Equipment:							
V-View Body Cameras							0
Radio Equipment	7,000			15,000	15,000	15,000	52,000
Spillman Police Records/Software	39,000						39,000
In-Squad Camera/BWC	12,000		15,000	24,000	24,000	24,000	99,000
Pistol Replacement							0
Radar Equipment	5,000		5,000	5,000	5,000	5,000	25,000
Drug/Tactical Equipment	16,000		8,000	8,000	8,000	8,000	48,000
Squad Electronics-GTAC	8,000						8,000
Tactical Vests							0
Utility Vehicle & Trailer							0
Radio Repeater							0
TOTAL CAPITAL EXPENDITURES	171,000	-	112,000	132,000	132,000	132,000	679,000

CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2022 - 2026

PROJECT	2023	Other Funds	2024	2025	2026	2027	TOTAL
							5YR BUDGET
FIRE DEPARTMENT							
<u>Equipment:</u>							
New SCBA's							0
Sale of Existing SCBA's							0
Ladder Truck Undercoating (50% towns)							0
20 air bottles per year @640 each							0
total air bottles 100 (50% Towns)							0
Thermal Imaging Cameras (2)							0
Opticon Signal Control System Repair							0
New Brush Truck							0
New Tank & Pump on Truck #57							0
Savings for Future Truck							0
Purchase New Fire Truck	350,000	(225,000)	350,000	(225,000)			250,000
Less: Township Contribution							0
Less: Savings/Fund Balance Contribution							0
Less: Sale of Truck							0
Building Repairs							0
Roof Replacement							0
Insulation							0
Fiber Connection							0
Hallway and Laundry Room Remodel							0
Office 1 & 2 Remodel							0
Brick Repair							0
TOTAL CAPITAL EXPENDITURES	350,000	(225,000)	350,000	(225,000)	0	0	250,000

CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2023- 2027

PROJECT	2023	Other Funds	2024	Other Funds	2025	2026	2027	TOTAL
								SYR BUDGET
Public Works Department - Equipment								
Plow Truck Replacement (#134 2019)	190,000				195,000		195,000	580,000
Mower Replacement (50% GF, 25% W, 25% WW)								0
Pickup Truck Replacement	40,000							40,000
Loader Replacement (#160) Bid late 2021								0
Leaf Loader Replacement (2)								0
Garbage Truck Replacement (Replacement Fund Aided)			300,000	180,000				480,000
Tool Cat w/ Attachments			80,000					80,000
Loader 164 Plow Replacement	25,000							25,000
Yard Waste Trailer								0
Sweeper Replacement					200,000			200,000
Rubber Tired Backhoe						200,000		200,000
TOTAL EQUIPMENT EXPENDITURES	255,000	0	380,000	180,000	395,000	200,000	195,000	1,605,000
Public Works Department - Services								
CIP Labor: Wages & Fringes	60,000	20,000	60,000	15,000	60,000	60,000	60,000	335,000
CIP Engineering Services:	5,000		5,000		5,000	5,000	5,000	25,000
Green Bay Street/ Main Street-State Engineering								0
Airport Drive North of Green Bay Street Engineering								0
GIS Mapping (+ additional engineering 50% W/S)								0
DPW Parking Lot	40,000							40,000
Concrete Crushing Project:					75,000			75,000
Sidewalk Replacement Program	35,000		35,000		45,000	45,000	45,000	205,000
City Parking Lot Restoration					100,000			100,000
Crack Filling Services (Connecting Highways - STH 22=MAIN & EGB)	60,000	60,000						120,000
Crack Filling Services	30,000		30,000		40,000	40,000	40,000	180,000
Pavement Rejuvenator/Sealcoat	50,000		50,000		50,000	50,000	50,000	250,000
Chip Seal - Lieg Ave (Waukechon to Termini)								
TOTAL SERVICES EXPENDITURES	280,000	80,000	180,000	15,000	375,000	200,000	200,000	1,330,000
TOTAL DPW EQUIPMENT AND SERVICES	535,000	80,000	560,000	195,000	770,000	400,000	395,000	2,935,000

CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2023 - 2027

PROJECT	2023	Other Funds	2024	Other Funds	2025	2026	2027	TOTAL 5YR BUDGET
Public Works Department - Street Pulverize & Relay								
Paser (Paser Ratings Updated July 2018)								
3 CTH B Main to Waukechon (w/county highway department)	230,000	230,000						460,000
3 Waukechon St. Green Bay to Lieg (DOT BIL 80% \$1,183,610)	315,000							315,000
Alpine Dr. Cul-de-sac Northridge to Termini	30,000							30,000
Pine St Wolf River to Weed	70,000							70,000
3 N. Airport Dr. E. Green Bay to the Channel (w/SCHD, WisDOT STP-Urban)			150,000	150,000				300,000
4 Estates Ln. Airport to East 200'			50,000					50,000
3 Fifth St. Main to Hamlin (DOT STP 80% \$921,600)			230,000					230,000
3 Spruce Ct. Timber Trail to 300' South			60,000					60,000
4 Timber Trail Spruce to 600' East			75,000					75,000
3 Oshkosh St River to Lafayette					355,000			355,000
4 Richmond St. Airport to Rusch					280,000			280,000
4 Mauer St. Lincoln to Hamlin					160,000			160,000
3 Teddington Ln. Waukechon to Pickadilly						165,000		165,000
4 Lieg Ave. Main to Lincoln						240,000		240,000
4 Oak Park Dr. River to Weed						120,000		120,000
4 River St. Lieg to Oak Park							240,000	240,000
4 River St. Richmond to Lieg							285,000	285,000
4 Washington St. Lieg to Sunset							200,000	200,000
								-
								-
TOTAL PULVERIZE & RELAY EXPENDITURES	645,000	230,000	565,000	150,000	795,000	525,000	725,000	4,625,000

CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2023 - 2027

PROJECT	2023	Other Funds	2024	Other Funds	2025	2026	2027	TOTAL
								5YR BUDGET
Public Works Department - Major Street Reconstruction								
Paser (Paser Ratings Updated July 2018)								
3 Weed St. Danks to Pine	200,000							200,000
3 Weed St. Pine to Richmond	200,000							200,000
3 River Street Pine to Picnic	100,000							100,000
5 Danks St Weed to Bartlett (Weed must be done first) Alternate \$60,000								
3 Washington St. Green Bay to Third			290,000					290,000
3 Third St. Washington to Main			115,000					115,000
3 Lafayette St. Wescott to Lieg			95,000					95,000
3 Lafayette St. Lieg to Sunset (out if successful CDBG funding)			265,000					265,000
3 S. Franklin St. Stevens to Lieg \$130,000 (CDBG-PF funding)								0
3 Lutz St. Zingler to Lieg \$385,000 (CDBG-PF funding)								0
2 Andrews St. Zingler to Lieg \$330,000 (CDBG-PF funding)			250,000					0
2 Ellis St. Fifth to Green Bay					80,000			80,000
3 Weed St. Pine to Richmond					170,000			170,000
3 Weed St. Danks to Pine					170,000			170,000
5 Danks St Weed to Bartlett (Must be done with Weed)					70,000			70,000
3 River St. Pine to Picnic					80,000			80,000
2 Lutz St. Lieg to Zingler						335,000		335,000
3 Smalley St. Richmond to Lieg						300,000		300,000
3 Andrews St. Lieg to Stevens						140,000		140,000
3 Andrews St. Stevens to Zingler						130,000		130,000
3 Washington St. Fifth to Green Bay							100,000	100,000
3 Pine St. Wolf River to Franklin							280,000	280,000
3 Smalley St. Richmond to Picnic							90,000	90,000
3 Smalley St. Green Bay to Danks							390,000	390,000
3 Smalley St. Danks to Pine							210,000	210,000
3 Arlington St. Channel to Green Bay							350,000	350,000
								0
TOTAL MAJOR STREET RECONSTRUCTION	500,000	0	765,000	0	570,000	905,000	1,420,000	5,585,000
TOTAL EQUIPMENT	255,000	0	380,000	180,000	395,000	200,000	195,000	1,215,000
TOTAL SERVICES	280,000	80,000	180,000	15,000	375,000	200,000	200,000	1,160,000
TOTAL PULVERIZE & RELAY	645,000	230,000	565,000	150,000	795,000	525,000	725,000	2,585,000
TOTAL MAJOR STREET RECONSTRUCTION	500,000	0	765,000	0	570,000	905,000	1,420,000	2,690,000
GRAND TOTAL DPW EXPENDITURES	1,680,000	310,000	1,890,000	345,000	2,135,000	1,830,000	2,540,000	7,650,000

CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2023 - 2027

PROJECT	2023	Other Funds	2024	Other Funds	2025	2026	2027	TOTAL 5YR BUDGET
Park & Recreation Department								
Memorial Park:								
Blacktop Service Entrance								0
Fencing							100,000	100,000
"A" Diamond Lighting								0
"Baseball" Lighting	190,000	90,000			295,000			575,000
ADA Connectivity	25,000							25,000
Park Maintenance Equipment								
Mower 11' (2015)					65,000			65,000
Mower 11' (2018)								0
Mower 6' (2018)								0
Mower 6' (2010)								0
Truck (2003)					30,000			30,000
Truck with Dump Box (2011)								0
Plow Truck (2015)								0
Diamond Groomer (2016)								0
Ventrac (2013)								0
Sweeper (2011)								0
Air Compressor (1960's)								0
Maintenance Shop								0
Parks and Recreation Center								
Weight Room Equipment	10,000				10,000			20,000
Flooring Replacment			50,000					50,000
AED/Pool Vac.								0
Lockeroom/Pool Deck Replacment								0
Sump Pump	15,000							15,000
Renovation/Expansion Plan								0
Pool Vaccum			8,000					8,000
HVAC System								0
Park System								
Playgrounds								
Parks/Playgrounds			60,000					60,000
Basketball Court Renovations								0
Athletic Fields Turf Reconditiong								0
WiFi to Park System								0
Base/SoftBall Diamond Rehab	7,500					7,500		15,000
Main Park Signage	5,000							5,000
Comprehensive Outdoor Rec Plan			25,000					25,000
Canoe/Kayak Launch								0
Trash Receptacles	5,000		5,000		5,000			15,000
Bathroom Renovations								0
Arlington Park	12,700	12,700						25,400
Kuckuk								0
Repave Kuckuk Park Trail								0
Replace Tennis Courts					240,000			240,000
Picnic Tables	6,000		6,000		6,000			18,000
ARF (Dog Park)	15,250	15,250						30,500
Martzke Park Parking								0
Baseball/Softball Facility Updates	25,000	25,000						50,000
Wolf River Trail								
Master Park Plan								0
Stewardship Fund Transaction								0
Water Tower Park								
Retaining walls/ADA Access					75,000			75,000
Playground						80,000		80,000
Small Open sided picnic shelter						25,000		25,000
Cemetery								
Chapel Roof			100,000	Alternate				100,000
Truck (2013)								0
Truck (2001)								0
Perpetual Care Fund Transaction								0
Mower Z Turn (2017)								0
Mower 6' (2015)								0
Roadways Improvement/Reconstruction								0
Perpetual Care Fund Transaction								0
Prepare Block 1								0
Perpetual Care Fund Transaction								0
GIS								0
Perpetual Care Fund Transaction								0
TOTAL CAPITAL EXPENDITURES	316,450	142,950	254,000		726,000	112,500	100,000	1,651,900

CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2023 - 2027

PROJECT	2023	Other Funds	2024	2025	2026	2027	TOTAL
							5YR BUDGET
<u>GENERAL GOVERNMENT</u>							
<u>OTHER TRANSPORTATION</u>							
<u>Airport</u>							
Future Projects	7,000		7,000	7,000	7,000	7,000	35,000
<u>Train Tracks:</u>							
Rail Spur Repairs - (50 % Contribution from Industry)	17,000		17,000	17,000	17,000	17,000	85,000
TOTAL CAPITAL EXPENDITURES	24,000		24,000	24,000	24,000	24,000	120,000

SECTION 5

LANDFILL AND RECYCLING CENTER FUNDS

**City of Shawano
Landfill Budget Report
Proposed 2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Landfill Revenues:						
510-53770-4640 Landfill-Tipping Fees-Private	2,076,749	2,363,090	2,100,000	2,280,000	180,000	0.00%
510-53770-4745 Landfill-Tipping Fees-Public	232,238	-	-	-	-	0%
510-53770-4750 Landfill Operations Non-Compliance Fee	440	-	1,000	1,000	-	0.10%
510-53770-4800 Landfill-Interest on Investments	-	8	-	-	-	0%
510-53770-4805 Landfill-Other Interests	25,933	9,141	-	-	-	0%
510-53770-4815 Landfill-Interest on Accounts Receivable	2,931	6,161	2,500	2,500	-	0.04%
510-53770-4820 Landfill-Rental Income	9,700	10,560	8,500	8,500	-	0.01%
510-53770-4860 Landfill-Writeoff Bad Debts	380	-	-	-	-	0%
510-53770-4890 Landfill-Miscellaneous Income	-	-	-	-	-	0%
510-53770-4930 Landfill Operations-Applied Fund Balance	-	-	-	-	-	0%
510-53770-4945 Landfill-Gain/Loss on Asset Disposal	(3,551)	65,000	-	-	-	0%
Total Landfill Revenues	2,344,820	2,453,960	2,112,000	2,292,000.00	180,000	12.01%
Landfill Expenditures:						
510-53770-1100 Landfill-Salaries-Wages	116,973	131,525	125,422	132,904	7,482	0.00%
510-53770-1150 Landfill-Overtime	9,366	10,298	5,000	12,000	7,000	0.05%
510-53770-1710 Landfill-FICA	7,260	8,185	7,370	8,521	1,151	0.02%
510-53770-1720 Landfill-Medicare	1,698	1,914	1,742	1,993	251	0.07%
510-53770-1730 Landfill-Pension	8,538	9,579	8,152	9,717	1,565	0.01%
510-53770-1740 Landfill-Life Insurance	311	377	436	405	(31)	0.21%
510-53770-1750 Landfill-Disability Insurance	-	-	-	-	-	0%
510-53770-1760 Landfill-Health Insurance	44,042	47,440	44,083	36,792	(7,291)	0.00%
510-53770-2200 Landfill-Utilities	54,927	42,193	65,000	65,000	-	0.00%
510-53770-2250 Landfill-Telephone	717	232	1,000	1,000	-	0.10%
510-53770-2300 Landfill-Contracted Services	104,885	127,166	81,000	90,000	9,000	0.00%
510-53770-3000 Landfill-General Expense	48,457	41,141	50,000	55,000	5,000	0.00%
510-53770-3210 Landfill-Fuel	11,321	15,928	14,000	20,000	6,000	0.01%
510-53770-3500 Landfill-Repair Maintenance Supplies	62,831	100,392	60,000	65,000	5,000	0.00%
510-53770-3600 Landfill-Waste Charge	974,772	968,590	850,000	920,000	70,000	0.00%
510-53770-3650 Landfill-Waste Hauling	482,173	486,040	450,000	500,000	50,000	0.00%
510-53770-3655 Landfill-Fuel Surcharge	-	-	-	40,000	40,000	0%
510-53770-5000 Landfill-Other Insurance	10,620	9,757	11,000	11,000	-	0.01%
510-53770-5100 Landfill-Depreciation	219,771	242,424	244,000	244,000	-	0.00%
510-53770-6000 Landfill-Transfer Out to Other Funds	26,152	68,045	50,000	50,000	-	0.00%
510-53770-6100 Landfill-Prin-PROM NOTES 97	7,198	-	-	-	-	0%
510-53770-7200 Landfill-Landfill Mining	23,450	24,463	27,000	27,000	-	0.00%
510-53770-7900 Landfill-Prior Year Adjustment	-	-	-	-	-	0%
Total Landfill Expenditures	2,215,461	2,335,687	2,095,205	2,290,332.00	195,127	13.71%
Closed Landfill Expenditures:						
510-53780-2300 Landfill-Contracted Services	21,023	15,938	25,000	25,000	-	0.00%
510-53780-3000 Landfill-General Expense	-	-	-	-	-	0%
510-53780-3500 Landfill-Repair Maintenance Supplies	-	-	-	-	-	0%
Total Closed Landfill Expenditures	21,023	15,938	25,000	25,000.00	0	0.00%

CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2022 - 2027

PROJECT								TOTAL
	2023	Other Funds	2024	Other Funds	2025	2026	2027	5YR BUDGET
LANDFILL DIVISION CIP								
<u>Equipment:</u>								
Rubber Tire Wheel Loader (50% L, 50% R)								0
Landfill Recycling Software								0
TOTAL LANDFILL EQUIPMENT EXPENDITURES					-			0
<u>Services:</u>								
Transfer Building Improvements (50% L, 50% R)	125,000							125,000
TOTAL LANDFILL SERVICE EXPENDITURES	125,000		-		-			125,000
GRAND TOTAL LANDFILL EXPENDITURES	125,000		-		-			125,000

