



CITY OF SHAWANO 2024 BUDGET



YEAR 2024 CITY OF SHAWANO BUDGET

ADOPTED NOVEMBER 15, 2023



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

1

**EXECUTIVE SUMMARY AND
GENERAL FUND BUDGET
SUMMARY**

2

GENERAL FUND

3

DEBT SERVICE FUND

4

CAPITAL PROJECTS FUND

5

**LANDFILL AND RECYCLING
CENTER FUNDS**

6

**WATER AND SEWER
DEPARTMENT**

7

**BUSINESS IMPROVEMENT
DISTRICT**

8

SPECIAL REVENUE FUNDS

9

**TAX INCREMENT FINANCING
DISTRICTS**

10

**SHAWANO MUNICIPAL
UTILITIES BUDGET**

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

To maintain the City's credit rating and meet seasonal cash flow shortfalls, the Budget shall provide for an anticipated Unassigned General Fund Balance between 20% and 25% of annual General Fund revenues.

Should the Unassigned General Fund Balance fall below 20% of General Fund revenues, a plan for regaining compliance with the policy shall be submitted to the Common Council.

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. The City shall, as a matter of policy, conduct its finances so that the amount of direct, non-self-supporting, unlimited tax general obligation debt outstanding at any time that is subject to approval by the Common Council does not exceed 75% of the City's legal debt margin capacity which is calculated at 5% of the city's total equalized valuation.
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 2024 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 2024 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 15, 2023, 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.

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	% CHANGE
REVENUES:					
Taxes	\$3,008,927	\$3,123,753	\$4,152,748	\$4,252,104	2.39%
Special Assessments	\$497,892	\$508,200	\$468,775	\$488,275	4.16%
Intergovernmental Revenues	\$2,124,237	\$2,152,674	\$2,196,206	\$2,567,505	16.91%
Licenses and Permits	\$240,128	\$209,328	\$236,700	\$232,500	(1.77%)
Fines, Forfeits and Penalties	\$91,238	\$83,645	\$99,000	\$100,000	1.01%
Public Charges for Services	\$197,715	\$220,908	\$237,500	\$243,500	2.53%
Intergovernmental Service Charges	\$626,985	\$594,157	\$594,971	\$668,964	12.44%
Miscellaneous Revenue	\$219,339	\$180,793	\$180,767	\$288,540	59.62%
Other Financing Sources	\$823,577	\$1,626,827	\$176,000	\$176,000	0.00%
TOTAL REVENUES:	\$7,830,038	\$8,700,285	\$8,342,667	\$9,017,388	8.09%
EXPENDITURES:					
General Government	\$1,317,278	\$1,361,998	\$1,662,098	\$1,797,150	8.13%
Public Safety	\$3,549,288	\$3,694,003	\$3,660,638	\$3,941,559	7.67%
Public Works	\$1,854,124	\$1,995,429	\$1,906,390	\$2,016,903	5.80%
Other Transportation	\$0	\$0	\$0	\$0	NA
Health and Human Services	\$73,661	\$78,148	\$63,744	\$92,917	45.77%
Culture, Recreation and Education	\$988,491	\$1,067,759	\$1,005,383	\$1,121,158	11.52%
Conservation and Development	\$28,728	\$32,469	\$44,414	\$47,701	7.40%
Transfers to Other Funds	\$836,985	\$48,468		\$0	NA
TOTAL EXPENDITURES:	\$8,648,555	\$8,278,274	\$8,342,667	\$9,017,388	8.09%
TOTAL REVENUE OVER (UNDER) EXPENDITURES	-\$818,517	\$422,011			
ESTIMATED FUND BALANCES	EST BALANCE	2024 BUDGETED		EST BALANCE	CITY TAX
	31-Dec-23	REVENUES	EXPENSES	31-Dec-24	LEVY
GENERAL FUND	\$2,077,184	\$9,017,388	\$9,017,388	\$2,077,184	\$3,299,108
CITY/COUNTY AIRPORT FUND	-\$7,122	\$140,166	\$140,166	-\$7,122	\$140,166
CITY CAB FUND	\$143,459	\$545,854	\$545,854	\$143,459	\$9,000
DEBT SERVICE FUND	\$282,898	\$3,228,095	\$3,439,645	\$71,348	\$2,433,021
CAPITAL IMPROVEMENT FUND	\$1,960,000	\$3,022,000	\$4,982,000	\$0	\$0
TID FUND	\$963,687	\$2,241,676	\$2,149,625	\$1,055,738	\$910,152
ENTERPRISE FUNDS	\$53,953,569	\$31,170,985	\$29,374,863	\$55,749,691	\$0
TOTAL BALANCE	\$59,373,675	\$49,366,164	\$49,649,541	\$59,090,298	\$6,791,447

Tax Rate Per \$1,000 of Assessed Value for City Purposes: Change Over Previous Year	2020	2021	2022	2023	2024
	\$9.383	\$9.520	\$9.898	\$10.664	\$9.486
		\$0.137	\$0.378	\$0.766	-\$1.178

Special Charges of \$135.00 for garbage/recycling and \$42.00 for curbside services are applied to tax bills of all developed residential properties.

CITY OF SHAWANO
 2024 Budget 4%
 Assessed Value and Property Tax Levy Comparison

Assessment Year (as of January 1st):	ACTUAL		0		Change			
	2022 for 2023		2023 for 2024		2023 to 2024		2023 to 2024	
Assessed Value of Property Within City Limits								
Real Estate:								
Residential	\$329,022,400		\$438,642,000	58.41%	\$109,619,600	33.32%		
Commercial	224,756,400		267,992,000	35.69%	43,235,600	19.24%		
Manufacturing	32,570,700		43,645,500	5.81%	11,074,800	34.00%		
Agricultural	57,300		63,100	0.01%	5,800	10.12%		
Undeveloped	35,100		35,100	0.00%	0	0.00%		
Forest	548,500		548,500	0.07%	0	0.00%		
Other	0		0	0.00%	0	NA		
Total Real Estate	\$586,990,400		\$750,926,200		\$163,935,800	27.93%		
Personal Property:								
Boats & Watercraft	\$200		\$400		\$200	100.00%		
Machinery, Tools & Patterns	1,480,000		3,056,800		1,576,800	106.54%		
Furniture, Fixtures & Equipment	7,731,400		8,630,600		899,200	11.63%		
Other	2,004,400		2,160,500		156,100	7.79%		
Compensation	0		0		0	NA		
Total Personal Property	\$11,216,000		\$13,848,300		2,632,300	23.47%		
Total Assessed Value	\$598,206,400		\$764,774,500		\$166,568,100	27.84%		
City Equalized Value (TID in)	\$718,697,200		\$767,814,400		\$49,117,200	6.83%		
Assessment Ratio	83.2348%		99.6041%		16.3693%	19.67%		
TID Equalized Value (Increment)	\$92,630,100		\$102,446,000		\$9,815,900	10.60%		
City Equalized Value (TID out)	\$626,067,100		\$665,368,400		\$39,301,300	6.28%		
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	0.00%	0.0000
State School Tax Credit		(\$886,475)	-1.2334	(\$1,057,985)	-1.3779	(\$171,510)	0.00%	-0.1445
Apportioned Local Equalized Property Tax Levy (TID out)								
City of Shawano	\$5,561,271	8.8829	\$5,822,729	8.7511	\$261,458	4.70%	-0.1317	-1.48%
Shawano School District	4,293,371	6.8577	4,434,606	6.6649	141,234	3.29%	-0.1928	-2.81%
Shawano County	2,694,283	4.3035	2,564,274	3.8539	(130,009)	-4.83%	-0.4496	-10.45%
VTAE District	415,253	0.6633	399,616	0.6006	(15,637)	-3.77%	-0.0627	-9.45%
Total Equalized Levy B4 TID	\$12,964,178	20.7073	\$13,221,225	19.8705	\$257,046	1.98%	-0.8368	-4.04%
TID Increment Levy								
City of Shawano	\$822,821		\$896,519		\$73,698	8.96%		
Shawano School District	\$635,228		682,791		47,563	7.49%		
Shawano County	\$398,634		394,818		(3,816)	-0.96%		
VTAE District	\$61,439		61,528		89	0.14%		
Total TID Increment Levy	\$1,918,122		\$2,035,656		\$117,534	6.13%		
Equalized Property Tax Levy (TID in)								
City of Shawano	8,161,716	\$6,384,092	8.8829	\$6,719,248	8.7511	\$335,156	5.25%	-0.1317
Shawano School District		4,928,599	6.8577	5,117,397	6.6649	188,797	3.83%	-0.1928
Shawano County		3,092,917	4.3035	2,959,092	3.8539	(133,825)	-4.33%	-0.4496
VTAE District		476,692	0.6633	461,144	0.6006	(15,548)	-3.26%	-0.0627
State of Wisconsin		0	0.0000	0	0.0000	0	0.00%	0.0000
Total Gross Levy		14,882,300	20.7073	15,256,881	19.8705	374,580	2.52%	-0.8368
State School Tax Credit		(886,475)	-1.2334	(1,057,985)	-1.3779	(171,510)	0.00%	-0.1445
Net Levy		\$13,995,826	19.4739	\$14,198,896	18.4926	\$203,071	1.45%	-0.9813
Assessed Property Tax Levy (TID in)								
City of Shawano		\$6,384,092	10.6721	\$6,719,248	8.7859	\$335,156	5.25%	-1.8861
Shawano School District		4,928,599	8.2390	5,117,397	6.6914	188,797	3.83%	-1.5476
Shawano County		3,092,917	5.1703	2,959,092	3.8692	(133,825)	-4.33%	-1.3011
VTAE District		476,692	0.7969	461,144	0.6030	(15,548)	-3.26%	-0.1939
State of Wisconsin		0	0.0000	0	0.0000	0	0.00%	0.0000
Total Gross Levy		14,882,300	24.8782	15,256,881	19.9495	374,580	2.52%	-4.9287
State School Tax Credit		(886,475)	-1.4819	(1,057,985)	-1.3834	(171,510)	0.00%	0.0985
Net Levy		\$13,995,826	23.3963	\$14,198,896	18.5661	\$203,071	1.45%	-4.8302
Impact on a Home Assessed at		\$150,000	\$3,509.45	\$150,000	\$2,784.92	(\$724.53)	-20.65%	
CityLevy Only			\$1,600.81		\$1,317.89			
					(\$282.92)			
						\$261,458	4.10%	0.4371
								4.10%

18.56612149

CITY OF SHAWANO
2024 Budget 4%
SUMMARY WORKSHEET

	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Change	
					\$	%
Property Tax Levy						
Assessed Value	575,320,600	598,206,400	598,206,400	764,774,500	166,568,100	27.84%
City Mill Rate	9.5201	10.6721	10.6721	8.7859	(1.89)	-17.67%
Gross City Levy	\$ 5,477,093	\$ 6,384,092	\$ 6,384,092	\$ 6,719,248	\$ 335,156.00	5.25%
Less Restricted Levy:						
City TIF Levy	(412,791)	(822,821)	(822,821)	(896,519)	73,698	-8.96%
Debt Service Levy					-	NA
Total G.O. Debt Service	(2,976,939)	(3,161,610)	(2,922,363)	(3,314,095)	391,732	-13.40%
Special Purpose (Parks) Debt Service	(127,150)	(125,550)	(127,950)	(125,550)	(2,400)	1.88%
Transfers from TIF Funds	996,223	1,019,783	758,341	795,074	(36,733)	-4.84%
Transfers from Other Funds					-	NA
Build America Bonds Interest Credit	-	-	-	-	-	NA
Bid Premium Offset	21,433	89,000	23,949	211,550	(187,601)	-783.34%
Debt Service Fund Balance Applied/(Levied)					-	NA
Net Debt Service Levy	\$ (2,086,433)	\$ (2,178,377)	\$ (2,268,023)	\$ (2,433,021)	\$ 164,998	-7.27%
Total Restricted Levy	\$ (2,499,224)	\$ (2,784,324)	\$ (3,090,844)	\$ (3,329,540)	\$ 238,696	-7.72%
Net Discretionary Levy	\$ 2,977,869	\$ 3,081,228	\$ 3,293,248	\$ 3,389,708	\$ (96,460)	-2.93%
Less Direct Levies:						
County/City Airport Operations Levy	(32,682)	(42,954)	(66,600)	(71,600)	5,000	-7.51%
County/City Library Operations Levy					-	NA
City Cab Special Revenue Fund	(9,000)	(9,000)	(9,000)	(9,000)	-	0.00%
Capital Improvement Projects (CIP) Levy						NA
Capital Improvement Expenditures						NA
General Government	(1,621,448)	(286,150)	(281,000)	(20,000)	(261,000)	92.88%
Police Department	(164,000)	(158,000)	(171,000)	(180,312)	9,312	-5.45%
Fire Department	(115,000)	(115,000)	(350,000)	(350,000)	-	0.00%
Public Works Equipment & Services	(690,000)	(420,000)	(535,000)	(645,000)	110,000	-20.56%
Street Overlay and Reconstruction	(1,095,000)	(1,185,000)	(1,145,000)	(1,581,470)	436,470	-38.12%
Parks and Recreation	(430,000)	(310,950)	(316,450)	(202,000)	(114,450)	36.17%
Other Transportation (Airport, Cab, Train)	(23,500)	(23,500)	(24,000)	(24,000)	-	0.00%
CIP Contingency					-	NA
Transfers to Other Funds					-	NA
Undesignated to Fund Balance					-	NA
Total CIP Budget Expenditures	\$ (4,138,948)	\$ (2,498,600)	\$ (2,822,450)	\$ (3,002,782)	\$ 180,332	-6.39%
CIP Sources of Funds						
CIP Debt Funding Applied	1,711,250	1,968,600	1,934,500	-	1,934,500	100.00%
CIP Cost Share Revenues Other Govts	74,100	50,000	225,000	757,782	(532,782)	-236.79%
CIP Grant & Misc Revenues Applied	1,933,598	-	-	-	-	NA
Sales of Equipment Applied to CIP					-	NA
Transfers in from Other Funds	220,000	260,000	610,000	285,000	325,000	53.28%
Direct Revenues - Transportation Aids					-	NA
Direct Revenues - Local Vehicle Registration					-	NA
CIP Fund Balance Applied	200,000	220,000	52,950	1,960,000	(1,907,050)	-3601.61%
Total Net CIP Levy	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Total Direct Expense Levy	\$ (41,682)	\$ (51,954)	\$ (75,600)	\$ (80,600)	\$ 5,000	-6.61%

CITY OF SHAWANO
2024 Budget 4%
SUMMARY WORKSHEET

	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Change	
					\$	%
Sources of General Funds						
Levy Available for General Fund	\$ 2,936,187	\$ 3,029,274	\$ 3,217,648	\$ 3,309,108	\$ 188,374	6.22%
Post-Levy Property Tax Adjustments					\$ -	
Net Levy Available for General Fund	\$ 2,936,187	\$ 3,029,274	\$ 3,217,648	\$ 3,309,108	\$ 188,374	6.22%
Non-Levy General Fund Revenues						
Other Taxes	912,232	912,304	935,100	952,996	17,896	1.96%
Special Assessments	497,892	456,246	468,775	488,275	19,500	4.27%
Intergovernmental Revenues	2,124,236	2,157,939	2,196,206	2,567,505	371,299	17.21%
Licenses and Permits	235,067	249,100	236,700	232,500	(4,200)	-1.69%
Fines, Forfeitures and Penalties	91,238	137,500	99,000	100,000	1,000	0.73%
Public Charges for Services	204,164	259,750	237,500	243,500	6,000	2.31%
Intergovernmental Charges for Service	626,985	568,021	594,971	668,964	73,993	13.03%
Miscellaneous Revenue	211,570	154,893	180,767	302,244	121,477	78.43%
Transfers from Other Funds	-	-	176,000	176,000	-	NA
Total Non-Levy General Fund Revenues	\$ 4,903,382	\$ 4,895,753	\$ 5,125,019	\$ 5,731,984	\$ 606,965	12.40%
Appropriation of Fund Balance					-	
Total General Fund Sources	\$ 7,839,569	\$ 7,925,027	\$ 8,342,667	\$ 9,041,092	\$ 698,425	8.81%
Uses of General Funds						
Transfers to Other Funds	-	-	-	-	-	
Total Transfers to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Available for General Fund Operations	\$ 7,839,569	\$ 7,925,027	\$ 8,342,667	\$ 9,041,092	\$ 698,425	8.81%
General Fund Operations						
GENERAL GOVERNMENT						
City Council	(28,091)	(32,470)	(31,370)	(34,530)	3,160	-9.73%
Boards and Commissions	(12,186)	(16,000)	(13,200)	(14,195)	995	-6.22%
Municipal Court	(74,019)	(78,444)	(69,299)	(76,265)	6,966	-8.88%
City Attorney	(56,056)	(62,000)	(62,000)	(62,000)	-	0.00%
Mayor	(16,882)	(19,173)	(19,173)	(18,868)	(305)	1.59%
City Administrator	(157,036)	(164,687)	(167,619)	(176,151)	8,532	-5.18%
City Clerk	(98,412)	(105,500)	(108,674)	(114,355)	5,681	-5.38%
Community Relations	-	-	(35,000)	(48,400)	13,400	NA
Elections	(18,635)	(27,850)	(23,500)	(34,000)	10,500	-37.70%
Financial Administration	(335,233)	(311,600)	(592,924)	(621,868)	28,944	-9.29%
Finance Department	(212,129)	(219,632)	(219,354)	(246,247)	26,893	-12.24%
City Assessor	(28,199)	(28,000)	(28,000)	(28,000)	-	0.00%
Other City Hall	(258,863)	(293,037)	(261,985)	(293,470)	31,485	-10.74%
Rental Property	(3,915)	(2,500)	-	(5,000)	5,000	-200.00%
Refunded or Uncollectible Taxes	(21,944)	(1,000)	-	-	-	0.00%
Contingencies & Adjustments	(39,072)	(30,000)	(30,000)	(39,349)	9,349	-31.16%
TOTAL GENERAL GOVERNMENT	\$ (1,360,671)	\$ (1,391,893)	\$ (1,662,098)	\$ (1,812,698)	\$ 150,600	-10.82%
PUBLIC SAFETY						
Police Department	(2,562,868)	(2,562,488)	(2,595,683)	(2,856,907)	261,224	-10.19%
Police Liaison Officer	(247,323)	(233,887)	(241,350)	(265,272)	23,922	-10.23%
Police Station	(10,758)	(14,750)	(14,750)	-	(14,750)	100.00%
Police Drug Enforcement	(25,427)	(24,502)	(25,572)	(7,250)	(18,322)	74.78%
Fire Department	(38,200)	(36,015)	(31,659)	(30,901)	(758)	2.10%
Firefighting and Prevention	(249,329)	(221,550)	(227,350)	(252,229)	24,879	-11.23%
Firefighter Training	(93,091)	(102,950)	(98,950)	(92,666)	(6,284)	6.10%
Fire Inspections	(8,859)	(10,150)	(10,150)	(8,634)	(1,516)	14.94%
Fire Station	(20,276)	(18,510)	(21,350)	(21,350)	-	0.00%
Ambulance Service	(204,710)	(225,820)	(277,260)	(288,351)	11,091	-4.91%
Building Inspection and Zoning	(88,448)	(111,600)	(116,564)	(124,710)	8,146	-7.30%
TOTAL PUBLIC SAFETY	\$ (3,549,290)	\$ (3,562,222)	\$ (3,660,638)	\$ (3,948,270)	\$ 287,632	-8.07%

CITY OF SHAWANO
2024 Budget 4%
SUMMARY WORKSHEET

	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2023-2024 Change	
					\$	%
<u>PUBLIC WORKS</u>						
Public Works Director	(89,366)	(103,201)	(110,966)	(86,987)	(23,979)	23.24%
Engineering Technician	(71,706)	(52,326)	(60,390)	(50,067)	(10,323)	19.73%
General Public Works	(208,739)	(182,856)	(198,394)	(280,390)	81,996	-44.84%
Street Maintenance	(442,245)	(433,178)	(433,672)	(446,152)	12,480	-2.88%
Snow and Ice Control	(327,653)	(360,172)	(400,581)	(411,785)	11,204	-3.11%
Storm Sewer Repair	(40,097)	(61,572)	(60,107)	(50,071)	(10,036)	16.30%
Non-Street Maintenance	(71,302)	(23,815)	(39,230)	(47,535)	8,305	-34.87%
Solid Waste Collection	(304,271)	(248,780)	(259,364)	(298,504)	39,140	-15.73%
Recycling Collection	(101,511)	(116,282)	(109,483)	(111,340)	1,857	-1.60%
Yard Waste Collection	(137,836)	(139,920)	(135,467)	(131,046)	(4,421)	3.16%
Leaf Collection	(45,668)	(57,916)	(53,910)	(64,782)	10,872	-18.77%
Tree and Weed Control	(13,722)	(63,274)	(44,826)	(39,313)	(5,513)	8.71%
TOTAL PUBLIC WORKS	\$ (1,854,116)	\$ (1,843,292)	\$ (1,906,390)	\$ (2,017,972)	\$ 111,582	-6.05%
<u>HEALTH & HUMAN SERVICES - CEMETERY</u>						
	\$ (73,661)	\$ (71,345)	\$ (63,744)	\$ (92,790)	\$ 29,046	-40.71%
<u>RECREATION AND EDUCATION</u>						
Public Library					-	
Civic Center	(47,763)	(48,560)	(45,845)	(50,720)	4,875	-10.04%
Park and Recreation Administration	(194,890)	(201,939)	(194,674)	(199,804)	5,130	-2.54%
Park Maintenance	(466,687)	(469,388)	(479,363)	(534,319)	54,956	-11.71%
Water Recreation	(17,368)	(29,600)	(33,100)	(33,895)	795	-2.69%
Recreation Center	(132,021)	(139,368)	(127,070)	(144,323)	17,253	-12.38%
Swimming Pool	(114,876)	(121,683)	(125,331)	(158,540)	33,209	-27.29%
TOTAL RECREATION AND EDUCATION	\$ (973,605)	\$ (1,010,538)	\$ (1,005,383)	\$ (1,121,601)	\$ 116,218	-11.50%
<u>CONSERVATION & DEVELOPMENT</u>						
Community Contributions	(14,886)	(13,000)	(13,000)	(13,000)	-	0.00%
Forestry	(26,813)	(29,737)	(31,414)	(34,761)	3,347	-11.26%
Planning Services	(1,915)	(3,000)	-	-	-	0.00%
TOTAL CONSERVATION & DEVELOPMENT	\$ (43,614)	\$ (45,737)	\$ (44,414)	\$ (47,761)	\$ 3,347	-7.32%
Total General Fund Operations	\$ (7,854,957)	\$ (7,925,027)	\$ (8,342,667)	\$ (9,041,092)	\$ 698,425	-8.81%
Total Uses of General Funds	\$ (7,854,957)	\$ (7,925,027)	\$ (8,342,667)	\$ (9,041,092)	\$ 698,425	-8.81%
Net (Expenditures) over Revenue	\$ (15,387)	\$ -	\$ -	\$ -	\$ -	

Expenditure Restraint Calc	2022 Budget	2023 Budget	2024 Budget
General Fund Expense	\$ (7,925,027)	\$ (8,342,667)	\$ (9,041,092)
Direct Levy - Debt Service	(2,178,377)	(2,268,023)	(2,433,021)
Direct Levy - Special Funds	(51,954)	(75,600)	(80,600)
Direct Levy - Capital Projects Net	0	0	0
Total Direct Levy	(2,230,331)	(2,343,623)	(2,513,621)
Total GF Expense per DOR	(10,155,358)	(10,686,290)	(11,554,713)
(Less) Non-TIF Debt Service P&I Payments	2,178,377	2,268,023	2,433,021
DOR General Fund Expenditures	(\$7,976,981)	(\$8,418,267)	(\$9,121,692)
Change over Previous Year	(\$224,126)	(\$441,286)	(\$703,425)
ERP Percent Change Over Previous Year	2.89%	5.53%	8.36%
DOR ERP Limit	5.00%	9.10%	9.10%
City ERP Target	5.00%	9.10%	9.10%
Available Under/(Over) Target	\$163,585	\$284,778	\$62,295

SECTION 2

GENERAL FUND

INDEX

<u>General Fund Budget:</u>	<u>Page</u>
SUMMARY	1
REVENUES	3
EXPENDITURES:	
GENERAL GOVERNMENT	5
<i>(City Council, Boards & Commissions, Municipal Court, City Attorney, Mayor, City Administrator, City Clerk, Community Relations Manager, Elections, Financial Administration, Finance Department, Assessor, City Hall, Rental Property, Refunded or Uncollectible Taxes)</i>	
PUBLIC SAFETY	9
<i>(Police Department, Fire Department, Ambulance Services, and Building Inspections and Zoning)</i>	
PUBLIC WORKS	12
<i>(Public Works Department)</i>	
HEALTH AND HUMAN SERVICES	16
<i>(Woodlawn Cemetery)</i>	
CULTURE, RECREATION AND EDUCATION	17
<i>(Civic Center, Park & Recreation Department)</i>	
CONSERVATION AND DEVELOPMENT	19
<i>(Community Contributions, Forestry, Planning Services)</i>	