**City of Shawano
Recycling Budget Report
Proposed 2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Recycling Center Revenues:						
520-53790-4640 Recycling Center-Tipping Fees-Private	222,473	302,696	250,000	275,000	25,000	0.00%
520-53790-4745 Recycling Center-Tipping Fees-Public	74,541	-	-	-	-	0%
520-53790-4800 Recycling Center-Interest on Investment	-	-	-	-	-	0%
520-53790-4815 Recycling Center - Interest on Accounts Receivable	25	509	-	-	-	0%
520-53790-4835 Recycling Center-Recycling Sales	1,069	79,327	-	5,000	5,000	0%
520-53790-4920 Recycling Center-Transfer in from Other Funds	26,152	68,045	50,000	-	(50,000)	0.00%
Total Recycling Center Revenues	324,260	450,577	300,000	280,000	(20,000)	3.70%
Recycling Center Expenditures:						
520-53790-1100 Recycling Center-Salaries-Wages	35,087	32,536	51,105	44,824	(6,281)	0.00%
520-53790-1150 Recycling Center-Overtime	1,663	895	2,440	2,000	(440)	0.03%
520-53790-1710 Recycling Center-FICA	2,109	1,912	3,003	2,779	(224)	0.03%
520-53790-1720 Recycling Center-Medicare	493	447	702	650	(52)	0.13%
520-53790-1730 Recycling Center-Pension	2,483	2,253	3,322	3,184	(138)	0.03%
520-53790-1740 Recycling Center-Life Insurance	94	93	177	148	(29)	0.47%
520-53790-1750 Recycling Center-Disability Insurance	-	-	-	-	-	0%
520-53790-1760 Recycling Center-Health Insurance	13,255	11,735	17,962	13,469	(4,493)	0.00%
520-53790-2200 Recycling Center-Utilities	3,877	4,288	7,000	7,000	-	0.01%
520-53790-2300 Recycling Center-Contracted Services	39,432	36,675	40,000	40,000	-	0.00%
520-53790-3000 Recycling Center-General Expense	-	28	500	500	-	0.20%
520-53790-3210 Recycling Center-Fuel	-	-	-	-	-	0%
520-53790-3500 Recycling Center-Repair Maintenance Supplies	4,289	21,782	8,000	8,000	-	0.01%
520-53790-3600 Recycling Center - Waste Charge	124,969	18,690	50,000	75,000	25,000	0.00%
520-53790-3650 Recycling Center - Waste Hauling	63,336	71,690	70,000	80,000	10,000	0.00%
520-53790-3655 Recycling Center - Fuel Surcharge	-	-	-	-	-	0%
520-53790-5100 Recycling Center-Depreciation	16,849	-	16,000	16,000	-	0.01%
520-53790-5000 Recycling Center-Other Insurance	3,134	2,803	4,200	4,200	-	0.02%
520-53790-6000 Recycling Center-Transfer Out to Other Funds	-	-	-	8,600	-	-
Total Recycling Center Expenditures	311,070	205,827	274,411	306,354	23,343	13.23%
Net Income	13,190	244,750	25,589	(26,354)	(43,343)	0%

CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2022 - 2027

PROJECT								TOTAL
	2023	Other Funds	2024	Other Funds	2025	2026	2027	5YR BUDGET
Recycling Division CIP								
<u>Equipment:</u>								
Rubber Tire Wheel Loader (50% L, 50% R)								0
Landfill/Recycling Software								0
TOTAL RECYCLING EQUIPMENT EXPENDITURES					-			0
<u>Services:</u>								
Transfer Building Improvements (50% L,50% R)	125,000							125,000
TOTAL RECYCLING SERVICE EXPENDITURES	125,000		-		-			125,000
GRAND TOTAL RECYCLING EXPENDITURES	125,000		-		-			125,000

SECTION 6

WATER DEPARTMENT

**City of Shawano
Water Utility Budget Report
Proposed 2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Water Utility Operating Revenues:						
620-42900-4292 Amortization of Deferred Return	5,968	2,984	-	-	-	0%
620-42900-4291 Amortization of Prem	1,153	578	-	-	-	0%
620-46450-4211 Contributed Revenue	-	-	-	-	-	0%
620-46450-4610 Residential	611,304	592,109	590,000	595,000	5,000	0.00%
620-46450-4611 Residential - Waukechon	1,550	523	1,500	1,500	-	0.07%
620-46450-4616 Irrigation	-	43,369	5,000	20,000	15,000	0.08%
620-46450-4620 Commercial	126,105	125,387	130,000	130,000	-	0.00%
620-46450-4621 Commercial - Waukechon	1,410	258	1,500	1,500	-	0.07%
620-46450-4630 Industrial	218,819	323,541	200,000	250,000	50,000	0.00%
620-46450-4632 Industrial - Richmond	305,257	69,509	180,000	100,000	(80,000)	0.00%
620-46450-4633 Industrial - Wescott	688	260	1,000	1,000	-	0.10%
620-46450-4640 Public Authority	60,109	59,859	60,000	60,000	-	0.00%
620-46450-4650 Multifamily Residential	46,947	46,797	45,000	45,000	-	0.00%
620-46450-4670 Private Fire Protection Service	45,848	46,271	45,000	45,000	-	0.00%
620-46450-4675 Public Fire Protection Service	390,263	392,113	380,000	390,000	10,000	0.00%
620-46450-4680 Other Water Sales	22,590	7,545	22,000	20,000	(2,000)	0.00%
620-46450-4695 Interdepartmental Sales	-	-	-	-	-	0%
Total Water Operating Revenues	1,838,012	1,711,105	1,661,000	1,659,000	(2,000)	0.63%
Other Operating Revenue:						
620-46450-4700 Forfeited Discounts	3,861	5,567	6,500	6,500	-	0.02%
620-46450-4720 Rents from Water Property	1,216	-	1,696	1,696	-	0.06%
620-46450-4730 Interdepartmental Rents	-	-	-	-	-	0%
620-46450-4740 Other Water Revenues	898	680	15,000	10,000	(5,000)	0.00%
Total Other Operating Revenues	5,975	6,247	23,196	18,196	(5,000)	-21.56%
Other Income:						
620-46450-4150 Merchandising, Jobbing & Contract	880	200	2,500	2,000	(500)	0.03%
620-46450-4190 Interest and Dividend Income	2,524	301	2,400	2,000	(400)	0.03%
Total Other Income	3,404	501	4,900	4,000	(900)	-18.37%
Nonoperating Income:						
620-46450-4210 Miscellaneous Nonoperating Income	20,615	26,214	750	750	-	0.13%
620-46450-4250 Miscellaneous Amortization	-	-	11,949	11,949	-	0.01%
Total Nonoperating Income	20,615	26,214	12,699	12,699	-	0.00%
Debt Service (Notes Payable):						
620-29120 Other Long Term Debt	123,528	83,563	-	-	-	0%
Total Nonoperating Income	123,528	83,563	-	-	-	0%
Total Water Utility Revenue	1,868,005	1,744,066	1,701,795	1,693,895	(7,900)	0.26%
SOURCE OF SUPPLY-SAMPLING OPERATIONS						
620-62603-1100 Misc-Salaries-Wages	3,610	2,717	2,593	2,620	27	0.04%
620-62603-1150 Misc-Overtime	-	-	23	13	(10)	2.46%
620-62603-1710 Misc-FICA	210	158	162	162	0	0.62%
620-62603-1720 Misc-Medicare	49	37	38	38	(0)	2.63%
620-62603-1730 Misc-Pension	244	183	177	178	1	0.57%
620-62603-2300 Misc-Contract Services	7,955	2,969	4,000	4,000	-	0.03%
620-62603-3100 Misc-Supplies and Materials	1,199	228	200	200	-	0.50%
620-62603-3200 Misc-Equipment	-	-	-	-	-	0%
620-62603-3000 Misc-General Expense	3,902	3,099	4,000	4,000	-	0.03%
620-62603-3500 Misc-Repair Maint Supplies	561	-	300	300	-	0.33%
620-62603-3900 Misc-Transportation Allocation	-	-	-	-	-	0%
Total Miscellaneous Expense	17,728	9,392	11,493	11,512	19	10.76%
PUMPING EXPENSES OPERATIONS						
Pumping Operations Expense:						
620-62623-2200 Power for Pumping-Utilities	83,885	73,918	82,000	82,000	-	0.00%
620-62624-1100 Pumping-Salaries-Wages	25	-	1,434	1,102	(332)	0.05%
620-62624-1150 Pumping-Overtime	-	-	-	-	-	0%
620-62624-1710 Pumping-FICA	1	-	89	68	(21)	0.86%
620-62624-1720 Pumping-Medicare	0	-	21	16	(5)	3.62%

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	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
620-62624-1730 Pumping-Pension	2	-	97	75	(22)	0.80%
620-62624-2300 Pumping-Contract Services	-	-	1,000	1,000	-	0.10%
620-62624-3500 Pumping-Repair Maint Supplies	-	-	1,000	1,000	-	0.10%
620-62624-3900 Pumping-Transportation Allocation	-	-	-	-	-	0%
Total Pumping Power & Labor Expense	83,914	73,918	85,641	85,261	(380)	-1.02%
Misc Pumping Operation Expense:						
620-62626-1100 Misc Pumping-Salaries-Wages	701	1,024	982	1,063	81	0.11%
620-62626-1150 Misc Pumping-Overtime	-	-	58	15	(43)	0.45%
620-62626-1710 Misc Pumping-FICA	41	60	64	66	2	1.61%
620-62626-1720 Misc Pumping-Medicare	9	14	15	15	0	6.85%
620-62626-1730 Misc Pumping-Pension	47	69	70	72	2	1.48%
620-62626-2200 Misc Pumping-Utilities	-	-	-	-	-	0%
620-62626-2300 Misc Pumping-Contract Services	-	-	-	-	-	0%
620-62626-3000 Misc Pumping-General Expense	250	99	500	500	-	0.20%
620-62626-3500 Misc Pumping-Repair Maint Supplies	-	-	250	250	-	0.40%
620-62626-3900 Misc Pumping-Transportation Allocation	-	-	-	-	-	0%
Total Misc Pumping Operation Expense	1,048	1,266	1,939	1,982	43	2.20%
MAINTENANCE						
Maint of Structures & Improvements:						
620-62631-1100 Maint Struct & Impr-Salaries-Wages	323	682	1,438	1,290	(148)	0.06%
620-62631-1150 Maint Struct & Impr-Overtime	-	-	-	-	-	0%
620-62631-1710 Maint Struct & Impr-FICA	19	40	89	80	(9)	1.01%
620-62631-1720 Maint Struct & Impr-Medicare	4	9	21	19	(2)	4.24%
620-62631-1730 Maint Struct & Impr-Pension	22	46	97	88	(9)	0.93%
620-62631-2300 Maint Struct & Impr-Contract Services	-	-	-	-	-	0%
620-62631-3100 Maint Struct & Impr-Supplies and Materials	122	60	100	100	-	1.00%
620-62631-3000 Maint Struct & Impr-General Expense	-	-	-	-	-	0%
620-62631-3500 Maint Struct & Impr-Repair Maint Supplies	341	632	500	500	-	0.20%
620-62631-3900 Maint Struct & Impr-Transportation Allocation	-	-	-	-	-	0%
Total Maint Structures & Improvement Expense	831	1,469	2,245	2,076	(169)	-7.51%
Maintenance of Pumping Equipment:						
620-62633-1100 Maint Pump Equip-Salaries-Wages	1,372	2,921	2,154	2,279	125	0.05%
620-62633-1150 Maint Pump Equip-Overtime	-	46	22	20	(2)	4.13%
620-62633-1710 Maint Pump Equip-FICA	80	174	135	141	6	0.78%
620-62633-1720 Maint Pump Equip-Medicare	19	41	32	33	1	3.23%
620-62633-1730 Maint Pump Equip-Pension	93	200	147	155	8	0.72%
620-62633-2300 Maint Pump Equip-Contract Services	-	17,157	10,000	12,000	2,000	0.01%
620-62633-3100 Maint Pump Equip-Supplies and Materials	329	1,530	5,000	5,000	-	0.02%
620-62633-3200 Maint Pump Equip-Equipment	-	-	-	-	-	0%
620-62633-3000 Maint Pump Equip-General Expense	-	-	-	-	-	0%
620-62633-3500 Maint Pump Equip-Repair Maint Supplies	602	1,034	2,000	2,000	-	0.05%
620-62633-3900 Maint Pump Equip-Transportation Allocation	-	-	-	-	-	0%
Total Maint of Pumping Equipment	2,495	23,104	19,490	21,628	2,138	111.21%
WATER TREATMENT EXPENSE OPERATIONS						
Water Treatment Expense:						
620-62641-3100 Chemicals-Supplies and Materials	14,275	13,591	12,000	13,500	1,500	0.01%
620-62642-1100 Water Treatment-Salaries-Wages	5,054	5,697	5,494	5,661	167	0.02%
620-62642-1150 Water Treatment-Overtime	-	-	26	-	(26)	0.00%
620-62642-1710 Water Treatment-FICA	293	332	342	351	9	0.30%
620-62642-1720 Water Treatment-Medicare	69	78	80	82	2	1.28%
620-62642-1730 Water Treatment-Pension	341	384	373	385	12	0.28%
620-62642-2300 Water Treatment-Contract Services	-	-	-	-	-	0%
620-62642-3000 Water Treatment-General Expense	-	-	300	300	-	0.33%
620-62642-3100 Water Treatment-Supplies Expense	105	-	200	200	-	0.50%
620-62642-3900 Water Treatment-Transportation Allocation	-	-	-	-	-	0%
Total Treatment Operations Expense	20,138	20,082	18,815	20,479	1,664	8.84%
Property Rents:						
620-62644-3000 Rents-General Expense	-	-	3,200	3,200	-	0.03%
Total Property Rent Expense	-	-	3,200	3,200	-	0.00%
MAINTENANCE						
Maintenance of Treatment Equipment Expense:						
620-62652-1100 Maint Treat Equip-Salaries-Wages	675	710	402	628	226	0.39%

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620-62652-1150 Maint Treat Equip-Overtime	-	-	-	-	-	0%
620-62652-1710 Maint Treat Equip-FICA	39	42	25	39	14	6.23%
620-62652-1720 Maint Treat Equip-Medicare	9	10	6	9	3	25.29%
620-62652-1730 Maint Treat Equip-Pension	46	48	27	43	16	5.86%
620-62652-2300 Maint Treat Equip-Contract Services	-	-	1,000	1,000	-	0.10%
620-62652-3500 Maint Treat Equip-Repair Maint Supplies	618	1,285	1,000	1,000	-	0.10%
620-62652-3900 Maint Treat Equip-Transportation Allocation	-	-	-	-	-	0%
Total Maint of Treatment Equipment Expense	1,388	2,094	2,460	2,719	259	23.02%
TRANSMISSION & DISTRIBUTION OPERATION						
Supervision & Engineering:						
620-62660-1100 Supv & Eng-Salaries-Wages	-	-	-	13	13	0%
620-62660-1710 Supv & Eng-FICA	-	-	-	1	1	0%
620-62660-1720 Supv & Eng-Medicare	-	-	-	0	0	0%
620-62660-1730 Supv & Eng-Pension	(3)	-	-	1	1	0%
620-62660-3900 Supv & Eng-Transportation Allocation	-	-	-	-	-	0%
Total Supervision & Engineering	(3)	-	-	15	15	0%
Storage Facilities Expense:						
620-62661-1100 Storage-Salaries-Wages	-	26	67	68	1	1.51%
620-62661-1150 Storage-Overtime	-	-	-	-	-	0%
620-62661-1710 Storage-FICA	-	2	4	4	0	26.35%
620-62661-1720 Storage-Medicare	-	0	1	1	(0)	98.60%
620-62661-1730 Storage-Pension	-	2	5	5	(0)	18.50%
620-62661-2200 Storage-Utilities	654	668	1,000	1,000	-	0.10%
620-62661-2300 Storage-Contract Services	-	-	-	-	-	0%
620-62661-3100 Storage-Supplies and Materials	-	-	-	-	-	0%
620-62661-3200 Storage-Equipment	-	-	-	-	-	0%
620-62661-3000 Storage-General Expense	66	-	250	250	-	0.40%
Total Storage Facilities Expense	720	697	1,327	1,328	1	0.06%
Transmission & Distribution Lines:						
620-62662-1100 Trans Distr Line-Salaries-Wages	5,823	8,157	10,043	9,799	(244)	0.01%
620-62662-1150 Trans Distr Line-Overtime	-	-	20	-	(20)	0.00%
620-62662-1710 Trans Distr Line-FICA	338	474	624	608	(16)	0.16%
620-62662-1720 Trans Distr Line-Medicare	79	111	146	142	(4)	0.67%
620-62662-1730 Trans Distr Line-Pension	393	550	679	666	(13)	0.14%
620-62662-2200 Trans Distr Line-Utilities	142	160	150	200	50	0.89%
620-62662-2300 Trans Distr Line-Contract Services	-	-	200	200	-	0.50%
620-62662-3100 Trans Distr Line-Supplies and Materials	705	364	400	400	-	0.25%
620-62662-3200 Trans Distr Line-Equipment	-	-	-	-	-	0%
620-62662-3000 Trans Distr Line-General Expense	830	-	500	500	-	0.20%
620-62662-3900 Trans Distr Line-Transportation Allocation	-	-	-	-	-	0%
Total Transmission & Distribution Lines	8,310	9,816	12,762	12,515	(247)	-1.94%
Meter Expense:						
620-62663-1100 Meter Expense-Salaries-Wages	10,544	13,342	5,346	9,645	4,299	0.03%
620-62663-1150 Meter Expense-Overtime	405	252	97	162	65	1.72%
620-62663-1710 Meter Expense-FICA	635	791	337	598	261	0.53%
620-62663-1720 Meter Expense-Medicare	149	185	79	140	61	2.24%
620-62663-1730 Meter Expense-Pension	742	917	367	656	289	0.49%
620-62663-2300 Meter Expense-Contract Services	-	-	-	-	-	0%
620-62663-3100 Meter Expense-Supplies and Materials	2,274	4,427	4,000	4,000	-	0.03%
620-62663-3200 Meter Expense-Equipment	-	-	3,500	5,000	1,500	0.04%
620-62663-3000 Meter Expense-General Expense	(320)	140	500	500	-	0.20%
620-62663-3900 Meter Expense-Transportation Allocation	-	-	-	-	-	0%
Total Meter Expense	14,428	20,054	14,226	20,701	6,475	124.37%
Customer Installation Expense:						
620-62664-1100 Customer Installation-Salaries-Wages	10,626	20,049	12,192	14,838	2,646	0.01%
620-62664-1150 Customer Installation-Overtime	46	298	40	149	109	9.31%
620-62664-1710 Customer Installation-FICA	620	1,187	758	920	162	0.16%
620-62664-1720 Customer Installation-Medicare	145	278	177	215	38	0.69%
620-62664-1730 Customer Installation-Pension	720	1,373	826	1,009	183	0.15%
620-62664-2300 Customer Installation-Contract Services	-	13,277	2,000	3,000	1,000	0.08%
620-62664-3100 Customer Installation-Supplies and Materials	3,036	2,423	3,000	3,000	-	0.03%
620-62664-3200 Customer Installation-Equipment	-	-	-	-	-	0%
620-62664-3000 Customer Installation-General Expense	15,026	5,425	20,000	18,000	(2,000)	0.00%