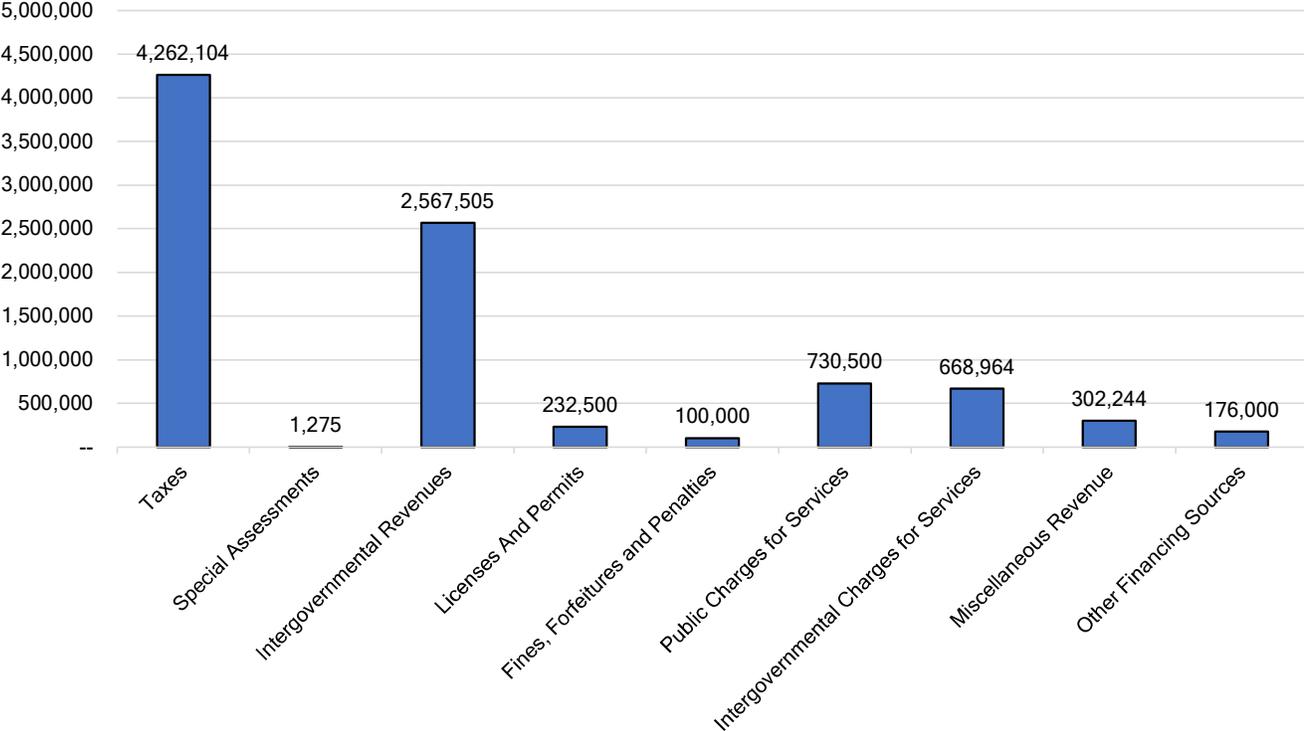


City of Shawano
General Fund Budget Summary
2024 Budget

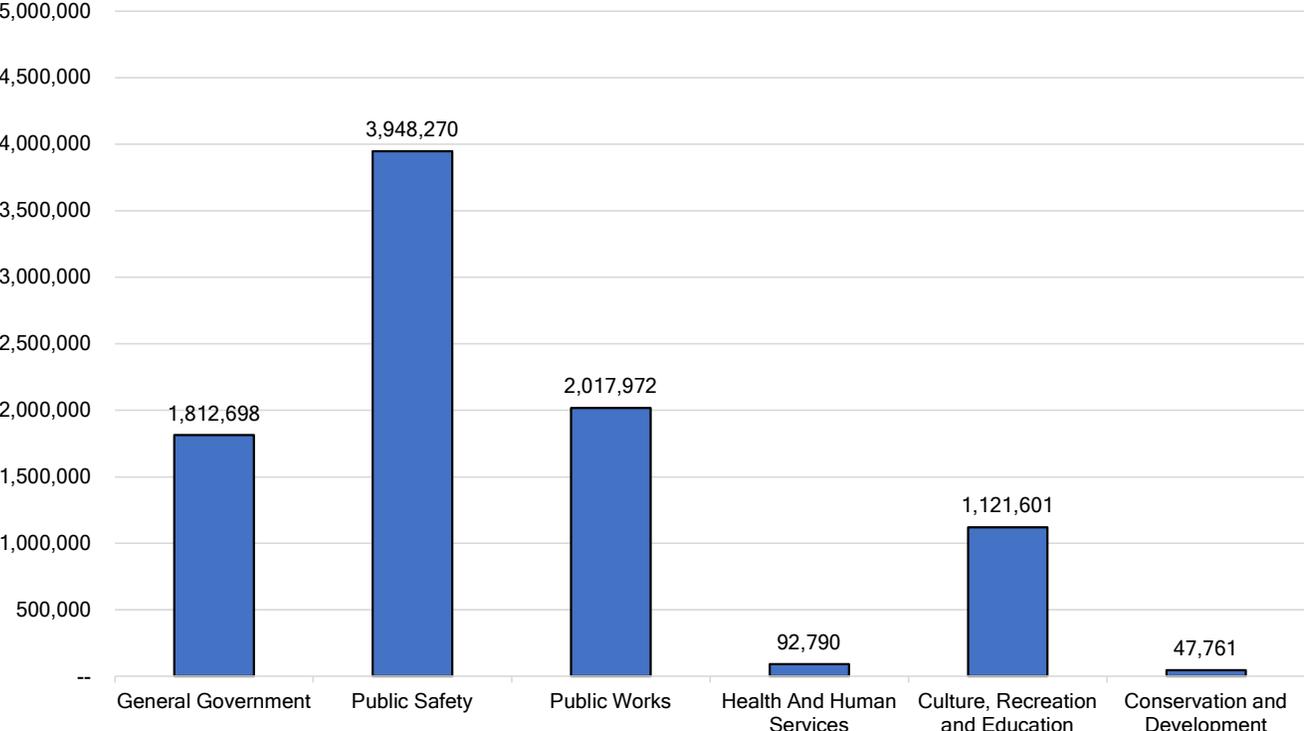
	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	YOY Budget	
						\$ CHANGE	% CHANGE
GENERAL FUND REVENUES							
General Property Taxes	2,890,478	2,935,761	3,029,555	3,217,648	3,309,108	91,460	2.8%
PILOT-Utility	802,036	823,577	684,727	844,000	861,896	17,896	2.1%
Other	94,064	88,655	90,794	91,100	91,100	--	-0.2%
TOTAL TAXES	3,786,578	3,847,993	3,805,076	4,152,748	4,262,104	109,356	4.8%
SPECIAL ASSESSMENTS	11,320	6,930	4,048	1,275	1,275	--	0.0%
INTERGOVERNMENTAL REVENUES	2,225,641	2,124,236	2,156,077	2,196,206	2,567,505	371,299	16.9%
LICENSES AND PERMITS	194,533	235,067	204,267	236,700	232,500	(4,200)	-1.8%
FINES, FORFEITURES AND PENALTIES	90,067	91,238	83,645	99,000	100,000	1,000	1.0%
PUBLIC CHARGES FOR SERVICES	643,679	695,125	733,353	705,000	730,500	25,500	3.6%
INTERGOVERNMENTAL CHARGES FOR SERVICES	425,486	626,985	594,158	594,971	668,964	73,993	12.4%
MISCELLANEOUS REVENUE	307,929	211,570	244,693	180,767	302,244	121,477	67.2%
OTHER FINANCING SOURCES	--	--	66,578	176,000	176,000	--	0.0%
Subtotal	3,898,655	3,991,151	4,086,819	4,189,919	4,778,988	589,069	99.4%
TOTAL REVENUES	7,685,233	7,839,144	7,891,895	8,342,667	9,041,092	698,425	8.4%
GENERAL FUND EXPENDITURES							
GENERAL GOVERNMENT	1,293,846	1,360,671	1,407,522	1,662,098	1,812,698	150,600	0.0%
PUBLIC SAFETY	3,255,479	3,549,290	3,696,948	3,660,638	3,948,270	287,632	7.9%
PUBLIC WORKS	1,819,937	1,854,116	1,992,863	1,906,390	2,017,972	111,582	5.9%
HEALTH AND HUMAN SERVICES	72,722	73,661	78,145	63,744	92,790	29,046	45.6%
CULTURE, RECREATION AND EDUCATION	932,187	973,605	1,051,908	1,005,383	1,121,601	116,218	11.6%
CONSERVATION AND DEVELOPMENT	61,044	43,614	48,305	44,414	47,761	3,347	7.5%
TOTAL EXPENDITURES	7,435,215	7,854,957	8,275,692	8,342,667	9,041,092	698,425	8.4%
TOTAL REVENUE LESS EXPENDITURES	250,018	(15,813)	(383,797)	--	--	--	n.a.

City of Shawano
 General Fund Budget Summary
 2024 Budget

2024 General Fund Budgeted Revenues



2024 General Fund Budgeted Expenditures



City of Shawano
General Fund Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
GENERAL FUND REVENUES								
TAXES:								
100-40000-4100	General Property Taxes	2,890,478	2,935,761	3,029,555	3,217,648	3,309,108	91,460	2.8%
100-40000-4101	Mobile Home Fees	7,703	6,628	6,253	6,300	6,300	--	0.0%
100-40000-4102	Room Tax	6,000	6,000	6,000	6,000	6,000	--	0.0%
100-40000-4111	PILOT-Utility	802,036	823,577	684,727	844,000	861,896	17,896	2.1%
100-40000-4112	PILOT-Housing	54,626	57,032	57,264	58,000	58,000	--	0.0%
100-40000-4113	PILOT-WDNR	3,361	3,507	3,896	4,800	4,800	--	0.0%
100-40000-4190	Interest and Dividend Income	22,374	15,489	17,381	16,000	16,000	--	0.0%
	Total Non-Levy Taxes	896,100	912,232	775,521	935,100	952,996	17,896	1.9%
	TOTAL TAXES	3,786,578	3,847,993	3,805,076	4,152,748	4,262,104	109,356	2.6%
SPECIAL ASSESSMENTS:								
100-40000-4210	Special Assessments - Sewer/Water	3,551	--	--	--	--	--	n.a.
100-40000-4220	Special Assessments - Curb & Gutter	--	--	--	--	--	--	n.a.
100-40000-4230	Special Assessments - Sidewalk	7,301	6,890	545	1,000	1,000	--	0.0%
100-40000-4280	Miscellaneous Assessments	--	--	3,503	--	--	--	n.a.
100-40000-4290	Interest on Special Assessment	468	40	--	275	275	--	0.0%
	TOTAL SPECIAL ASSESSMENTS	11,320	6,930	4,048	1,275	1,275	--	0.0%
INTERGOVERNMENTAL REVENUES:								
100-40000-4300	Federal Grants	--	1,780	--	--	--	--	n.a.
100-40000-4320	State Shared Taxes	1,303,108	1,295,260	1,306,996	1,336,296	1,642,241	305,945	22.9%
100-40000-4330	Exempt Computer Aid	20,015	20,015	20,015	20,015	20,015	--	0.0%
100-40000-4340	Exempt Personal Property Aid	34,055	18,767	38,093	38,093	34,055	(4,038)	-10.6%
100-40000-4425	Video Service Provider Aid	12,056	24,179	24,179	24,178	24,178	--	0.0%
100-40000-4350	Other State Grants	95,117	18,812	2,987	--	--	--	n.a.
100-52100-4350	Police Department-Other State Grants	4,390	3,227	2,400	--	--	--	n.a.
100-52200-4350	Fire Department-Other State Grants	--	892	--	--	--	--	n.a.
100-52300-4350	Ambulance-Other State Grants	--	--	--	--	--	--	n.a.
100-53300-4350	Street Maintenance-Highway/Connecting Street Aid	726,491	710,793	732,969	746,613	816,005	69,392	9.3%
100-53605-4350	Recycling Collection-Recycling Grant	28,408	28,512	28,439	28,511	28,511	--	0.0%
100-56110-4350	Forestry-Other State Grants	2,000	2,000	--	2,500	2,500	--	0.0%
	TOTAL INTERGOVERNMENTAL REVENUES	2,225,641	2,124,236	2,156,077	2,196,206	2,567,505	371,299	16.9%
LICENSES AND PERMITS:								
100-40000-4420	Cable TV Franchise Fee	104,617	100,441	94,836	100,000	100,000	--	0.0%
100-51430-4410	Clerk-Business Licenses	23,721	26,821	27,996	27,000	31,000	4,000	14.8%
100-51430-4415	Clerk-Non-Business Licenses	1,075	1,193	1,730	1,200	3,000	1,800	150.0%
100-52400-4430	Building Inspector - Building Inspector-Building Permits	63,919	99,129	75,936	105,000	95,000	(10,000)	-9.5%
100-52400-4440	Building Inspector - Building Inspector-Zoning Permits	1,200	7,484	3,770	3,500	3,500	--	0.0%
	TOTAL LICENSES AND PERMITS	194,533	235,067	204,267	236,700	232,500	(4,200)	-1.8%
FINES, FORFEITURES AND PENALTIES:								
100-51200-4510	Municipal Court-Fines and Fees	84,167	82,114	73,651	90,000	90,000	--	0.0%
100-52100-4515	Police Department-Parking Violations	5,900	9,124	9,994	9,000	10,000	1,000	11.1%
	TOTAL FINES, FORFEITURES AND PENALTIES:	90,067	91,238	83,645	99,000	100,000	1,000	1.0%

**City of Shawano
General Fund Budget Report
2024 Budget**

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
PUBLIC CHARGES FOR SERVICES:								
100-51430-4610	Clerk-Clerk Fees	9,048	7,448	8,116	8,000	8,000	--	0.0%
100-52100-4620	Police Department-Other Fees	3,567	4,951	6,112	6,500	1,500	(5,000)	-76.9%
100-52200-4620	Fire Department-Other Fees	19,276	21,649	17,695	25,000	25,000	--	0.0%
100-52400-4620	Building Inspector - Other Fees	5,041	5,060	5,060	5,000	5,000	--	0.0%
100-53130-4630	General Public Works-Equipment Rental/Other Charges	10,054	10,176	17,683	19,000	19,000	--	0.0%
100-53600-4640	Garbage Collection Fee	353,061	358,285	369,029	390,000	407,000	17,000	4.4%
100-53600-4645	Curbside Collection	126,538	132,676	135,123	77,500	80,000	2,500	3.2%
100-53600-4649	Solid Waste Collection-Bulky Items	--	--	--	--	--	--	n.a.
100-53610-4620	Yard Waste Collection-Other Fees	3,870	--	--	--	--	--	n.a.
100-53640-4620	Tree & Weed Control-Other Fees	(278)	490	10,447	10,000	10,000	--	0.0%
100-53500-4670	Bike Trails/Aquatic Maintenance-Service Fees	15,275	13,906	11,742	14,000	14,000	--	0.0%
100-54920-4650	Cemetery-Cemetery Income	43,433	58,120	54,410	58,000	55,000	(3,000)	-5.2%
100-55130-4670	Civic Center-Service Fees	1,270	1,400	1,482	1,500	1,500	--	0.0%
100-55200-4890	Parks & Recreation - Miscellaneous Income	--	1,389	3,232	2,500	2,500	--	0.0%
100-55220-4675	Park Maintenance-Parks Contributions	--	--	--	--	--	--	n.a.
100-55220-4670	Park Maintenance-Service Fees	4,149	6,214	5,875	6,000	7,000	1,000	16.7%
100-55340-4670	Summer/Winter Recreation-Service Fees	14,448	19,793	19,492	22,000	20,000	(2,000)	-9.1%
100-55400-4670	Recreation Center-Service Fees	12,918	16,659	19,119	18,000	20,000	2,000	11.1%
100-55400-4675	Recreation Center-Parks Contributions	--	--	--	--	--	--	n.a.
100-55420-4670	Swimming Pool-Service Fees	21,903	36,874	45,711	42,000	55,000	13,000	31.0%
100-51610-4675	Rental Property-Parks Contributions	--	--	--	--	--	--	n.a.
100-56110-4680	Forestry-Forestry Charges	105	35	3,024	--	--	--	n.a.
TOTAL PUBLIC CHARGES FOR SERVICES		643,679	695,125	733,353	705,000	730,500	25,500	3.6%
INTERGOVERNMENTAL CHARGES FOR SERVICES:								
100-51200-4730	Municipal Court-Other Revenues	5,562	15,372	8,584	8,500	8,500	--	0.0%
100-51300-4730	City Attorney-Other Revenues	17,645	10,500	10,500	18,571	18,571	--	0.0%
100-51410-4730	City Administrator-Other Revenues	75,641	38,615	45,798	39,774	64,836	25,062	63.0%
100-51430-4730	Clerk-Other Revenues	55,696	133,753	146,490	126,000	150,000	24,000	19.0%
100-52110-4730	Police Liaison-Other Revenues	57,235	171,477	163,835	173,126	186,190	13,064	7.5%
100-52200-4730	Fire Department-Other Revenues	205,271	251,733	213,402	225,000	236,867	11,867	5.3%
100-53130-4730	General Public Works-Other Revenues	8,436	5,535	5,548	4,000	4,000	--	0.0%
TOTAL INTERGOVERNMENTAL CHARGES FOR SERVI		425,486	626,985	594,158	594,971	668,964	73,993	12.4%
MISCELLANEOUS REVENUE:								
100-40000-4800	Interest on Investments	23,165	3,570	81,708	52,000	178,704	126,704	243.7%
100-40000-4805	Other Interests	--	--	--	--	--	--	n.a.
100-40000-4801	League Dividends	21,034	36,041	28,146	--	--	--	n.a.
100-40000-4830	Land Sales	--	--	--	--	--	--	n.a.
100-40000-4850	Donations	200	50	1,821	1,500	1,500	--	0.0%
100-52100-4850	Police Department-Donations	--	6,650	--	--	--	--	n.a.
100-40000-4860	Write Off Bad Debts	(11)	--	--	--	--	--	n.a.
100-40000-4890	Miscellaneous Income	1,132	37,215	10,039	4,000	4,000	--	0.0%
100-40000-4891	Reimbursement	216,000	108,000	108,000	108,000	108,000	--	0.0%
100-40000-4940	Sale of Equipment	17,024	1,575	--	--	--	--	n.a.
100-51500-4810	Interest on Loans	176	--	227	25	--	(25)	-100.0%
100-51600-4820	City Hall-Rental Income	--	25	(26)	--	--	--	n.a.
100-51610-4820	Rental Property-Rental Income	29,210	18,444	14,778	15,242	10,040	(5,202)	-34.1%
TOTAL MISCELLANEOUS REVENUE		307,929	211,570	244,693	180,767	302,244	121,477	67.2%
OTHER FINANCING SOURCES:								
100-40000-4920	Transfers in from Other Funds	--	--	66,578	176,000	176,000	--	0.0%
100-40000-4930	Applied Fund Balance	--	--	--	--	--	--	n.a.
TOTAL OTHER FINANCING SOURCES		--	--	66,578	176,000	176,000	--	0.0%
TOTAL REVENUES		7,685,233	7,839,144	7,891,895	8,342,667	9,041,092	698,425	8.4%
(Total Rev. Check)		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	

City of Shawano
General Fund Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
GENERAL FUND EXPENDITURES								
GENERAL GOVERNMENT								
City Council:								
100-51100-1100	City Council-Wages	18,200	18,843	18,720	18,720	30,680	11,960	63.9%
100-51100-1110	City Council-Meeting Wages	7,000	7,120	5,145	9,000	--	(9,000)	-100.0%
100-51100-1160	City Council-Unemployment	221	(1)	--	--	--	--	n.a.
100-51100-1710	City Council-FICA	2,069	1,636	1,489	1,750	1,900	150	8.6%
100-51100-1720	City Council-Medicare	484	383	348	400	450	50	12.5%
100-51100-3000	City Council-General Expense	10,391	110	--	1,000	1,000	--	0.0%
100-51100-3300	City Council-Training and Memberships	--	--	750	500	500	--	0.0%
100-51100-3350	City Council-Mileage Expense	--	--	--	--	--	--	n.a.
100-51100-7400	City Council-Contingency Account	9,691	39,072	49,909	30,000	39,349	9,349	31.2%
	Total	48,056	67,162	76,362	61,370	73,879	12,509	20.4%
Boards and Commissions:								
100-51110-1110	Boards & Commissions-Meeting Wages	8,215	11,320	10,669	13,000	13,000	--	0.0%
100-51110-1710	Boards & Commissions-FICA	11	702	661	--	806	806	n.a.
100-51110-1720	Boards & Commissions-Medicare	3	164	155	--	189	189	n.a.
100-51110-3000	Boards & Commissions-General Expense	78	--	--	50	50	--	0.0%
100-51110-3300	Boards & Commissions-Training and Memberships	95	--	880	150	150	--	0.0%
	Total	8,401	12,186	12,365	13,200	14,195	995	7.5%
Municipal Court:								
100-51200-1100	Municipal Court-Wages	38,537	42,131	43,655	44,529	46,527	1,998	4.5%
100-51200-1105	Municipal Court-Admin Leave	3,016	--	--	--	--	--	n.a.
100-51200-1710	Municipal Court-FICA	2,143	2,211	2,275	1,937	2,098	161	8.3%
100-51200-1720	Municipal Court-Medicare	501	517	532	453	491	38	8.4%
100-51200-1730	Municipal Court-Pension	2,005	2,023	2,034	2,212	2,335	123	5.6%
100-51200-1740	Municipal Court-Life Insurance	35	42	43	57	57	--	0.0%
100-51200-1750	Municipal Court-Disability Insurance	--	--	--	--	--	--	n.a.
100-51200-1760	Municipal Court-Health Insurance	18,372	18,392	19,010	8,661	13,007	4,346	50.2%
100-51200-2250	Municipal Court-Phone/Fax/Internet	221	88	--	250	--	(250)	-100.0%
100-51200-2300	Municipal Court-Professional Services	5,991	5,058	5,210	6,500	6,550	50	0.8%
100-51200-3000	Municipal Court-General Expense	584	1,315	(556)	1,300	--	(1,300)	-100.0%
100-51200-3100	Municipal Court-Supplies and Materials	641	183	705	1,400	1,400	--	0.0%
100-51200-3110	Municipal Court-Postage	1,184	763	967	600	1,000	400	66.7%
100-51200-3300	Municipal Court-Training and Memberships	2,709	1,245	994	1,400	2,800	1,400	100.0%
100-51200-3500	Municipal Court-Repairs and Maintenance	--	50	--	--	--	--	n.a.
	Total	75,939	74,019	74,869	69,299	76,265	6,966	10.1%
City Attorney:								
100-51300-1100	City Attorney-Wages	39,991	--	--	--	--	--	n.a.
100-51300-1710	City Attorney-FICA	2,479	--	--	--	--	--	n.a.
100-51300-1720	City Attorney-Medicare	580	--	--	--	--	--	n.a.
100-51300-2300	City Attorney-Professional Services	14,485	53,402	48,468	60,000	60,000	--	0.0%
100-51300-3000	City Attorney-General Expense	4,192	2,654	3,170	2,000	2,000	--	0.0%
100-51300-3100	City Attorney-Supplies and Materials	31	--	--	--	--	--	n.a.
	Total	61,758	56,056	51,638	62,000	62,000	--	0.0%

**City of Shawano
General Fund Budget Report
2024 Budget**

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Mayor:								
100-51400-1100	Mayor-Wages	10,929	14,850	16,368	14,723	16,830	2,107	14.3%
100-51400-1110	Mayor-Meeting Wages	5,819	--	--	3,700	--	(3,700)	-100.0%
100-51400-1710	Mayor-FICA	1,040	927	1,016	--	1,044	1,044	n.a.
100-51400-1720	Mayor-Medicare	243	217	238	--	244	244	n.a.
100-51400-1730	Mayor-Pension	--	--	--	--	--	--	n.a.
100-51400-1740	Mayor-Life Insurance	--	--	--	--	--	--	n.a.
100-51400-1750	Mayor-Disability Insurance	--	--	--	--	--	--	n.a.
100-51400-1760	Mayor-Health Insurance	--	--	--	--	--	--	n.a.
100-51400-2250	Mayor-Phone/Fax/Internet	--	--	--	--	--	--	n.a.
100-51400-3000	Mayor-General Expense	--	888	55	750	750	--	0.0%
100-51400-3300	Mayor-Training and Memberships	240	--	--	--	--	--	n.a.
	Total	18,271	16,882	17,677	19,173	18,868	(305)	-1.6%
City Administrator:								
100-51410-1100	City Administrator-Wages	115,172	116,309	122,116	127,001	132,078	5,077	4.0%
100-51410-1710	City Administrator-FICA	6,969	7,048	7,309	7,696	8,189	493	6.4%
100-51410-1720	City Administrator-Medicare	1,630	1,648	1,709	1,800	1,916	116	6.4%
100-51410-1730	City Administrator-Pension	7,782	7,847	7,953	8,636	9,114	478	5.5%
100-51410-1740	City Administrator-Life Insurance	85	95	97	129	129	--	0.0%
100-51410-1750	City Administrator-Disability Insurance	--	--	--	--	--	--	n.a.
100-51410-1760	City Administrator-Health Insurance	21,494	21,515	22,237	19,257	21,725	2,468	12.8%
100-51410-3000	City Administrator-General Expense	490	490	490	500	500	--	0.0%
100-51410-3100	City Administrator-Supplies and Materials	43	264	--	100	--	(100)	-100.0%
100-51410-3300	City Administrator-Training and Memberships	384	1,821	1,313	2,500	2,500	--	0.0%
	Total	154,048	157,036	163,224	167,619	176,151	8,532	5.1%
City Clerk:								
100-51430-1100	Clerk-Wages	72,820	59,838	60,573	68,361	70,554	2,193	3.2%
100-51430-1710	Clerk-FICA	3,180	2,821	3,166	4,036	4,375	339	8.4%
100-51430-1720	Clerk-Medicare	744	660	741	944	1,024	80	8.5%
100-51430-1730	Clerk-Pension	3,958	4,040	3,946	4,649	4,869	220	4.7%
100-51430-1740	Clerk-Life Insurance	66	43	56	79	79	--	0.0%
100-51430-1750	Clerk-Disability Insurance	--	--	--	--	--	--	n.a.
100-51430-1760	Clerk-Health Insurance	16,906	22,052	22,817	21,905	24,654	2,749	12.5%
100-51430-2300	Clerk-Professional Services	5,869	5,869	5,869	6,500	6,500	--	0.0%
100-51430-3000	Clerk-General Expense	232	436	962	400	500	100	25.0%
100-51430-3100	Clerk-Supplies and Materials	40	--	--	--	--	--	n.a.
100-51430-3110	Clerk-Postage	--	--	(7)	--	--	--	n.a.
100-51430-3120	Clerk-Advertising/Promotions	1,906	1,900	5,993	--	--	--	n.a.
100-51430-3300	Clerk-Training and Memberships	489	753	884	1,800	1,800	--	0.0%
100-51430-3350	Clerk-Mileage Expense	--	--	--	--	--	--	n.a.
	Total	106,210	98,412	104,997	108,674	114,355	5,681	5.2%
Community Relations Manager:								
100-51440-3000	Community Relations Manager-General Expense	--	--	--	5,000	18,400	13,400	268.0%
100-51440-3120	Community Relations Manager-Advertising & Promotions	--	--	--	10,000	10,000	--	0.0%
100-51440-7300	Community Relations Manager-Community Contributions	--	--	--	20,000	20,000	--	0.0%
	Total	--	--	--	35,000	48,400	13,400	38.3%
Elections:								
100-51450-1100	Elections-Wages	15,944	8,665	16,117	11,000	20,000	9,000	81.8%
100-51450-1710	Elections-FICA	--	--	--	--	--	--	n.a.
100-51450-1720	Elections-Medicare	--	--	--	--	--	--	n.a.
100-51450-2300	Elections-Professional Services	3,510	3,510	--	4,000	4,000	--	0.0%
100-51450-3100	Elections-Supplies and Materials	10,338	--	--	--	--	--	n.a.
100-51450-3120	Elections-Advertising/Promotions	94	--	--	--	--	--	n.a.
100-51450-3000	Elections-General Expense	7,214	6,460	10,151	8,500	10,000	1,500	17.6%
	Total	37,100	18,635	26,268	23,500	34,000	10,500	44.7%

**City of Shawano
General Fund Budget Report
2024 Budget**

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Financial Administration:								
100-51500-1160	Financial Administration-Unemployment Compensation	--	--	--	--	--	--	n.a.
100-51500-1760	Financial Administration-Health Insurance	--	--	--	--	--	--	n.a.
100-51500-2250	Financial Administration - Phone/Fax/Internet	--	--	--	178,921	194,495	15,574	8.7%
100-51500-2300	Financial Administration-Professional Services	37,408	39,377	49,583	52,803	72,803	20,000	37.9%
100-51500-2350	Financial Administration-Recruitment	2,449	1,724	1,352	--	--	--	n.a.
100-51500-3000	Financial Administration-General Expense	--	13,456	2,328	--	--	--	n.a.
100-51500-3300	Financial Administration-Training and Memberships	3,557	2,413	2,562	2,800	2,800	--	0.0%
100-51500-5000	Financial Administration-General Insurance	220,622	234,865	236,021	--	--	--	n.a.
100-51500-6000	Financial Administration-Transfers Out to Other Funds	62,384	43,398	48,468	358,400	351,770	(6,630)	-1.8%
	Total	326,420	335,233	340,313	592,924	621,868	28,944	4.9%
Finance Department:								
100-51510-1100	Finance Department-Wages	146,162	146,714	148,637	158,625	177,930	19,305	12.2%
100-51510-1150	Finance Department-Overtime	--	--	--	--	--	--	n.a.
100-51510-1710	Finance Department-FICA	8,157	7,871	8,270	9,507	11,033	1,526	16.1%
100-51510-1720	Finance Department-Medicare	1,908	1,841	1,934	2,223	2,581	358	16.1%
100-51510-1730	Finance Department-Pension	9,877	9,903	9,682	10,786	12,278	1,492	13.8%
100-51510-1740	Finance Department-Life Insurance	110	139	167	219	219	--	0.0%
100-51510-1750	Finance Department-Disability Insurance	--	--	--	--	--	--	n.a.
100-51510-1760	Finance Department-Health Insurance	43,639	43,709	45,207	35,544	40,006	4,462	12.6%
100-51510-3000	Finance Department-General Expense	740	300	443	500	800	300	60.0%
100-51510-3100	Finance Department-Supplies and Materials	792	416	--	450	200	(250)	-55.6%
100-51510-3300	Finance Department-Training and Memberships	423	1,013	871	1,500	1,200	(300)	-20.0%
100-51510-7900	Finance Department-Prior Year Adjustments	3,435	224	--	--	--	--	n.a.
	Total	215,243	212,129	215,211	219,354	246,247	26,893	12.3%
City Assessor:								
100-51530-2300	Assessor-Professional Services	25,724	25,724	25,724	25,500	25,500	--	0.0%
100-51530-3120	Assessor-Advertising/Promotions	--	--	--	--	--	--	n.a.
100-51530-5010	Assessor-Manufacturing Assessments	2,523	2,475	2,474	2,500	2,500	--	0.0%
	Total	28,247	28,199	28,199	28,000	28,000	--	0.0%
City Hall:								
100-51600-1100	City Hall-Wages	79,976	75,004	129,218	132,538	139,346	6,808	5.1%
100-51600-1105	City Hall-Admin Leave	184	37	--	--	--	--	n.a.
100-51600-1120	City Hall-Part Time Wages	--	28,087	--	--	--	--	n.a.
100-51600-1150	City Hall-Overtime	3,056	1,370	1,290	--	2,081	2,081	n.a.
100-51600-1710	City Hall-FICA	4,646	5,747	7,331	7,773	8,770	997	12.8%
100-51600-1720	City Hall-Medicare	1,087	1,344	1,715	1,818	2,052	234	12.9%
100-51600-1730	City Hall-Pension	5,625	7,011	8,503	9,013	9,760	747	8.3%
100-51600-1740	City Hall-Life Insurance	155	180	249	406	406	--	0.0%
100-51600-1750	City Hall-Disability Insurance	--	--	--	--	--	--	n.a.
100-51600-1760	City Hall-Health Insurance	38,033	49,052	54,347	48,237	54,355	6,118	12.7%
100-51600-2200	City Hall-Utilities	8,202	7,145	8,402	9,500	20,000	10,500	110.5%
100-51600-2250	City Hall-Phone/Fax/Internet	28,071	30,343	34,140	--	--	--	n.a.
100-51600-2300	City Hall-Professional Services	9,749	19,295	17,964	16,000	12,200	(3,800)	-23.8%
100-51600-2310	City Hall-Wellness Program	5,490	5,910	7,077	10,000	10,000	--	0.0%
100-51600-3100	City Hall-Supplies and Materials	6,431	5,833	6,174	7,000	7,000	--	0.0%
100-51600-3110	City Hall-Postage	5,772	7,183	7,934	6,000	7,500	1,500	25.0%
100-51600-3120	City Hall-Advertising/Promotions	1,211	1,504	1,289	--	--	--	n.a.
100-51600-3000	City Hall-General Expense	5,215	--	--	--	--	--	n.a.
100-51600-3300	City Hall-Training and Memberships	73	1,325	1,386	1,700	1,500	(200)	-11.8%
100-51600-3250	City Hall-Equipment Supply Expense	6,569	6,475	6,183	6,500	6,500	--	0.0%
100-51600-3500	City Hall-Repairs and Maintenance	4,360	6,017	2,685	5,500	12,000	6,500	118.2%
100-51600-7900	City Hall-Prior Year Adjustments	--	--	--	--	--	--	n.a.
	Total	213,902	258,863	295,885	261,985	293,470	31,485	12.0%

City of Shawano
 General Fund Budget Report
 2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Rental Property:								
100-51610-2200	Rental Property-Utilities	--	--	--	--	--	--	n.a.
100-51610-3500	Rental Property-Repairs and Maintenance	251	3,915	513	--	5,000	5,000	n.a.
100-51610-5000	Rental Property-General Insurance	--	--	--	--	--	--	n.a.
100-51610-6000	Rental Property-Transfers Out to Other Funds	--	--	--	--	--	--	n.a.
	Total	251	3,915	513	--	5,000	5,000	n.a.
Refunded or Uncollectible Taxes:								
100-51910-7400	Uncollectible & Refunded Taxes-Uncollectable and	--	21,944	--	--	--	--	n.a.
	Total	--	21,944	--	--	--	--	n.a.
TOTAL GENERAL GOVERNMENT		1,293,846	1,360,671	1,407,522	1,662,098	1,812,698	150,600	
(Total Gen. Gov. Exp. Check)		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	

City of Shawano
General Fund Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
TOTAL PUBLIC SAFETY								
Police Department:								
100-52100-1100	Police Department-Wages	1,364,905	1,500,607	1,549,650	1,607,944	1,699,361	91,417	5.7%
100-52100-1105	Police Department-Admin Leave	38,435	378	--	--	--	--	n.a.
100-52100-1120	Police Department-Part Time Wages	9,484	26,098	27,533	--	22,950	22,950	n.a.
100-52100-1150	Police Department-Overtime	125,503	64,852	61,991	54,118	89,453	35,335	65.3%
100-52100-1160	Police Department-Unemployment Compensation	--	--	--	--	--	--	n.a.
100-52100-1710	Police Department-FICA	90,192	91,877	94,789	100,619	112,808	12,189	12.1%
100-52100-1720	Police Department-Medicare	21,093	21,487	22,168	23,532	26,199	2,667	11.3%
100-52100-1730	Police Department-Pension	173,240	177,521	187,023	213,755	250,394	36,639	17.1%
100-52100-1740	Police Department-Life Insurance	1,865	1,773	1,855	2,393	2,393	--	0.0%
100-52100-1750	Police Department-Disability Insurance	--	--	--	--	--	--	n.a.
100-52100-1760	Police Department-Health Insurance	398,872	399,776	437,075	379,802	426,984	47,182	12.4%
100-52100-2250	Police Department-Phone/Fax/Internet	48,828	66,263	75,666	13,620	13,620	--	0.0%
100-52100-2300	Police Department-Professional Services	68,612	69,519	53,147	67,000	67,000	--	0.0%
100-52100-3100	Police Department-Supplies and Materials	12,483	18,369	12,451	14,000	14,750	750	5.4%
100-52100-3110	Police Department-Postage	967	877	808	1,000	1,000	--	0.0%
100-52100-3120	Police Department-Advertising/Promotions	2,009	1,767	2,916	3,000	3,000	--	0.0%
100-52100-3130	Police Department-Uniforms	18,116	24,994	11,648	19,500	15,000	(4,500)	-23.1%
100-52100-3200	Police Department-Equipment	5,155	353	8,289	3,500	8,500	5,000	142.9%
100-52100-3210	Police Department-Fuel	29,438	40,667	52,783	37,200	39,000	1,800	4.8%
100-52100-3250	Police Department-Firearms Supplies	15,084	19,188	14,794	16,500	20,295	3,795	23.0%
100-52100-3300	Police Department-Training and Memberships	10,244	14,241	20,143	17,200	17,200	--	0.0%
100-52100-3500	Police Department-Repairs and Maintenance	24,171	22,259	27,784	21,000	27,000	6,000	28.6%
	Total	2,458,694	2,562,868	2,662,515	2,595,683	2,856,907	261,224	10.1%
Police Liaison								
100-52110-1100	Police Liaison-Wages	69,954	164,862	153,437	163,698	170,703	7,005	4.3%
100-52110-1150	Police Liaison-Overtime	7,323	6,661	5,952	--	6,213	6,213	n.a.
100-52110-1710	Police Liaison-FICA	4,599	9,425	9,220	9,745	10,969	1,224	12.6%
100-52110-1720	Police Liaison-Medicare	1,076	2,204	2,156	2,279	2,566	287	12.6%
100-52110-1730	Police Liaison-Pension	9,105	18,843	19,267	21,641	25,335	3,694	17.1%
100-52110-1740	Police Liaison-Life Insurance	276	348	137	178	178	--	0.0%
100-52110-1750	Police Liaison-Disability Insurance	--	--	--	--	--	--	n.a.
100-52110-1760	Police Liaison-Health Insurance	22,009	44,979	45,633	43,809	49,308	5,499	12.6%
	Total	114,341	247,323	235,804	241,350	265,272	23,922	9.9%
Police Station:								
100-52120-1100	Police Station-Wages	--	--	--	--	--	--	n.a.
100-52120-1710	Police Station-FICA	--	--	--	--	--	--	n.a.
100-52120-1720	Police Station-MEDICARE	--	--	--	--	--	--	n.a.
100-52120-1730	Police Station-PENSION	--	--	--	--	--	--	n.a.
100-52120-1740	Police Station-Life Insurance	--	--	--	--	--	--	n.a.
100-52120-1760	Police Station-Health Insurance	--	--	--	--	--	--	n.a.
100-52120-2200	Police Station-Utilities	8,202	8,040	8,567	10,000	--	(10,000)	-100.0%
100-52120-2300	Police Station-Professional Services	1,548	--	102	--	--	--	n.a.
100-52120-3100	Police Station-Supplies and Materials	704	736	695	750	--	(750)	-100.0%
100-52120-3500	Police Station-Repairs and Maintenance	3,319	1,982	3,580	4,000	--	(4,000)	-100.0%
	Total	13,774	10,758	12,944	14,750	--	(14,750)	-100.0%

City of Shawano
General Fund Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Police Drug Enforcement:								
100-52130-1100	PD Drug Enforcement-Wages	804	1,241	--	--	--	--	n.a.
100-52130-1150	PD Drug Enforcement-Overtime	10,377	16,090	25,290	17,322	--	(17,322)	-100.0%
100-52130-1710	PD Drug Enforcement-FICA	662	1,022	1,483	--	--	--	n.a.
100-52130-1720	PD Drug Enforcement-Medicare	155	239	347	--	--	--	n.a.
100-52130-1730	PD Drug Enforcement-Pension	1,315	2,053	3,048	--	--	--	n.a.
100-52130-3000	PD Drug Enforcement-General Expense	--	--	130	1,000	--	(1,000)	-100.0%
100-52130-3100	PD Drug Enforcement-Supplies and Materials	1,154	416	2,427	2,750	2,750	--	0.0%
100-52130-3300	PD Drug Enforcement-K9 Expenses	1,552	4,367	5,326	4,500	4,500	--	0.0%
	Total	16,019	25,427	38,050	25,572	7,250	(18,322)	-71.6%
Fire Department:								
100-52200-1100	Fire Department-Wages	21,300	23,075	21,752	21,300	21,549	249	1.2%
100-52200-1710	Fire Department-FICA	1,330	1,437	1,346	1,320	1,337	17	1.3%
100-52200-1720	Fire Department-Medicare	311	336	315	305	314	9	3.0%
100-52200-1730	Fire Department-Pension	889	972	944	890	1,001	111	12.5%
100-52200-1740	Fire Department-Life Insurance	23	22	34	--	--	--	n.a.
100-52200-2250	Fire Department-Phone/Fax/Internet	6,183	6,897	9,086	2,844	1,700	(1,144)	-40.2%
100-52200-3100	Fire Department-Supplies and Materials	4,627	5,442	6,108	5,000	5,000	--	0.0%
100-52200-3500	Fire Department-Repairs and Maintenance	94	19	1,006	--	--	--	n.a.
100-52200-5000	Fire Department-General Insurance	--	0	2,945	--	--	--	n.a.
	Total	34,756	38,200	43,537	31,659	30,901	(758)	-2.4%
Fire Fighting and Fire Prevention:								
100-52210-1100	Fire Fighting-Wages	113,712	111,728	87,897	80,000	92,477	12,477	15.6%
100-52210-1160	Fire Fighting-Unemployment Compensation	207	(3)	--	--	--	--	n.a.
100-52210-1710	Fire Fighting-FICA	4,955	6,803	5,332	4,700	5,735	1,035	22.0%
100-52210-1720	Fire Fighting-Medicare	1,159	1,591	1,247	1,050	1,341	291	27.7%
100-52210-1730	Fire Fighting-Pension	522	682	624	300	376	76	25.3%
100-52210-2250	Fire Fighting-Phone/Fax/Internet	505	200	300	300	300	--	0.0%
100-52210-3100	Fire Fighting-Supplies and Materials	64,252	55,202	72,775	68,000	73,000	5,000	7.4%
100-52210-3210	Fire Fighting-Fuel	4,610	8,276	13,062	8,000	9,000	1,000	12.5%
100-52210-3500	Fire Fighting-Repairs and Maintenance	56,636	64,851	67,125	65,000	70,000	5,000	7.7%
	Total	246,558	249,329	248,362	227,350	252,229	24,879	10.9%
Firefighter Training:								
100-52220-1100	Firefighter Training-Wages	23,457	43,956	41,622	50,000	45,166	(4,834)	-9.7%
100-52220-1170	Firefighter Training-Weekend Call Pay	31,938	31,900	30,350	32,000	35,454	3,454	10.8%
100-52220-1710	Firefighter Training-FICA	5,469	4,698	4,459	4,200	5,000	800	19.0%
100-52220-1720	Firefighter Training-Medicare	1,279	1,099	1,042	1,000	1,170	170	17.0%
100-52220-1730	Firefighter Training-Pension	635	11,438	5,929	250	5,876	5,626	2250.4%
100-52220-3130	Firefighter Training-LOSA - Firefighter retirement	--	--	--	11,500	--	(11,500)	-100.0%
	Total	62,778	93,091	83,402	98,950	92,666	(6,284)	-6.4%
Fire Inspections:								
100-52230-1100	Fire Inspections-Wages	5,379	7,721	8,260	9,000	7,322	(1,678)	-18.6%
100-52230-1710	Fire Inspections-FICA	331	479	512	600	454	(146)	-24.3%
100-52230-1720	Fire Inspections-Medicare	77	112	120	150	107	(43)	-28.7%
100-52230-1730	Fire Inspections-Pension	333	547	629	400	751	351	87.8%
	Total	6,120	8,859	9,520	10,150	8,634	(1,516)	-14.9%
Fire Station:								
100-52240-1100	Fire Station-Wages	1,040	803	--	1,400	1,400	--	0.0%
100-52240-1710	Fire Station-FICA	64	50	--	90	90	--	0.0%
100-52240-1720	Fire Station-Medicare	15	12	--	20	20	--	0.0%
100-52240-2200	Fire Station-Utilities	11,514	12,770	14,327	12,000	12,000	--	0.0%
100-52240-3000	Fire Station-General Expense	--	--	2,070	2,840	2,840	--	0.0%
100-52240-3500	Fire Station-Repairs and Maintenance	5,464	6,641	8,516	5,000	5,000	--	0.0%
	Total	18,097	20,276	24,913	21,350	21,350	--	0.0%

City of Shawano
General Fund Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Ambulance Services:								
100-52300-2300	Ambulance-Professional Services	186,100	204,710	221,808	277,260	288,351	11,091	4.0%
100-52300-6000	Ambulance-TRANSFER OF AIDS EXPENSE	--	--	--	--	--	--	n.a.
	Total	186,100	204,710	221,808	277,260	288,351	11,091	4.0%
Building Inspections and Zoning:								
100-52400-1100	Building Inspector - Wages	51,854	47,661	61,364	62,778	65,295	2,517	4.0%
100-52400-1105	Building Inspector - Admin Leave	98	--	--	--	--	--	n.a.
100-52400-1120	Building Inspector - Part Time Wages	15,878	--	--	--	--	--	n.a.
100-52400-1710	Building Inspector - FICA	4,063	2,871	3,556	3,690	4,049	359	9.7%
100-52400-1720	Building Inspector - Medicare	950	671	832	863	947	84	9.7%
100-52400-1730	Building Inspector - Pension	3,536	3,184	3,997	4,269	4,506	237	5.6%
100-52400-1740	Building Inspector - Life Insurance	170	60	120	200	200	--	0.0%
100-52400-1750	Building Inspector - Disability Insurance	--	--	--	--	--	--	n.a.
100-52400-1760	Building Inspector - Health Insurance	6,732	10,347	22,817	21,905	24,654	2,749	12.5%
100-52400-2250	Building Inspector - Phone/Fax/Internet	1,074	925	837	809	809	--	0.0%
100-52400-2300	Building Inspector - Professional Services	10,800	19,460	20,263	19,400	21,900	2,500	12.9%
100-52400-3000	Building Inspector - General Expense	255	1,589	580	100	100	--	0.0%
100-52400-3100	Building Inspector - Supplies and Materials	1,060	191	504	200	--	(200)	-100.0%
100-52400-3120	Building Inspector - Advertising/Promotions	1,031	1,273	817	100	--	(100)	-100.0%
100-52400-3210	Building Inspector - Fuel	76	214	405	750	750	--	0.0%
100-52400-3300	Building Inspector - Training and Memberships	335	--	--	1,500	1,500	--	0.0%
100-52400-3350	Building Inspector - Mileage Expense	331	--	--	--	--	--	n.a.
	Total	98,243	88,448	116,093	116,564	124,710	8,146	7.0%
TOTAL PUBLIC SAFETY		3,255,479	3,549,290	3,696,948	3,660,638	3,948,270	287,632	7.9%
(Total Public Safety Exp. Check)		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	

**City of Shawano
General Fund Budget Report
2024 Budget**

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
PUBLIC WORKS								
Public Works Director:								
100-53100-1100	Public Works-Wages	52,006	52,220	72,443	68,363	47,944	(20,419)	-29.9%
100-53100-1105	Public Works-Admin Leave	--	381	--	--	--	--	n.a.
100-53100-1710	Public Works-FICA	3,055	3,105	4,324	4,057	2,974	(1,083)	-26.7%
100-53100-1720	Public Works-Medicare	715	726	1,011	949	696	(253)	-26.7%
100-53100-1730	Public Works-Pension	3,516	3,556	4,670	4,649	3,309	(1,340)	-28.8%
100-53100-1740	Public Works-Life Insurance	137	150	197	217	217	--	0.0%
100-53100-1750	Public Works-Disability Insurance	--	--	--	--	--	--	n.a.
100-53100-1760	Public Works-Health Insurance	19,410	18,835	24,053	19,665	18,847	(818)	-4.2%
100-53100-2250	Public Works-Phone/Fax/Internet	5,143	7,338	7,318	3,566	3,500	(66)	-1.9%
100-53100-2300	Public Works-Professional Services	3,588	1,760	1,131	4,000	4,000	--	0.0%
100-53100-3000	Public Works-General Expense	3,256	630	1,776	3,500	3,500	--	0.0%
100-53100-3100	Public Works-Supplies and Materials	443	17	397	1,000	1,000	--	0.0%
100-53100-3300	Public Works-Training and Memberships	223	423	468	1,000	1,000	--	0.0%
100-53100-3500	Public Works-Repairs and Maintenance	--	226	274	--	--	--	n.a.
	Total	91,492	89,366	118,061	110,966	86,987	(23,979)	-21.6%
Engineering Technician:								
100-53120-1100	Engineering-Wages	31,413	45,011	40,226	39,901	33,196	(6,705)	-16.8%
100-53120-1150	Engineering-Overtime	--	18	93	--	--	--	n.a.
100-53120-1710	Engineering-FICA	1,751	2,642	2,346	2,368	2,060	(308)	-13.0%
100-53120-1720	Engineering-Medicare	435	618	549	554	482	(72)	-13.0%
100-53120-1730	Engineering-Pension	2,173	3,042	2,627	2,713	2,292	(421)	-15.5%
100-53120-1740	Engineering-Life Insurance	83	129	110	126	126	--	0.0%
100-53120-1750	Engineering-Disability Insurance	--	--	--	--	--	--	n.a.
100-53120-1760	Engineering-Health Insurance	11,747	16,235	13,387	11,478	10,661	(817)	-7.1%
100-53120-3000	Engineering-General Expense	150	375	214	500	--	(500)	-100.0%
100-53120-3210	Engineering-Fuel	381	2,342	987	1,250	1,250	--	0.0%
100-53120-3500	Engineering-Repairs and Maintenance	670	1,293	--	1,500	--	(1,500)	-100.0%
	Total	48,803	71,706	60,537	60,390	50,067	(10,323)	-17.1%
General Public Works:								
100-53130-1100	General Public Works-Wages	78,242	75,990	80,964	64,170	107,098	42,928	66.9%
100-53130-1105	General Public Works-Admin Leave	31,258	862	--	--	--	--	n.a.
100-53130-1120	General Public Works-Part Time Wages	16,117	21,452	31,051	28,000	32,500	4,500	16.1%
100-53130-1150	General Public Works-Overtime	834	702	1,654	--	1,722	1,722	n.a.
100-53130-1160	General Public Works-Unemployment Compensation	--	--	--	--	--	--	n.a.
100-53130-1710	General Public Works-FICA	7,401	5,414	6,224	3,808	8,790	4,982	130.8%
100-53130-1720	General Public Works-Medicare	1,731	1,266	1,456	891	2,057	1,166	130.9%
100-53130-1730	General Public Works-Pension	7,443	5,235	5,371	4,364	7,540	3,176	72.8%
100-53130-1740	General Public Works-Life Insurance	289	220	224	203	203	--	0.0%
100-53130-1750	General Public Works-Disability Insurance	--	--	--	--	--	--	n.a.
100-53130-1760	General Public Works-Health Insurance	40,909	27,720	27,429	18,458	32,980	14,522	78.7%
100-53130-2200	General Public Works-Utilities	17,057	19,083	22,394	20,000	22,500	2,500	12.5%
100-53130-2300	General Public Works-Professional Services	4,174	5,868	10,389	6,500	9,000	2,500	38.5%
100-53130-3000	General Public Works-General Expense	8,999	8,133	10,834	7,500	10,000	2,500	33.3%
100-53130-3300	General Public Works-Training and Memberships	2,752	802	1,651	4,500	2,000	(2,500)	-55.6%
100-53130-3130	General Public Works-Uniforms	7,028	3,792	6,514	3,000	5,000	2,000	66.7%
100-53130-3210	General Public Works-Fuel	3,251	3,316	2,947	3,000	3,000	--	0.0%
100-53130-3500	General Public Works-Repairs and Maintenance	39,109	28,884	29,979	34,000	36,000	2,000	5.9%
100-53130-5000	General Public Works-General Insurance	--	--	--	--	--	--	n.a.
	Total	266,594	208,739	239,081	198,394	280,390	81,996	41.3%

City of Shawano
General Fund Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Street Maintenance:								
100-53300-1100	Street Maintenance-Wages	101,332	95,874	107,165	104,516	104,629	113	0.1%
100-53300-1120	Street Maintenance- Part Time Wages	180	--	--	--	--	--	n.a.
100-53300-1150	Street Maintenance-Overtime	78	898	805	--	1,021	1,021	n.a.
100-53300-1710	Street Maintenance-FICA	5,934	5,685	5,738	6,203	6,913	710	11.4%
100-53300-1720	Street Maintenance-Medicare	1,388	1,329	1,342	1,451	1,619	168	11.6%
100-53300-1730	Street Maintenance-Pension	6,845	6,514	6,311	7,107	7,694	587	8.3%
100-53300-1740	Street Maintenance-Life Insurance	269	275	293	331	331	--	0.0%
100-53300-1750	Street Maintenance-Disability Insurance	--	--	--	--	--	--	n.a.
100-53300-1760	Street Maintenance-Health Insurance	38,170	34,581	35,848	30,064	24,945	(5,119)	-17.0%
100-53300-2200	Street Maintenance-Utilities	194,843	208,658	208,218	200,000	208,000	8,000	4.0%
100-53300-2300	Street Maintenance-Professional Services	23,671	23,856	19,581	23,000	24,000	1,000	4.3%
100-53300-3100	Street Maintenance-Supplies and Materials	675	845	3,132	2,000	3,000	1,000	50.0%
100-53300-3210	Street Maintenance-Fuel	10,056	15,648	20,693	12,000	14,000	2,000	16.7%
100-53300-3500	Street Maintenance-Repairs and Maintenance	39,026	36,815	50,481	37,000	38,000	1,000	2.7%
100-53300-3250	Street Maintenance-Equipment Supply Expense	13,591	11,267	28,972	10,000	12,000	2,000	20.0%
	Total	436,060	442,245	488,578	433,672	446,152	12,480	2.9%
Snow & Ice Control:								
100-53320-1100	Snow & Ice Control-Wages	86,498	100,464	105,579	138,222	141,109	2,887	2.1%
100-53320-1150	Snow & Ice Control-Overtime	14,921	25,050	19,320	20,000	28,926	8,926	44.6%
100-53320-1710	Snow & Ice Control-FICA	5,961	7,449	7,378	9,390	8,557	(833)	-8.9%
100-53320-1720	Snow & Ice Control-Medicare	1,394	1,742	1,725	2,196	2,003	(193)	-8.8%
100-53320-1730	Snow & Ice Control-Pension	6,882	8,470	8,195	10,759	9,523	(1,236)	-11.5%
100-53320-1740	Snow & Ice Control-Life Insurance	211	288	339	501	501	--	0.0%
100-53320-1750	Snow & Ice Control-Disability Insurance	--	--	--	--	--	--	n.a.
100-53320-1760	Snow & Ice Control-Health Insurance	29,818	36,237	41,469	45,513	38,666	(6,847)	-15.0%
100-53320-2300	Snow & Ice Control-Professional Services	1,425	860	1,770	5,000	6,500	1,500	30.0%
100-53320-3210	Snow & Ice Control-Fuel	15,846	20,831	29,622	26,000	28,000	2,000	7.7%
100-53320-3500	Snow & Ice Control-Repairs and Maintenance	61,614	57,452	51,802	60,000	62,000	2,000	3.3%
100-53320-3100	Snow & Ice Control-Supplies and Materials	40,921	68,811	106,139	83,000	86,000	3,000	3.6%
	Total	265,490	327,653	373,339	400,581	411,785	11,204	2.8%
Storm Sewer Repair:								
100-53440-1100	Storm Sewer Repair-Wages	25,662	19,493	21,375	28,705	21,148	(7,557)	-26.3%
100-53440-1150	Storm Sewer Repair-Overtime	47	9	--	--	--	--	n.a.
100-53440-1710	Storm Sewer Repair-FICA	1,526	1,164	1,272	1,704	1,403	(301)	-17.7%
100-53440-1720	Storm Sewer Repair-Medicare	357	272	298	398	329	(69)	-17.3%
100-53440-1730	Storm Sewer Repair-Pension	1,737	1,317	1,395	1,952	1,562	(390)	-20.0%
100-53440-1740	Storm Sewer Repair-Life Insurance	66	56	58	91	91	--	0.0%
100-53440-1750	Storm Sewer Repair-Disability Insurance	--	--	--	--	--	--	n.a.
100-53440-1760	Storm Sewer Repair-Health Insurance	9,358	7,031	7,097	8,257	6,038	(2,219)	-26.9%
100-53440-2300	Storm Sewer Repair-Professional Services	8,565	5,845	1,730	7,000	7,000	--	0.0%
100-53440-3100	Storm Sewer Repair-Supplies and Materials	6,326	1,990	581	3,000	3,500	500	16.7%
100-53440-3210	Storm Sewer Repair-Fuel	--	--	--	1,000	--	(1,000)	-100.0%
100-53440-3500	Storm Sewer Repair-Repairs and Maintenance	10,393	2,919	6,266	8,000	9,000	1,000	12.5%
	Total	64,038	40,097	40,071	60,107	50,071	(10,036)	-16.7%