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620-62664-3900 Customer Installation-Transportation Allocation	-	-	-	-	-	0%
Total Customer Installation Expense	30,219	44,310	38,993	41,131	2,138	2.33%
Water Utility - Miscellaneous Expense:						
620-62665-1100 Water Utility-Misc Expense-Wages	80	755	1,844	1,959	115	0.06%
620-62665-1150 Water Utility-Misc Expense-Overtime	-	39	3	17	14	188.89%
620-62665-1710 Water Utility-Misc Expense-FICA	5	46	115	121	6	0.92%
620-62665-1720 Water Utility-Misc Expense-MediCare	1	11	27	28	1	3.90%
620-62665-1730 Water Utility-Misc Expense-Pension	5	54	125	133	8	0.85%
620-62665-2300 Water Utility-Misc Expense-Professional Services	-	5,401	-	-	-	0%
Total Water Utility Miscellaneous Expense	92	6,306	2,114	2,259	145	6.86%
MAINTENANCE						
Maintenance Supervision & Engineering:						
620-62670-1100 Maint Supervision-Salaries-Wages	-	-	-	-	-	0%
620-62670-1710 Maint Supervision-FICA	-	-	-	-	-	0%
620-62670-1720 Maint Supervision-Medicare	-	-	-	-	-	0%
620-62670-1730 Maint Supervision-Pension	-	-	-	-	-	0%
Total Maintenance Supervision & Engineering	-	-	-	-	-	0%
Maintenance of Reservoirs:						
620-62672-1100 Maint Reservoirs-Salaries-Wages	-	174	154	108	(46)	0.46%
620-62672-1150 Maint Reservoirs-Overtime	-	-	-	-	-	0%
620-62672-1710 Maint Reservoirs-FICA	-	10	10	7	(3)	6.70%
620-62672-1720 Maint Reservoirs-Medicare	-	2	2	2	(0)	39.15%
620-62672-1730 Maint Reservoirs-Pension	-	12	10	7	(3)	7.34%
620-62672-2300 Maint Reservoirs-Contract Services	3,000	-	5,500	5,500	-	0.02%
620-62672-3000 Maint Reservoirs-General Expense	-	-	-	-	-	0%
620-62672-3500 Maint Reservoirs-Repair Maint Supplies	-	-	200	200	-	0.50%
620-62672-3900 Maint Reservoirs-Transportation Allocation	-	-	-	-	-	0%
Total Maintenance of Reservoirs	3,000	199	5,876	5,824	(52)	-0.89%
Maintenance of Mains:						
620-62673-1100 Maint of Mains-Salaries-Wages	3,079	1,863	4,181	3,785	(396)	0.02%
620-62673-1150 Maint of Mains-Overtime	739	10	184	189	5	0.56%
620-62673-1710 Maint of Mains-FICA	223	110	271	235	(36)	0.32%
620-62673-1720 Maint of Mains-Medicare	52	26	63	55	(8)	1.38%
620-62673-1730 Maint of Mains-Pension	258	126	295	257	(38)	0.30%
620-62673-2300 Maint of Mains-Contract Services	28,225	21,314	15,000	18,000	3,000	0.01%
620-62673-3000 Maint of Mains-General Expense	16,256	21,536	16,000	17,000	1,000	0.01%
620-62673-3500 Maint of Mains-Repair Maint Supplies	3,276	3,983	4,500	5,000	500	0.02%
620-62673-3900 Maint of Mains-Transportation Allocation	-	-	-	-	-	0%
Total Maintenance of Mains Expense	52,107	48,968	40,494	44,521	4,027	9.94%
Maintenance of Services:						
620-62675-1100 Maint of Services-Salaries-Wages	6,515	24,425	9,181	15,006	5,825	0.02%
620-62675-1150 Maint of Services-Overtime	148	49	360	368	8	0.28%
620-62675-1710 Maint of Services-FICA	387	1,426	592	930	338	0.27%
620-62675-1720 Maint of Services-Medicare	90	333	138	218	80	1.14%
620-62675-1730 Maint of Services-Pension	450	1,652	644	1,020	376	0.25%
620-62675-2300 Maint of Services-Contract Services	9,274	11,575	10,000	11,000	1,000	0.01%
620-62675-3000 Maint of Services-General Expense	-	-	-	-	-	0%
620-62675-3500 Maint of Services-Repair Maint Supplies	4,000	5,575	5,500	5,500	-	0.02%
620-62675-3900 Maint of Services-Transportation Allocation	-	-	-	-	-	0%
Total Maintenance of Services	20,865	45,034	26,415	34,042	7,627	28.88%
Maintenance of Meters:						
620-62676-1100 Maint of Meters-Salaries-Wages	586	-	239	81	(158)	0.14%
620-62676-1150 Maint of Meters-Overtime	19	-	-	-	-	0%
620-62676-1710 Maint of Meters-FICA	35	-	15	5	(10)	2.23%
620-62676-1720 Maint of Meters-Medicare	8	-	3	1	(2)	13.05%
620-62676-1730 Maint of Meters-Pension	41	-	16	6	(10)	2.15%
620-62676-2300 Maint of Meters-Contract Services	4,257	2,616	4,000	5,000	1,000	0.03%
620-62676-3200 Maint of Meters-Equipment	-	-	-	-	-	0%
620-62676-3500 Maint of Meters-Repair Maint Supplies	360	148	1,000	1,000	-	0.10%
620-62676-3900 Maint of Meters-Transportation Allocation	-	-	-	-	-	0%
Total Maintenance of Meters	5,308	2,764	5,273	6,093	820	27.65%
Maintenance of Hydrants:						

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620-62677-1100 Maint of Hydrants-Salaries-Wages	4,290	1,235	4,805	4,062	(743)	0.02%
620-62677-1150 Maint of Hydrants-Overtime	-	-	7	-	(7)	0.00%
620-62677-1710 Maint of Hydrants-FICA	249	73	298	252	(46)	0.28%
620-62677-1720 Maint of Hydrants-Medicare	58	17	70	59	(11)	1.20%
620-62677-1730 Maint of Hydrants-Pension	290	82	325	276	(49)	0.26%
620-62677-2300 Maint of Hydrants-Contract Services	-	3,110	1,500	2,500	1,000	0.11%
620-62677-3000 Maint of Hydrants-General Expense	(412)	-	-	-	-	0%
620-62677-3500 Maint of Hydrants-Repair Maint Supplies	2,739	688	7,500	7,500	-	0.01%
620-62677-3900 Maint of Hydrants-Transportation Allocation	-	-	-	-	-	0%
Total Maintenance of Hydrants	7,214	5,205	14,505	14,649	144	0.99%
Maint of Wells & Springs:						
620-61403-2300 Maint of Wells & Springs-Contracted Services	-	73,408	25,000	25,000	-	0.00%
Total Maint of Wells & Springs	-	73,408	25,000	25,000	-	-44.44%
CUSTOMER ACCOUNT EXPENSE OPERATION						
620-62901-2300 Cust Accts Supv-Contract Services	-	-	-	-	-	0%
620-62902-1100 Meter Reading-Salaries & Wages	-	-	-	-	-	0%
620-62902-1710 Meter Reading-FICA	-	-	-	-	-	0%
620-62902-1720 Meter Reading-Medicare	-	-	-	-	-	0%
620-62902-1730 Meter Reading-Pension	-	-	-	-	-	0%
620-62902-2300 Meter Reading-Contract Services	-	-	-	-	-	0%
Total Customer Account-Meter Reading Expense	-	-	-	-	-	0%
Customer Collections & Uncollectible:						
620-62903-1100 Cust Collection-Salaries & Wages	-	-	18	18	-	5.56%
620-62903-1710 Cust Collection-FICA	-	-	1	1	0	111.60%
620-62903-1720 Cust Collection-Medicare	-	-	-	0	0	0%
620-62903-1730 Cust Collection-Pension	-	-	1	1	0	122.40%
620-62903-2300 Cust Collection-Contract Services	58,616	83,326	105,000	100,000	(5,000)	0.00%
620-62904-7400 Cust Collection-Uncollectible Accounts	(45)	2	400	400	-	0.25%
Total Customer Collections & Uncollectible Expense	58,571	83,328	105,420	100,421	(4,999)	-10.67%
Miscellaneous Customer Account Expense:						
620-62905-1100 Misc Cust Accts-Salaries-Wages	-	-	-	-	-	0%
620-62905-1710 Misc Cust Accts-FICA	-	-	-	-	-	0%
620-62905-1720 Misc Cust Accts-Medicare	-	-	-	-	-	0%
620-62905-1730 Misc Cust Accts-Pension	-	-	-	-	-	0%
620-62905-3000 Misc Cust Accts-General Expense	-	-	-	-	-	0%
Total Miscellaneous Customer Accounts Expense	-	-	-	-	-	0%
SALES EXPENSE OPERATION						
Sales Expense:						
620-62910-3120 Sales Printing & Publishing	-	-	-	-	-	0%
Total Sales Expense	-	-	-	-	-	0%
ADMINISTRATIVE & GENERAL EXPENSE OPERATIONS						
Administrative & General Salaries:						
620-62920-1100 Admin & Gen-Salaries-Wages	43,393	44,816	50,606	51,948	1,342	0.00%
620-62920-1105 Admin & Gen-Salaries-Admin Leave	5,060	-	-	-	-	0%
620-62920-1710 Admin & Gen-FICA	2,845	2,646	3,138	3,221	83	0.03%
620-62920-1720 Admin & Gen-Medicare	665	619	734	753	19	0.14%
620-62920-1730 Admin & Gen-Pension	3,273	3,023	3,416	3,532	116	0.03%
620-62920-2300 Admin & Gen - Contracted Services	57,697	88,677	40,000	85,000	45,000	0.01%
Total Administrative & General Salary Expense	112,933	139,781	97,894	144,454	46,560	55.50%
Office Supplies & Expense:						
620-62921-2250 Office Expense-Telephone	1,797	1,736	2,000	2,000	-	0.05%
620-62921-2200 Office Expense-Utilities	-	-	-	-	-	0%
620-62921-2300 Office Expense-Contract Services	-	-	-	-	-	0%
620-62921-3100 Office Supplies & Expense-Materials	-	-	-	-	-	0%
620-62921-3110 Office Expense-Postage	-	-	50	50	-	2.00%
620-62921-3000 Office Expense-General Expense	25	938	1,500	1,500	-	0.07%
620-62921-3300 Office Expense-Training	807	1,131	1,000	1,000	-	0.10%
620-62921-3250 Office Expense-Copy Machine	1,018	1,363	1,500	1,500	-	0.07%
620-62921-3130 Office Expense-Uniforms	-	-	325	325	-	0.31%

**City of Shawano
Water Utility Budget Report
Proposed 2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Total Office Supplies & Expense	3,647	5,168	6,375	6,375	-	16.44%
Outside Services Employed:						
620-62923-2300 Outside-Professional Services	4,411	-	7,800	5,000	(2,800)	0.01%
620-62923-3000 Outside-General Expense	-	47	-	-	-	0%
Total Outside Services Expense	4,411	47	7,800	5,000	(2,800)	-35.90%
Property Insurance:						
620-62924-5000 Property-Other Insurance	-	-	4,700	4,700	-	0.02%
620-62925-3900 Injuries & Damages-Transportation Allocation	-	-	-	-	-	0%
Total Property & Damages Expense	-	-	4,700	4,700	-	0.00%
Employee & Benefits:						
620-62926-1100 Employee Benefits-Salaries-Wages	19,971	22,282	21,184	22,439	1,255	0.01%
620-62926-1150 Employee Benefits-Overtime	-	164	26	86	60	12.72%
620-62926-1710 Employee Benefits-FICA	1,162	1,321	855	1,391	536	0.19%
620-62926-1720 Employee Benefits-Medicare	272	309	39	325	286	21.39%
620-62926-1730 Employee Benefits-Pension	1,352	1,521	1,432	1,526	94	0.07%
620-62926-1740 Employee Benefits-Life Insurance	185	477	460	-	(460)	0.00%
620-62926-1750 Employee Benefits-Disability Insurance	-	-	-	-	-	0%
620-62926-1760 Employee Benefits-Health Insurance	51,413	60,048	49,915	45,220	(4,695)	0.00%
620-62926-3000 Employee Benefits-General Expense	250	430	500	500	-	0.20%
620-62926-3300 Employee Benefits-Training	3,459	875	2,000	2,000	-	0.05%
620-62926-5000 Employee Benefits-Other Insurance	17,489	16,121	15,250	15,250	-	0.01%
Total Employee Benefit Expense	95,553	103,546	91,661	88,737	(2,924)	-3.19%
Regulatory Commission Expense:						
620-62928-1100 Regl Comm Exp-Salaries-Wages	-	-	-	-	-	0%
620-62928-1710 Regl Comm Exp-FICA	-	-	-	-	-	0%
620-62928-1720 Regl Comm Exp-Medicare	-	-	-	-	-	0%
620-62928-2300 Regl Comm Exp-Professional Services	-	4,140	-	-	-	0%
Total Regulatory Commission Expense	-	4,140	-	-	-	0%
Miscellaneous General Expense:						
620-62930-1100 Misc General-Salaries-Wages	216	-	476	236	(240)	0.10%
620-62930-1150 Misc General-Overtime	-	-	-	-	-	0%
620-62930-1710 Misc General-FICA	13	-	30	15	(15)	1.63%
620-62930-1720 Misc General-Medicare	3	-	7	3	(4)	6.98%
620-62930-1730 Misc General-Pension	15	-	32	16	(16)	1.57%
620-62930-2300 Misc General-Contract Services	-	-	-	-	-	0%
620-62930-3100 Misc General-Supplies and Materials	249	-	100	100	-	1.00%
620-62930-3200 Misc General-Equipment	-	-	-	-	-	0%
620-62930-3000 Misc General-General Expense	272	19,611	2,000	2,000	-	0.05%
620-62930-3300 Misc General-Training	520	914	1,000	1,000	-	0.10%
620-62930-3900 Misc General-Transportation Allocation	-	-	-	-	-	0%
Total Miscellaneous General Expense	1,287	20,525	3,645	3,370	(275)	-15.64%
MAINTENANCE						
Maintenance of General Plant:						
620-62932-1100 Maint Gen Plant-Salaries-Wages	-	-	55	55	-	1.82%
620-62932-1150 Maint Gen Plant-Overtime	-	-	-	-	-	0%
620-62932-1710 Maint Gen Plant-FICA	-	-	3	3	0	37.89%
620-62932-1720 Maint Gen Plant-Medicare	-	-	1	1	(0)	79.75%
620-62932-1730 Maint Gen Plant-Pension	-	-	4	4	(0)	23.38%
620-62932-2300 Maint Gen Plant-Contract Services	-	-	250	250	-	0.40%
620-62932-3000 Maint Gen Plant-General Expense	-	-	-	-	-	0%
620-62932-3500 Maint Gen Plant-Repair Maint Supplies	-	-	250	250	-	0.40%
620-62932-3900 Maint Gen Plant-Transportation Allocation	-	-	-	-	-	0%
Total Maintenance of General Plant	-	-	563	563	(0)	-0.01%
Transportation Expense:						
620-62933-1100 Transportation-Salaries-Wages	2,814	1,353	2,599	2,222	(377)	0.03%
620-62933-1150 Transportation-Overtime	-	-	3	-	(3)	0.00%
620-62933-1710 Transportation-FICA	165	79	161	138	(23)	0.53%
620-62933-1720 Transportation-Medicare	39	18	38	32	(6)	2.23%
620-62933-1730 Transportation-Pension	190	91	176	151	(25)	0.49%
620-62933-2300 Transportation-Contract Services	-	-	150	150	-	0.67%
620-62933-3100 Transportation-Supplies and Materials	-	173	50	50	-	2.00%
620-62933-3200 Transportation-Equipment	-	-	-	-	-	0%