City of Shawano
General Fund Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Bike Trails/Aquatic Maintenance:								
100-53500-1100	Bike Trails/Aquatic Maintenance-Wages	23,950	36,592	27,834	17,269	21,148	3,879	22.5%
100-53500-1710	Bike Trails/Aquatic Maintenance-FICA	1,404	2,139	1,638	1,025	1,403	378	36.9%
100-53500-1720	Bike Trails/Aquatic Maintenance-Medicare	328	500	383	240	329	89	37.1%
100-53500-1730	Bike Trails/Aquatic Maintenance-Pension	1,616	2,473	1,825	1,174	1,562	388	33.0%
100-53500-1740	Bike Trails/Aquatic Maintenance-Life Insurance	66	105	76	55	55	--	0.0%
100-53500-1750	Bike Trails/Aquatic Maintenance-Disability Insurance	--	--	--	--	--	--	n.a.
100-53500-1760	Bike Trails/Aquatic Maintenance-Health Insurance	9,286	13,199	9,325	4,967	6,038	1,071	21.6%
100-53500-2300	Bike Trails/Aquatic Maintenance-Professional Services	--	--	--	--	1,000	1,000	n.a.
100-53500-3000	Bike Trails/Aquatic Maintenance-General Expense	184	--	--	1,000	1,500	500	50.0%
100-53500-3100	Bike Trails/Aquatic Maintenance-Supplies and Materials	2,813	1,104	78	2,500	2,500	--	0.0%
100-53500-3500	Bike Trails/Aquatic Maintenance-Repairs and Maintenance	3,861	11,190	6,100	7,000	8,000	1,000	14.3%
100-53500-7300	Bike Trails/Aquatic Maintenance-Community Contributions	4,000	4,000	4,000	4,000	4,000	--	0.0%
	Total	47,507	71,302	51,258	39,230	47,535	8,305	21.2%
Solid Waste Collection:								
100-53600-1100	Solid Waste Collection-Wages	59,491	57,594	66,171	59,610	71,300	11,690	19.6%
100-53600-1150	Solid Waste Collection-Overtime	661	257	141	--	--	--	n.a.
100-53600-1710	Solid Waste Collection-FICA	3,489	3,360	3,847	3,538	4,788	1,250	35.3%
100-53600-1720	Solid Waste Collection-Medicare	816	786	900	827	1,120	293	35.4%
100-53600-1730	Solid Waste Collection-Pension	4,052	3,906	4,358	4,053	5,328	1,275	31.5%
100-53600-1740	Solid Waste Collection-Life Insurance	156	165	180	189	189	--	0.0%
100-53600-1750	Solid Waste Collection-Disability Insurance	--	--	--	--	--	--	n.a.
100-53600-1760	Solid Waste Collection-Health Insurance	22,060	20,773	22,017	17,147	15,779	(1,368)	-8.0%
100-53600-3210	Solid Waste Collection-Fuel	9,833	14,133	23,002	15,000	20,000	5,000	33.3%
100-53600-3500	Solid Waste Collection-Repairs and Maintenance	31,549	34,864	27,892	17,000	20,000	3,000	17.6%
100-53600-3600	Solid Waste Collection-Waste Charge	153,796	168,433	154,075	142,000	160,000	18,000	12.7%
	Total	285,903	304,271	302,582	259,364	298,504	39,140	15.1%
Recycling Collection:								
100-53605-1100	Recycling Collection-Wages	23,594	20,312	20,482	24,080	23,396	(684)	-2.8%
100-53605-1150	Recycling Collection-Overtime	62	355	125	--	--	--	n.a.
100-53605-1710	Recycling Collection-FICA	1,380	1,202	1,196	1,429	1,572	143	10.0%
100-53605-1720	Recycling Collection-Medicare	323	281	280	334	369	35	10.5%
100-53605-1730	Recycling Collection-Pension	1,350	1,423	1,341	1,637	1,749	112	6.8%
100-53605-1740	Recycling Collection-Life Insurance	63	58	56	76	76	--	0.0%
100-53605-1750	Recycling Collection-Disability Insurance	--	--	--	--	--	--	n.a.
100-53605-1760	Recycling Collection-Health Insurance	8,972	7,326	6,842	6,927	5,178	(1,749)	-25.2%
100-53605-2300	Recycling Collection-Professional Services	48,787	47,299	39,301	43,000	46,000	3,000	7.0%
100-53605-3210	Recycling Collection-Fuel	7,591	8,904	13,220	10,000	11,000	1,000	10.0%
100-53605-3500	Recycling Collection-Repairs and Maintenance	23,930	14,352	23,731	22,000	22,000	--	0.0%
	Total	116,052	101,511	106,574	109,483	111,340	1,857	1.7%
Yard Waste Collection:								
100-53610-1100	Yard Waste Collection-Wages	103,588	76,201	78,958	80,631	72,838	(7,793)	-9.7%
100-53610-1150	Yard Waste Collection-Overtime	844	912	339	--	--	--	n.a.
100-53610-1710	Yard Waste Collection-FICA	5,867	4,509	4,600	4,785	4,958	173	3.6%
100-53610-1720	Yard Waste Collection-Medicare	1,372	1,055	1,076	1,119	1,161	42	3.8%
100-53610-1730	Yard Waste Collection-Pension	6,607	5,422	5,162	5,483	5,518	35	0.6%
100-53610-1740	Yard Waste Collection-Life Insurance	277	218	215	255	255	--	0.0%
100-53610-1750	Yard Waste Collection-Disability Insurance	--	--	--	--	--	--	n.a.
100-53610-1760	Yard Waste Collection-Health Insurance	39,208	27,485	26,328	23,194	25,316	2,122	9.1%
100-53610-2300	Yard Waste Collection-Professional Services	6,330	7,357	--	5,000	5,000	--	0.0%
100-53610-3210	Yard Waste Collection-Fuel	6,305	6,838	9,490	6,000	6,500	500	8.3%
100-53610-3500	Yard Waste Collection-Repairs and Maintenance	7,547	7,839	5,336	9,000	9,500	500	5.6%
	Total	177,945	137,836	131,504	135,467	131,046	(4,421)	-3.3%

City of Shawano
General Fund Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Leaf Collection:								
100-53615-1100	Leaf Collection-Wages	1,508	22,720	28,280	29,266	32,589	3,323	11.4%
100-53615-1710	Leaf Collection-FICA	85	1,343	1,766	1,737	2,143	406	23.4%
100-53615-1720	Leaf Collection-Medicare	20	314	413	406	503	97	23.9%
100-53615-1730	Leaf Collection-Pension	102	1,534	1,914	1,990	2,386	396	19.9%
100-53615-1740	Leaf Collection-Life Insurance	4	65	81	93	93	--	0.0%
100-53615-1750	Leaf Collection-Disability Insurance	--	--	--	--	--	--	n.a.
100-53615-1760	Leaf Collection-Health Insurance	585	8,195	9,961	8,418	8,568	150	1.8%
100-53615-2300	Leaf Collection-Professional Services	--	--	--	--	--	--	n.a.
100-53615-3210	Leaf Collection-Fuel	1,641	3,938	5,238	4,500	5,500	1,000	22.2%
100-53615-3500	Leaf Collection-Repairs and Maintenance	3,851	7,558	16,379	7,500	13,000	5,500	73.3%
	Total	7,796	45,668	64,033	53,910	64,782	10,872	20.2%
Tree & Weed Control:								
100-53640-1100	Tree & Weed Control-Wages	3,674	36	772	20,129	16,711	(3,418)	-17.0%
100-53640-1150	Tree & Weed Control-Overtime	--	--	--	--	--	--	n.a.
100-53640-1710	Tree & Weed Control-FICA	214	2	45	1,195	1,126	(69)	-5.8%
100-53640-1720	Tree & Weed Control-Medicare	50	1	11	279	264	(15)	-5.4%
100-53640-1730	Tree & Weed Control-Pension	250	2	50	1,369	1,254	(115)	-8.4%
100-53640-1740	Tree & Weed Control-Life Insurance	10	0	2	64	64	--	0.0%
100-53640-1750	Tree & Weed Control-Disability Insurance	--	--	--	--	--	--	n.a.
100-53640-1760	Tree & Weed Control-Health Insurance	1,425	13	256	5,790	2,394	(3,396)	-58.7%
100-53640-2300	Tree & Weed Control-Professional Services	1,683	2,610	3,315	3,500	3,500	--	0.0%
100-53640-3210	Tree & Weed Control-Fuel	1,195	1,658	3,729	2,500	3,000	500	20.0%
100-53640-3500	Tree & Weed Control-Repairs and Maintenance	3,758	9,399	9,064	10,000	11,000	1,000	10.0%
	Total	12,257	13,722	17,245	44,826	39,313	(5,513)	-12.3%
TOTAL PUBLIC WORKS		1,819,937	1,854,116	1,992,863	1,906,390	2,017,972	111,582	5.9%
(Total Public Works Exp. Check)		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	

City of Shawano
General Fund Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
HEALTH AND HUMAN SERVICES								
Woodlawn Cemetery Operations:								
100-54920-1100	Cemetery-Wages	30,459	33,218	31,083	29,242	48,429	19,187	65.6%
100-54920-1105	Cemetery-Admin Leave	3,118	--	--	--	--	--	n.a.
100-54920-1120	Cemetery-Part Time Wages	7,079	6,983	9,210	8,300	9,100	800	9.6%
100-54920-1150	Cemetery-Overtime	--	29	37	--	187	187	n.a.
100-54920-1710	Cemetery-FICA	2,234	2,243	2,370	1,769	3,580	1,811	102.4%
100-54920-1720	Cemetery-Medicare	536	533	554	414	705	291	70.3%
100-54920-1730	Cemetery-Pension	2,217	2,239	2,024	1,988	3,355	1,367	68.8%
100-54920-1740	Cemetery-Life Insurance	86	94	84	168	168	--	0.0%
100-54920-1750	Cemetery-Disability Insurance	--	--	--	--	--	--	n.a.
100-54920-1760	Cemetery-Health Insurance	12,188	11,842	10,312	4,763	8,266	3,503	73.5%
100-54920-2250	Cemetery-Phone/Fax/Internet	114	447	546	450	800	350	77.8%
100-54920-2200	Cemetery-Utilities	2,097	2,759	3,665	2,400	2,900	500	20.8%
100-54920-2300	Cemetery-Professional Services	--	3,111	3,756	1,500	2,300	800	53.3%
100-54920-3100	Cemetery-Supplies and Materials	773	288	14	--	--	--	n.a.
100-54920-3300	Cemetery-Training and Memberships	--	--	--	--	--	--	n.a.
100-54920-3210	Cemetery-Fuel	1,228	1,684	2,411	1,750	2,000	250	14.3%
100-54920-3500	Cemetery-Repairs and Maintenance	10,327	8,191	11,236	10,000	10,000	--	0.0%
100-54920-3000	Cemetery-General Expense	267	--	843	1,000	1,000	--	0.0%
100-54920-5000	Cemetery-General Insurance	--	--	--	--	--	--	n.a.
	Total	72,722	73,661	78,145	63,744	92,790	29,046	45.6%
TOTAL HEALTH AND HUMAN SERVICES		72,722	73,661	78,145	63,744	92,790	29,046	45.6%
	(Total Health and HS Check)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	

**City of Shawano
General Fund Budget Report
2024 Budget**

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
CULTURE, RECREATION AND EDUCATION:								
Civic Center:								
100-55130-1100	Civic Center-Wages	8,066	1,132	--	14,407	--	(14,407)	-100.0%
100-55130-1120	Civic Center-Part Time	5,343	10,420	12,521	--	14,983	14,983	n.a.
100-55130-1710	Civic Center-FICA	834	721	778	893	929	36	4.0%
100-55130-1720	Civic Center-Medicare	195	169	182	209	218	9	4.3%
100-55130-1730	Civic Center-Pension	909	784	817	980	1,034	54	5.5%
100-55130-1740	Civic Center-Life Insurance	74	79	82	106	106	--	0.0%
100-55130-2200	Civic Center-Utilities	9,081	9,723	11,824	9,500	11,000	1,500	15.8%
100-55130-2250	Civic Center-Phone/Fax/Internet	2,408	2,727	4,012	--	--	--	n.a.
100-55130-2300	Civic Center-Professional Services	7,471	10,469	14,337	11,000	13,000	2,000	18.2%
100-55130-3000	Civic Center-General Expense	101	162	51	250	250	--	0.0%
100-55130-3100	Civic Center-Supplies and Materials	1,236	1,250	1,408	1,500	1,500	--	0.0%
100-55130-3500	Civic Center-Repairs and Maintenance	8,274	10,127	4,547	7,000	7,700	700	10.0%
100-55130-5000	Civic Center-General Insurance	--	--	--	--	--	--	n.a.
	Total	43,992	47,763	50,558	45,845	50,720	4,875	10.6%
Park & Recreation Administration:								
100-55200-1100	Park & Recreation-Wages	118,408	123,484	130,528	131,492	136,743	5,251	4.0%
100-55200-1105	Park & Recreation-Admin Leave	4,026	--	--	--	--	--	n.a.
100-55200-1710	Park & Recreation-FICA	7,155	7,242	7,641	7,885	8,479	594	7.5%
100-55200-1720	Park & Recreation-Medicare	1,673	1,694	1,787	1,844	1,984	140	7.6%
100-55200-1730	Park & Recreation-Pension	8,274	8,333	8,432	8,941	9,436	495	5.5%
100-55200-1740	Park & Recreation-Life Insurance	129	136	119	132	132	--	0.0%
100-55200-1750	Park & Recreation-Disability Insurance	--	--	--	--	--	--	n.a.
100-55200-1760	Park & Recreation-Health Insurance	40,218	43,709	38,201	28,980	32,630	3,650	12.6%
100-55200-2300	Park & Recreation-Professional Services	6,556	4,775	240	6,000	1,000	(5,000)	-83.3%
100-55200-3000	Park & Recreation-General Expense	3,931	4,143	3,504	4,000	4,000	--	0.0%
100-55200-3300	Park & Recreation-Training and Memberships	299	706	2,476	4,000	4,000	--	0.0%
100-55200-3350	Park & Recreation-Mileage Expense	982	669	980	1,400	1,400	--	0.0%
100-55200-7900	Park & Recreation-Prior Year Adjustments	--	--	--	--	--	--	n.a.
	Total	191,651	194,890	193,907	194,674	199,804	5,130	2.6%
Park Maintenance:								
100-55220-1100	Park Maintenance-Wages	194,761	218,785	224,072	240,106	254,480	14,374	6.0%
100-55220-1105	Park Maintenance-Admin Leave	5,585	--	--	--	--	--	n.a.
100-55220-1120	Park Maintenance-Part Time Wages	18,862	19,418	23,318	21,000	25,345	4,345	20.7%
100-55220-1150	Park Maintenance-Overtime	2,114	3,321	7,011	--	7,074	7,074	n.a.
100-55220-1710	Park Maintenance-FICA	13,098	14,359	15,047	14,264	17,791	3,527	24.7%
100-55220-1720	Park Maintenance-Medicare	3,063	3,358	3,519	3,336	4,164	828	24.8%
100-55220-1730	Park Maintenance-Pension	13,558	15,001	15,122	16,327	18,049	1,722	10.5%
100-55220-1740	Park Maintenance-Life Insurance	277	363	435	528	528	--	0.0%
100-55220-1750	Park Maintenance-Disability Insurance	--	--	--	--	--	--	n.a.
100-55220-1760	Park Maintenance-Health Insurance	72,347	74,071	76,583	67,494	76,080	8,586	12.7%
100-55220-2250	Park Maintenance-Phone/Fax/Internet	300	903	2,336	808	808	--	0.0%
100-55220-2200	Park Maintenance-Utilities	51,086	55,504	58,497	58,000	68,000	10,000	17.2%
100-55220-3000	Park Maintenance-General Expense	527	1,382	2,053	1,000	1,500	500	50.0%
100-55220-3100	Park Maintenance-Supplies and Materials	13,176	9,003	--	--	--	--	n.a.
100-55220-3130	Park Maintenance-Uniforms	1,438	1,439	1,274	1,500	1,500	--	0.0%
100-55220-3210	Park Maintenance-Fuel	6,360	9,622	13,656	10,000	12,000	2,000	20.0%
100-55220-3300	Park Maintenance-Training and Memberships	2,736	--	379	1,000	1,000	--	0.0%
100-55220-3500	Park Maintenance-Repairs and Maintenance	32,784	40,160	53,184	44,000	46,000	2,000	4.5%
100-55220-5000	Park Maintenance-General Insurance	--	--	--	--	--	--	n.a.
	Total	432,073	466,687	496,486	479,363	534,319	54,956	11.5%

City of Shawano
General Fund Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Summer/Winter Recreation:								
100-55340-1100	Summer/Winter Recreation-Wages	8,154	6,979	11,756	16,000	15,600	(400)	-2.5%
100-55340-1105	Summer/Winter Recreation-Admin Leave	540	--	--	--	--	--	n.a.
100-55340-1710	Summer/Winter Recreation-FICA	539	431	729	--	968	968	n.a.
100-55340-1720	Summer/Winter Recreation-Medicare	126	101	171	--	227	227	n.a.
100-55340-1730	Summer/Winter Recreation-Pension	--	--	--	--	--	--	n.a.
100-55340-2200	Summer/Winter Recreation-Utilities	--	--	--	--	--	--	n.a.
100-55340-2300	Summer/Winter Recreation-Professional Services	1,650	2,400	3,092	2,100	2,100	--	0.0%
100-55340-3100	Summer/Winter Recreation-Supplies and Materials	7,585	7,457	12,071	15,000	15,000	--	0.0%
	Total	18,594	17,368	27,819	33,100	33,895	795	2.4%
Recreation Center:								
100-55400-1100	Recreation Center-Wages	25,006	789	40	--	--	--	n.a.
100-55400-1105	Recreation Center-Admin Leave	15,443	998	--	--	--	--	n.a.
100-55400-1120	Recreation Center-Part Time Wages	8,259	38,594	42,726	50,480	48,993	(1,487)	-2.9%
100-55400-1150	Recreation Center-Overtime	76	--	22	--	--	--	n.a.
100-55400-1710	Recreation Center-FICA	2,983	2,507	2,439	2,880	3,039	159	5.5%
100-55400-1720	Recreation Center-Medicare	698	586	570	673	712	39	5.8%
100-55400-1730	Recreation Center-Pension	1,666	989	1,725	2,414	1,689	(725)	-30.0%
100-55400-1740	Recreation Center-Life Insurance	44	62	133	114	114	--	0.0%
100-55400-1750	Recreation Center-Disability Insurance	--	--	--	--	--	--	n.a.
100-55400-1760	Recreation Center-Health Insurance	--	--	7,885	--	6,767	6,767	n.a.
100-55400-2250	Recreation Center-Phone/Fax/Internet	11,960	13,813	17,464	509	509	--	0.0%
100-55400-2200	Recreation Center-Utilities	36,791	45,321	51,617	41,000	52,000	11,000	26.8%
100-55400-2300	Recreation Center-Professional Services	8,363	6,410	7,323	7,500	7,500	--	0.0%
100-55400-3100	Recreation Center-Supplies and Materials	3,337	3,971	6,927	5,000	5,000	--	0.0%
100-55400-3120	Recreation Center-Advertising/Promotions	1,385	1,243	3,517	2,500	2,500	--	0.0%
100-55400-3500	Recreation Center-Repairs and Maintenance	16,183	16,737	13,957	14,000	15,500	1,500	10.7%
	Total	132,195	132,021	156,345	127,070	144,323	17,253	13.6%
Swimming Pool:								
100-55420-1100	Swimming Pool-Wages	50,074	42,808	43,742	45,978	51,506	5,528	12.0%
100-55420-1105	Swimming Pool-Admin Leave	11,605	289	--	--	--	--	n.a.
100-55420-1120	Swimming Pool-Part Time Wages	13,389	32,014	40,956	41,000	57,808	16,808	41.0%
100-55420-1150	Swimming Pool-Overtime	127	252	405	--	551	551	n.a.
100-55420-1160	Swimming Pool-Unemployment Compensation	--	--	--	--	--	--	n.a.
100-55420-1710	Swimming Pool-FICA	3,938	4,382	4,954	2,649	6,813	4,164	157.2%
100-55420-1720	Swimming Pool-Medicare	921	1,025	1,159	619	1,727	1,108	179.0%
100-55420-1730	Swimming Pool-Pension	2,851	3,395	3,739	3,127	5,428	2,301	73.6%
100-55420-1740	Swimming Pool-Life Insurance	87	37	40	53	53	--	0.0%
100-55420-1750	Swimming Pool-Disability Insurance	--	--	--	--	--	--	n.a.
100-55420-1760	Swimming Pool-Health Insurance	18,743	22,052	22,817	21,905	24,654	2,749	12.5%
100-55420-3100	Swimming Pool-Supplies and Materials	11,949	8,624	8,983	10,000	10,000	--	0.0%
	Total	113,683	114,876	126,795	125,331	158,540	33,209	26.5%
TOTAL CULTURE, RECREATION & EDUCATION		932,187	973,605	1,051,908	1,005,383	1,121,601	116,218	11.6%
(Total Culture, Rec. & Ed. Exp. Check)		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	

City of Shawano
General Fund Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
CONSERVATION AND DEVELOPMENT								
Community Contributions:								
100-56000-7300	Community Contributions	12,398	14,886	15,836	13,000	13,000	--	0.0%
	Total	12,398	14,886	15,836	13,000	13,000	--	0.0%
Forestry:								
100-56110-1100	Forestry-Wages	8,803	6,349	9,071	12,454	11,470	(984)	-7.9%
100-56110-1105	Forestry-Admin Leave	677	--	--	--	--	--	n.a.
100-56110-1150	Forestry-Overtime	9	--	--	--	--	--	n.a.
100-56110-1160	Forestry-Unemployment	2,090	13	--	--	--	--	n.a.
100-56110-1710	Forestry-FICA	605	416	581	768	712	(56)	-7.3%
100-56110-1720	Forestry-Medicare	141	97	136	180	167	(13)	-7.2%
100-56110-1730	Forestry-Pension	67	28	35	97	97	--	0.0%
100-56110-1740	Forestry-Life Insurance	25	18	25	5	5	--	0.0%
100-56110-1760	Forestry-Health Insurance	3,516	2,290	3,012	410	410	--	0.0%
100-56110-2300	Forestry-Professional Services	26,360	10,316	11,296	10,500	13,500	3,000	28.6%
100-56110-3100	Forestry-Supplies and Materials	337	591	195	500	600	100	20.0%
100-56110-3000	Forestry-General Expense	4,677	6,373	6,654	5,000	6,000	1,000	20.0%
100-56110-3300	Forestry-Training and Memberships	355	--	335	500	600	100	20.0%
100-56110-3350	Forestry-Mileage Expense	568	321	1,020	1,000	1,200	200	20.0%
100-56110-5000	Forestry-General Insurance	--	--	--	--	--	--	n.a.
100-56110-8100	Forestry-Equipment	--	--	--	--	--	--	n.a.
	Total	48,229	26,813	32,359	31,414	34,761	3,347	10.7%
Planning Services:								
100-56900-2300	Planning-Professional Services	416	1,915	110	--	--	--	n.a.
100-56900-3100	Planning-Supplies and Materials	--	--	--	--	--	--	n.a.
	Total	416	1,915	110	--	--	--	n.a.
TOTAL CONSERVATION & DEVELOPMENT		61,044	43,614	48,305	44,414	47,761	3,347	7.5%
(Total Conservation & Dev. Exp. Check)		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	
TOTAL EXPENDITURES		7,435,215	7,854,957	8,275,692	8,342,667	9,041,092	698,425	8.4%
(Total Exp. Check)		7,435,215	7,854,957	8,275,692	8,342,667	9,041,092	698,425	
TOTAL REVENUE LESS EXPENDITURES		250,018	(15,813)	(383,797)	--	--	--	n.a.

SECTION 3

DEBT SERVICE FUND

City of Shawano
Debt Service Budget Report
2024 Budget

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	\$ CHANGE	% CHANGE
DEBT SERVICE REVENUE:							
301-70000-4100 General Property Taxes	2,044,398	2,086,433	2,178,377	2,268,023	2,433,022	164,999	7.3%
301-70000-4310 BAB Federal Subsidy	2,971	--	--	--	--	--	n.a.
301-70000-4800 Interest on Investments	--	--	--	--	--	--	n.a.
301-70000-4890 Miscellaneous Income	88	--	--	--	--	--	n.a.
301-70000-4910 Proceeds from Long-Term Debt	--	4,845,288	--	--	--	--	n.a.
301-70000-4915 Proceeds from Long-Term Debt	--	--	--	--	--	--	n.a.
301-70000-4920 Transfers in from Other Funds	1,023,985	996,233	1,031,344	758,341	795,074	36,733	4.8%
301-70000-4930 Applied Fund Balance	--	--	--	23,949	211,550	187,601	783.3%
TOTAL REVENUE	3,071,442	7,927,954	3,209,721	3,050,313	3,439,646	389,333	12.8%
Principal Payment:							
301-72010-6100 Debt Service Principal Payment	405,000	--	--	--	--	--	n.a.
301-72011-6100 Debt Service Principal Payment	48,000	48,000	--	--	--	--	n.a.
301-72012-6100 Debt Service Principal Payment	335,000	385,000	355,000	--	--	--	n.a.
301-72013-6100 Debt Service Principal Payment	335,000	345,000	355,000	--	--	--	n.a.
301-72015-6100 Debt Service Principal Payment	335,000	495,000	500,000	--	--	--	n.a.
301-72016-6100 Debt Service Principal Payment	115,000	115,000	120,000	--	--	--	n.a.
301-72017-6100 Debt Service Principal Payment	350,000	555,000	570,000	--	--	--	n.a.
301-72019-6100 Debt Service Principal Payment	650,000	650,000	530,000	--	--	--	n.a.
301-72020-6100 Debt Service Principal Payment	--	--	33,000	--	--	--	n.a.
301-72021-6100 Debt Service Principal Payment	--	--	300,000	2,597,000	2,798,000	201,000	7.7%
Total Principal Payments	2,573,000	2,593,000	2,763,000	2,597,000	2,798,000	201,000	7.7%
Interest Payment:							
301-72010-6200 Debt Service Interest Payments	9,021	--	--	--	--	--	n.a.
301-72011-6200 Debt Service Interest Payments	1,940	647	--	--	--	--	n.a.
301-72012-6200 Debt Service Interest Payments	117,991	30,721	5,464	--	--	--	n.a.
301-72013-6200 Debt Service Interest Payments	36,138	26,775	16,275	--	--	--	n.a.
301-72015-6200 Debt Service Interest Payments	70,125	61,825	51,875	--	--	--	n.a.
301-72016-6200 Debt Service Interest Payments	19,650	16,833	13,658	--	--	--	n.a.
301-72017-6200 Debt Service Interest Payments	196,650	187,600	173,500	--	--	--	n.a.
301-72019-6200 Debt Service Interest Payments	167,950	148,450	130,750	--	--	--	n.a.
301-72020-6200 Debt Service Interest Payments	--	67,910	43,638	--	--	--	n.a.
301-72021-6200 Debt Service Interest Payments	--	--	89,000	453,313	641,646	188,333	41.5%
Total Interest Payments	619,465	540,759	524,159	453,313	641,646	188,333	41.5%
Debt Issuance Costs and Transfers:							
301-70000-3000 General Expense	1,242	--	--	--	--	--	n.a.
301-70000-6300 Debt Service Issuance Cost	--	86,339	--	--	--	--	n.a.
301-70000-6000 Transfers Out to Other Funds	--	4,600,000	--	--	--	--	n.a.
Total Debt Issuance Costs and Transfers	1,242	4,686,339	--	--	--	--	n.a.
TOTAL DEBT SERVICE	(122,265)	107,856	(77,437)	--	--	--	n.a.

City of Shawano
General Obligation Debt Schedule
(2023 - 2032)

#63100 Principal Payments

ACCT #	ISSUE DESCRIPTION	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
06116	2013 Promissory Note 13/14 CIP & '06 Ref	365,000										
06117	2015 Promissory Note 15/16 CIP & TIF #4&6	590,000	630,000	655,000								
06118	2015 \$1.040 Taxable GO PN TIF #4&6	125,000	125,000	130,000								
06119	2017 Refunding Bonds 17/18 CIP & TIF 4,6,7	580,000	785,000	805,000	835,000	855,000						
06120	2017 Refunding Bonds Parks Referendum	80,000	80,000	80,000	85,000	85,000	90,000	95,000	100,000	100,000	105,000	110,000
06221	2019 Refunding 19/20 CIP & TIF 4,6,7,8	300,000	415,000	435,000	570,000	595,000	610,000	635,000				
	2020 Refunding (2012 GO Bond)	222,000	228,000	228,000	233,000	238,000	238,000	243,000	253,000	257,000	262,000	
	2021 GO Promissory Note	335,000	435,000	410,000	490,000	505,000	515,000	525,000	540,000	545,000		
	2023 GO Promissory Note		100,000	160,000	230,000	350,000	550,000	575,000	625,000	625,000	680,000	705,000
TOTALS:		2,597,000	2,798,000	2,903,000	2,443,000	2,628,000	2,003,000	2,073,000	1,518,000	1,527,000	1,047,000	815,000

#63100 Interest Payments

06216	2013 Promissory Note 13/14 CIP & '06 Ref	5,475										
06217	2015 Promissory Note 15/16 CIP & TIF #4&6	39,500	24,250	8,188								
06218	2015 \$1.040 Taxable GO PN TIF #4&6	10,103	6,259	2,145								
06219	2017 Refunding Bonds 17/18 CIP & TIF 4,6,7	107,100	86,625	62,775	38,175	12,825						
06220	2017 Refunding Bonds Parks Referendum	47,950	45,550	43,150	40,675	38,125	35,050	31,350	27,450	23,450	19,875	16,650
06221	2019 Refunding Bonds 19/20 CIP & TIF 4,,6,7,8	118,300	107,575	92,650	72,550	49,250	28,200	9,525				
	2020 Refunding (2012 GO Bond)	42,235	39,646	36,739	33,453	29,682	25,398	20,646	15,373	9,570	3,275	
	2021 GO Promissory Note	82,650	74,950	66,500	57,500	47,550	37,350	26,950	16,300	5,450		
	2020 Refunding Premium for interest pymts	(23,949)										
	2022 Note Anticipation Note TID 9	45,240	45,240	45,240	45,240							
	2023 GO Promissory Note	87,793	211,550	206,350	197,400	182,900	160,400	132,275	102,275	71,025	41,800	14,100
	2023 GO Bond Premium (CAPI) (Levy share)	(87,793)	(211,550)	(71,348)								
TOTALS:		474,603	430,095	492,389	484,993	360,332	286,398	220,746	161,398	109,495	64,950	30,750
TOTAL G.O. DEBT SERVICE.		3,071,603	3,228,095	3,395,389	2,927,993	2,988,332	2,289,398	2,293,746	1,679,398	1,636,495	1,111,950	845,750

TIF Supported Debt Service

Principal Payments												
FUND DESCRIPTION	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
TIF #2												
TIF #3												
TIF #4	185,000	185,000	192,000	85,000	90,000	45,000	45,000	35,000	35,000			
TIF #5												
TIF #6	280,000	290,000	296,000	180,000	235,000	150,000	160,000	80,000	85,000	65,000	65,000	
TIF #7	125,000	125,000	135,000	135,000	140,000	65,000	65,000	10,000	10,000			
TIF #8	70,000	70,000	70,000	70,000	95,000	95,000	100,000	80,000	80,000	30,000	35,000	
TIF #9												
BABs Subsidy												
TOTALS:		660,000	670,000	693,000	470,000	560,000	355,000	370,000	205,000	210,000	95,000	100,000
Interest Payments												
TIF #2												
TIF #3												
TIF #4	21,433	16,334	10,980	7,025	4,625	2,900	1,900	1,050	350			
TIF #5												
TIF #6	40,159	32,050	33,653	34,400	27,150	20,225	14,775	10,325	6,950	3,900	1,300	
TIF #6 Bond Premium (CAPI)	7,687	18,700	8,325									
TIF #7	23,125	19,475	15,425	10,975	6,425	3,175	1,325	300	100			
TIF #8	13,625	11,975	15,345	17,650	15,125	12,100	9,125	6,350	3,850	2,000	700	
TIF #8 Bond Premium (CAPI)	3,844	9,350	4,205									
TIF #9		22,620	45,240	45,240								
TIF #9 (Capitalized Interest "CAPI")	45,240	22,620										
TOTALS:		155,113	153,124	133,173	115,290	53,325	38,400	27,125	18,025	11,250	5,900	2,000
TOTAL TIF SUPPORTED DEBT		815,113	823,124	826,173	585,290	613,325	393,400	397,125	223,025	221,250	100,900	102,000

EXISTING NET LEVY SUPPORTED DEBT SERVICE

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Estimated 2025 GO Notes (\$4.5M - 100% Levy) Princ.				160,000	235,000	260,000	370,000	335,000	495,000	405,000	690,000
Estimated 2025 GO Notes (\$4.5M - 100% Levy) Int.				180,000	173,600	164,200	153,800	139,000	125,600	105,800	89,600

PROJECTED NET LEVY SUPPORTED DEBT SERVICE

	2,256,490	2,404,971	2,569,216	2,682,703	2,783,607	2,320,198	2,420,421	1,930,373	2,035,845	1,521,850	1,523,350
--	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

MEMO: Total GO Debt Outstanding @ BOY

State required limit @ 5% EqVal	35,934,860	38,390,720	39,926,349	41,523,403							
City Self Imposed Limit %	75.0%	75.0%	75.0%	75.0%							
City Self Imposed Limit \$	26,951,145	28,793,040	29,944,762	31,142,552							
Balance of Self Imposed Limit	\$8,729,145	\$8,568,040	\$12,517,762	\$12,118,552							

Actual GO Debt/EV Rate

	2.54%	2.63%	2.18%	2.29%							
City Total Equalized Value (Year-1)	718,697,200	767,814,400	798,526,976	830,468,055							
	2022 Act.	2023 Act.	2024 EST.	2025 EST.							

SECTION 4

CAPITAL PROJECTS FUND

City of Shawano
Capital Projects Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
						CHANGE		CHANGE
Capital Projects-Revenues:								
401-81000-4100	General Property Taxes	--	--	--	--	--	--	n.a.
401-81000-4350	Other State Grants	291,540	1,615,438	520,997	--	532,782	532,782	n.a.
401-81000-4730	Other Revenues	--	50,987	17,158	277,950	510,000	232,050	83.5%
401-81000-4800	Interest on Investments	8,900	1,283	18,143	--	--	--	n.a.
401-81000-4830	Land Sales	--	--	--	--	--	--	n.a.
401-81000-4835	Equipment/Scrap Sales	--	9,900	20,000	--	--	--	n.a.
401-81000-4850	Donations	28,675	--	45,000	--	--	--	n.a.
401-81000-4890	Miscellaneous Income	65,380	--	410	--	--	--	n.a.
401-81000-4910	Proceeds from Long-Term Debt	--	3,480,000	--	4,000,000	--	(4,000,000)	-100.0%
401-81000-4920	Transferred from Other Funds	95,410	57,458	218,480	--	--	--	n.a.
401-81000-4930	Applied Fund Balance	--	--	--	--	1,960,000	1,960,000	n.a.
Total Capital Projects-Revenues		489,905	5,215,067	840,189	4,277,950	3,002,782	(1,275,168)	-29.8%
Capital Projects-Expenditures:								
General Government Projects:								
401-81000-3000	General Expense	81,483	63,681	28,950	71,000	--	(71,000)	-100.0%
401-81000-8100	Equipment Purchases	34,870	15,294	9,550	--	--	--	n.a.
401-81000-8200	Construction Services	--	716	37,619	--	20,000	20,000	n.a.
Total General Government Projects:		116,352	79,691	76,119	71,000	20,000	(51,000)	-71.8%
Police Projects:								
401-82100-8100	Equipment Purchases	102,517	155,483	124,686	171,000	180,312	9,312	5.4%
Total Police Projects		102,517	155,483	124,686	171,000	180,312	9,312	5.4%
Fire Department Projects:								
401-82200-8100	Equipment Purchases	216,280	96,352	86,817	350,000	350,000	--	0.0%
Total Fire Department Projects		216,280	96,352	86,817	350,000	350,000	--	0.0%
Public Works Projects:								
401-83310-1100	Wages	24,296	27,164	24,956	40,000	60,000	20,000	50.0%
401-83310-1150	Overtime	--	--	--	--	--	--	n.a.
401-83310-1710	FICA	1,421	1,599	1,464	--	--	--	n.a.
401-83310-1720	Medicare	332	374	342	--	--	--	n.a.
401-83310-1730	Pension	1,643	1,831	1,625	--	--	--	n.a.
401-83310-1740	Life Insurance	64	78	68	--	--	--	n.a.
401-83310-1750	Disability Insurance	--	--	--	--	--	--	n.a.
401-83310-1760	Health Insurance	9,069	9,798	8,286	--	--	--	n.a.
401-83310-2300	Professional Services	15,094	25,712	7,633	--	--	--	n.a.
401-83310-5000	General Insurance	2,719	2,656	3,177	--	--	--	n.a.
401-83310-8100	Equipment Purchases	47,124	10,239	325,480	255,000	430,000	175,000	68.6%
401-83310-8200	Construction Services	1,135,656	2,353,709	1,916,828	1,070,000	1,731,470	661,470	61.8%
401-83310-8300	Engineering Services	7,650	14,761	7,962	5,000	5,000	--	0.0%
Total Public Works Projects		1,245,068	2,447,921	2,297,820	1,370,000	2,226,470	856,470	62.5%
Other Transportation/Airport Projects:								
401-83900-8100	Equipment Purchases	--	--	--	--	17,000	17,000	n.a.
401-83900-8200	Construction Services	16,680	40,988	16,500	17,000	--	(17,000)	-100.0%
401-86000-8100	Equipment Purchases	4,167	7,000	62,500	7,000	7,000	--	0.0%
Total Other Transportation/Airport		20,847	47,988	79,000	24,000	24,000	--	0.0%
Park and Recreation Projects:								
401-85000-8100	Equipment Purchases	162,834	82,364	71,725	31,000	26,000	(5,000)	-16.1%
401-85000-8200	Construction Services	195,247	298,545	246,085	195,450	176,000	(19,450)	-10.0%
Total Park and Recreation Projects		358,081	380,909	317,811	226,450	202,000	(24,450)	-10.8%
Total Capital Expenditures		2,059,145	3,208,345	2,982,251	2,212,450	3,002,782	790,332	35.7%
Total Revenue Over (under) Expenditures		(1,569,240)	2,006,722	(2,142,062)	2,065,500	--	(2,065,500)	-100.0%

City of Shawano
Capital Projects
2024 Budget

Department	Request Title	General Obligation Proceeds	State Grants	Other Contributions	Tax Levy	Water Fund	Sewer Fund	Total
Airport	Airport Capital Contribution	7,000						7,000
Total Airport		7,000	--	--	--	--	--	7,000
	CDBG Street Project (S Franklin, Lutz, S Andrews)	175,782	532,782					708,564
	Pine Ridge Court	40,000						40,000
	Major Street Recon. / Lafayette Street 2024-2	265,000						265,000
	Lafayette Street 2024-1	95,000						95,000
	Third Street	115,000						115,000
	Washington Street MSR	290,000						290,000
	Timber Trail	75,000						75,000
	Spruce Court	60,000						60,000
	Fifth Street	230,000						230,000
	Estates Lane	50,000						50,000
	North Airport Drive			150,000				150,000
	Pavement Rejuvenator/Sealcoat	50,000						50,000
	Crack Filling Services	30,000						30,000
	Sidewalk Replacement Program	35,000						35,000
	Engineering Services	5,000						5,000
	DPW Wages and Fringe Expense	45,000		15,000				60,000
	Tool Cat with attachments	80,000						80,000
	Garbage Truck Replacement	120,000		180,000				300,000
Total DPW		1,760,782	532,782	345,000	--	--	--	2,638,564
Fire	New Fire Truck	125,000		225,000				350,000
Total Fire		125,000	--	225,000	--	--	--	350,000
General Government	City Hall/PD Carpeting	37,800						37,800
Total General Government		37,800	--	--	--	--	--	37,800
Other Transportation	Annual Rail Spur Repairs	17,000						17,000
Total Other Transportation		17,000	--	--	--	--	--	17,000
Parks	Leaf Vacuum	7,000						7,000
	Civic Center Emergency Lighting	6,000						6,000
	Civic Center Exterior	5,000						5,000
	Cemetery Chapel	40,000		40,000				80,000
	Picnic Tables	6,000						6,000
	Trash Receptacles	5,000						5,000
	Comprehensive Outdoor Rec Plan	25,000						25,000
	Parks/Playground	60,000						60,000
	Pool Vacuum	8,000						8,000
	Flooring Replacement	50,000						50,000
Total Parks		212,000	--	40,000	--	--	--	252,000
Police	Training Facility Restroom	25,000						25,000
	Taser Replacement	18,000						18,000
	Office Remodel	33,612						33,612
	Drug/Tactical Equipment	8,000						8,000
	Radar Equipment	5,000						5,000
	In-Squad Camera/BWC	15,000						15,000
	Annual Vehicle Replacement #2	42,000						42,000
	Annual vehicle replacement #1	42,000						42,000
Total Police		188,612	--	--	--	--	--	188,612
Sewer Fund	Sewer Dump Station						100,000	100,000
	CDBG Sewer Projects (S Franklin, Lutz, S Andrews)		467,218					467,218
	CIP Labor - Sewer Wages & Fringe						20,000	20,000
	GIS Support - Sewer						5,000	5,000
	Major Street Reconstruction - Sewer						350,000	350,000
Total Sewer Fund		--	467,218	--	--	--	475,000	942,218
Water Fund	Water Meters					135,000		135,000
	VFD Well Pump					30,000		30,000
	CDBG Water Projects (S Franklin, Lutz, S Andrews)					458,673		458,673
	CIP Labor - Water Wages & Fringe					20,000		20,000
	GIS Support - Water					5,000		5,000
	Major Street Reconstruction - Water					400,000		400,000
Total Water Fund		--	--	--	--	1,048,673	--	1,048,673
Total Funding Sources		2,348,194	1,000,000	610,000	--	1,048,673	475,000	5,481,867

SECTION 5

LANDFILL AND RECYLCING CENTER FUNDS

**City of Shawano
Landfill Budget Report
2024 Budget**

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	YOY Budget	
						\$ CHANGE	% CHANGE
Landfill Revenues:							
510-53770-4640	2,076,749	2,363,090	2,409,807	2,280,000	2,510,000	230,000	10.1%
510-53770-4745	232,238	--	--	--	--	--	n.a.
510-53770-4750	440	--	--	1,000	--	(1,000)	-100.0%
510-53770-4800	--	8	37	--	--	--	n.a.
510-53770-4805	25,933	9,141	3,273	--	--	--	n.a.
510-53770-4815	2,931	6,161	3,668	2,500	2,500	--	0.0%
510-53770-4820	9,700	10,560	11,344	8,500	8,500	--	0.0%
510-53770-4860	380	--	--	--	--	--	n.a.
510-53770-4890	--	--	15	--	--	--	n.a.
510-53770-4930	--	--	--	--	--	--	n.a.
510-53770-4945	(3,551)	65,000	--	--	--	--	n.a.
Total Landfill Revenues	2,344,820	2,453,960	2,428,144	2,292,000	2,521,000	229,000	10.0%
Landfill Expenditures:							
510-53770-1100	116,973	131,525	131,301	132,904	144,019	11,115	8.4%
510-53770-1150	9,366	10,298	14,344	12,000	13,811	1,811	15.1%
510-53770-1710	7,260	8,185	8,372	8,521	9,753	1,232	14.5%
510-53770-1720	1,698	1,914	1,958	1,993	2,285	292	14.7%
510-53770-1730	8,538	9,579	9,488	9,717	10,854	1,137	11.7%
510-53770-1740	311	377	396	405	405	--	0.0%
510-53770-1750	--	--	--	--	--	--	n.a.
510-53770-1760	44,042	47,440	48,357	36,792	66,410	29,618	80.5%
510-53770-2200	54,927	42,193	49,868	65,000	65,000	--	0.0%
510-53770-2250	717	232	--	1,000	1,000	--	0.0%
510-53770-2300	104,885	127,166	159,993	90,000	150,000	60,000	66.7%
510-53770-3000	48,457	41,141	51,079	55,000	55,000	--	0.0%
510-53770-3210	11,321	15,928	23,779	20,000	21,000	1,000	5.0%
510-53770-3500	62,831	100,392	69,652	65,000	70,000	5,000	7.7%
510-53770-3600	974,772	968,590	1,031,259	920,000	970,000	50,000	5.4%
510-53770-3650	482,173	486,040	525,160	500,000	575,000	75,000	15.0%
510-53770-3655	--	--	90,331	40,000	45,000	5,000	12.5%
510-53770-5000	10,620	9,757	10,657	11,000	15,000	4,000	36.4%
510-53770-5100	219,771	228,107	56,067	244,000	244,000	--	0.0%
510-53770-6000	26,152	68,045	33,196	50,000	50,000	--	0.0%
510-53770-6100	7,198	--	--	--	--	--	n.a.
510-53770-7200	23,450	24,463	4,533	27,000	27,000	--	0.0%
510-53770-7900	--	--	--	--	--	--	n.a.
Total Landfill Expenditures	2,215,461	2,321,371	2,319,791	2,290,332	2,535,537	245,205	10.7%
Closed Landfill Expenditures:							
510-53780-2300	21,023	15,938	28,672	25,000	30,000	5,000	20.0%
510-53780-3000	--	--	--	--	--	--	n.a.
510-53780-3500	--	--	--	--	--	--	n.a.
Total Closed Landfill Expenditures	21,023	15,938	28,672	25,000	30,000	5,000	20.0%
Revenues less Expenditures	108,336	116,651	79,680	(23,332)	(44,537)	(21,205)	90.9%

City of Shawano
Recycling Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Recycling Center Revenues:								
520-53790-4640	Recycling Center-Tipping Fees-Private	222,473	302,696	309,204	275,000	310,000	35,000	12.7%
520-53790-4745	Recycling Center-Tipping Fees-Public	74,541	--	--	--	--	--	n.a.
520-53790-4800	Recycling Center-Interest on Investment	--	--	--	--	--	--	n.a.
520-53790-4815	Recycling Center - Interest on Accounts Receivabl	25	509	--	--	--	--	n.a.
520-53790-4835	Recycling Center-Recycling Sales	1,069	79,327	87,621	5,000	5,000	--	0.0%
520-53790-4920	Recycling Center-Transfer in from Other Funds	26,152	68,045	33,196	--	--	--	n.a.
	Total Recycling Center Revenues	<u>324,260</u>	<u>450,577</u>	<u>430,020</u>	<u>280,000</u>	<u>315,000</u>	<u>35,000</u>	<u>12.5%</u>
Recycling Center Expenditures:								
520-53790-1100	Recycling Center-Salaries-Wages	35,087	32,536	36,515	44,824	40,861	(3,963)	-8.8%
520-53790-1150	Recycling Center-Overtime	1,663	895	714	2,000	1,128	(872)	-43.6%
520-53790-1710	Recycling Center-FICA	2,109	1,912	2,129	2,779	2,768	(11)	-0.4%
520-53790-1720	Recycling Center-Medicare	493	447	498	650	650	--	0.0%
520-53790-1730	Recycling Center-Pension	2,483	2,253	2,425	3,184	3,080	(104)	-3.3%
520-53790-1740	Recycling Center-Life Insurance	94	93	101	148	148	--	0.0%
520-53790-1750	Recycling Center-Disability Insurance	--	--	--	--	--	--	n.a.
520-53790-1760	Recycling Center-Health Insurance	13,255	11,735	12,361	13,469	19,570	6,101	45.3%
520-53790-2200	Recycling Center-Utilities	3,877	4,288	3,863	7,000	7,000	--	0.0%
520-53790-2300	Recycling Center-Contracted Services	39,432	36,675	31,877	40,000	40,000	--	0.0%
520-53790-3000	Recycling Center-General Expense	--	28	29	500	500	--	0.0%
520-53790-3210	Recycling Center-Fuel	--	--	--	--	--	--	n.a.
520-53790-3500	Recycling Center-Repair Maintenance Supplies	4,289	21,782	7,485	8,000	10,000	2,000	25.0%
520-53790-3600	Recycling Center - Waste Charge	124,969	18,690	48,831	75,000	85,000	10,000	13.3%
520-53790-3650	Recycling Center - Waste Hauling	63,336	71,690	73,502	80,000	85,000	5,000	6.3%
520-53790-3655	Recycling Center - Fuel Surcharge	--	--	17,161	--	--	--	n.a.
520-53790-5100	Recycling Center-Depreciation	16,849	14,316	17,204	16,000	16,000	--	0.0%
520-53790-5000	Recycling Center-Other Insurance	3,134	2,803	3,151	4,200	4,200	--	0.0%
520-53790-6000	Recycling Center-Transfer Out to Other Funds	--	--	--	8,600	--	(8,600)	-100.0%
	Total Recycling Center Expenditures	<u>311,070</u>	<u>220,143</u>	<u>257,844</u>	<u>306,354</u>	<u>315,905</u>	<u>9,551</u>	<u>3.1%</u>
	Revenues less Expenditures	<u>13,190</u>	<u>230,434</u>	<u>172,176</u>	<u>(26,354)</u>	<u>(905)</u>	<u>25,449</u>	<u>-96.6%</u>

SECTION 6

WATER AND SEWER DEPARTMENT

City of Shawano
Water Utility Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
WATER UTILITY REVENUES:							CHANGE	CHANGE
Water Operating Revenues:								
620-46450-4610	Residential	611,304	592,109	591,918	595,000	932,306	337,306	56.7%
620-46450-4611	Residential - Waukechon	1,550	523	--	1,500	--	(1,500)	-100.0%
620-46450-4616	Irrigation	--	43,369	41,775	20,000	20,000	--	0.0%
620-46450-4620	Commercial	126,105	125,387	120,415	130,000	130,622	622	0.5%
620-46450-4621	Commercial - Waukechon	1,410	258	--	1,500	--	(1,500)	-100.0%
620-46450-4630	Industrial	218,819	323,541	381,183	250,000	405,504	155,504	62.2%
620-46450-4632	Industrial - Richmond	305,257	69,509	--	100,000	--	(100,000)	-100.0%
620-46450-4633	Industrial - Wescott	688	260	--	1,000	--	(1,000)	-100.0%
620-46450-4640	Public Authority	60,109	59,859	61,048	60,000	60,064	64	0.1%
620-46450-4650	Multifamily Residential	46,947	46,797	49,194	45,000	54,330	9,330	20.7%
620-46450-4670	Private Fire Protection Service	45,848	46,271	46,348	45,000	44,611	(389)	-0.9%
620-46450-4675	Public Fire Protection Service	390,263	392,113	395,279	390,000	507,258	117,258	30.1%
620-46450-4680	Other Water Sales	22,590	7,545	--	20,000	20,000	--	0.0%
620-46450-4695	Interdepartmental Sales	--	--	--	--	--	--	n.a.
Total Water Operating Revenues		1,830,890	1,707,543	1,687,158	1,659,000	2,174,695	515,695	31.1%
Other Operating Revenue:								
620-46450-4700	Forfeited Discounts	3,861	5,567	4,868	6,500	5,330	(1,170)	-18.0%
620-46450-4720	Rents from Water Property	1,216	--	--	1,696	728	(968)	-57.1%
620-46450-4730	Interdepartmental Rents	--	--	--	--	--	--	n.a.
620-46450-4740	Other Water Revenues	898	680	560	10,000	20,981	10,981	109.8%
Total Other Operating Revenues		5,975	6,247	5,428	18,196	27,039	8,843	48.6%
Other Income:								
620-46450-4150	Merchandising, Jobbing & Contract	880	200	710	2,000	2,000	--	0.0%
620-46450-4190	Interest and Dividend Income	2,524	301	412	2,000	2,000	--	0.0%
Total Other Income		3,404	501	1,122	4,000	4,000	--	0.0%
Nonoperating Income:								
620-42900-4291	Amortization of Prem	1,153	578	--	--	--	--	n.a.
620-42900-4292	Amortization of Deferred Return	5,968	2,984	--	--	--	--	n.a.
620-46450-4210	Miscellaneous Nonoperating Income	20,615	26,214	2,863	750	750	--	0.0%
620-46450-4250	Miscellaneous Amortization	--	--	--	11,949	11,949	--	0.0%
Total Nonoperating Income		27,737	29,776	2,863	12,699	12,699	--	0.0%
TOTAL OPERATING / NONOPERATING REV.		1,868,005	1,744,066	1,696,571	1,693,895	2,218,433	524,538	31.0%
Transfers In and Capital Contributions								
620-46450-4211	Contributed Revenue (SDWF Grant)	--	--	409,492	--	--	--	n.a.
620-62950-4906	Transfer from TID 6 - Water Cap. Projects	--	--	--	--	--	--	n.a.
620-62950-4907	Transfer from TID 7 - Water Cap. Projects	--	--	370,000	--	--	--	n.a.
620-62950-4908	Transfer from TID 8 - Water Cap. Projects	15,750	--	--	--	--	--	n.a.
TOTAL FUND REVENUE		1,883,755	1,744,066	2,476,063	1,693,895	2,218,433		