**City of Shawano
Water Utility Budget Report
Proposed 2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
620-62933-3000 Transportation-General Expense	-	-	-	-	-	0%
620-62933-3210 Transportation-Fuel	3,584	4,669	5,000	5,000	-	0.02%
620-62933-3500 Transportation-Repair Maint Supplies	3,484	513	5,000	5,000	-	0.02%
620-62933-3900 Transportation-Transportation Allocation	-	-	-	-	-	0%
620-62933-4080 Transportation-Property Tax Equivalent	-	-	-	-	-	0%
620-62933-5001 Transportation-Depreciation	-	-	-	-	-	0%
Total Transportation Expense	10,275	6,896	13,177	12,743	(434)	-3.29%
Depreciation & Amortization Expense:						
620-62403-5001 Depreciation Expense	312,628	323,285	330,000	330,000	-	0.00%
620-62426-5001 Depreciation Expense-Contributed	31,590	31,589	33,000	33,000	-	0.00%
620-62407-5001 Amortization-Old Meters	-	-	-	-	-	0%
Total Depreciation & Emortization Expense	344,218	354,875	363,000	363,000	-	0.00%
Taxes:						
620-62408-1710 Taxes-FICA	-	-	-	-	-	0%
620-62408-1720 Taxes-Medicare	-	-	-	-	-	0%
620-62408-3000 Taxes-General Expense	-	-	-	-	-	0%
620-62408-4080 Taxes-Property Tax Equivalent	319,254	326,729	315,000	325,000	10,000	0.00%
Total Taxes	319,254	326,729	315,000	325,000	10,000	3.17%
Jobbing Expense:						
620-62416-1100 Jobbing-Salaries-Wages	-	151	98	106	8	1.10%
620-62416-1150 Jobbing-Overtime	-	28	41	35	(6)	2.08%
620-62416-1710 Jobbing-FICA	-	11	9	7	(2)	8.11%
620-62416-1720 Jobbing-Medicare	-	2	2	2	(0)	38.43%
620-62416-1730 Jobbing-Pension	-	12	9	7	(2)	8.90%
620-62416-2300 Jobbing-Contract Services	-	-	-	-	-	0%
620-62416-3100 Jobbing-Supplies & Materials	-	-	100	100	-	1.00%
620-62416-3000 Jobbing-General Expense	-	-	-	-	-	0%
Total Jobbing Expense	-	204	259	256	(3)	-1.04%
Interest Charges:						
620-62427-4270 Interest on Long-Term Debt	14,486	6,795	14,000	14,301	301	0.01%
620-62427-4280 Amort of Debt Disc & Expense	-	-	-	-	-	0%
Total Interest on Long-Term Debt	14,486	6,795	14,000	14,000	301	0.00%
Total Water Utility Expense						
	1,110,908	1,356,556	1,355,762	1,425,554	70,093	4.60%
NET INCOME						
	757,098	387,509	346,033	268,341	(77,993)	-17.84%

City of Shawano
Water Utility Budget Report
Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Capital Projects Expense:						
620-62950-1100 CIP-Salaries-Wages	13,449	14,103	11,846	5,105	(6,741)	0.00%
620-62950-1150 CIP-Overtime	19	39	-	14	14	0%
620-62950-1710 CIP-FICA	778	822	695	317	(378)	0.07%
620-62950-1720 CIP-Medicare	182	192	162	74	(88)	0.28%
620-62950-1730 CIP-Pension	910	954	800	347	(453)	0.05%
620-62950-1740 CIP-Life Insurance	-	-	25	498	473	79.68%
620-62950-1750 CIP-Disability Insurance	-	-	-	-	-	0%
620-62950-1760 CIP-Health Insurance	-	-	4,414	-	(4,414)	0.00%
620-62950-2300 CIP-Professional Services	(6,633)	-	490,000	310,000	(180,000)	0.00%
620-62950-3100 CIP-Supplies and Materials	7,891	-	110,000	100,000	(10,000)	0.00%
620-62950-3200 CIP-Equipment	-	-	-	55,000	55,000	0%
620-62950-3210 CIP-Fuel	-	1,135	-	1,500	1,500	0%
620-62950-3000 CIP-General Expense	-	-	-	-	-	0%
620-62950-3900 CIP-Transportation Allocation	-	-	-	-	-	0%
620-62950-5000 CIP-Other Insurance	-	-	-	-	-	0%
620-62950-9500 CIP-Capitalized Costs (Credit)	-	-	-	-	-	0%
Total Capital Project Expense	16,595	17,244	617,942	472,855	(145,087)	8.47%

CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2022 - 2027

PROJECT	2023	Other Funds	2024	Other Funds	2025	2026	2027	TOTAL
								5YR BUDGET
Water Division CIP								
<u>Major Street Reconstruction:</u>								
Water Utility Portion (includes 15% share of street)	275,000		400,000		400,000	400,000	400,000	1,875,000
Waukechon St (manholes adj to w/DOT project)	15,000							15,000
Public Lead Line Replacement Project								0
Private Lead Line Replacement Project (Grant)								0
Division to Schurz Water Loop								0
<u>Equipment:</u>								
Well House AC Addition (Water)	5,000							5,000
Pickup Truck Replacement (50% W, 50% WW) (310)	30,000							30,000
Well 10 Design and Construction					800,000			800,000
Well 9 Engineering/Upgrade								0
New VFD well pump motor for wells #5 & #7	20,000							20,000
Channel Water Line Replacement					TBD			0
Radio Upgrade (1/4)								0
TOTAL WATER RECONSTRUCT/EQUIPMENT EXPENDITURES	345,000		400,000		1,200,000	400,000	400,000	2,745,000
<u>Services:</u>								
CIP Labor: Wages & Fringes (50/50 split)	20,000		20,000		20,000	20,001	20,002	100,003
CIP Water Engineering Services	10,000							10,000
GIS Support	5,000		5,000					10,000
SCADA Upgrades	5,000							5,000
Reservoir/Painting Inside/Outside								0
Tower Painting Inside/Outside					150,000	150,000	150,000	450,000
Tower/Reservoir Cleaning								0
Tower Dive and Inspect								0
10 Year Water Meter Replacement Plan	100,000				75,000	75,000	75,000	325,000
TOTAL WATER SERVICE EXPENDITURES	140,000		25,000		245,000	245,001	245,002	900,003
GRAND TOTAL WATER EXPENDITURES	485,000		425,000		1,445,000	645,001	645,002	3,645,003

SECTION 7

SEWER DEPARTMENT

**City of Shawano
Sewer Utility Budget Report
Proposed 2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Sewer Utility Operating Revenues:						
630-46410-4211 Contributed Revenue	-	-	-	-	-	0%
630-42900-4292 Amortization of Deferred Refun	153	77	-	-	-	0%
630-42900-4291 Amortization of Premium on Deb	30	15	-	-	-	0%
630-46410-4640 Residential Revenues	1,207,018	1,220,292	1,200,000	1,200,000	-	0.00%
630-46410-4641 Commercial Revenues	310,455	347,766	350,000	325,000	(25,000)	0.00%
630-46410-4642 Industrial Revenues	140,960	137,168	180,000	175,000	(5,000)	0.00%
630-46410-4643 Revenues-Public Authorities	126,241	112,883	140,000	130,000	(10,000)	0.00%
630-46410-4644 Multifamily Residential	121,596	125,978	125,000	125,000	-	0.00%
630-46410-4647 Interdepartmental Service	-	-	-	-	-	0%
Total Sewer Utility Operating Revenues	1,906,452	1,944,178	1,995,000	1,955,000	(40,000)	0.26%
Other Sewer Operating Revenues:						
630-46410-4646 Other Sewerage Service	-	-	-	-	-	0%
630-46410-4648 Forfeited Discounts	6,137	8,810	10,000	8,500	(1,500)	0.01%
630-46410-4150 Merchandising, Jobbing & Contract	7,023	6,540	8,000	8,000	-	0.01%
630-46410-4170 Income-Nonutility Operations	-	-	-	-	-	0%
630-46410-4180 Nonoperating Rental Income	-	-	-	-	-	0%
630-46410-4190 Interest & Dividend Income	2,425	468	3,500	3,500	-	0.03%
630-46410-4210 Misc Nonoperating Income	-	2,608	-	-	-	0%
630-46410-4250 Miscellaneous Amortization	-	-	7,300	7,300	-	0.01%
Total Other Sewer Operating Revenues	15,585	18,425	28,800	27,300	(1,500)	-5.21%
Total Sewer Utility Revenue	1,922,037	1,962,604	2,023,800	1,982,300	(41,500)	0.18%
Operation Expenses						
Supervision & Labor Expense:						
630-62820-1100 Supervision-Salaries-Wages	-	-	217	218	1	0.46%
630-62820-1150 Supervision-Overtime	-	-	-	-	-	0%
630-62820-1710 Supervision-FICA	-	-	13	14	1	8.00%
630-62820-1720 Supervision-Medicare	-	-	3	3	0	35.12%
630-62820-1730 Supervision-Pension	-	-	15	15	(0)	6.59%
Total Operation Supervision & Labor	-	-	248	250	2	#####
Power & Fuel for Pumping Expense:						
630-62821-2200 Pumping-Utilities	8,360	7,806	8,600	8,000	(600)	0.01%
630-62821-3210 Pumping-Fuel	-	1,135	-	-	-	0%
Total Power & Fuel for Pumping	8,360	8,941	8,600	8,000	(600)	-6.98%
Operating Supplies & Expense:						
630-62827-1100 Other Operating-Salaries-Wages	102	-	2,185	391	(1,794)	0.01%
630-62827-1150 Other Operating-Overtime	-	-	-	-	-	0%
630-62827-1710 Other Operating-FICA	6	-	135	24	(111)	0.13%
630-62827-1720 Other Operating-Medicare	1	-	32	6	(26)	0.55%
630-62827-1730 Other Operating-Pension	7	-	147	27	(120)	0.12%
630-62827-2300 Other Operating-Contract Services-WTP	954,526	1,005,492	930,000	950,000	20,000	0.00%
630-62827-3100 Other Operating-Supplies & Materials	-	-	100	100	-	1.00%
630-62827-3000 Other Operating-General Expense	1,018	381	750	750	-	0.13%
630-62827-3500 Other Operating-Repair Maint Supplies	-	-	500	500	-	0.20%
Total Operating Supplies & Expenses	955,660	1,005,873	933,849	951,797	17,948	-0.27%
Transportation Expense:						
630-62828-1100 Transportation-Salaries-Wages	2,014	2,832	3,602	3,272	(330)	0.03%
630-62828-1150 Transportation-Overtime	19	-	42	-	(42)	0.00%
630-62828-1710 Transportation-FICA	119	166	226	203	(23)	0.40%
630-62828-1720 Transportation-Medicare	28	39	53	47	(6)	1.69%
630-62828-1730 Transportation-Pension	137	191	246	222	(24)	0.37%
630-62828-2300 Transportation-Professional Services	-	-	500	500	-	0.20%
630-62828-3100 Transportation-Supplies & Materials	-	-	-	-	-	0%
630-62828-3000 Transportation-General Expense	5	-	-	-	-	0%
630-62828-3210 Transportation-Fuel	3,584	4,822	5,300	5,800	500	0.02%

**City of Shawano
Sewer Utility Budget Report
Proposed 2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
630-62828-3500 Transportation-Repair Maint Supplies	6,723	6,744	7,500	8,000	500	0.01%
630-62828-5001 Transportation-Depreciation	-	-	-	-	-	0%
Total Transportation Expense	12,628	14,794	17,469	18,045	576	6.08%
Maintenance Expense						
Maintenance Sewer Collection System:						
630-62831-1100 Collection System-Salaries-Wages	32,454	25,373	37,935	36,730	(1,205)	0.00%
630-62831-1150 Collection System-Overtime	382	462	666	795	129	0.18%
630-62831-1710 Collection System-FICA	1,903	1,511	2,393	2,277	(116)	0.04%
630-62831-1720 Collection System-Medicare	445	353	560	533	(27)	0.17%
630-62831-1730 Collection System-Pension	2,219	1,740	2,605	2,498	(107)	0.04%
630-62831-2300 Collection System-Contract Services	14,540	25,312	30,000	30,000	-	0.00%
630-62831-3100 Collection System-Supplies & Materials	2,833	2,682	1,500	1,500	-	0.07%
630-62831-3200 Collection System-Equipment	-	-	-	-	-	0%
630-62831-3000 Collection System-General Expense	359	1,834	1,500	1,500	-	0.07%
630-62831-3500 Collection System-Repair Maint Supplies	1,977	2,947	7,500	7,500	-	0.01%
Total Collection Maint Expense	57,112	62,213	84,659	83,332	(1,327)	12.61%
Maint Collection Pumping Equipment:						
630-62832-1100 Pumping-Salaries-Wages	10,798	11,478	8,936	9,220	284	0.01%
630-62832-1150 Pumping-Overtime	268	219	148	223	75	1.02%
630-62832-1710 Pumping-FICA	642	682	563	572	9	0.18%
630-62832-1720 Pumping-Medicare	150	160	132	134	2	0.77%
630-62832-1730 Pumping-Pension	748	789	613	627	14	0.17%
630-62832-2300 Pumping-Contract Services	183	8,564	8,000	10,000	2,000	0.02%
630-62832-3000 Pumping-General Expense	13,332	15,624	10,000	12,000	2,000	0.01%
630-62832-3100 Pumping-Supplies & Materials	178	671	500	500	-	0.20%
630-62832-3500 Pumping-Repair Maint Supplies	420	1,377	3,500	3,500	-	0.03%
Total Maint of Pumping Equipment	26,719	39,565	32,392	36,775	4,383	57.09%
Maintenance of Treatment Plant Equip:						
630-62833-1100 Maint Treatment Plant Equip: Salaries & Wages	14,259	14,468	18,188	17,127	(1,061)	0.01%
630-62833-1150 Maint Treatment Plant Equip: Overtime	-	-	94	28	(66)	0.32%
630-62833-1710 Maint Treatment Plant Equip: FICA	829	841	1,133	1,062	(71)	0.08%
630-62833-1720 Maint Treatment Plant Equip: Medicare	194	197	265	248	(17)	0.35%
630-62833-1730 Maint Treatment Plant Equip: Pension	964	977	1,234	1,165	(69)	0.08%
630-62833-2300 Maint Treatment Plant Equip: Contracted Services	-	-	-	-	-	0%
630-62833-3500 Maint Treatment Plant Equip: Repair Maint Supply	7,826	4,027	7,500	7,500	-	0.01%
	24,073	20,510	28,414	27,130	(1,284)	13.61%
Maintenance of General Plant:						
630-62834-1100 Maint Gen Plant-Salaries-Wages	-	-	18	18	-	5.56%
630-62834-1150 Maint Gen Plant-Overtime	-	-	-	-	-	0%
630-62834-1710 Maint Gen Plant-FICA	-	-	1	1	0	111.60%
630-62834-1720 Maint Gen Plant-Medicare	-	-	-	0	0	0%
630-62834-1730 Maint Gen Plant-Pension	-	-	1	1	0	122.40%
630-62834-2300 Maint Gen Plant-Contract Services	-	-	-	-	-	0%
630-62834-3100 Maint Gen Plant-Supplies & Materials	-	-	500	500	-	0.20%
630-62834-3500 Maint Gen Plant -Repair & Supplies	-	-	500	500	-	0.20%
Total Maintenance of General Plant	-	-	1,020	1,021	1	-0.91%
Billing, Collection & Accounting:						
630-62840-1100 Billing & Collection-Salaries & Wages	-	-	-	-	-	0%
630-62840-1710 Billing & Collection-FICA	-	-	-	-	-	0%
630-62840-1720 Billing & Collection-Medicare	-	-	-	-	-	0%
630-62840-1730 Billing & Collection-Pension	-	-	-	-	-	0%
630-62840-2300 Billing & Collection-Contract Services	76,771	83,326	100,000	100,000	-	0.00%
Total Billing & Collection Expense	76,771	83,326	100,000	100,000	-	-10.71%
Meter Reading & Uncollectible Expense:						
630-62842-1100 Meter Reading-Salaries & Wages	-	-	74	75	1	1.37%
630-62842-1710 Meter Reading-FICA	-	-	5	5	(0)	18.60%

City of Shawano
Sewer Utility Budget Report
Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
630-62842-1720 Meter Reading-Medicare	-	-	1	1	0	108.75%
630-62842-1730 Meter Reading-Pension	-	-	5	5	0	20.40%
630-62842-2300 Meter Reading-Contract Services	-	-	-	-	-	0%
630-62843-2300 Meter Reading-Contract Services	(52)	-	500	500	-	0.20%
630-62843-7400 Uncollectible Accounts	-	2	-	-	-	0%
Total Acctg & Clection Expense	(52)	2	585	586	1	2.78%
Administration & General Expense						
Administrative & General Salaries:						
630-62850-1100 Admin & Gen-Salaries-Wages	43,383	44,816	46,300	49,041	2,741	0.00%
630-62850-1105 Admin & Gen-Admin Leave	5,066	-	-	-	-	0%
630-62850-1150 Admin & Gen-Overtime	-	-	-	-	-	0%
630-62850-1710 Admin & Gen-FICA	2,845	2,646	2,871	3,041	170	0.04%
630-62850-1720 Admin & Gen-Medicare	665	619	671	711	40	0.16%
630-62850-1730 Admin & Gen-Pension	3,273	3,023	3,125	3,335	210	0.03%
630-62850-2300 Admin & Gen - Contracted Services	48,999	51,149	30,000	50,000	20,000	0.01%
Total Administration & General	104,230	102,253	82,967	106,127	23,160	28.56%
Office Supplies & Expense:						
630-62851-2250 Office-Telephone	1,578	1,736	1,500	1,600	100	0.07%
630-62851-2200 Office-Utilities	251	-	-	-	-	0%
630-62851-3100 Office-Supplies & Materials	-	-	100	100	-	1.00%
630-62851-3200 Office-Equipment	-	-	-	-	-	0%
630-62851-3110 Office-Postage	-	-	-	-	-	0%
630-62851-3120 Office-Printing & Publishing	-	-	-	-	-	0%
630-62851-3300 Office-Membership Dues	-	-	-	-	-	0%
630-62851-3000 Office-General Expense	25	-	500	500	-	0.20%
630-62851-3250 Office-Copy Machine Expense	1,186	1,833	1,250	1,250	-	0.08%
Total Office Supplies & Expense	3,040	3,569	3,350	3,450	100	2.99%
Outside Services Employed:						
630-62852-2300 Outside-Professional Services	4,411	-	6,500	6,500	-	0.02%
630-62852-3000 Outside-General Expense	-	-	-	-	-	0%
Total Outside Services Employed	4,411	-	6,500	6,500	-	0.00%
Insurance Expense:						
630-62853-5000 Insurance Expense-Other Insurance	-	-	-	-	-	0%
Total Insurance Expense	-	-	-	-	-	0%
Employee Pension & Benefits:						
630-62854-1100 Employee Benefits-Salaries-Wages	10,188	10,704	16,612	14,392	(2,220)	0.01%
630-62854-1150 Employee Benefits-Overtime	-	-	-	-	-	0%
630-62854-1710 Employee Benefits-FICA	598	625	575	892	317	0.27%
630-62854-1720 Employee Benefits-Medicare	140	146	135	209	74	1.15%
630-62854-1730 Employee Benefits-Pension	691	724	1,121	979	(142)	0.08%
630-62854-1740 Employee Benefits-Life Insurance	305	361	454	437	(17)	0.21%
630-62854-1750 Employee Benefits-Disability Insurance	-	-	-	-	-	0%
630-62854-1760 Employee Benefits-Health Insurance	49,670	45,401	49,336	39,727	(9,609)	0.00%
630-62854-3000 Employee Benefits-General Expense	419	21,735	800	800	-	0.13%
630-62854-3300 Employee Benefits-Training	3,369	285	250	250	-	0.40%
630-62854-5000 Employee Benefits-Other Insurance	28,320	28,346	30,000	30,000	-	0.00%
Total Employee Pension & Benefits	93,700	108,327	99,283	87,686	(11,597)	-27.50%
Regulatory Commission Expense						
630-62855-2300 Regulatory Commission Expenses	-	4,384	-	-	-	0%
Total Regulatory Commission Expense	-	4,384	-	-	-	0%
Miscellaneous General Expense:						
630-62856-1100 Misc General-Salaries-Wages	-	-	44	44	-	2.27%
630-62856-1150 Misc General-Overtime	-	-	-	-	-	0%
630-62856-1710 Misc General-FICA	-	-	3	3	(0)	30.31%
630-62856-1720 Misc General-Medicare	-	-	1	1	(0)	63.80%

**City of Shawano
Sewer Utility Budget Report
Proposed 2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
630-62856-1730 Misc General-Pension	-	-	3	3	(0)	33.24%
630-62856-2300 Misc General-Contract Services	-	-	3,000	3,000	-	0.03%
630-62856-3100 Misc General-Supplies & Materials	249	-	100	100	-	1.00%
630-62856-3200 Misc General-Equipment	-	-	-	-	-	0%
630-62856-3120 Misc General-Printing & Publishing	-	-	-	-	-	0%
630-62856-3300 Misc General-Membership Dues	-	-	-	-	-	0%
630-62856-3000 Misc General-General Expense	-	-	250	250	-	0.40%
630-62856-3300 Misc General-Training	-	-	-	-	-	0%
Total Miscellaneous General Expense	249	-	3,401	3,400	(1)	-0.57%
Rests:						
630-62857-3000 Rents-General Expense	-	-	26,000	26,000	-	0.00%
Total Rent Expense	-	-	26,000	26,000	-	0.00%
Depreciation Expense:						
630-62403-5001 Depreciation Expense	259,500	262,925	255,000	265,000	10,000	0.00%
630-62426-5001 Depreciation Expense-Contributed	15,736	15,736	15,750	15,750	-	0.01%
Total Depreciation Expense	275,236	278,660	270,750	280,750	10,000	3.69%
Taxes:						
630-62408-1710 Taxes-FICA	-	-	-	-	-	0%
630-62408-1720 Taxes-Medicare	-	-	-	-	-	0%
630-62408-3000 Taxes-General Expense	-	-	-	-	-	0%
630-62408-4080 Taxes-Property Tax Equivalent	12,334	12,622	12,500	12,500	-	0.01%
Total Tax Expense	12,334	12,622	12,500	12,500	-	0.00%
Jobbing Expense:						
630-62416-1100 Jobbing-Salaries-Wages	1,477	2,190	1,799	1,414	(385)	0.04%
630-62416-1150 Jobbing-Overtime	-	-	47	47	-	2.13%
630-62416-1710 Jobbing-FICA	86	128	114	88	(26)	0.67%
630-62416-1720 Jobbing-Medicare	20	30	27	21	(6)	2.81%
630-62416-1730 Jobbing-Pension	100	148	125	96	(29)	0.62%
630-62416-3000 Jobbing-General Expense	(1,078)	-	1,000	1,000	-	0.10%
630-62416-3100 Jobbing-Supplies & Materials	71	-	-	-	-	0%
Total Jobbing Expense	676	2,496	3,112	2,665	(447)	-14.57%
Amortization of Debt Discount & Expense:						
630-62428-5001 Amortization of Debt Discount	-	-	-	-	-	0%
630-46450-4270 Int & Amort Expense	18,403	16,511	22,460	23,311	851	0.00%
630-46450-4280 Amort on Debt Disc & Expense	-	-	-	-	-	0%
630-46450-4300 Int. on Debt to Municipality	-	-	-	-	-	0%
Total Amortization of Debt Discount	18,403	16,511	22,460	23,311	851	3.79%
Total Operation & Maintenance Expense	1,673,551	1,764,044	1,737,559	1,779,326	41,767	3.75%
Net Income	248,487	198,560	286,241	211,825	(83,267)	-19.68%

City of Shawano
Sewer Utility Budget Report
Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Sewer Utility Capital Projects Expense:						
630-62950-1100 CIP-Salaries-Wages	12,702	14,013	11,846	5,072	(6,774)	0.00%
630-62950-1150 CIP-Overtime	38	-	-	-	-	0%
630-62950-1710 CIP-FICA	736	814	695	314	(381)	0.07%
630-62950-1720 CIP-Medicare	172	190	162	74	(88)	0.28%
630-62950-1730 CIP-Pension	860	945	800	345	(455)	0.05%
630-62950-1740 CIP-Life Insurance	-	-	25	-	(25)	0.00%
630-62950-1750 CIP-Disability Insurance	-	-	-	-	-	0%
630-62950-1760 CIP-Health Insurance	-	-	4,414	-	(4,414)	0.00%
630-62950-2300 CIP-Professional Services	(5,178)	-	500,000	292,000	(208,000)	0.00%
630-62950-3100 CIP-Supplies & Materials	-	-	-	-	-	0%
630-62950-3200 CIP-Equipment	-	-	-	35,000	35,000	0%
630-62950-3000 CIP-General Expense	16,379	-	-	-	-	0%
630-62950-5000 CIP-Other Insurance	-	-	-	-	-	0%
630-62950-9500 CIP-Capitalized Costs (Credit)	-	-	-	-	-	0%
Total Capital Project Expense	25,710	15,963	517,942	332,805	(185,137)	-23.66%

CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2022 - 2027

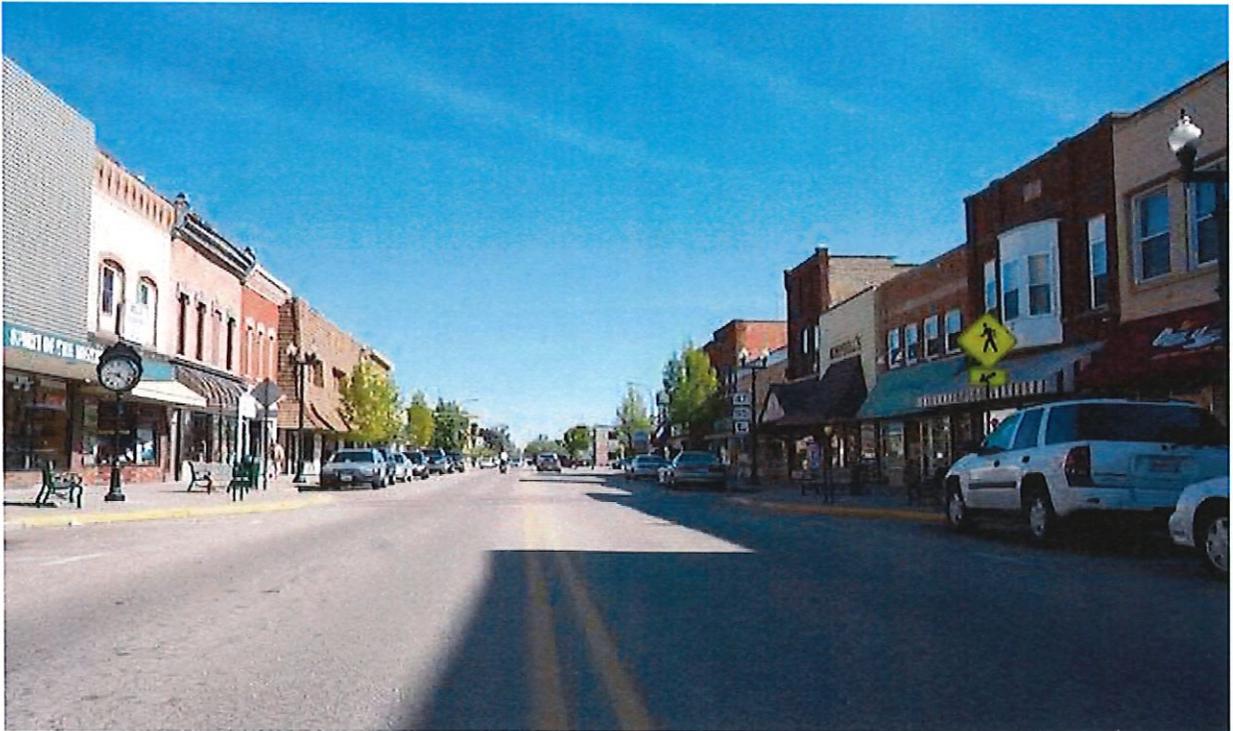
PROJECT							TOTAL	
	2023	Other Funds	2024	Other Funds	2025	2026	2027	5YR BUDGET
Sewer Division CIP								
<u>Major Street Reconstruction:</u>								
Sewer Utility Portion (includes 15% share of street)	250,000		350,000		350,000	350,000	350,000	1,650,000
Waukechon St (manholes adj to w/DOT project)	15,000							15,000
Green Bay Street Sewer Repairs								0
2nd Line to Treatment Plant					750,000			750,000
<u>Equipment:</u>								
River Pines Lift Pump Replacement (Sewer)								0
AArrow Lift Pump Replacement (Sewer)								0
Pickup Truck Replacement (Water/Sewer) (310)	30,000							30,000
Sewer Root Cutter								0
SCADA Upgrades	5,000							5,000
Pipe Tech Software								0
Large Line Kit for Sewer/Interceptor								0
TOTAL SEWER RECONSTRUCT/EQUIPMENT EXPENDITURES	300,000	-	350,000		1,100,000	350,000	350,000	2,450,000
<u>Services:</u>								
CIP Labor: Wages & Fringes (50/50 split)	20,000		20,000		20,000	20,000	20,000	100,000
CIP Sewer Engineering Services	12,000							12,000
GIS Support	5,000		5,000		5,000	5,000	5,000	25,000
Root Control (Sewer)	10,000							10,000
CMOM Plan Development								0
TOTAL SEWER SERVICE EXPENDITURES	47,000		25,000		25,000	25,000	25,000	147,000
GRAND TOTAL SEWER EXPENDITURES	347,000		375,000		1,125,000	375,000	375,000	2,597,000

SECTION 8

**BUSINESS IMPROVEMENT
DISTRICT**

CITY OF SHAWANO

**BUSINESS
IMPROVEMENT
DISTRICT NO. 1**



**OPERATING PLAN
YEAR 2023**

City of Shawano
 BID Budget Report
 Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE	
Business Improvement District Revenues:							
210-56720-4280	Miscellaneous Assessments	44,496	50,888	51,287	55,960	4,673	0.00%
210-56720-4685	Event Fees	3,747	2,705	3,000	6,000	3,000	0.07%
210-56720-4800	Interest on Investments	-	-	-	-	-	0%
210-56720-4850	Donations	-	-	-	-	-	0%
210-56720-4855	Sponsorships	2,800	9,961	10,000	12,000	2,000	0.01%
210-56720-4890	Miscellaneous Income	-	-	-	-	-	0%
210-56720-4920	Transfers in from Other Funds	50,000	30,000	-	-	-	0%
210-40000-4930	Applied Fund Balance	-	-	15,613	17,240	1,627	0.01%
Total Business Improvement District Revenues		101,043	93,554	79,900	91,200	11,300	14.14%
Business Improvement District Expenditures:							
210-56720-2250	Phone/Fax/Internet	552	508	600	550	(50)	0.15%
210-56720-2300	Professional Services	27,018	27,000	29,500	32,000	2,500	0.00%
210-56720-3000	General Expense	16,476	1,115	6,000	1,000	(5,000)	0.00%
210-56720-3100	Supplies and Materials	105	136	150	200	50	0.89%
210-56720-3110	Postage	44	33	100	100	-	1.00%
210-56720-3120	Advertising/Promotions	16,417	25,677	26,200	35,000	8,800	0.01%
210-56720-3200	Equipment	-	652	1,000	6,000	5,000	0.60%
210-56720-3300	Training and Memberships	125	125	150	150	-	0.67%
210-56720-3350	Mileage Expense	-	-	-	-	-	0%
210-56720-5000	General Insurance	1,097	1,121	1,200	1,200	-	0.08%
210-56720-7000	Grants	33,434	24,925	15,000	15,000	-	0.01%
Total BID Operations		95,267	81,291	79,900	91,200	11,300	14.14%
Total BID Expense		95,267	81,291	79,900	91,200	11,300	14.14%
Net BID Expenditures		5,776	12,263	-	-	-	0%

**OPERATING PLAN FOR CALENDAR YEAR 2023
BUSINESS IMPROVEMENT DISTRICT NO. 1
OF THE CITY OF SHAWANO**

I. INTRODUCTION

Under Wisconsin Statute Section 66.1109, (the “BID Law”) cities are authorized to create Business Improvement Districts (“BIDs”) upon the petition of at least one owner of property used for commercial purposes within the District. The purpose of the BID Law is “...to allow businesses within those districts to develop, to manage and promote the districts and to establish an assessment method to fund these activities.”

BID assessments are similar to traditional special assessments wherein property owners are assessed for improvements or services that benefit them. Unlike the traditional special assessments, however, BID assessments can be used to finance a wider range of activities, services and improvements such as business retention, expansion and recruitment; ambassadors; promotion and marketing; seasonal street decorations; and information centers.

On April 13, 1988 the City of Shawano created Business Improvement District No. 1. Pursuant to BID Law, this is the operating plan (“Operating Plan”) for the District for the calendar year 2023, which has been prepared to establish the services to be offered by the District, expenditures made by the District, the special assessment method applicable to properties within the District for the thirty-first (31st) year of the BID, and other requirements of the BID Law.

II. DISTRICT BOUNDARIES

The Business Improvement District is the area shown on the map under Appendix A, attached hereto and incorporated herein by this reference (“District”). The District includes the area in the City of Shawano that comprises Shawano’s Central Business District. The entire area represents the heart of Shawano’s downtown, linking Main Street business with businesses on East Green Bay Street. A listing of the properties included in the District is set forth in Appendix B, attached hereto and incorporated herein.