City of Shawano
Water Utility Budget Report
2024 Budget

	2020	2021	2022	2023	2024	YOY Budget	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
WATER UTILITY OPERATING EXPENSES:							
SOURCE OF SUPPLY-SAMPLING OPERATIONS							
620-62603-1100 Misc-Salaries-Wages	3,610	2,717	3,905	2,620	2,620	--	0.0%
620-62603-1150 Misc-Overtime	--	--	--	13	13	--	0.0%
620-62603-1710 Misc-FICA	210	158	228	163	163	--	0.0%
620-62603-1720 Misc-Medicare	49	37	53	38	38	--	0.0%
620-62603-1730 Misc-Pension	244	183	254	178	178	--	0.0%
620-62603-2300 Misc-Contract Services	7,955	2,969	4,011	4,000	7,000	3,000	75.0%
620-62603-3100 Misc-Supplies and Materials	1,199	228	--	200	200	--	0.0%
620-62603-3200 Misc-Equipment	--	--	--	--	--	--	n.a.
620-62603-3000 Misc-General Expense	3,902	3,099	3,095	4,000	4,000	--	0.0%
620-62603-3500 Misc-Repair Maint Supplies	561	--	--	300	300	--	0.0%
620-62603-3900 Misc-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Miscellaneous Expense	17,728	9,392	11,546	11,512	14,512	3,000	26.1%
PUMPING EXPENSES OPERATIONS							
Pumping Operations Expense:							
620-62623-2200 Power for Pumping-Utilities	83,885	73,918	79,437	82,000	85,000	3,000	3.7%
620-62624-1100 Pumping-Salaries-Wages	25	--	670	1,102	1,102	--	0.0%
620-62624-1150 Pumping-Overtime	--	--	60	--	--	--	n.a.
620-62624-1710 Pumping-FICA	1	--	43	68	68	--	0.0%
620-62624-1720 Pumping-Medicare	0	--	10	16	16	--	0.0%
620-62624-1730 Pumping-Pension	2	--	47	75	75	--	0.0%
620-62624-2300 Pumping-Contract Services	--	--	--	1,000	1,000	--	0.0%
620-62624-3500 Pumping-Repair Maint Supplies	--	--	--	1,000	1,000	--	0.0%
620-62624-3900 Pumping-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Pumping Power & Labor Expense	83,914	73,918	80,266	85,261	88,261	3,000	3.5%
Misc Pumping Operation Expense:							
620-62626-1100 Misc Pumping-Salaries-Wages	701	1,024	789	1,063	1,063	--	0.0%
620-62626-1150 Misc Pumping-Overtime	--	--	--	15	15	--	0.0%
620-62626-1710 Misc Pumping-FICA	41	60	46	67	67	--	0.0%
620-62626-1720 Misc Pumping-Medicare	9	14	11	15	15	--	0.0%
620-62626-1730 Misc Pumping-Pension	47	69	52	72	72	--	0.0%
620-62626-2200 Misc Pumping-Utilities	--	--	--	--	--	--	n.a.
620-62626-2300 Misc Pumping-Contract Services	--	--	--	--	--	--	n.a.
620-62626-3000 Misc Pumping-General Expense	250	99	--	500	500	--	0.0%
620-62626-3500 Misc Pumping-Repair Maint Supplies	--	--	--	250	250	--	0.0%
620-62626-3900 Misc Pumping-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Misc Pumping Operation Expense	1,048	1,266	897	1,982	1,982	--	0.0%
MAINTENANCE							
Maint of Structures & Improvements:							
620-62631-1100 Maint Struct & Impr-Salaries-Wages	323	682	1,594	1,290	1,290	--	0.0%
620-62631-1150 Maint Struct & Impr-Overtime	--	--	73	--	--	--	n.a.
620-62631-1710 Maint Struct & Impr-FICA	19	40	97	80	80	--	0.0%
620-62631-1720 Maint Struct & Impr-Medicare	4	9	23	18	18	--	0.0%
620-62631-1730 Maint Struct & Impr-Pension	22	46	108	88	88	--	0.0%
620-62631-2300 Maint Struct & Impr-Contract Services	--	--	--	--	--	--	n.a.
620-62631-3100 Maint Struct & Impr-Supplies and Materials	122	60	97	100	100	--	0.0%
620-62631-3000 Maint Struct & Impr-General Expense	--	--	--	--	--	--	n.a.
620-62631-3500 Maint Struct & Impr-Repair Maint Supplies	341	632	175	500	500	--	0.0%
620-62631-3900 Maint Struct & Impr-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Maint Structures & Improvement Expense	831	1,469	2,168	2,076	2,076	--	0.0%

City of Shawano
Water Utility Budget Report
2024 Budget

	2020	2021	2022	2023	2024	YOY Budget	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
Maintenance of Pumping Equipment:							
620-62633-1100 Maint Pump Equip-Salaries-Wages	1,372	2,921	2,509	2,279	2,279	--	0.0%
620-62633-1150 Maint Pump Equip-Overtime	--	46	126	20	20	--	0.0%
620-62633-1710 Maint Pump Equip-FICA	80	174	154	141	141	--	0.0%
620-62633-1720 Maint Pump Equip-Medicare	19	41	36	33	33	--	0.0%
620-62633-1730 Maint Pump Equip-Pension	93	200	172	155	155	--	0.0%
620-62633-2300 Maint Pump Equip-Contract Services	--	17,157	1,945	12,000	12,000	--	0.0%
620-62633-3100 Maint Pump Equip-Supplies and Materials	329	1,530	4,489	5,000	5,000	--	0.0%
620-62633-3200 Maint Pump Equip-Equipment	--	--	--	--	--	--	n.a.
620-62633-3000 Maint Pump Equip-General Expense	--	--	--	--	--	--	n.a.
620-62633-3500 Maint Pump Equip-Repair Maint Supplies	602	1,034	1,541	2,000	2,500	500	25.0%
620-62633-3900 Maint Pump Equip-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Maint of Pumping Equipment	2,495	23,104	10,972	21,628	22,128	500	2.3%
WATER TREATMENT EXPENSE OPERATIONS							
Water Treatment Expense:							
620-62641-3100 Chemicals-Supplies and Materials	14,275	13,591	14,697	13,500	15,500	2,000	14.8%
620-62642-1100 Water Treatment-Salaries-Wages	5,054	5,697	5,806	5,661	5,661	--	0.0%
620-62642-1150 Water Treatment-Overtime	--	--	--	--	--	--	n.a.
620-62642-1710 Water Treatment-FICA	293	332	338	351	351	--	0.0%
620-62642-1720 Water Treatment-Medicare	69	78	79	82	82	--	0.0%
620-62642-1730 Water Treatment-Pension	341	384	378	385	385	--	0.0%
620-62642-2300 Water Treatment-Contract Services	--	--	--	--	--	--	n.a.
620-62642-3000 Water Treatment-General Expense	--	--	--	300	300	--	0.0%
620-62642-3100 Water Treatment-Supplies Expense	105	--	--	200	200	--	0.0%
620-62642-3900 Water Treatment-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Treatment Operations Expense	20,138	20,082	21,298	20,479	22,479	2,000	9.8%
Property Rents:							
620-62644-3000 Rents-General Expense	--	--	--	3,200	3,200	--	0.0%
Total Property Rent Expense	--	--	--	3,200	3,200	--	0.0%
MAINTENANCE							
Maintenance of Treatment Equipment Expense:							
620-62652-1100 Maint Treat Equip-Salaries-Wages	675	710	239	628	628	--	0.0%
620-62652-1150 Maint Treat Equip-Overtime	--	--	--	--	--	--	n.a.
620-62652-1710 Maint Treat Equip-FICA	39	42	14	39	39	--	0.0%
620-62652-1720 Maint Treat Equip-Medicare	9	10	3	9	9	--	0.0%
620-62652-1730 Maint Treat Equip-Pension	46	48	16	43	43	--	0.0%
620-62652-2300 Maint Treat Equip-Contract Services	--	--	--	1,000	1,000	--	0.0%
620-62652-3500 Maint Treat Equip-Repair Maint Supplies	618	1,285	2,566	1,000	4,000	3,000	300.0%
620-62652-3900 Maint Treat Equip-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Maint of Treatment Equipment Expense	1,388	2,094	2,838	2,719	5,719	3,000	110.3%
TRANSMISSION & DISTRIBUTION OPERATION							
Supervision & Engineering:							
620-62660-1100 Supv & Eng-Salaries-Wages	--	--	--	12	12	--	0.0%
620-62660-1710 Supv & Eng-FICA	--	--	--	1	1	--	0.0%
620-62660-1720 Supv & Eng-Medicare	--	--	--	1	1	--	0.0%
620-62660-1730 Supv & Eng-Pension	(3)	--	--	1	1	--	0.0%
620-62660-3900 Supv & Eng-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Supervision & Engineering	(3)	--	--	15	15	--	0.0%
Storage Facilities Expense:							
620-62661-1100 Storage-Salaries-Wages	--	26	544	68	68	--	0.0%
620-62661-1150 Storage-Overtime	--	--	30	--	--	--	n.a.
620-62661-1710 Storage-FICA	--	2	33	4	4	--	0.0%
620-62661-1720 Storage-Medicare	--	0	8	1	1	--	0.0%
620-62661-1730 Storage-Pension	--	2	37	5	5	--	0.0%
620-62661-2200 Storage-Utilities	654	668	670	1,000	1,000	--	0.0%
620-62661-2300 Storage-Contract Services	--	--	--	--	--	--	n.a.
620-62661-3100 Storage-Supplies and Materials	--	--	--	--	--	--	n.a.
620-62661-3200 Storage-Equipment	--	--	--	--	--	--	n.a.
620-62661-3000 Storage-General Expense	66	--	--	250	250	--	0.0%
Total Storage Facilities Expense	720	697	1,321	1,328	1,328	--	0.0%

City of Shawano
Water Utility Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Transmission & Distribution Lines:								
620-62662-1100	Trans Distr Line-Salaries-Wages	5,823	8,157	9,019	9,799	9,799	--	0.0%
620-62662-1150	Trans Distr Line-Overtime	--	--	169	--	--	--	n.a.
620-62662-1710	Trans Distr Line-FICA	338	474	533	608	608	--	0.0%
620-62662-1720	Trans Distr Line-Medicare	79	111	125	142	142	--	0.0%
620-62662-1730	Trans Distr Line-Pension	393	550	597	666	666	--	0.0%
620-62662-2200	Trans Distr Line-Utilities	142	160	153	200	200	--	0.0%
620-62662-2300	Trans Distr Line-Contract Services	--	--	--	200	200	--	0.0%
620-62662-3100	Trans Distr Line-Supplies and Materials	705	364	20	400	400	--	0.0%
620-62662-3200	Trans Distr Line-Equipment	--	--	--	--	--	--	n.a.
620-62662-3000	Trans Distr Line-General Expense	830	--	190	500	500	--	0.0%
620-62662-3900	Trans Distr Line-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Transmission & Distribution Lines		8,310	9,816	10,806	12,515	12,515	--	0.0%
Meter Expense:								
620-62663-1100	Meter Expense-Salaries-Wages	10,544	13,342	12,637	9,645	9,645	--	0.0%
620-62663-1150	Meter Expense-Overtime	405	252	77	162	431	269	166.0%
620-62663-1710	Meter Expense-FICA	635	791	740	598	598	--	0.0%
620-62663-1720	Meter Expense-Medicare	149	185	173	140	140	--	0.0%
620-62663-1730	Meter Expense-Pension	742	917	827	656	656	--	0.0%
620-62663-2300	Meter Expense-Contract Services	--	--	--	--	--	--	n.a.
620-62663-3100	Meter Expense-Supplies and Materials	2,274	4,427	659	4,000	4,000	--	0.0%
620-62663-3200	Meter Expense-Equipment	--	--	4,094	5,000	5,000	--	0.0%
620-62663-3000	Meter Expense-General Expense	(320)	140	5	500	500	--	0.0%
620-62663-3900	Meter Expense-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Meter Expense		14,428	20,054	19,212	20,701	20,970	269	1.3%
Customer Installation Expense:								
620-62664-1100	Customer Installation-Salaries-Wages	10,626	20,049	2,838	14,838	431	(14,407)	-97.1%
620-62664-1150	Customer Installation-Overtime	46	298	20	149	149	--	0.0%
620-62664-1710	Customer Installation-FICA	620	1,187	166	920	920	--	0.0%
620-62664-1720	Customer Installation-Medicare	145	278	39	215	215	--	0.0%
620-62664-1730	Customer Installation-Pension	720	1,373	186	1,009	1,009	--	0.0%
620-62664-2300	Customer Installation-Contract Services	--	13,277	11,360	3,000	5,000	2,000	66.7%
620-62664-3100	Customer Installation-Supplies and Materials	3,036	2,423	1,164	3,000	4,000	1,000	33.3%
620-62664-3200	Customer Installation-Equipment	--	--	--	--	--	--	n.a.
620-62664-3000	Customer Installation-General Expense	15,026	5,425	3,183	18,000	15,000	(3,000)	-16.7%
620-62664-3900	Customer Installation-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Customer Installation Expense		30,219	44,310	18,955	41,131	26,724	(14,407)	-35.0%
Water Utility - Miscellaneous Expense:								
620-62665-1100	Water Utility-Misc Expense-Wages	80	755	835	1,959	1,959	--	0.0%
620-62665-1150	Water Utility-Misc Expense-Overtime	--	39	99	17	17	--	0.0%
620-62665-1710	Water Utility-Misc Expense-FICA	5	46	54	122	122	--	0.0%
620-62665-1720	Water Utility-Misc Expense-MediCare	1	11	13	28	28	--	0.0%
620-62665-1730	Water Utility-Misc Expense-Pension	5	54	61	133	133	--	0.0%
620-62665-2300	Water Utility-Misc Expense-Professional Services	--	5,401	7,684	--	5,000	5,000	n.a.
Total Water Utility Miscellaneous Expense		92	6,306	8,747	2,259	7,259	5,000	221.3%
MAINTENANCE								
Maintenance Supervision & Engineering:								
620-62670-1100	Maint Supervision-Salaries-Wages	--	--	--	--	--	--	n.a.
620-62670-1710	Maint Supervision-FICA	--	--	--	--	--	--	n.a.
620-62670-1720	Maint Supervision-Medicare	--	--	--	--	--	--	n.a.
620-62670-1730	Maint Supervision-Pension	--	--	--	--	--	--	n.a.
Total Maintenance Supervision & Engineering		--	--	--	--	--	--	n.a.
Maintenance of Reservoirs:								
620-62672-1100	Maint Reservoirs-Salaries-Wages	--	174	594	108	108	--	0.0%
620-62672-1150	Maint Reservoirs-Overtime	--	--	65	--	--	--	n.a.
620-62672-1710	Maint Reservoirs-FICA	--	10	39	7	7	--	0.0%
620-62672-1720	Maint Reservoirs-Medicare	--	2	9	2	2	--	0.0%
620-62672-1730	Maint Reservoirs-Pension	--	12	40	7	7	--	0.0%
620-62672-2300	Maint Reservoirs-Contract Services	3,000	--	--	5,500	5,500	--	0.0%
620-62672-3000	Maint Reservoirs-General Expense	--	--	--	--	--	--	n.a.
620-62672-3500	Maint Reservoirs-Repair Maint Supplies	--	--	70	200	200	--	0.0%
620-62672-3900	Maint Reservoirs-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Maintenance of Reservoirs		3,000	199	817	5,824	5,824	--	0.0%

City of Shawano
Water Utility Budget Report
2024 Budget

	2020	2021	2022	2023	2024	YOY Budget		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$ CHANGE	% CHANGE	
Maintenance of Mains:								
620-62673-1100	Maint of Mains-Salaries-Wages	3,079	1,863	1,431	3,785	3,785	--	0.0%
620-62673-1150	Maint of Mains-Overtime	739	10	--	189	189	--	0.0%
620-62673-1710	Maint of Mains-FICA	223	110	83	235	235	--	0.0%
620-62673-1720	Maint of Mains-Medicare	52	26	19	55	55	--	0.0%
620-62673-1730	Maint of Mains-Pension	258	126	94	257	257	--	0.0%
620-62673-2300	Maint of Mains-Contract Services	28,225	21,314	7,221	18,000	18,000	--	0.0%
620-62673-3000	Maint of Mains-General Expense	16,256	21,536	16,395	17,000	17,000	--	0.0%
620-62673-3500	Maint of Mains-Repair Maint Supplies	3,276	3,983	3,675	5,000	5,000	--	0.0%
620-62673-3900	Maint of Mains-Transportation Allocation	--	--	--	--	--	--	n.a.
	Total Maintenance of Mains Expense	52,107	48,968	28,919	44,521	44,521	--	0.0%
Maintenance of Services:								
620-62675-1100	Maint of Services-Salaries-Wages	6,515	24,425	17,158	15,006	15,006	--	0.0%
620-62675-1150	Maint of Services-Overtime	148	49	48	368	368	--	0.0%
620-62675-1710	Maint of Services-FICA	387	1,426	999	930	930	--	0.0%
620-62675-1720	Maint of Services-Medicare	90	333	234	218	218	--	0.0%
620-62675-1730	Maint of Services-Pension	450	1,652	1,109	1,020	1,020	--	0.0%
620-62675-2300	Maint of Services-Contract Services	9,274	11,575	8,848	11,000	12,000	1,000	9.1%
620-62675-3000	Maint of Services-General Expense	--	--	--	--	--	--	n.a.
620-62675-3500	Maint of Services-Repair Maint Supplies	4,000	5,575	5,336	5,500	5,500	--	0.0%
620-62675-3900	Maint of Services-Transportation Allocation	--	--	--	--	--	--	n.a.
	Total Maintenance of Services	20,865	45,034	33,731	34,042	35,042	1,000	2.9%
Maintenance of Meters:								
620-62676-1100	Maint of Meters-Salaries-Wages	586	--	--	81	81	--	0.0%
620-62676-1150	Maint of Meters-Overtime	19	--	--	--	--	--	n.a.
620-62676-1710	Maint of Meters-FICA	35	--	--	5	5	--	0.0%
620-62676-1720	Maint of Meters-Medicare	8	--	--	1	1	--	0.0%
620-62676-1730	Maint of Meters-Pension	41	--	--	6	6	--	0.0%
620-62676-2300	Maint of Meters-Contract Services	4,257	2,616	3,906	5,000	5,000	--	0.0%
620-62676-3200	Maint of Meters-Equipment	--	--	--	--	--	--	n.a.
620-62676-3500	Maint of Meters-Repair Maint Supplies	360	148	--	1,000	1,000	--	0.0%
620-62676-3900	Maint of Meters-Transportation Allocation	--	--	--	--	--	--	n.a.
	Total Maintenance of Meters	5,308	2,764	3,906	6,093	6,093	--	0.0%
Maintenance of Hydrants:								
620-62677-1100	Maint of Hydrants-Salaries-Wages	4,290	1,235	955	4,062	4,062	--	0.0%
620-62677-1150	Maint of Hydrants-Overtime	--	--	--	--	--	--	n.a.
620-62677-1710	Maint of Hydrants-FICA	249	73	55	251	251	--	0.0%
620-62677-1720	Maint of Hydrants-Medicare	58	17	13	59	59	--	0.0%
620-62677-1730	Maint of Hydrants-Pension	290	82	62	277	277	--	0.0%
620-62677-2300	Maint of Hydrants-Contract Services	--	3,110	--	2,500	5,000	2,500	100.0%
620-62677-3000	Maint of Hydrants-General Expense	(412)	--	--	--	--	--	n.a.
620-62677-3500	Maint of Hydrants-Repair Maint Supplies	2,739	688	838	7,500	7,500	--	0.0%
620-62677-3900	Maint of Hydrants-Transportation Allocation	--	--	--	--	--	--	n.a.
	Total Maintenance of Hydrants	7,214	5,205	1,922	14,649	17,149	2,500	17.1%
Maint of Wells & Springs:								
620-61403-2300	Maint of Wells & Springs-Contracted Services	--	73,408	12,413	25,000	25,000	--	0.0%
	Total Maint of Wells & Springs	--	73,408	12,413	25,000	25,000	--	0.0%
CUSTOMER ACCOUNT EXPENSE OPERATION								
620-62901-2300	Cust Accts Supv-Contract Services	--	--	--	--	--	--	n.a.
620-62902-1100	Meter Reading-Salaries & Wages	--	--	--	--	--	--	n.a.
620-62902-1710	Meter Reading-FICA	--	--	--	--	--	--	n.a.
620-62902-1720	Meter Reading-Medicare	--	--	--	--	--	--	n.a.
620-62902-1730	Meter Reading-Pension	--	--	--	--	--	--	n.a.
620-62902-2300	Meter Reading-Contract Services	--	--	--	--	--	--	n.a.
	Total Customer Account-Meter Reading Expense	--	--	--	--	--	--	n.a.
Customer Collections & Uncollectible:								
620-62903-1100	Cust Collection-Salaries & Wages	--	--	--	18	18	--	0.0%
620-62903-1710	Cust Collection-FICA	--	--	--	1	1	--	0.0%
620-62903-1720	Cust Collection-Medicare	--	--	--	1	1	--	0.0%
620-62903-1730	Cust Collection-Pension	--	--	--	1	1	--	0.0%
620-62903-2300	Cust Collection-Contract Services	58,616	83,326	99,068	100,000	105,000	5,000	5.0%
620-62904-7400	Cust Collection-Uncollectible Accounts	(45)	2	(498)	400	400	--	0.0%
	Total Customer Collections & Uncollectible Expense	58,571	83,328	98,570	100,421	105,421	5,000	5.0%

City of Shawano
Water Utility Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Miscellaneous Customer Account Expense:								
620-62905-1100	Misc Cust Accts-Salaries-Wages	--	--	--	--	--	--	n.a.
620-62905-1710	Misc Cust Accts-FICA	--	--	--	--	--	--	n.a.
620-62905-1720	Misc Cust Accts-Medicare	--	--	--	--	--	--	n.a.
620-62905-1730	Misc Cust Accts-Pension	--	--	--	--	--	--	n.a.
620-62905-3000	Misc Cust Accts-General Expense	--	--	--	--	--	--	n.a.
Total Miscellaneous Customer Accounts Expense		--	--	--	--	--	--	n.a.
SALES EXPENSE								
OPERATION								
Sales Expense:								
620-62910-3120	Sales Printing & Publishing	--	--	--	--	--	--	n.a.
Total Sales Expense		--	--	--	--	--	--	n.a.
ADMINISTRATIVE & GENERAL EXPENSE								
OPERATIONS								
Administrative & General Salaries:								
620-62920-1100	Admin & Gen-Salaries-Wages	43,393	44,816	45,712	51,948	52,045	97	0.2%
620-62920-1105	Admin & Gen-Salaries-Admin Leave	5,060	--	--	--	--	--	n.a.
620-62920-1710	Admin & Gen-FICA	2,845	2,646	2,696	3,221	2,363	(858)	-26.6%
620-62920-1720	Admin & Gen-Medicare	665	619	631	753	553	(200)	-26.6%
620-62920-1730	Admin & Gen-Pension	3,273	3,023	2,977	3,532	2,629	(903)	-25.6%
620-62920-2300	Admin & Gen - Contracted Services	57,697	88,677	99,026	85,000	100,000	15,000	17.6%
Total Administrative & General Salary Expense		112,933	139,781	151,042	144,454	157,590	13,136	9.1%
Office Supplies & Expense:								
620-62921-2250	Office Expense-Telephone	1,797	1,736	1,654	2,000	2,000	--	0.0%
620-62921-2200	Office Expense-Utilities	--	--	--	--	--	--	n.a.
620-62921-2300	Office Expense-Contract Services	--	--	--	--	--	--	n.a.
620-62921-3100	Office Supplies & Expense-Materials	--	--	--	--	--	--	n.a.
620-62921-3110	Office Expense-Postage	--	--	--	50	50	--	0.0%
620-62921-3000	Office Expense-General Expense	25	938	492	1,500	1,500	--	0.0%
620-62921-3300	Office Expense-Training	807	1,131	807	1,000	1,000	--	0.0%
620-62921-3250	Office Expense-Copy Machine	1,018	1,363	1,092	1,500	1,500	--	0.0%
620-62921-3130	Office Expense-Uniforms	--	--	--	325	325	--	0.0%
Total Office Supplies & Expense		3,647	5,168	4,046	6,375	6,375	--	0.0%
Outside Services Employed:								
620-62923-2300	Outside-Professional Services	4,411	--	6,648	5,000	15,000	10,000	200.0%
620-62923-3000	Outside-General Expense	--	47	--	--	--	--	n.a.
Total Outside Services Expense		4,411	47	6,648	5,000	15,000	10,000	200.0%
Property Insurance:								
620-62924-5000	Property-Other Insurance	--	--	--	4,700	4,700	--	0.0%
620-62925-3900	Injuries & Damages-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Property & Damages Expense		--	--	--	4,700	4,700	--	0.0%
Employee & Benefits:								
620-62926-1100	Employee Benefits-Salaries-Wages	19,971	22,282	22,217	22,439	92,923	70,484	314.1%
620-62926-1150	Employee Benefits-Overtime	--	164	103	86	86	--	0.0%
620-62926-1710	Employee Benefits-FICA	1,162	1,321	1,313	1,391	7,091	5,700	409.8%
620-62926-1720	Employee Benefits-Medicare	272	309	307	325	1,660	1,335	410.8%
620-62926-1730	Employee Benefits-Pension	1,352	1,521	1,466	1,526	7,891	6,365	417.1%
620-62926-1740	Employee Benefits-Life Insurance	185	477	408	--	--	--	n.a.
620-62926-1750	Employee Benefits-Disability Insurance	--	--	--	--	--	--	n.a.
620-62926-1760	Employee Benefits-Health Insurance	51,413	60,048	49,853	45,220	62,356	17,136	37.9%
620-62926-3000	Employee Benefits-General Expense	250	430	654	500	500	--	0.0%
620-62926-3300	Employee Benefits-Training	3,459	875	231	2,000	2,000	--	0.0%
620-62926-5000	Employee Benefits-Other Insurance	17,489	16,121	17,944	15,250	18,250	3,000	19.7%
Total Employee Benefit Expense		95,553	103,546	94,496	88,737	192,757	104,020	117.2%
Regulatory Commission Expense:								
620-62928-1100	Regl Comm Exp-Salaries-Wages	--	--	--	--	--	--	n.a.
620-62928-1710	Regl Comm Exp-FICA	--	--	--	--	--	--	n.a.
620-62928-1720	Regl Comm Exp-Medicare	--	--	--	--	--	--	n.a.
620-62928-2300	Regl Comm Exp-Professional Services	--	4,140	1,769	--	--	--	n.a.
Total Regulatory Commission Expense		--	4,140	1,769	--	--	--	n.a.