III. OPERATING PLAN

A. Plan Objectives:

The objective of the District is to further promote the development, redevelopment, operation and promotion of Downtown Shawano for the economic benefit of all businesses and property owners within the BID. The District will focus on advocacy for the property/business owners with the District functioning as one unified voice.

B. Proposed Activities:

The Shawano BID is planning in 2023 the following programs, either directly, or through hired independent contractors, based on resources, time and BID Board discretion, some of these programs may not be fully implemented in 2023.

1. Promotions/Marketing: The downtown businesses, along with the BID Coordinator, will coordinate a public relations campaign to retain and expand the District’s customer and business base, and support annual special events within the District.

2. Business Recruitment, Expansion and Retention: The BID Board and their Property Committee will work with Shawano County Economic Progress, Inc. ("SCEPI"), the Industrial and Commercial Development Commission, or other economic development firms to retain, expand and recruit businesses within the District.
3. BID Business Improvement Grant: Promote the Business Improvement Grant by continuing to offer up to \$5,000 grants to improve and revitalize the interior and/or exteriors of commercial properties.
4. Capital Improvement Projects: Fund capital improvement projects that promote the aesthetics, safety and access to the District.
5. Downtown Master Plan: Increase seating in downtown; continue beautification initiative by hanging lights across W. Division Street; increase promotion of downtown events by advertising outside our community; create media sheet to use in the promotion of activities; and add Shop Shawano Saturdays as a promotion the second Saturdays of June, July and August.
6. Office and Miscellaneous Expense.

C. Expenditures and Financing Method:

The 2023 operating budget for the District is funded by collections through the BID assessments and surplus funds from prior year collections. The expenditures for 2023 are attached hereto and incorporated herein. The Board is also authorized to receive and spend additional income if available from other sources, including voluntary contributions and grants. The Board shall have the authority and responsibility to prioritize expenditures and to revise the budget as necessary to match the funds actually available, and to adjust line items in the budget to maximize the impact of the expenditures. Expenditures will be made in a fair and equitable basis throughout and for the benefit of the entire District. In the event that a surplus exists at the end of any fiscal year, the monies may be carried over for expenditures in subsequent years.

Although the operating budget for the District is subject to the annual approval of the City of Shawano, as set forth in the BID Law, the Board agrees it shall prepare an annual operating budget for the District each year for the City of Shawano Common Council's approval. Said budgets shall be submitted by October 1st of each year for the following year's operations. The District may, when it deems necessary, borrow funds to supplement its budget, but must obtain a 2/3-majority vote of the entire District Board.

D. Organization of the District Board:

The BID Board shall consist of nine persons appointed by the Mayor of the City of Shawano, subject to confirmation of the Shawano Common Council, and one Council representative. The members shall serve for staggered terms of three years, with the exception of the initial term, which shall be established by the Council by resolution. A majority of the Board members shall own or occupy real property in the BID. The Board shall have the powers and duties necessary and convenient to implement the Operating Plan, including the power to contract and as provided in Wisconsin Statutes s. 66.1109(3) and City Municipal Code 1.211.

IV. METHOD OF ASSESSMENT

The assessment for District operating expenses for 2023 shall be \$2.75 per \$1,000 of assessed value of all real estate within the BID (with a \$2.5 million cap on property value) except residential property and such properties as are exempt from property taxes as required by Wisconsin Statutes s. 66.1109. The BID assessment is hereby levied by the City of Shawano, which shall be a lien against each of the tax parcels of real property contained in the District, unless exempted as identified herein, under the power of Wisconsin Statutes s. 66.0717. Such special assessments are hereby levied by the City of Shawano by adoption of this BID Plan. With adoption of the BID plan for the year 1989, and subsequent years, the City Clerk/Community Relations Manager is authorized to include the BID assessment on bills for properties subject to the assessment within the designated Business Improvement District.

The City of Shawano shall collect such BID assessments, and place them in the BID Fund for disbursement as authorized by the BID Board. The BID Fund is a segregated account in which all interest earned by virtue of temporary investment of these assessments, shall remain in the account for activities delineated in the approved BID Operating Plan.

Properties specifically exempt from a BID assessment include:

1. Wisconsin Statutes s.66.1109(1)(f)(1m): Property used exclusively for manufacturing purposes will not be assessed.
2. Wisconsin Statutes s.66.1109(5)(a): Property used exclusively for residential purposes will not be assessed.
3. Wisconsin Statutes s.66.1109(1)(b): Property exempt from general real estate taxes, for the calendar year in which the BID Operating Plan is adopted, are excluded from the District by definition, even though the boundaries of the District would otherwise include them.

Those manufacturing, residential and tax exempt properties adjoining the District which are later determined no longer to be exempt from general property taxes, and residential or manufacturing properties that are no longer used exclusively for residential or manufacturing purposes, shall automatically become included within the District and subject to assessment under any current operating plan without necessity to undertake any other act.

V. PROMOTION OF ORDERLY DEVELOPMENT OF THE CITY

Under Wisconsin Statutes section 66.1109(1)(f)(4), this Operating Plan is required to specify how the creation of the District promotes the orderly development of the City. The District will increase the vitality of the Shawano Central Business District and, consequently, encourage commerce in the City. Increased business activity in the City will increase sales tax revenues and property tax base.

The creation of the BID is in compliance with the City's Comprehensive Development Plan. To that end, the City has played a significant role in creation of the District and in the implementation of the Operating Plan. In furtherance of its commitment, the City shall:

1. Maintain staff support services to the District.
2. Maintain accounting services through the BID Fund.
3. Handle the billing and collection of BID assessments as provided herein.
4. Authorize the City Attorney to make a legal opinion, that the BID Operating Plan complies with the requirements of the BID Law.

The BID promotes the Business Improvement Grant which encourages businesses to improve and revitalize the interior and/or exteriors of their commercial properties. Grant funds are awarded up to 50% of the eligible costs, with a maximum grant of \$5000.

VI. PLAN APPROVAL PROCESS

The BID Law establishes a specific process for reviewing and approving Operating Plans. The statutory requirements were followed for the creation of the original Operating Plan in 1988.

VII. FUTURE YEAR OPERATING PLANS

This Operating Plan is designed to authorize and control the BID for its 2023 activities. It is anticipated that the District will continue to be renewed by the City of Shawano after 2023 and in such renewals the District will revise and develop this Operating Plan annually, in response to changing needs and opportunities in the District, in accordance with the purposes and objectives defined in the Operating Plan.

Wisconsin Statutes section 66.1109(3)(b) requires the Board and City to annually review, approve, and make changes as appropriate in the Operating Plan. Therefore, while this document outlines in general terms proposed activities, information on specific properties, budget amounts and expenditures are based solely upon current conditions. Subsequent years' activities, budget, and assessments will be provided in the required annual plan updates, and approval by the Common Council of such plan updates shall be conclusive evidence of compliance with this Operating Plan and the BID Law.

Plan amendments shall also include the following process:

1. The District will submit its proposed operating plan to the City of Shawano by October 1st of each year.
2. The City of Shawano will review the proposed Operating Plan at a public hearing and meeting established for the adoption of City's annual budgets.
3. The Common Council will adopt the proposed Operating Plan at said public hearing and meeting for the following year.

VIII. GENERAL

All exhibits referenced herein are incorporated herein by reference. After the first year of the BID, the Operating Plan need not include the legal opinion, or a map of the BID District, unless there is a change in them.

SECTION 9

SPECIAL REVENUE FUNDS

Special Revenue Funds Index

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EQUIPMENT REPLACEMENT	5
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PARKS SPECIAL REVENUE	8
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City of Shawano
 Airport Budget Report
 Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
AIRPORT REVENUES:						
212-53510-4100 Airport Operations-General Property Taxes	32,682	32,682	42,954	66,600	23,646	0.00%
212-53510-4730 Airport Operations-County Taxes	-	-	-	-	-	0%
212-53510-4930 Airport Operations-Applied Fund Balance	-	-	-	-	-	0%
	<u>32,682</u>	<u>32,682</u>	<u>42,954</u>	<u>66,600</u>	<u>23,646</u>	<u>0.00%</u>
AIRPORT EXPENDITURES:						
212-53510-7300 Airport Operations-Community Contributions	32,682	32,682	42,954	66,600	23,646	0.00%
TOTAL AIRPORT EXPENDITURES	<u>32,682</u>	<u>32,682</u>	<u>42,954</u>	<u>66,600</u>	<u>23,646</u>	<u>0.00%</u>
Total Revenue Over (under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>

City of Shawano
Cemetery Budget Report
Proposed 2023 Budget

		2019	2020	2021	2022	2023	\$	%
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
Cemetery Fund								
740-54920-4650	Cemetery Income	2,126	1,815	3,811	2,000	2,000	-	0.05%
740-54920-4850	Donations	-	-	-	-	-	-	0%
	Total Airport Revenues	<u>2,126</u>	<u>1,815</u>	<u>3,811</u>	<u>2,000</u>	<u>2,000</u>	-	0.00%
Cemetery Operational Expenditures:								
740-54920-6000	Transfers Out to Other Funds	-	48,501	33,358	-	-	-	0%
	Total Cemetery Operations	<u>-</u>	<u>48,501</u>	<u>33,358</u>	<u>-</u>	<u>-</u>	-	0%
	Total Cemetery Expense	<u>-</u>	<u>48,501</u>	<u>33,358</u>	<u>-</u>	<u>-</u>	-	0%
	Net Cemetery Expenditures	<u>2,126</u>	<u>(46,686)</u>	<u>(29,547)</u>	<u>2,000</u>	<u>2,000</u>	-	0.00%

City of Shawano
City Cab Budget Report
Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
City Cab Revenues:						
214-53510-4100 General Property Taxes	7,600	9,000	9,000	9,000	-	0.01%
214-53900-4100 GENERAL PROPERTY TAXES	-	-	-	-	-	0%
214-53900-4350 Other State Grants	152,171	117,081	240,587	262,858	22,271	0.00%
214-53900-4635 Taxi Revenue	175,391	173,561	150,000	170,000	20,000	0.00%
214-53900-4940 Sale of Equipment	-	1,530	-	1,500	1,500	0%
Total City Cab Revenues	335,162	301,171	399,587	443,358	43,771	10.95%
Police City Cab Expenditures:						
214-53900-2300 Professional Services	297,203	332,004	349,587	378,661	29,074	0.00%
214-53900-3000 General Expense	-	-	-	-	-	0%
214-53900-7200 Grant Payback	-	-	-	-	-	0%
214-53900-8100 Equipment Purchases	38,424	-	50,000	67,746	17,746	0.00%
Total City Cab Operations Expense	335,628	332,004	399,587	446,407	46,820	11.72%
Total City Cab Expense	335,628	332,004	399,587	446,407	46,820	11.72%
Net City Cab Expenditures	(465)	(30,832)	-	(3,049)	(3,049)	0%

City of Shawano
Economic Development RLF Budget Report
Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Economic Dev - RLF Revenues:						
230-56730-4800 Interest on Investments	-	-	-		-	0%
230-56730-4810 Interest on Loans	128	-	-		-	0%
230-56730-4895 Rental Income	884	-	-		-	0%
230-56730-4920 Transfer in from Other Funds	18,467	-	-		-	0%
230-56750-4730 Other Revenues	108,632	112,484	-	119,564	119,564	0%
Total Economic Dev - RLF Revenues	128,110	112,484	-	119,564	119,564	0%
Economic Dev - RLF Expenditures:						
230-56750-1100 Wages	92,031	98,004	-	103,959	103,959	0%
230-56750-1710 FICA	4,668	6,096	-	6,445	6,445	0%
230-56750-1720 Medicare	1,092	1,425	-	1,507	1,507	0%
230-56750-1730 Pension	5,095	6,611	-	7,069	7,069	0%
230-56750-1740 Life Insurance	321	348	-	584	584	0%
230-56750-1750 Disability Insurance	-	-	-	-	-	0%
230-56750-1760 Health Insurance	5,379	-	-	-	-	0%
230-56730-2300 Professional Services	-	-	-	-	-	0%
230-56730-3000 General Expense	-	-	-	-	-	0%
230-56730-6000 Transfers Out to Other Funds	-	-	-	-	-	0%
230-56730-7100 GRANTS	507,599	-	-	-	-	0%
Total Economic Dev - RLF Expense	616,185	112,484	-	119,564	119,564	0%
Total Economic Dev - RLF Expense	616,185	112,484	-	119,564	119,564	0%
Net Economic Dev - RLF Expenditures	(488,074)	-	-	-	-	0%

City of Shawano
 Equipment Replacement Budget Report
 Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Equipment Replacement Revenues:						
255-40000-4920	-	-	-		-	0%
255-53600-4920	42,917	42,398	42,398	45,450	3,052	0.00%
Total Equipment Replacement Revenues	42,917	42,398	42,398	45,450	3,052	7.20%
Equipment Replacement Expenditures:						
255-53600-6000	-	-	-	257,300	257,300	0%
Total Equipment Replacement Operations	-	-	-	257,300	257,300	0%
Total Equipment Replacement Expense	-	-	-	257,300	257,300	0%
Net Equipment Replacement Fund	42,917			(211,850)	(254,248)	0%

City of Shawano
 Fire Dues Budget Report
 Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Fire Dues Revenues:						
235-52200-4350 Other State Grants	24,154	25,005	24,000	24,000	-	0.00%
235-52200-4730 Other Revenues	-	-	-	-	-	0%
235-52200-4800 Interest on Investments	118	20	-	-	-	0%
Total Police K-9 Revenues	<u>24,272</u>	<u>25,025</u>	<u>24,000</u>	<u>24,000</u>	<u>-</u>	<u>0.00%</u>
Fire Dues Expenditures:						
235-52200-6000 Transfers Out to Other Funds	46,909	24,100	24,000	24,000	-	0.00%
Total Fire Dues Operations Expense	<u>46,909</u>	<u>-</u>	<u>-</u>	<u>24,000</u>	<u>-</u>	<u>-0.41%</u>
Total Fire Dues Expense	<u>46,909</u>	<u>-</u>	<u>-</u>	<u>24,000</u>	<u>-</u>	<u>0%</u>
Net Fire Dues Expenditures	<u>(22,637)</u>	<u>25,025</u>	<u>24,000</u>	<u>-</u>	<u>-</u>	<u>-100.00%</u>

City of Shawano
 Police K-9 Budget Report
 Proposed 2023 Budget

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Police K-9 Revenues:							
215-52140-4850 Donations	3,721	1,723	7,336	2,500	2,500	-	0.04%
215-52140-4800 Interest on Investments	26	-	-	-	-	-	0%
Total Police K-9 Revenues	3,747	1,723	7,336	2,500	2,500	-	0.00%
Police Police K-9 Expenditures:							
215-52140-3000 General Expense	-	-	-	10,000	-	(10,000)	0.00%
215-52140-7900 Prior Year Adjustments	(1,000)	-	-	-	-	-	0%
Total Police K-9 Operations Expense	(1,000)	-	-	10,000	-	(10,000)	-100.00%
Total Police K-9 Expense	(1,000)	-	-	-	-	(10,000)	0%
Net Police K-9 Expenditures	4,747	1,723	-	-	2,500	10,000	0%

**City of Shawano
Parks Special Revenue Budget Report
Proposed 2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Parks Special Revenue Fund Revenues:						
250-40000-4920	-	10,606	-	-	-	0%
250-52100-4620	250	-	250	250	-	0.40%
250-55220-4670	4,726	62,942	10,000	5,000	(5,000)	0.01%
250-55220-4800	-	-	-	-	-	0%
250-55400-4850	1,000	-	2,000	-	(2,000)	0.00%
250-55400-4670	3,355	-	-	3,000	3,000	0%
Total Parks Special Revenue Fund Revenues	9,331	73,549	12,250	8,250	(4,000)	-32.65%
Parks Special Revenue Fund Expenditures:						
250-51500-2300	-	-	-	-	-	0%
250-51500-6000	-	-	-	-	-	0%
250-55400-3000	1,479	1,287	2,000	-	(2,000)	0.00%
Total Parks Spec Revenue Fund Operations	1,479	1,287	2,000	-	(2,000)	-100.00%
Total Parks Spec Revenue Fund Expense	1,479	1,287	2,000	-	(2,000)	-100.00%
Net Parks Spec Revenue Fund	7,852	72,261	10,250	8,250	(2,000)	-19.51%

City of Shawano
Parks Stewardship Budget Report
Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Park Stewardship Revenues:						
221-55220-4820 Rental Income	10,200	10,200	-	10,200	10,200	0%
221-55220-4920 Transfers in from Other Funds	-	-	-	-	-	0%
Total Park Stewardship Revenues	10,200	10,200	-	10,200	10,200	0%
Park Stewardship Expenditures:						
221-55220-2300 Professional Services	-	-	-	-	-	0%
221-55220-3000 General Expense	-	-	-	-	-	0%
221-55220-3100 Supplies and Materials	-	-	-	-	-	0%
221-55220-6000 Transfers Out to Other Funds	-	-	-	-	-	0%
Total Park Stewardship Operations	-	-	-	-	-	0%
Total Park Stewardship Expense	-	-	-	-	-	0%
Net Park Stewardship Expenditures	10,200	10,200	-	10,200	10,200	0%