City of Shawano
Water Utility Budget Report
2024 Budget

	2020	2021	2022	2023	2024	YOY Budget	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$ CHANGE	% CHANGE
Miscellaneous General Expense:							
620-62930-1100 Misc General-Salaries-Wages	216	--	53	236	236	--	0.0%
620-62930-1150 Misc General-Overtime	--	--	--	--	--	--	n.a.
620-62930-1710 Misc General-FICA	13	--	3	15	15	--	0.0%
620-62930-1720 Misc General-Medicare	3	--	1	3	3	--	0.0%
620-62930-1730 Misc General-Pension	15	--	3	16	16	--	0.0%
620-62930-2300 Misc General-Contract Services	--	--	--	--	--	--	n.a.
620-62930-3100 Misc General-Supplies and Materials	249	--	--	100	100	--	0.0%
620-62930-3200 Misc General-Equipment	--	--	--	--	--	--	n.a.
620-62930-3000 Misc General-General Expense	272	19,611	173	2,000	2,000	--	0.0%
620-62930-3300 Misc General-Training	520	914	956	1,000	1,000	--	0.0%
620-62930-3900 Misc General-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Miscellaneous General Expense	1,287	20,525	1,189	3,370	3,370	--	0.0%
MAINTENANCE							
Maintenance of General Plant:							
620-62932-1100 Maint Gen Plant-Salaries-Wages	--	--	--	55	55	--	0.0%
620-62932-1150 Maint Gen Plant-Overtime	--	--	--	--	--	--	n.a.
620-62932-1710 Maint Gen Plant-FICA	--	--	--	3	3	--	0.0%
620-62932-1720 Maint Gen Plant-Medicare	--	--	--	1	1	--	0.0%
620-62932-1730 Maint Gen Plant-Pension	--	--	--	4	4	--	0.0%
620-62932-2300 Maint Gen Plant-Contract Services	--	--	--	250	250	--	0.0%
620-62932-3000 Maint Gen Plant-General Expense	--	--	--	--	--	--	n.a.
620-62932-3500 Maint Gen Plant-Repair Maint Supplies	--	--	--	250	250	--	0.0%
620-62932-3900 Maint Gen Plant-Transportation Allocation	--	--	--	--	--	--	n.a.
Total Maintenance of General Plant	--	--	--	563	563	--	0.0%
Transportation Expense:							
620-62933-1100 Transportation-Salaries-Wages	2,814	1,353	2,053	2,222	2,222	--	0.0%
620-62933-1150 Transportation-Overtime	--	--	--	--	--	--	n.a.
620-62933-1710 Transportation-FICA	165	79	121	138	138	--	0.0%
620-62933-1720 Transportation-Medicare	39	18	28	32	32	--	0.0%
620-62933-1730 Transportation-Pension	190	91	133	151	151	--	0.0%
620-62933-2300 Transportation-Contract Services	--	--	--	150	150	--	0.0%
620-62933-3100 Transportation-Supplies and Materials	--	173	--	50	50	--	0.0%
620-62933-3200 Transportation-Equipment	--	--	--	--	--	--	n.a.
620-62933-3000 Transportation-General Expense	--	--	--	--	--	--	n.a.
620-62933-3210 Transportation-Fuel	3,584	4,669	7,620	5,000	5,500	500	10.0%
620-62933-3500 Transportation-Repair Maint Supplies	3,484	513	10,774	5,000	5,000	--	0.0%
620-62933-3900 Transportation-Transportation Allocation	--	--	--	--	--	--	n.a.
620-62933-4080 Transportation-Property Tax Equivalent	--	--	--	--	--	--	n.a.
620-62933-5001 Transportation-Depreciation	--	--	--	--	--	--	n.a.
Total Transportation Expense	10,275	6,896	20,728	12,743	13,243	500	3.9%
Depreciation & Amortization Expense:							
620-62403-5001 Depreciation Expense	312,628	323,285	323,975	330,000	330,000	--	0.0%
620-62426-5001 Depreciation Expense-Contributed	31,590	31,589	34,884	33,000	33,000	--	0.0%
620-62407-5001 Amortization-Old Meters	--	--	--	--	--	--	n.a.
Total Depreciation & Amortization Expense	344,218	354,875	358,859	363,000	363,000	--	0.0%
Taxes:							
620-62408-1710 Taxes-FICA	--	--	--	--	--	--	n.a.
620-62408-1720 Taxes-Medicare	--	--	--	--	--	--	n.a.
620-62408-3000 Taxes-General Expense	--	--	--	--	--	--	n.a.
620-62408-4080 Taxes-Property Tax Equivalent	319,254	326,729	269,842	325,000	325,000	--	0.0%
Total Taxes	319,254	326,729	269,842	325,000	325,000	--	0.0%

City of Shawano
Water Utility Budget Report
2024 Budget

	2020	2021	2022	2023	2024	YOY Budget		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$ CHANGE	% CHANGE	
NON-OPERATING EXPENSES:								
Jobbing Expense:								
620-62416-1100	Jobbing-Salaries-Wages	--	151	93	106	106	--	0.0%
620-62416-1150	Jobbing-Overtime	--	28	--	35	35	--	0.0%
620-62416-1710	Jobbing-FICA	--	11	5	6	6	--	0.0%
620-62416-1720	Jobbing-Medicare	--	2	1	2	2	--	0.0%
620-62416-1730	Jobbing-Pension	--	12	6	7	7	--	0.0%
620-62416-2300	Jobbing-Contract Services	--	--	--	--	--	--	n.a.
620-62416-3100	Jobbing-Supplies & Materials	--	--	--	100	100	--	0.0%
620-62416-3000	Jobbing-General Expense	--	--	--	--	--	--	n.a.
	Total Jobbing Expense	--	204	106	256	256	--	0.0%
Interest Charges:								
620-62427-4270	Interest on Long-Term Debt	14,486	6,795	3,720	14,000	14,000	--	0.0%
620-62427-4280	Amort of Debt Disc & Expense	--	--	--	--	--	--	n.a.
	Total Interest on Long-Term Debt	14,486	6,795	3,720	14,000	14,000	--	0.0%
TOTAL WATER UTILITY EXPENSES								
		1,234,436	1,440,119	1,281,747	1,425,554	1,564,072	138,518	9.7%
NET INCOME								
		633,569	303,946	414,825	268,341	654,361	386,020	143.9%
		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	

City of Shawano
Water Utility Budget Report
2024 Budget

	2020	2021	2022	2023	2024	YOY Budget	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
CAPITAL PROJECTS EXPENSE:	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET		
620-62950-1100 CIP-Salaries-Wages	11,846	11,846	11,846	5,105	17,038	11,933	233.8%
620-62950-1150 CIP Overtime	--	--	--	14	14	--	0.0%
620-62950-1710 CIP-FICA	695	695	695	317	1,069	752	237.2%
620-62950-1720 CIP-Medicare	162	162	162	74	250	176	237.8%
620-62950-1730 CIP-Pension	800	800	800	347	1,190	843	242.9%
620-62950-1740 CIP-Life Insurance	25	25	25	498	498	--	0.0%
620-62950-1750 CIP-Disability Insurance	--	--	--	--	--	--	n.a.
620-62950-1760 CIP-Health Insurance	4,414	4,414	4,414	--	--	--	n.a.
620-62950-2300 CIP-Professional Services	352,000	323,000	490,000	310,000	740,000	430,000	138.7%
620-62950-3100 CIP-Supplies and Materials	--	--	--	100,000	140,000	40,000	40.0%
620-62950-3200 CIP-Equipment	--	95,000	110,000	55,000	30,000	(25,000)	-45.5%
620-62950-3210 CIP-Fuel	--	--	--	1,500	1,500	--	0.0%
620-62950-3000 CIP-General Expense	--	--	--	--	--	--	n.a.
620-62950-3900 CIP-Transportation Allocation	--	--	--	--	--	--	n.a.
620-62950-5000 CIP-Other Insurance	--	--	--	--	--	--	n.a.
620-62950-9500 CIP-Capitalized Costs (Credit)	--	--	--	--	--	--	n.a.
TOTAL CAPITAL PROJECTS EXPENSE:	369,942	435,942	617,942	472,855	931,559	458,704	97.0%

City of Shawano
Sewer Utility Budget Report
2024 Budget

	2020	2021	2022	2023	2024	YOY Budget	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
						CHANGE	CHANGE
SEWER UTILITY REVENUES:							
Sewer Utility Operating Revenues:							
630-42900-4292 Amortization of Deferred Refun	153	77	--	--	--	--	n.a.
630-42900-4291 Amortization of Premium on Deb	30	15	--	--	--	--	n.a.
630-46410-4640 Residential Revenues	1,207,018	1,220,292	1,173,231	1,200,000	1,288,000	88,000	7.3%
630-46410-4641 Commercial Revenues	310,455	347,766	301,889	325,000	421,700	96,700	29.8%
630-46410-4642 Industrial Revenues	140,960	137,168	168,244	175,000	182,900	7,900	4.5%
630-46410-4643 Revenues-Public Authorities	126,241	112,883	122,421	130,000	138,000	8,000	6.2%
630-46410-4644 Multifamily Residential	121,596	125,978	125,110	125,000	140,700	15,700	12.6%
630-46410-4647 Interdepartmental Service	--	--	--	--	--	--	n.a.
Total Sewer Utility Operating Revenues	1,906,452	1,944,178	1,890,895	1,955,000	2,171,300	216,300	11.1%
Other Sewer Operating Revenues:							
630-46410-4646 Other Sewerage Service	--	--	--	--	--	--	n.a.
630-46410-4648 Forfeited Discounts	6,137	8,810	7,982	8,500	8,500	--	0.0%
630-46410-4150 Merchandising, Jobbing & Contract	7,023	6,540	12,576	8,000	8,000	--	0.0%
630-46410-4170 Income-Nonutility Operations	--	--	--	--	--	--	n.a.
630-46410-4180 Nonoperating Rental Income	--	--	--	--	--	--	n.a.
630-46410-4190 Interest & Dividend Income	2,425	468	564	3,500	3,500	--	0.0%
630-46410-4210 Misc Nonoperating Income	--	2,608	28,589	--	--	--	n.a.
630-46410-4250 Miscellaneous Amortization	--	--	--	7,300	7,300	--	0.0%
Total Other Sewer Operating Revenues	15,585	18,425	49,712	27,300	27,300	--	0.0%
TOTAL OPERATING / NONOPERATING REV.	1,922,037	1,962,604	1,940,607	1,982,300	2,198,600	216,300	10.9%
Transfers In and Capital Contributions							
630-46410-4211 Contributed Revenue	--	--	310,742	--	467,218	467,218	n.a.
630-62950-4906 Transfer from TID 6 - Sewer Capital Projects	--	--	--	--	--	--	n.a.
630-62950-4908 Transfer from TID 8 - Sewer Capital Projects	15,750	--	--	--	--	--	n.a.
TOTAL FUND REVENUE	1,937,787	1,962,604	2,251,349	1,982,300	2,665,818		

City of Shawano
Sewer Utility Budget Report
2024 Budget

	2020	2021	2022	2023	2024	YOY Budget	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
SEWER UTILITY OPERATING EXPENSES:							
Operation Supervision & Labor							
Supervision & Labor Expense:							
630-62820-1100	Supervision-Salaries-Wages	--	--	--	218	--	(218) -100.0%
630-62820-1150	Supervision-Overtime	--	--	--	--	--	n.a.
630-62820-1710	Supervision-FICA	--	--	--	14	--	(14) -100.0%
630-62820-1720	Supervision-Medicare	--	--	--	3	--	(3) -100.0%
630-62820-1730	Supervision-Pension	--	--	--	15	--	(15) -100.0%
Total Operation Supervision & Labor		--	--	--	250	--	(250) -100.0%
Power & Fuel for Pumping Expense:							
630-62821-2200	Pumping-Utilities	8,360	7,806	8,649	8,000	8,000	-- 0.0%
630-62821-3210	Pumping-Fuel	--	1,135	--	--	--	n.a.
Total Power & Fuel for Pumping		8,360	8,941	8,649	8,000	8,000	-- 0.0%
Operating Supplies & Expense:							
630-62827-1100	Other Operating-Salaries-Wages	102	--	--	391	391	-- 0.0%
630-62827-1150	Other Operating-Overtime	--	--	--	--	--	n.a.
630-62827-1710	Other Operating-FICA	6	--	--	24	24	-- 0.0%
630-62827-1720	Other Operating-Medicare	1	--	--	6	6	-- 0.0%
630-62827-1730	Other Operating-Pension	7	--	--	27	27	-- 0.0%
630-62827-2300	Other Operating-Contract Services-WTP	954,526	1,005,492	924,411	950,000	1,170,000	220,000 23.2%
630-62827-3100	Other Operating-Supplies & Materials	--	--	--	100	100	-- 0.0%
630-62827-3000	Other Operating-General Expense	1,018	381	911	750	750	-- 0.0%
630-62827-3500	Other Operating-Repair Maint Supplies	--	--	--	500	500	-- 0.0%
Total Operating Supplies & Expenses		955,660	1,005,873	925,323	951,798	1,171,798	220,000 23.1%
Transportation Expense:							
630-62828-1100	Transportation-Salaries-Wages	2,014	2,832	4,681	3,272	3,272	-- 0.0%
630-62828-1150	Transportation-Overtime	19	--	--	--	--	n.a.
630-62828-1710	Transportation-FICA	119	166	273	203	203	-- 0.0%
630-62828-1720	Transportation-Medicare	28	39	64	47	47	-- 0.0%
630-62828-1730	Transportation-Pension	137	191	305	222	222	-- 0.0%
630-62828-2300	Transportation-Professional Services	--	--	1,726	500	500	-- 0.0%
630-62828-3100	Transportation-Supplies & Materials	--	--	--	--	--	n.a.
630-62828-3000	Transportation-General Expense	5	--	--	--	--	n.a.
630-62828-3210	Transportation-Fuel	3,584	4,822	7,620	5,800	5,800	-- 0.0%
630-62828-3500	Transportation-Repair Maint Supplies	6,723	6,744	19,479	8,000	10,000	2,000 25.0%
630-62828-5001	Transportation-Depreciation	--	--	--	--	--	n.a.
Total Transportation Expense		12,628	14,794	34,147	18,044	20,044	2,000 11.1%
Maintenance Expense							
Maintenance Sewer Collection System:							
630-62831-1100	Collection System-Salaries-Wages	32,454	25,373	30,545	36,730	9,425	(27,305) -74.3%
630-62831-1150	Collection System-Overtime	382	462	487	795	431	(364) -45.8%
630-62831-1710	Collection System-FICA	1,903	1,511	1,805	2,277	2,277	-- 0.0%
630-62831-1720	Collection System-Medicare	445	353	422	533	533	-- 0.0%
630-62831-1730	Collection System-Pension	2,219	1,740	2,018	2,498	2,498	-- 0.0%
630-62831-2300	Collection System-Contract Services	14,540	25,312	22,796	30,000	30,000	-- 0.0%
630-62831-3100	Collection System-Supplies & Materials	2,833	2,682	1,632	1,500	2,000	500 33.3%
630-62831-3200	Collection System-Equipment	--	--	--	--	--	n.a.
630-62831-3000	Collection System-General Expense	359	1,834	362	1,500	2,000	500 33.3%
630-62831-3500	Collection System-Repair Maint Supplies	1,977	2,947	469	7,500	15,500	8,000 106.7%
Total Collection Maint Expense		57,112	62,213	60,536	83,333	64,664	(18,669) -22.4%
Maint Collection Pumping Equipment:							
630-62832-1100	Pumping-Salaries-Wages	10,798	11,478	13,567	9,220	9,220	-- 0.0%
630-62832-1150	Pumping-Overtime	268	219	342	223	431	208 93.3%
630-62832-1710	Pumping-FICA	642	682	806	572	572	-- 0.0%
630-62832-1720	Pumping-Medicare	150	160	189	134	134	-- 0.0%
630-62832-1730	Pumping-Pension	748	789	903	627	627	-- 0.0%
630-62832-2300	Pumping-Contract Services	183	8,564	19,011	10,000	10,000	-- 0.0%
630-62832-3000	Pumping-General Expense	13,332	15,624	16,082	12,000	15,000	3,000 25.0%
630-62832-3100	Pumping-Supplies & Materials	178	671	--	500	500	-- 0.0%
630-62832-3500	Pumping-Repair Maint Supplies	420	1,377	2,908	3,500	3,500	-- 0.0%
Total Maint of Pumping Equipment		26,719	39,565	53,808	36,776	39,984	3,208 8.7%

City of Shawano
Sewer Utility Budget Report
2024 Budget

	2020	2021	2022	2023	2024	YOY Budget	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
						CHANGE	CHANGE
Maintenance of Treatment Plant Equip:							
630-62833-1100	Maint Treatment Plant Equip: Salaries & Wages	14,259	14,468	20,028	17,127	--	(17,127) -100.0%
630-62833-1150	Maint Treatment Plant Equip: Overtime	--	--	9	28	--	(28) -100.0%
630-62833-1710	Maint Treatment Plant Equip: FICA	829	841	1,157	1,062	--	(1,062) -100.0%
630-62833-1720	Maint Treatment Plant Equip: Medicare	194	197	271	248	--	(248) -100.0%
630-62833-1730	Maint Treatment Plant Equip: Pension	964	977	1,305	1,165	--	(1,165) -100.0%
630-62833-2300	Maint Treatment Plant Equip: Contracted Services	--	--	--	--	--	n.a.
630-62833-3500	Maint Treatment Plant Equip: Repair Maint Supply	7,826	4,027	4,800	7,500	--	(7,500) -100.0%
		<u>24,073</u>	<u>20,510</u>	<u>27,570</u>	<u>27,130</u>	<u>--</u>	<u>(27,130) -100.0%</u>
Maintenance of General Plant:							
630-62834-1100	Maint Gen Plant-Salaries-Wages	--	--	--	18	--	(18) -100.0%
630-62834-1150	Maint Gen Plant-Overtime	--	--	--	--	--	n.a.
630-62834-1710	Maint Gen Plant-FICA	--	--	--	1	--	(1) -100.0%
630-62834-1720	Maint Gen Plant-Medicare	--	--	--	1	--	(1) -100.0%
630-62834-1730	Maint Gen Plant-Pension	--	--	--	1	--	(1) -100.0%
630-62834-2300	Maint Gen Plant-Contract Services	--	--	--	--	--	n.a.
630-62834-3100	Maint Gen Plant-Supplies & Materials	--	--	--	500	--	(500) -100.0%
630-62834-3500	Maint Gen Plant -Repair & Supplies	--	--	--	500	--	(500) -100.0%
	Total Maintenance of General Plant	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,021</u>	<u>--</u>	<u>(1,021) -100.0%</u>
Billing, Collection & Accounting:							
630-62840-1100	Billing & Collection-Salaries & Wages	--	--	--	--	--	n.a.
630-62840-1710	Billing & Collection-FICA	--	--	--	--	--	n.a.
630-62840-1720	Billing & Collection-Medicare	--	--	--	--	--	n.a.
630-62840-1730	Billing & Collection-Pension	--	--	--	--	--	n.a.
630-62840-2300	Billing & Collection-Contract Services	76,771	83,326	96,098	100,000	110,000	10,000 10.0%
	Total Billing & Collection Expense	<u>76,771</u>	<u>83,326</u>	<u>96,098</u>	<u>100,000</u>	<u>110,000</u>	<u>10,000 10.0%</u>
Meter Reading & Uncollectible Expense:							
630-62842-1100	Meter Reading-Salaries & Wages	--	--	27	75	--	(75) -100.0%
630-62842-1710	Meter Reading-FICA	--	--	2	5	--	(5) -100.0%
630-62842-1720	Meter Reading-Medicare	--	--	0	1	--	(1) -100.0%
630-62842-1730	Meter Reading-Pension	--	--	2	5	--	(5) -100.0%
630-62842-2300	Meter Reading-Contract Services	--	--	--	--	--	n.a.
630-62843-2300	Meter Reading-Contract Services	(52)	--	--	500	500	-- 0.0%
630-62843-7400	Uncollectible Accounts	--	2	238	--	--	n.a.
	Total Acctg & Collection Expense	<u>(52)</u>	<u>2</u>	<u>268</u>	<u>586</u>	<u>500</u>	<u>(86) -14.7%</u>
Administration & General Expense							
Administrative & General Salaries:							
630-62850-1100	Admin & Gen-Salaries-Wages	43,383	44,816	44,684	49,041	52,045	3,004 6.1%
630-62850-1105	Admin & Gen-Admin Leave	5,066	--	--	--	--	n.a.
630-62850-1150	Admin & Gen-Overtime	--	--	--	--	--	n.a.
630-62850-1710	Admin & Gen-FICA	2,845	2,646	2,635	3,041	2,363	(678) -22.3%
630-62850-1720	Admin & Gen-Medicare	665	619	616	711	553	(158) -22.2%
630-62850-1730	Admin & Gen-Pension	3,273	3,023	2,909	3,335	2,629	(706) -21.2%
630-62850-2300	Admin & Gen - Contracted Services	48,999	51,149	58,179	50,000	60,000	10,000 20.0%
	Total Administration & General	<u>104,230</u>	<u>102,253</u>	<u>109,024</u>	<u>106,128</u>	<u>117,590</u>	<u>11,462 10.8%</u>
Office Supplies & Expense:							
630-62851-2250	Office-Telephone	1,578	1,736	1,703	1,600	--	(1,600) -100.0%
630-62851-2200	Office-Utilities	251	--	--	--	--	n.a.
630-62851-3100	Office-Supplies & Materials	--	--	--	100	--	(100) -100.0%
630-62851-3200	Office-Equipment	--	--	--	--	--	n.a.
630-62851-3110	Office-Postage	--	--	--	--	--	n.a.
630-62851-3120	Office-Printing & Publishing	--	--	--	--	--	n.a.
630-62851-3300	Office-Membership Dues	--	--	--	--	--	n.a.
630-62851-3000	Office-General Expense	25	--	--	500	--	(500) -100.0%
630-62851-3250	Office-Copy Machine Expense	1,186	1,833	1,202	1,250	--	(1,250) -100.0%
	Total Office Supplies & Expense	<u>3,040</u>	<u>3,569</u>	<u>2,905</u>	<u>3,450</u>	<u>--</u>	<u>(3,450) -100.0%</u>
Outside Services Employed:							
630-62852-2300	Outside-Professional Services	4,411	--	10,200	6,500	6,500	-- 0.0%
630-62852-3000	Outside-General Expense	--	--	--	--	--	n.a.
	Total Outside Services Employed	<u>4,411</u>	<u>--</u>	<u>10,200</u>	<u>6,500</u>	<u>6,500</u>	<u>-- 0.0%</u>

City of Shawano
Sewer Utility Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
						CHANGE		CHANGE
Insurance Expense:								
630-62853-5000	Insurance Expense-Other Insurance	--	--	--	--	--	--	n.a.
	Total Insurance Expense	--	--	--	--	--	--	n.a.
Employee Pension & Benefits:								
630-62854-1100	Employee Benefits-Salaries-Wages	10,188	10,704	10,851	14,392	75,025	60,633	421.3%
630-62854-1150	Employee Benefits-Overtime	--	--	130	--	--	--	n.a.
630-62854-1710	Employee Benefits-FICA	598	625	631	891	5,887	4,996	560.7%
630-62854-1720	Employee Benefits-Medicare	140	146	148	208	1,378	1,170	562.5%
630-62854-1730	Employee Benefits-Pension	691	724	719	977	6,300	5,323	544.8%
630-62854-1740	Employee Benefits-Life Insurance	305	361	391	437	437	--	0.0%
630-62854-1750	Employee Benefits-Disability Insurance	--	--	--	--	--	--	n.a.
630-62854-1760	Employee Benefits-Health Insurance	49,670	45,401	47,745	39,727	54,717	14,990	37.7%
630-62854-3000	Employee Benefits-General Expense	419	21,735	22,175	800	15,000	14,200	1775.0%
630-62854-3300	Employee Benefits-Training	3,369	285	--	250	250	--	0.0%
630-62854-5000	Employee Benefits-Other Insurance	28,320	28,346	26,964	30,000	30,000	--	0.0%
	Total Employee Pension & Benefits	93,700	108,327	109,753	87,682	188,994	101,312	115.5%
Regulatory Commission Expense								
630-62855-2300	Regulatory Commission Expenses	--	4,384	1,769	--	--	--	n.a.
	Total Regulatory Commission Expense	--	4,384	1,769	--	--	--	n.a.
Miscellaneous General Expense:								
630-62856-1100	Misc General-Salaries-Wages	--	--	--	44	--	(44)	-100.0%
630-62856-1150	Misc General-Overtime	--	--	--	--	--	--	n.a.
630-62856-1710	Misc General-FICA	--	--	--	3	--	(3)	-100.0%
630-62856-1720	Misc General-Medicare	--	--	--	1	--	(1)	-100.0%
630-62856-1730	Misc General-Pension	--	--	--	3	--	(3)	-100.0%
630-62856-2300	Misc General-Contract Services	--	--	--	3,000	--	(3,000)	-100.0%
630-62856-3100	Misc General-Supplies & Materials	249	--	--	100	--	(100)	-100.0%
630-62856-3200	Misc General-Equipment	--	--	--	--	--	--	n.a.
630-62856-3120	Misc General-Printing & Publishing	--	--	--	--	--	--	n.a.
630-62856-3300	Misc General-Membership Dues	--	--	--	--	--	--	n.a.
630-62856-3000	Misc General-General Expense	--	--	--	250	--	(250)	-100.0%
630-62856-3300	Misc General-Training	--	--	--	--	--	--	n.a.
	Total Miscellaneous General Expense	249	--	--	3,401	--	(3,401)	-100.0%
Rests:								
630-62857-3000	Rents-General Expense	--	--	--	26,000	26,000	--	0.0%
	Total Rent Expense	--	--	--	26,000	26,000	--	0.0%
Depreciation Expense:								
630-62403-5001	Depreciation Expense	259,500	262,925	282,536	265,000	265,000	--	0.0%
630-62426-5001	Depreciation Expense-Contributed	15,736	15,736	16,995	15,750	15,750	--	0.0%
	Total Depreciation Expense	275,236	278,660	299,530	280,750	280,750	--	0.0%
Taxes:								
630-62408-1710	Taxes-FICA	--	--	--	--	--	--	n.a.
630-62408-1720	Taxes-Medicare	--	--	--	--	--	--	n.a.
630-62408-3000	Taxes-General Expense	--	--	--	--	--	--	n.a.
630-62408-4080	Taxes-Property Tax Equivalent	12,334	12,622	13,226	(12,500)	(12,500)	--	0.0%
	Total Tax Expense	12,334	12,622	13,226	(12,500)	(12,500)	--	0.0%

City of Shawano
Sewer Utility Budget Report
2024 Budget

	2020	2021	2022	2023	2024	YOY Budget	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
						CHANGE	CHANGE
NON-OPERATING EXPENSES:							
Jobbing Expense:							
630-62416-1100	1,477	2,190	3,649	1,414	1,414	--	0.0%
630-62416-1150	--	--	282	47	47	--	0.0%
630-62416-1710	86	128	227	88	88	--	0.0%
630-62416-1720	20	30	53	21	21	--	0.0%
630-62416-1730	100	148	255	96	96	--	0.0%
630-62416-3000	(1,078)	--	--	1,000	1,000	--	0.0%
630-62416-3100	71	--	--	--	--	--	n.a.
Total Jobbing Expense	676	2,496	4,466	2,666	2,666	--	0.0%
Amortization of Debt Discount & Expense:							
630-62428-5001	--	--	--	--	--	--	n.a.
630-46450-4270	18,403	16,511	21,282	23,311	23,311	--	0.0%
630-46450-4280	--	--	--	--	--	--	n.a.
630-46450-4300	--	--	--	--	--	--	n.a.
Total Amortization of Debt Discount	18,403	16,511	21,282	23,311	23,311	--	0.0%
Total Operation & Maintenance Expense	1,673,551	1,764,044	1,778,555	1,754,326	2,048,301	293,975	16.8%
Net Income	248,487	198,560	162,051	227,974	150,299	(77,675)	-34.1%
	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	