City of Shawano
Police Department Fundraising Budget Report
Proposed 2023 Budget

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
PD Fundraising Revenues:							
216-52100-4850 Donations	2,000	7,750	8,450	2,000	4,000	2,000	0.10%
216-52100-4800 Interest on Investments	-	-	-	-	-	-	0%
Total PD Fundraising Revenues	2,000	7,750	8,450	2,000	4,000	2,000	100.00%
PD Fundraising Expenditures:							
216-52100-3000 General Expense	-	-	4,852	2,000	4,000	2,000	0.10%
Total PD Fundraising Operations	-	-	4,852	2,000	4,000	2,000	100.00%
Total PD Fundraising Expense	-	-	4,852	2,000	4,000	2,000	100.00%
Net PD Fundraising	2,000	7,750	3,598	-	-	-	0%

City of Shawano
 Redevelopment Authority (RDA) Housing Rehab Budget Report
 Proposed 2023 Budget

	2020	2021	2022	2023	\$	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
RDA Housing Rehab Revenues:						
240-51460-4920 Transfers in from Other Funds	-	-	-		-	0%
Total RDA Housing Rehab Revenues	-	-	-	-	-	0%
RDA Housing Rehab Expenditures:						
240-51460-7100 Grants	26,917	6,200	50,000	50,000	-	0.00%
Total RDA Housing Rehab Operations	26,917	6,200	50,000	50,000	-	0.00%
Total RDA Housing Rehab Expense	26,917	6,200	50,000	50,000	-	0.00%
Net RDA Housing Rehab Expenditures	(26,917)	(6,200)	(50,000)	(50,000)	-	0%
Estimated Cash Balance						

City of Shawano
 Redevelopment Authority (RDA) Budget Report
 Proposed 2023 Budget

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Redevelopment Authority Revenues:							
Land Sales	-	62,668	-	-		-	0%
Transfers in from Other Funds	-	-	-	-		-	0%
Total Redevelopment Authority Revenues	-	62,668	-	-	-	-	0%
Redevelopment Authority Expenditures:							
Professional Services	-	-	-	-		-	0%
General Expense	85	7	-	-		-	0%
Transfers Out to Other Funds	-	-	-	-		-	0%
Wages	-	-	-	-		-	0%
FICA	-	12	-	-		-	0%
Medicare	-	3	-	-		-	0%
Professional Services	18,895	1,195	2,813	-		-	0%
General Expense	-	1	94	-		-	0%
Advertising/Promotions	-	-	-	-		-	0%
Property Purchases	62,668	573	-	-		-	0%
Total RDA Operations Expense	81,647	1,791	2,908	-	-	-	0%
Total RDA Expense	81,647	1,791	2,908	-	-	-	0%
Net Redevelopment Authority	(81,647)	60,877	(2,908)	-	-	-	0%

City of Shawano
 Tourism and Events Budget Report
 Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
Tourism & Events Revenues:						
220-40000-4102 Room Tax	18,406	29,976	20,000	25,000	5,000	0.01%
220-40000-4890 Miscellaneous Income	-	-	-	-	-	0%
220-55220-4670 Service Fees	23,158	27	4,000	36,000	32,000	0.23%
220-55220-4800 Interest on Investments	-	-	-	-	-	0%
Total Tourism & Events Revenues	41,564	30,003	24,000	61,000	37,000	154.17%
Tourism & Events Expenditures:						
220-55220-2300 Professional Services	15,750	23,923	20,000		(20,000)	0.00%
220-55220-3100 Supplies and Materials	2,000	2,826	2,000		(2,000)	0.00%
220-55220-3120 Advertising/Promotions	3,375	3,231	5,000		(5,000)	0.00%
220-55340-2300 Professional Services	-	-	-	46,000	46,000	0%
220-55340-3100 Supplies and Materials	-	-	-	4,000	4,000	0%
220-55340-3120 Advertising/Promotions	-	-	-	7,000	7,000	0%
Total Tourism & Events Operations	21,124	29,979	27,000	57,000	30,000	111.11%
Total Tourism & Events Expense	21,124	29,979	27,000	57,000	30,000	111.11%
Net Tourism & Events Expenditures	20,439	25	(3,000)	4,000	7,000	0%

SECTION 10

**TAX INCREMENT FINANCING
DISTRICTS**

City of Shawano
TID 4 Budget Report
Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
TID 4 Revenues:						
404-80000-4100	260,908	222,870	222,870	363,941	141,071	63.30%
404-80000-4330	5,271	5,271	5,271	5,271	-	0.00%
404-80000-4340	4,568	6,387	4,568	4,568	(0)	-0.01%
404-80000-4800	297	128	50	100	50	100.00%
404-80000-4910	-	330,000	330,000	-	(330,000)	-100.00%
404-81000-4350	-	-	-	-	-	0%
404-81000-4810	12,535	16,066	15,303	10,293	(5,010)	-32.74%
404-81000-4830	-	-	-	-	-	0%
404-81000-4895	20,216	49,856	44,660	18,373	(26,287)	-58.86%
404-81000-4985	-	-	-	-	-	0%
Total TID 4 Revenues	303,794	630,577	622,722	402,546	(220,176)	-35.36%
TID 4 Financial Admin Expenditures:						
404-80000-2300	-	10,572	-	-	-	0%
404-80000-3000	171	150	-	150	150	0%
404-80000-3500	280	280	-	-	-	0%
404-80000-6000	400,378	373,658	343,658	206,433	(137,225)	-39.93%
Total TID 5 Financial Admin	400,829	384,660	343,658	206,583	(137,075)	-39.89%
TID 4 Development						
404-81000-2300	39,679	66,250	20,000	-	(20,000)	-100.00%
404-81000-3000	-	11	-	-	-	0%
404-81000-3120	-	-	-	-	-	0%
404-81000-7000	-	24,500	75,000	-	(75,000)	-100.00%
404-81000-7100	211,089	-	-	-	-	0%
404-81000-8200	-	-	-	-	-	0%
404-81000-8400	97,205	121,890	150,000	-	(150,000)	-100.00%
Total TID 4 Development	347,973	212,651	245,000	-	(245,000)	-100.00%
Total TID 4 Expenditures	748,802	597,311	588,658	206,583	(382,075)	-64.91%
Net TID 4	(445,008)	33,266	34,064	195,963	161,899	0%

City of Shawano
TID 5 Budget Report
Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
TID 5 Revenues:						
405-80000-4100	143,565	143,565	133,057	116,872	(16,185)	-12.16%
405-80000-4330	707	707	707	707	-	0.00%
405-80000-4340	(873)	(873)	156	156	-	0.00%
405-80000-4350	-	-	-	-	-	0%
405-80000-4800	-	-	-	-	-	0%
405-84130-4830	-	-	-	-	-	0%
Total TID 5 Revenues	143,399	143,399	133,920	117,735	(16,185)	-12.09%
TID 5 Financial Admin Expenditures:						
405-80000-2300	-	-	-	-	-	0%
405-80000-3000	150	150	-	-	-	0%
405-80000-6000	192,875	192,875	172,550	7,500	(165,050)	-95.65%
Total TID 5 Financial Admin	193,025	193,025	172,550	7,500	(165,050)	-95.65%
TID 5 Development						
405-81000-2300	30,000	30,000	-	-	-	0%
405-81000-3150	-	-	-	-	-	0%
405-81000-6000	-	-	-	-	-	0%
405-81000-7100	-	-	-	-	-	0%
405-81000-8200	-	-	-	-	-	0%
Total TID 5 Development	30,000	30,000	-	-	-	0%
Total TID 5 Expenditures	223,025	223,025	172,550	7,500	(165,050)	-95.65%
Net TID 5	(79,626)	(79,626)	(38,630)	110,235	148,865	0%

City of Shawano
TID 6 Budget Report
Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
TID 6 Revenues:						
406-80000-4100	71,671	175,907	175,907	312,204	136,297	77.48%
406-80000-4110	21,415	1,507	1,526	1,526	-	0.00%
406-80000-4330	4,409	156,765	4,409	4,409	-	0.00%
406-80000-4340	38,745	(76,178)	38,746	38,746	(0)	0.00%
406-80000-4800	2,542	91	100	200	100	100.00%
406-80000-4910	-	225,000	-	-	-	0%
406-81000-4810	881	1,407	1,087	767	(320)	-29.44%
406-81000-4895	4,952	2,211	8,142	2,394	(5,748)	-70.60%
406-81000-4910	-	-	-	400,000	400,000	0%
406-81500-4350	-	-	-	-	-	0%
Total TID 6 Revenues	144,614	486,709	229,917	760,246	530,329	230.66%
TID 6 Financial Admin Expenditures:						
406-80000-2300	-	-	-	-	-	0%
406-80000-3000	173	207	150	150	-	0.00%
406-80000-6000	309,357	294,875	322,790	340,190	17,400	5.39%
Total TID 6 Financial Admin	309,530	295,082	322,940	340,340	17,400	5.39%
TID 6 Development						
406-81000-2300	675	31,474	-	-	-	0%
406-81000-3120	-	-	-	-	-	0%
406-81000-3150	-	4,655	-	-	-	0%
406-81000-7000	-	-	-	-	-	0%
406-81000-7100	173,541	-	50,000	50,000	-	0.00%
406-81000-8200	116,727	46,323	-	140,000	140,000	0%
Total TID 6 Development	290,943	82,452	50,000	190,000	140,000	280.00%
Total TID 6 Expenditures	600,473	377,534	372,940	530,340	157,400	42.21%
Net TID 6	(455,859)	109,175	(143,023)	229,906	372,929	0%

**City of Shawano
TID 7 Budget Report
Proposed 2023 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
TID 7 Revenues:						
407-80000-4100	209,532	535,628	924,875	1,095,687	170,812	18.47%
407-80000-4340	-	-	-	-	-	0%
407-80000-4800	2,345	219	-	-	-	0%
407-80000-4910	-	100,000	-	-	-	0%
407-81000-4830	446,555	-	-	-	-	0%
Total TID 7 Revenues	658,432	635,847	924,875	1,095,687	170,812	18.47%
TID 7 Financial Admin Expenditures:						
407-80000-2300	-	-	-	-	-	0%
407-80000-3000	150	150	150	150	-	0.00%
407-80000-6000	142,300	137,775	146,700	218,431	71,731	48.90%
Total TID 6 Financial Admin	142,450	137,925	146,850	218,581	71,731	48.85%
TID 7 Development						
407-81000-2300	2,750	-	60,000	60,000	-	0.00%
407-81000-3120	-	-	-	-	-	0%
407-81000-3150	-	-	-	-	-	0%
407-81000-7100	133,617	286,797	704,456	915,636	211,180	29.98%
407-81000-8200	164,605	-	-	230,000	230,000	0%
407-81000-8300	-	-	-	-	-	0%
Total TID 7 Development	300,972	286,797	764,456	1,205,636	441,180	57.71%
Total TID 7 Expenditures	443,422	424,722	911,306	1,424,217	512,911	56.28%
Net TID 7	215,010	211,125	13,569	(328,530)	(342,099)	#####

City of Shawano
TID 8 Budget Report
Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
TID 8 Revenues:						
408-80000-4100	473	-	-	33,699	33,699	0%
408-80000-4800	807	180	-	-	-	0%
408-80000-4910	-	465,000	-	200,000	200,000	0%
408-81000-4830	-	151,000	400,000	-	(400,000)	-100.00%
Total TID 8 Revenues	1,280	616,180	400,000	233,699	(166,301)	-41.58%
TID 8 Financial Admin Expenditures:						
408-80000-2300	-	-	-	-	-	0%
408-80000-3000	150	150	150	150	-	0.00%
408-80000-6000	65,175	27,050	85,250	85,787	537	0.63%
Total TID 8 Financial Admin	65,325	27,200	85,400	85,937	537	0.63%
TID 8 Development						
408-81000-2300	-	7,464	-	-	-	0%
408-81000-3120	-	1,975	-	-	-	0%
408-81000-3150	-	-	-	-	-	0%
408-81000-7100	-	150,000	200,000	200,000	-	0.00%
408-81000-8200	32,405	10,599	-	-	-	0%
408-81000-8300	-	-	-	-	-	0%
408-81000-8400	275,286	-	-	-	-	0%
Total TID 8 Development	307,691	170,038	200,000	200,000	-	0.00%
Total TID 8 Expenditures	373,016	197,238	285,400	285,937	537	0.19%
Net TID 8	(371,736)	418,942	114,600	(52,238)	(166,838)	-145.58%

City of Shawano
TID 9 Budget Report
Proposed 2023 Budget

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
TID 9 Revenues:						
409-80000-4100	-	-	-		-	0%
409-80000-4800	-	-	-		-	0%
409-80000-4910	-	-	-		-	0%
409-81000-4810	-	-	-	20,173	20,173	0%
409-81000-4830	-	-	-		-	0%
409-81000-4895	-	-	-	6,263	6,263	0%
Total TID 6 Revenues	-	-	-	26,436	26,436	0%
TID 9 Financial Admin Expenditures:						
409-80000-2300	-	-	-		-	0%
409-80000-3000	-	-	-	150	150	0%
409-80000-6000	-	-	-	300,000		
409-80000-6300	-	-	-	48,975	48,975	0%
Total TID 6 Financial Admin	-	-	-	349,125	49,125	0%
TID 9 Development						
409-81000-2300	-	-	-		-	0%
409-81000-3120	-	-	-		-	0%
409-81000-3150	-	-	-		-	0%
409-81000-7000	-	-	-		-	0%
409-81000-7100	-	-	-		-	0%
409-81000-8200	-	-	-	200,000	200,000	0%
Total TID 6 Development	-	-	-	200,000	200,000	0%
Total TID 6 Expenditures	-	-	-	549,125	249,125	0%
Net TID 6	-	-	-	(522,689)	(222,689)	0%

CITY OF SHAWANO, WISCONSIN
CAPITAL IMPROVEMENT PROGRAM 2022 - 2027

PROJECT								TOTAL
	2023	Other Funds	2024	Other Funds	2025	2026	2027	5YR BUDGET
TIF District Improvement Plan								
TIF#4								
<u>Infrastructure Improvements</u>								0
<u>Development Incentives</u>								0
<u>Site Development/ Land Acquisition</u>								0
TIF#5								
<u>Infrastructure Improvements</u>								0
Bay Lakes Rd. CTH B - 3000' North								0
Plank Rd. Bay Lakes to 2000' East								0
<u>Development Incentives</u>								0
<u>Site Development/ Land Acquisition</u>								0
West Lot Grubbing and Preparation								0
TIF#6								
<u>Infrastructure Improvements</u>								0
Center Street Reconstruction								0
Division / Schurz Street Reconstruction (Pavement and Storm)								0
Green Bay Street (Storm Sewer Repairs)								0
Division to Schurz water loop								0
Green Bay Street (Sanitary Sewer Repairs)								0
United COOP Development								0
5th Street Utility Casing								0
Green Bay Street Sidewalk Upgrade								0
Reinhart Utility Work								0
TIF #7								
<u>Infrastructure Improvements</u>								0
<u>Development Incentives</u>								0
<u>Site Development/ Land Acquisition</u>								0
TIF #8								
<u>Infrastructure Improvements</u>								0
<u>Development Incentives</u>								0
<u>Site Development/ Land Acquisition</u>								0
<u>Development Incentives</u>								0
Utility Reconfiguration (COOP)								0
K-Mart Development								0
<u>Site Development/ Land Acquisition</u>								0
TIF #9								
<u>Infrastructure Improvements</u>								0
<u>Development Incentives</u>								0
<u>Site Development/ Land Acquisition</u>								0
GRAND TOTAL TIF EXPENDITURES					-			-

SECTION 11

**YEAR 2023
SHAWANO MUNICIPAL
UTILITIES
BUDGET**



**SHAWANO
MUNICIPAL
UTILITIES
2023 BUDGET**

Shawano Municipal Utilities
Rate of Return
Electric Dept - Excludes Contributed

Electric	Year Ended 12/31/20	Year Ended 12/31/21	Estimated Year Ended 12/31/22	Prelim Budget Year Ended 12/31/23
Add Average:				
Utility Plant in Service	26,239,506	27,075,501	28,022,851	28,970,201
Construction Work in Process	249,226	325,562	306,953	331,953
Materials & Supplies	401,281	464,520	441,007	435,603
	26,890,013	27,865,583	28,770,811	29,737,756
Less Average:				
Reserve for Depreciation	(12,894,043)	(13,430,638)	(14,260,832)	(15,297,916)
Average Net Rate Base	13,995,970	14,434,945	14,509,979	14,439,840
Net Operating Income (Loss)	\$ 260,929	\$ 500,900	\$ 368,894	\$ 655,709
Rate of Return	1.86%	3.47%	2.54%	4.54%
Operating Inc/Avg Net Rate Base				
Authorized Rate of Return	5.00%	4.90%	4.90%	5.00%
Variance	-3.14%	-1.43%	-2.36%	-0.46%

**Shawano Municipal Utilities
2023 Operating Budget Summary**

	Actual 2020	Actual 2021	Budget 2022	Budget 2023	Increase (Decrease)	% Change
Electric Department						
Operating Revenues	\$ 21,589,438	\$ 21,944,485	\$ 22,098,888	\$ 23,404,527	\$ 1,305,639	5.9%
Other Revenues	379,571	237,503	201,680	229,680	28,000	13.9%
Total Revenues	21,969,009	22,181,988	22,300,568	23,634,207	1,333,639	6.0%
Purchased Power	18,008,970	17,855,772	18,131,723	18,922,221	790,498	4.4%
Operating & Maintenance Expenses	1,746,562	1,870,184	1,908,409	2,064,266	155,857	8.2%
Depreciation & Amortization Expense	863,138	1,020,549	978,297	1,037,084	58,787	6.0%
Taxes	786,288	801,330	810,323	838,866	28,543	3.5%
Other Expenses	102,996	74,519	49,747	64,790	15,043	30.2%
Total Expenses	21,507,954	21,622,354	21,878,499	22,927,227	1,048,728	4.8%
Net Income (Loss)	\$ 461,055	\$ 559,634	\$ 422,069	\$ 706,980	\$ 284,911	67.5%
Technology Department						
Total Revenues	\$ 294,348	\$ 299,672	\$ 318,598	\$ 372,690	\$ 54,092	17.0%
Purchased Services	19,445	24,445	26,160	28,400	2,240	8.6%
Operating & Maintenance Expenses	113,486	106,478	144,211	163,070	18,859	13.1%
Depreciation & Amortization Expense	44,694	58,825	44,253	61,748	17,495	39.5%
Taxes	-	-	-	-	-	0.0%
Total Expenses	177,625	189,748	214,624	253,218	38,594	18.0%
Net Income (Loss)	116,723	109,924	103,974	119,472	15,498	14.9%
Appropriation to Municipality	(108,000)	(108,000)	(108,000)	(108,000)	0	0.0%
Retained Earnings Increase (Decrease)	\$ 8,723	\$ 1,924	\$ (4,026)	\$ 11,472	\$ 15,498	14.9%
Total Utility						
Total Revenues	\$ 22,263,357	\$ 22,481,660	\$ 22,619,166	\$ 24,006,897	\$ 1,387,731	6.1%
Purchase Power & Service Expenses	18,028,415	17,880,217	18,157,883	18,950,621	792,738	4.4%
Operating & Maintenance Expenses	1,860,048	1,976,662	2,052,620	2,227,336	174,716	8.5%
Depreciation & Amortization Expense	907,832	1,079,374	1,022,550	1,098,832	76,282	7.5%
Taxes	786,288	801,330	810,323	838,866	28,543	3.5%
Other Expenses	102,996	74,519	49,747	64,790	15,043	30.2%
Total Expenses	21,685,579	21,812,102	22,093,123	23,180,445	1,087,322	4.9%
Net Income (Loss)	577,778	669,558	526,043	826,452	300,409	57.1%
Appropriation to Municipality	(108,000)	(108,000)	(108,000)	(108,000)	0	0.0%
Retained Earnings Increase (Decrease)	\$ 469,778	\$ 561,558	\$ 418,043	\$ 718,452	\$ 300,409	71.9%

Shawano Municipal Utilities							
Electric Budget 2023 - DRAFT							
	Actual	Actual	Projected	Budget		Budget	%
	2020	2021	2022	2022	Adjust	2023	Inc(Dec)
Sales of Power							
Residential Revenues RG1, RG2	3,465,090	3,731,625	4,120,623	3,712,575	473,978	4,186,553	12.8%
General Service Revenues GS1	1,492,392	1,238,087	1,194,531	1,348,614	(134,971)	1,213,643	-10.0%
Large General Service Revenues GS2	1,695,133	1,712,613	1,786,637	1,741,812	73,411	1,815,223	4.2%
Small Power CP1	821,243	813,857	832,104	827,772	17,646	845,418	2.1%
Large Power CP2	2,686,910	2,804,909	2,868,461	2,839,500	74,856	2,914,356	2.6%
Industrial Power TOD CP3	6,481,558	6,263,723	6,583,498	6,307,371	381,463	6,688,834	6.0%
Large Industrial TOD CP4	4,686,347	5,099,348	5,362,961	5,040,711	408,057	5,448,768	8.1%
Field Lighting Revenues FL1	53,458	56,236	58,005	57,878	1,055	58,933	1.8%
Street Lighting Revenues MS1	207,307	224,087	229,133	222,654	10,145	232,799	4.6%
Total Power Sales Revenue	21,589,438	21,944,485	23,035,952	22,098,887	1,305,640	23,404,527	5.9%
Purchased Power Expense	18,008,970	17,855,772	18,922,221	18,131,723	790,498	18,922,221	4.4%
GROSS PROFIT ON SALES	3,580,468	4,088,713	4,113,731	3,967,164	515,142	4,482,306	13.0%
Other Operating Revenues							
Customer Discounts Forfeited	28,348	38,604	31,394	43,495	(10,713)	32,782	-24.6%
Rent Electric Property	67,552	58,148	59,311	68,904	(7,234)	61,670	-10.5%
Other Revenues	18,125	21,396	17,980	21,026	(1,859)	19,167	-8.8%
Total Other Operating Revenues	114,025	118,148	108,685	133,425	(19,806)	113,619	-14.8%
Other Operating & Maintenance Expenses							
Supervision Expense	50,984	64,283	66,377	62,612	10,710	73,322	17.1%
Station Expense	33,828	59,686	69,889	44,068	15,996	60,064	36.3%
Overhead Line Expense	76,727	169,043	181,428	106,957	49,249	156,206	46.0%
Underground Line Expense	82,816	54,374	49,985	86,553	(27,902)	58,651	-32.2%
Street Lighting	16,832	10,042	11,673	16,391	(1,259)	15,132	-7.7%
Meter Expense	15,142	25,843	27,278	18,124	11,162	29,286	61.6%
Customer Installations	1,536	2,245	1,029	1,521	392	1,913	25.8%
Misc Distribution Expenses	131,943	135,609	199,443	153,190	29,554	182,744	19.3%
Rents	3,056	1,797	1,937	3,161	(645)	2,516	-20.4%
Distribution Operation Exp (580-589)	412,864	522,921	609,039	492,577	87,256	579,833	17.7%
Maintenance - Supervision & Engineering	12,464	30,241	31,219	29,039	265	29,304	0.9%
Maintenance - Station Equipment	420	1,167	980	536	461	997	86.0%
Maintenance - Overhead Lines	57,658	66,104	61,772	69,494	3,991	73,485	5.7%
Maintenance - Underground Lines	39,671	28,296	21,173	39,168	(4,039)	35,129	-10.3%
Maintenance - Line Transf	21,105	4,552	3,006	24,871	(13,759)	11,112	-55.3%
Maintenance - Street Lights	3,415	3,475	3,814	4,070	111	4,181	2.7%
Maintenance - Meters	316	2,004	125	233	724	957	310.7%
Distribution Maintenance Exp (590-599)	135,049	135,839	122,089	167,411	(12,247)	155,164	-7.3%
Total Distribution O&M Expense	547,912	658,760	731,128	659,988	75,010	734,998	11.4%
Meter Reading Expenses	30,203	21,448	36,570	40,435	3,285	43,721	8.1%
Billing Expenses	172,041	192,721	180,970	196,527	(1,996)	194,531	-1.0%
Uncollectible Accounts	2,049	2,596	4,976	10	4,010	4,021	0.0%
Customer Accounts Expenses (900-909)	204,293	216,766	222,516	236,973	5,299	242,272	2.2%
Advertising	10,134	9,244	8,492	9,507	(34)	9,473	-0.4%
Sales Expenses (911-916)	10,134	9,244	8,492	9,507	(34)	9,473	-0.4%
Administrative & General Salaries	354,690	372,334	375,742	402,878	(4,772)	398,106	-1.2%
Office Supplies & Expenses	41,065	53,733	58,221	45,716	10,061	55,777	22.0%
Admin Expenses Transferred	(132,924)	(159,952)	(172,171)	(151,564)	(18,225)	(169,789)	12.0%
Outside Services	10,325	35,770	52,189	21,421	25,384	46,804	118.5%
Insurance - Property	12,895	14,269	15,545	15,219	1,726	16,945	11.3%
Insurance - Worker's Compensation	9,186	8,676	10,731	8,676	2,695	11,371	31.1%
Insurance - Liability	16,044	28,032	30,903	28,032	3,798	31,830	13.5%
Insurance - Medical	282,714	297,524	295,790	289,508	43,669	333,177	15.1%
Pension	82,448	93,067	94,176	92,390	21,742	114,133	23.5%
Insurance - Life	2,588	2,583	2,718	2,634	256	2,890	9.7%
School Expense	26,277	40,128	49,983	28,758	16,363	45,121	56.9%
Miscellaneous Employee Benefit	4,588	21,882	15,978	7,622	7,668	15,290	100.6%

Shawano Municipal Utilities							
Electric Budget 2023 - DRAFT							
	Actual	Actual	Projected	Budget		Budget	%
	2020	2021	2022	2022	Adjust	2023	Inc(Dec)
Regulatory Commission Expense	137,323	15,422	74,019	105,000	(79,782)	25,218	-76.0%
Miscellaneous General Expense	69,574	33,548	31,361	29,132	5,892	35,024	20.2%
Maintenance - General Plant	67,430	128,398	111,879	76,520	39,107	115,627	51.1%
Administrative & General Expense	984,223	985,414	1,047,064	1,001,941	75,582	1,077,523	7.5%
Total Admin & Sales Expenses	1,198,650	1,211,424	1,278,073	1,248,421	80,848	1,329,269	6.3%
Total Admin and Dist O&M Expense	1,746,562	1,870,184	2,009,201	1,908,409	155,857	2,064,266	7.8%
Depreciation & Amortization (403-	900,714	1,034,448	1,031,744	978,297	58,787	1,037,084	6.0%
Taxes (408)	786,288	801,330	812,577	810,323	28,543	838,866	3.5%
Total Operating Expenses	3,433,564	3,705,961	3,853,522	3,697,029	243,187	3,940,217	6.3%
Net Operating Income (Loss)	260,929	500,900	368,894	403,560	252,149	655,709	68.4%
Non-Operating Income							
Non-Utility Operating		4,409	4,638	1,074	(1,074)	-	-100.0%
Non-Utility Rental Income	(2,459)	(1,871)	(1,871)	(2,459)	588	(1,871)	-23.9%
Jobbing Income	67,539	88,084	90,764	45,734	36,496	82,230	79.8%
Misc Electric Contr Funds	164,605	6,680	-	-	6,479	6,479	100.0%
Interest & Dividend Income	40,328	25,519	20,809	23,906	5,317	29,223	22.2%
Change in value of investment	(4,466)	(3,465)	(2,090)	-	-	-	0.0%
Total Non-Operating Income	265,546	119,355	112,250	68,255	47,806	116,061	42.6%
Non-Operating Expenses							
Lobbying Cost (Non-Deductible)	4,199	4,397	4,459	4,397	103	4,500	2.4%
Int-2011 Rev Bond	2,660	686	-	-	-	-	0.0%
Amort of Debt Premium	(109)	(37)	-	-	-	-	0.0%
Jobbing Expense	46,865	64,582	57,045	31,521	20,284	51,805	64.4%
Misc Interest Expense	673	(17,157)	255	2,500	(2,050)	450	-82.0%
Approp. of funds to Municipality	11,133	8,150	6,979	11,329	(3,294)	8,035	-29.1%
Total Non-Operating Expense	65,421	60,621	68,738	49,746	15,044	64,790	21.9%
NET INCOME / (LOSS)	\$ 461,055	\$ 559,634	\$ 412,406	\$ 422,069	\$ 284,911	\$ 706,980	67.5%
Notes: Budget 2023 sales increase 1.6% from projected 2022 due to rate case.				Increased Expenses:			
				\$63k for estimated 4% pay increase			
				\$52k for new IT Help Desk FT			
				\$54k for full-year new Lineworker			

**Shawano Municipal Utilities
2023 Operating Budget
Technology Department**

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Adjust	Budget 2023
Operating Revenues						
Fiber Optic Revenue	163,308	185,580	178,326	184,948	(20,103)	164,845
IT Services - Software & Licenses	49,150	20,512	25,306	25,330	(608)	24,722
IT Services - Hardware	31,861	39,019	41,676	40,476	4,018	44,494
IT Services - Services	34,422	49,402	40,000	40,000	63,000	103,000
IT Services - Network Hardware		5,159	7,131	7,130	100	7,230
IT Services - ISP & Telephone			26,160	26,160	2,240	28,400
Total Operating Revenues	278,741	299,671	318,599	324,044	48,646	372,690
Operating Expenses						
Purchased Internet Services	19,445	24,445	26,160	28,377	23	28,400
IT Purchases - Software & Licensir	24,415	23,663	22,200	25,608	(1,108)	24,500
IT Purchases - Hardware	24,306	31,487	28,946	19,411	5,589	25,000
IT Purchases - Network		1,315	950	2,648	2	2,650
IT Purchases - Support Services			40,000	67,993	7	68,000
Supervision Expense	45,247	40,252		-		-
Station Expense			1,500	-		-
Overhead Line Expense		195	2,000	471	4	475
Underground Line Expense		299	2,300	-	150	150
Rents	6,268	6,029	6,275	6,232	188	6,420
Billing Expenses				-		-
Administrative & General Salaries	6,428		10,000	-		-
Office Supplies & Expense	656	431	650	581	19	600
Property Insurance	1,724	713	760	826	24	850
Fringe Benefit Expense			25,530	34,444	(444)	34,000
Miscellaneous General Expense	22	542	100	470	(120)	350
Maintenance - General Plant	4,420	1,550	3,000	68	7	75
Total Operating Expenses	132,931	130,923	170,371	187,129	4,341	191,470
Depreciation & Amortization	44,694	58,826	44,254	61,221	528	61,749
Total Expenses	177,625	189,748	214,625	248,350	4,869	253,219
Net Operating Income	101,116	109,923	103,974	75,694	43,778	119,472
Other Income						
Total Other Income	15,607	1		-		-
Other Expenses						
Appropriation of Income to Municip	108,000	108,000	108,000	108,000		108,000
Total Other Expenses	108,000	108,000	108,000	108,000	-	108,000
Net Income (Loss)	\$ 8,723	\$ 1,924	\$ (4,026)	\$ (32,306)	\$ 43,778	\$ 11,472

**SHAWANO MUNICIPAL UTILITIES
2023 CONSTRUCTION BUDGET**

BUDGET NO.	PROJECT NAME	2022	FINANCING SOURCE	
		Budget	OPERATIONS	OUTSIDE
O-23-01	Marketing Tool Kit & Website		\$ 7,000	
O-23-02	Postage Machine	21,100	5,000	
O-23-03	Time Entry Module - Caselle	25,000	6,000	
	Sub-total		\$ 12,000	-
E-23-01	Tools & Safety	\$ 30,000	\$ 30,000	
E-23-03	Transformer Purchase	70,000	100,000	
E-23-04	Work Orders: 1000, 1002, 1006, 1010, 1015	236,500	275,000	
E-23-05	Electric Meter Purchase	46,000	40,000	
E-23-06	Vehicle & Equipment Purchase	200,000	305,000	
E-23-07	Industrial Substation - Breaker, Relay, & Battery Bank	105,000	100,000	
E-23-08	Pole Replacement	50,000	75,000	
E-23-09	URD Primary Replacements	75,000	100,000	
E-23-10	E Lieg Ave Streetlight Pole Replacement 100-400 Block:	40,000	40,000	
E-23-11	HPS Fixture Replacement w/ LED	20,000	20,000	
E-23-12	OH to URD Conversion	50,000	50,000	
E-23-13	Building Maintenance or New Building Equipment		150,000	
	Sub-total		\$ 1,285,000	-

Electric Sources and Uses of Funds

Sources Available-Internal Operations	\$ 1,744,064
Outside Sources TID	-
Carried Over from Pervious Budgets	-
Less: 2022 Capital Projects	(1,297,000)
Total Sources Remaining	\$ 447,064

	8/31/2021	8/31/2022	Y/Y Difference
Cash on Hand as of Aug. 31	\$ 4,083,394	\$ 4,562,811	479,417

IT-23-01	Fiber Cable Replacements/Additions	30,000	\$ 30,000
IT-23-02	Fiber Hub Upgrades	5,000	5,000
IT-23-03	Fiber Mapping Software	9,300	8,750
	Sub-total		\$ 43,750

IT Sources and Uses of Funds

Sources Available-Internal Operations	\$ 181,221
Outside Sources TID	-
Less: 2022 Capital Projects	(43,750)
2011 Bond Payments in 2022	(108,000)
IT Services Hardware Fund balance for 2022 only	(19,494)
IT Services Software & Licenses Fund balance for 2022 only	(222)
IT Services Network Hardware balance for 2022 only	(5,150)
IT Services Network Fund balance for 2022 only	-
Total Sources Remaining	\$ 4,605

	8/31/2021	8/31/2022	Y/Y Difference
Cash on Hand as of Aug. 31	\$ 247,680	\$ 228,050	(19,630)
Non Reserve Cash on Hand as of Aug. 31	\$ 142,856	\$ 107,972	(34,884)

ITS-23-01	IT Services Software & Licenses	\$ 24,500
ITS-23-02	IT Services Hardware	\$ 25,000
ITS-23-03	IT Services Network Hardware	\$ 2,650
	Sub-total	\$ 52,150