City of Shawano
Sewer Utility Budget Report
2024 Budget

	2020	2021	2022	2023	2024	YOY Budget	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
CAPITAL PROJECTS EXPENSE:	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	CHANGE	CHANGE
630-62950-1100 CIP-Salaries-Wages	11,846	11,846	11,846	5,072	17,038	11,966	235.9%
630-62950-1150 CIP-Overtime	--	--	--	--	--	--	n.a.
630-62950-1710 CIP-FICA	695	695	695	314	1,069	755	240.4%
630-62950-1720 CIP-Medicare	162	162	162	74	250	176	237.8%
630-62950-1730 CIP-Pension	800	800	800	345	1,190	845	244.9%
630-62950-1740 CIP-Life Insurance	25	25	25	--	--	--	n.a.
630-62950-1750 CIP-Disability Insurance	--	--	--	--	--	--	n.a.
630-62950-1760 CIP-Health Insurance	4,414	4,414	4,414	--	--	--	n.a.
630-62950-2300 CIP-Professional Services	232,000	367,000	500,000	292,000	467,218	175,218	60.0%
630-62950-3100 CIP-Supplies & Materials	--	--	--	--	--	--	n.a.
630-62950-3200 CIP-Equipment	30,000	51,000	--	35,000	100,000	65,000	185.7%
630-62950-3000 CIP-General Expense	--	--	--	--	--	--	n.a.
630-62950-5000 CIP-Other Insurance	--	--	--	--	--	--	n.a.
630-62950-9500 CIP-Capitalized Costs (Credit)	--	--	--	--	--	--	n.a.
TOTAL CAPITAL PROJECTS EXPENSE:	279,942	435,942	517,942	332,805	586,765	253,960	76.3%

SECTION 7

BUSINESS IMPROVEMENT DISTRICT

CITY OF SHAWANO

**BUSINESS
IMPROVEMENT
DISTRICT NO. 1**



**OPERATING PLAN
YEAR 2024**

City of Shawano
 BID Budget Report
 2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Business Improvement District Revenues:								
210-56720-4280	Miscellaneous Assessments	44,496	50,888	49,884	55,960	61,112	5,152	9.2%
210-56720-4685	Event Fees	3,747	2,705	6,211	6,000	14,000	8,000	133.3%
210-56720-4800	Interest on Investments	--	--	--	--	--	--	n.a.
210-56720-4850	Donations	--	--	--	--	--	--	n.a.
210-56720-4855	Sponsorships	2,800	9,961	12,660	12,000	17,000	5,000	41.7%
210-56720-4890	Miscellaneous Income	--	--	--	--	--	--	n.a.
210-56720-4920	Transfers in from Other Funds	50,000	30,000	30,050	--	--	--	n.a.
210-40000-4930	Applied Fund Balance	--	--	--	17,240	14,068	(3,172)	-18.4%
Total Business Improvement District Rev.:		101,043	93,554	98,805	91,200	106,180	14,980	16.4%
Business Improvement District Expenditures:								
210-56720-2250	Phone/Fax/Internet	552	508	536	550	480	(70)	-12.7%
210-56720-2300	Professional Services	27,018	27,000	29,000	32,000	37,000	5,000	15.6%
210-56720-3000	General Expense	16,476	1,115	590	1,000	1,000	--	0.0%
210-56720-3100	Supplies and Materials	105	136	187	200	200	--	0.0%
210-56720-3110	Postage	44	33	46	100	100	--	0.0%
210-56720-3120	Advertising/Promotions	16,417	25,677	27,200	35,000	45,000	10,000	28.6%
210-56720-3200	Equipment	--	652	2,276	6,000	1,000	(5,000)	-83.3%
210-56720-3300	Training and Memberships	125	125	125	150	150	--	0.0%
210-56720-3350	Mileage Expense	--	--	--	--	--	--	n.a.
210-56720-5000	General Insurance	1,097	1,121	1,152	1,200	1,250	50	4.2%
210-56720-7000	Grants	33,434	24,925	30,500	15,000	20,000	5,000	33.3%
Total Business Improvement District Exp.:		95,267	81,291	91,612	91,200	106,180	14,980	16.4%
Total Revenue Over (under) Expenditures		5,776	12,263	7,193	--	--	--	n.a.

**OPERATING PLAN FOR CALENDAR YEAR 2024
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 2024, 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 2024 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 2024.

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 2024 operating budget for the District is funded by collections through the BID assessments and surplus funds from prior year collections. The expenditures for 2024 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 2024 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 2024 activities. It is anticipated that the District will continue to be renewed by the City of Shawano after 2024 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.

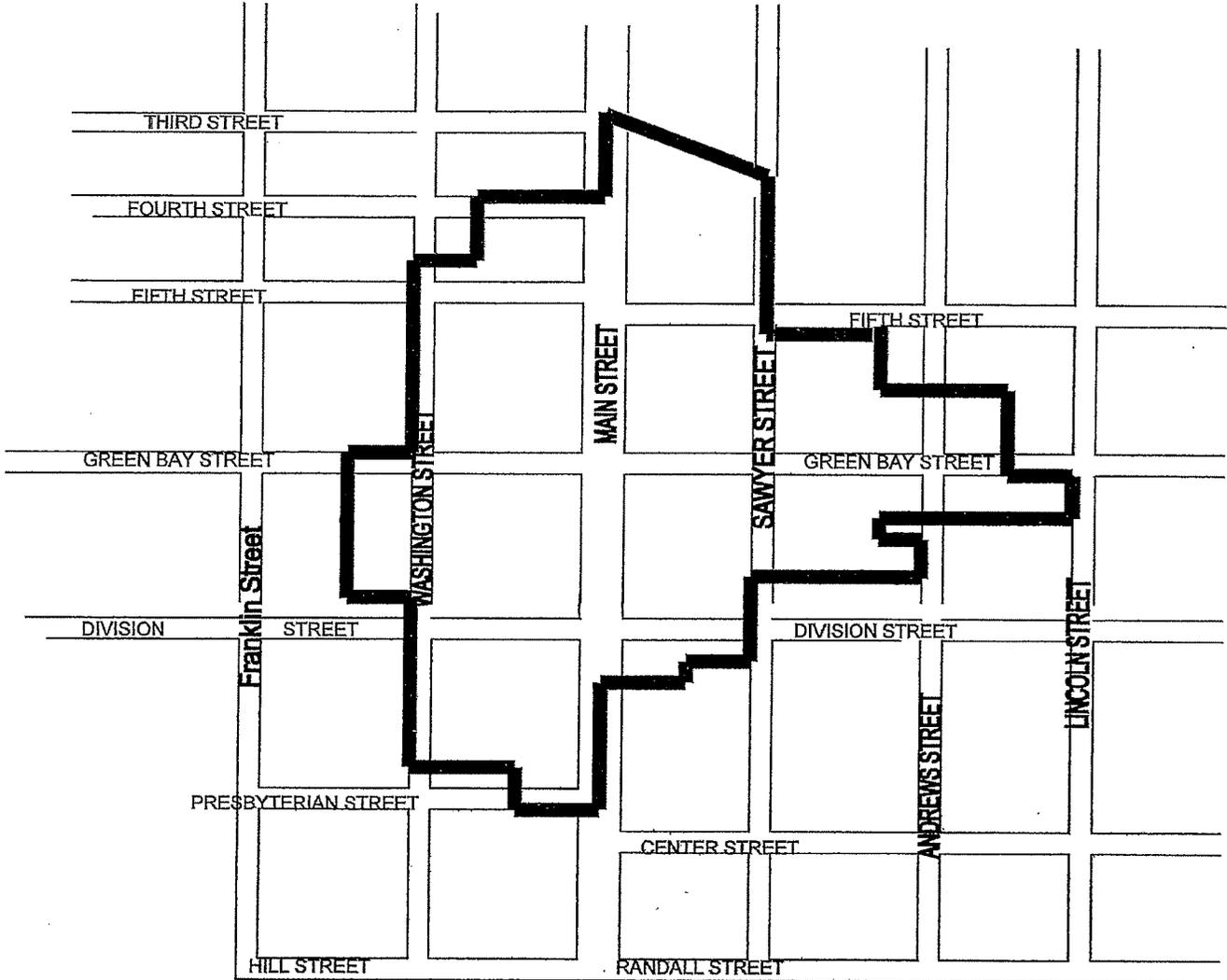
Plan amendments shall also include the following process:

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.

Current Business Improvement District #1



KEY: current BID 

SECTION 8

SPECIAL REVENUE FUNDS

Special Revenue Funds

Index

	<u>Page</u>
AIRPORT	1
CEMETERY PERPETUAL CARE	2
CITY CAB	3
COMMUNITY DEVELOPMENT	4
FIRE DUES	5
PARKS SPECIAL REVENUE	6
PARKS STEWARDSHIP	7
POLICE K-9	8
POLICE DEPARTMENT FUNDRAISING	9
SOLID WASTE EQUIPMENT REPLACEMENT	10
REDEVELOPMENT AUTHORITY (RDA) HOUSING REHAB	11
TOURISM & EVENTS	12



City of Shawano
 Airport Budget Report
 2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Airport Revenues:								
212-53510-4100	General Property Taxes	32,682	32,682	42,954	66,600	71,600	5,000	7.5%
212-53510-4350	Other State Grants	--	--	--	--	--	--	n.a.
212-53510-4360	County Grant	--	--	--	66,566	71,600	5,034	7.6%
212-53510-4730	Fuel Sales	--	--	--	78,000	55,000	(23,000)	-29.5%
212-53510-4735	Jet Fuel Sales	--	--	--	--	--	--	n.a.
212-53510-4820	Rental Income	--	--	--	10,000	14,653	4,653	46.5%
212-53510-4850	Donations	--	--	--	--	--	--	n.a.
212-53510-4890	Miscellaneous Income	--	--	--	--	3,500	3,500	n.a.
212-53510-4930	Applied Fund Balance	--	--	--	--	--	--	n.a.
	Total Airport Revenues	32,682	32,682	42,954	221,166	216,353	(4,813)	-2.2%
Airport Expenditures:								
212-53510-1100	Wages	--	--	--	--	90,000	90,000	n.a.
212-53510-1710	FICA	--	--	--	--	5,000	5,000	n.a.
212-53510-1720	Medicare	--	--	--	--	2,000	2,000	n.a.
212-53510-2200	Utilities	--	--	--	10,000	13,000	3,000	30.0%
212-53510-2250	Phone/Fax/Internet	--	--	--	3,000	6,153	3,153	105.1%
212-53510-2300	Professional Services	--	--	--	54,950	3,000	(51,950)	-94.5%
212-53510-3000	General Expense	--	--	--	1,225	1,500	275	22.4%
212-53510-3100	Supplies and Materials	--	--	--	3,200	3,000	(200)	-6.3%
212-53510-3110	Postage	--	--	--	200	200	--	0.0%
212-53510-3120	Advertising/Promotions	--	--	--	9,500	13,000	3,500	36.8%
212-53510-3200	Equipment	--	--	--	400	4,000	3,600	900.0%
212-53510-3210	Fuel	--	--	--	--	4,500	4,500	n.a.
212-53510-3500	Repairs and Maintenance	--	--	--	46,807	10,000	(36,807)	-78.6%
212-53510-3600	Fuel Cost	--	--	--	79,000	44,000	(35,000)	-44.3%
212-53510-3605	Jet Fuel Cost	--	--	--	--	--	--	n.a.
212-53510-5000	General Insurance	--	--	--	15,350	17,000	1,650	10.7%
212-53510-6000	Transfers Out to Other Funds	--	--	--	15,000	--	(15,000)	-100.0%
212-53510-7300	Community Contributions	32,682	32,682	42,954	--	--	--	n.a.
	Total Airport Expenditures	32,682	32,682	42,954	238,632	216,353	(22,279)	-9.3%
	Total Revenue Over (under) Expenditures	--	--	--	(17,466)	--	17,466	-100.0%

City of Shawano
Cemetery Perpetual Care Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
Cemetery Revenues:								
740-54920-4650	Cemetery Income	1,815	3,811	3,590	2,000	--	(2,000)	-100.0%
740-54920-4850	Donations	--	--	--	--	--	--	n.a.
	Total Cemetery Revenues	1,815	3,811	3,590	2,000	--	(2,000)	-100.0%
Cemetery Operational Expenditures:								
740-54920-6000	Transfers Out to Other Funds	48,501	33,358	--	--	--	--	n.a.
	Total Cemetery Operational Expenditures	48,501	33,358	--	--	--	--	n.a.
	Total Revenue Over (under) Expenditures	(46,686)	(29,547)	3,590	2,000	--	(2,000)	-100.0%

City of Shawano
City Cab Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
City Cab Revenues:								
214-53510-4100	General Property Taxes	7,600	9,000	9,000	9,000	9,000	--	0.0%
214-53900-4100	GENERAL PROPERTY TAXES	--	--	--	--	--	--	n.a.
214-53900-4350	Other State Grants	152,171	117,081	195,670	262,858	320,958	58,100	22.1%
214-53900-4635	Taxi Revenue	175,391	173,561	204,505	170,000	180,000	10,000	5.9%
214-53900-4940	Sale of Equipment	--	1,530	--	1,500	1,500	--	0.0%
	Total City Cab Revenues	335,162	301,171	409,175	443,358	511,458	68,100	15.4%
City Cab Expenditures:								
214-53900-2300	Professional Services	297,203	332,004	349,587	378,661	443,712	65,051	17.2%
214-53900-3000	General Expense	--	--	--	--	--	--	n.a.
214-53900-7200	Grant Payback	--	--	--	--	--	--	n.a.
214-53900-8100	Equipment Purchases	38,424	--	--	67,746	67,746	--	0.0%
	Total City Cab Expenditures	335,628	332,004	349,587	446,407	511,458	65,051	14.6%
	Total Revenue Over (under) Expenditures	(465)	(30,832)	59,588	(3,049)	--	3,049	-100.0%

City of Shawano
Community Development Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Community Development Revenues:								
230-56730-4800	Interest on Investments	--	--	--	--	--	--	n.a.
230-56730-4810	Interest on Loans	128	--	--	--	--	--	n.a.
230-56730-4895	Rental Income	884	--	--	--	--	--	n.a.
230-56730-4920	Transfer in from Other Funds	18,467	--	--	--	--	--	n.a.
230-56750-4730	Other Revenues	108,632	112,484	114,594	119,564	123,848	4,284	3.6%
Community Development Revenues		128,110	112,484	114,594	119,564	123,848	4,284	3.6%
Community Development Expenditures:								
230-56750-1100	Wages	92,031	98,004	99,961	103,959	108,117	4,158	4.0%
230-56750-1710	FICA	4,668	6,096	6,215	6,445	6,703	258	4.0%
230-56750-1720	Medicare	1,092	1,425	1,453	1,507	1,568	61	4.0%
230-56750-1730	Pension	5,095	6,611	6,510	7,069	7,460	391	5.5%
230-56750-1740	Life Insurance	321	348	454	584	--	(584)	-100.0%
230-56750-1750	Disability Insurance	--	--	--	--	--	--	n.a.
230-56750-1760	Health Insurance	5,379	--	--	--	--	--	n.a.
230-56730-2300	Professional Services	--	--	--	--	--	--	n.a.
230-56730-3000	General Expense	--	--	--	--	--	--	n.a.
230-56730-6000	Transfers Out to Other Funds	--	--	--	--	--	--	n.a.
230-56730-7100	Grants (CDBG balance remitted to State)	507,599	--	--	--	--	--	n.a.
Total Community Development Expenditures		616,185	112,484	114,594	119,564	123,848	4,284	3.6%
Total Revenue Over (under) Expenditures		(488,074)	--	--	--	--	(0)	n.a.

City of Shawano
 Fire Dues Budget Report
 2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
Fire Dues Revenues:								
235-52200-4350	Other State Grants	24,154	25,005	40,863	24,000	--	(24,000)	-100.0%
235-52200-4730	Other Revenues	--	--	15,870	--	--	--	n.a.
235-52200-4800	Interest on Investments	118	20	789	--	--	--	n.a.
	Total Fire Dues Revenues	24,272	25,025	57,522	24,000	--	(24,000)	-100.0%
Fire Dues Expenditures:								
235-52200-6000	Transfers Out to Other Funds	46,909	24,100	15,000	24,000	--	(24,000)	-100.0%
	Total Fire Dues Expenditures	46,909	24,100	15,000	24,000	--	(24,000)	-100.0%
	Total Revenue Over (under) Expenditures	(22,637)	925	42,522	--	--	--	n.a.

City of Shawano
Parks Special Revenue Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
Parks Special Revenue Fund Revenues:								
250-40000-4920	Transfers in from Other Funds	--	10,606	--	--	--	--	n.a.
250-52100-4620	Other Fees	250	--	--	250	--	(250)	-100.0%
250-55220-4670	Service Fees	4,726	62,942	11,888	5,000	--	(5,000)	-100.0%
250-55220-4800	Interest on Investments	--	--	--	--	--	--	n.a.
250-55400-4670	Service Fees	3,355	--	--	3,000	--	(3,000)	-100.0%
250-55400-4820	Rental Income	--	--	--	--	--	--	n.a.
250-55400-4850	Donations	1,000	--	--	--	--	--	n.a.
250-55400-4920	Transfer in from Other Funds	--	--	--	--	--	--	n.a.
Total Parks Special Revenue Fund Revenues		9,331	73,549	11,888	8,250	--	(8,250)	-100.0%
Parks Special Revenue Fund Expenditures:								
250-51500-2300	Professional Services	--	--	--	--	--	--	n.a.
250-51500-6000	Transfers Out to Other Funds	--	--	--	--	--	--	n.a.
250-55400-3000	General Expense	1,479	1,287	(300)	--	--	--	n.a.
250-55400-8400	Property Purchases	--	--	--	--	--	--	n.a.
Total Parks Special Revenue Fund Expenditures		1,479	1,287	(300)	--	--	--	n.a.
Total Revenue Over (under) Expenditures		7,852	72,261	12,188	8,250	--	(8,250)	-100.0%

City of Shawano
Parks Stewardship Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
Park Stewardship Revenues:								
221-55220-4820	Rental Income	10,200	10,200	10,200	10,200	--	(10,200)	-100.0%
221-55220-4920	Transfers in from Other Funds	--	--	--	--	--	--	n.a.
Total Park Stewardship Revenues		10,200	10,200	10,200	10,200	--	(10,200)	-100.0%
Park Stewardship Expenditures:								
221-55220-2300	Professional Services	--	--	--	--	--	--	n.a.
221-55220-3000	General Expense	--	--	--	--	--	--	n.a.
221-55220-3100	Supplies and Materials	--	--	--	--	--	--	n.a.
221-55220-6000	Transfers Out to Other Funds	--	--	--	--	--	--	n.a.
Total Park Stewardship Expenditures		--	--	--	--	--	--	n.a.
Total Revenue Over (under) Expenditures		10,200	10,200	10,200	10,200	--	(10,200)	-100.0%

City of Shawano
Police K-9 Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Police K-9 Revenues:								
215-52140-4850	Donations	1,723	7,336	2,700	2,500	6,000	3,500	140.0%
215-52140-4800	Interest on Investments	--	--	--	--	--	--	n.a.
Total Police K-9 Revenues		1,723	7,336	2,700	2,500	6,000	3,500	140.0%
Police K-9 Expenditures:								
215-52140-3000	General Expense	--	--	11,258	--	--	--	n.a.
215-52140-7900	Prior Year Adjustments	--	--	--	--	--	--	n.a.
Total Police K-9 Expenditures		--	--	11,258	--	--	--	n.a.
Total Revenue Over (under) Expenditures		1,723	7,336	(8,558)	2,500	6,000	3,500	140.0%

City of Shawano
Police Department Fundraising Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
PD Fundraising Revenues:								
216-52100-4850	Donations	7,750	8,450	26,103	4,000	10,000	6,000	150.00%
216-52100-4800	Interest on Investments	-	-	-	-	-	-	n.a.
	Total PD Fundraising Revenues	7,750	8,450	26,103	4,000	10,000	6,000	150.00%
PD Fundraising Expenditures:								
216-52100-3000	General Expense	-	4,852	23,269	4,000	10,000	6,000	150.00%
	Total PD Fundraising Expenditures	-	4,852	23,269	4,000	10,000	6,000	150.00%
	Total Revenue Over (under) Expenditures	7,750	3,598	2,834	--	--	--	n.a.

City of Shawano
Solid Waste Equipment Replacement Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
Equipment Replacement Revenues:								
255-40000-4920	Transfers in from Other Funds	--	--	--	--	--	--	n.a.
255-53600-4920	Transfers in from Other Funds	42,917	42,398	45,000	45,450	--	(45,450)	-100.0%
	Total Equipment Replacement Rev.	42,917	42,398	45,000	45,450	--	(45,450)	-100.0%
Equipment Replacement Expenditures:								
255-53600-6000	Transfers Out to Other Funds	--	--	123,480	--	--	--	n.a.
	Total Equipment Replacement Operations	--	--	123,480	--	--	--	n.a.
	Total Equipment Replacement Exp.							
	Total Revenue Over (under) Expenditures	42,917	42,398	(78,480)	45,450	--	(45,450)	-100.0%

City of Shawano
 Redevelopment Authority (RDA) Housing Rehab Budget Report
 2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
RDA Housing Rehab Revenues:								
240-51460-4920	Transfers in from Other Funds	-	-	-	-	-	-	n.a.
	Total RDA Housing Rehab Revenues	-	-	-	-	-	-	n.a.
RDA Housing Rehab Expenditures:								
240-51460-7100	Grants	26,917	6,200	-	50,000	-	(50,000)	-100.00%
	Total RDA Housing Rehab Operations	26,917	6,200	-	50,000	-	(50,000)	-100.00%
	Total Revenue Over (under) Expenditures	(26,917)	(6,200)	--	(50,000)	--	50,000	-100.0%

City of Shawano
 Tourism and Events Budget Report
 2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
Tourism & Events Revenues:								
220-40000-4102	Room Tax	18,406	29,976	33,700	25,000	35,000	10,000	40.0%
220-40000-4890	Miscellaneous Income	--	--	--	--	--	--	n.a.
220-55220-4670	Service Fees	23,158	27	26,500	36,000	37,000	1,000	2.8%
220-55220-4800	Interest on Investments	--	--	--	--	--	--	n.a.
Total Tourism & Events Revenues		41,564	30,003	60,200	61,000	72,000	11,000	18.0%
Tourism & Events Expenditures:								
220-55220-2300	Professional Services	15,750	23,923	1,700	46,000	40,000	(6,000)	-13.0%
220-55220-3100	Supplies and Materials	2,000	2,826	3,998	4,000	10,000	6,000	150.0%
220-55220-3120	Advertising/Promotions	3,375	3,231	8,610	7,000	7,500	500	7.1%
220-55340-2300	Professional Services	--	--	--	--	--	--	n.a.
220-55340-3100	Supplies and Materials	--	--	--	--	--	--	n.a.
220-55340-3120	Advertising/Promotions	--	--	--	--	--	--	n.a.
Total Tourism & Events Expenditures		21,124	29,979	14,308	57,000	57,500	500	0.9%
Total Revenue Over (under) Expenditures		20,439	25	45,892	4,000	14,500	10,500	262.5%

SECTION 9

TAX INCREMENT FINANCING DISTRICTS

City of Shawano
TID 4 Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
TID 4 Revenues:								
404-80000-4100	General Property Taxes	260,908	222,870	302,919	363,941	427,232	63,291	17.4%
404-80000-4330	Exempt Computer Aid	5,271	5,271	5,271	5,271	5,271	--	0.0%
404-80000-4340	Exempt Personal Property Aid	4,568	6,387	4,568	4,568	4,568	--	0.0%
404-80000-4800	Interest on Investments	297	128	223	100	--	(100)	-100.0%
404-80000-4910	Proceeds from Long-Term Debt	--	330,000	--	--	--	--	n.a.
404-81000-4350	Other State Grants	--	--	--	--	--	--	n.a.
404-81000-4810	Interest on Loans	12,535	16,066	13,484	10,293	48,373	38,080	370.0%
404-81000-4830	Land Sales	--	--	--	--	--	--	n.a.
404-81000-4890	Miscellaneous Income	--	--	--	--	--	--	n.a.
404-81000-4895	Rental Income	20,216	49,856	4,550	18,373	11,590	(6,783)	-36.9%
404-81000-4985	Deferred Revenue	--	--	--	--	--	--	n.a.
	Total TID 4 Revenues	303,794	630,577	331,014	402,546	497,034	94,488	23.5%
TID 4 Financial Admin Expenditures:								
404-80000-2300	Professional Services	--	10,572	30	--	--	--	n.a.
404-80000-3000	General Expense	171	150	150	150	--	(150)	-100%
404-80000-3500	Repairs and Maintenance	280	280	--	--	--	--	n.a.
404-80000-6000	Transfers Out to Other Funds	400,378	373,658	292,493	206,433	201,334	(5,099)	-2.5%
	Total TID 4 Financial Admin Expenditures	400,829	384,660	292,673	206,583	201,334	(5,249)	-2.5%
TID 4 Development Expenditures:								
404-81000-2300	Professional Services	39,679	66,250	9,134	--	--	--	n.a.
404-81000-3000	General Expense	--	11	--	--	--	--	n.a.
404-81000-3120	Advertising/Promotions	--	--	--	--	--	--	n.a.
404-81000-7000	Grants	--	24,500	--	--	--	--	n.a.
404-81000-7100	Grants	211,089	--	--	--	--	--	n.a.
404-81000-8200	Construction Services	--	--	146,078	--	--	--	n.a.
404-81000-8400	Property Purchases	97,205	121,890	170	--	--	--	n.a.
	Total TID 4 Development Expenditures	347,973	212,651	155,382	--	--	--	n.a.
	Total TID 4 Expenditures	748,802	597,311	448,055	206,583	201,334	(5,249)	-2.5%
	Total Revenue Over (under) Expenditures	(445,008)	33,266	(117,041)	195,963	295,700	99,737	50.9%

City of Shawano
TID 5 Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
TID 5 Revenues:								
405-80000-4100	General Property Taxes	125,652	143,565	133,057	116,872	128,751	11,879	10.2%
405-80000-4330	Exempt Computer Aid	707	707	--	707	707	--	0.0%
405-80000-4340	Exempt Personal Property Aid	157	(873)	863	156	156	--	0.0%
405-80000-4350	Other State Grants	--	--	--	--	--	--	n.a.
405-80000-4800	Interest on Investments	--	--	--	--	--	--	n.a.
405-84130-4830	Land Sales	--	--	--	--	--	--	n.a.
	Total TID 5 Revenues	126,516	143,399	133,920	117,735	129,614	11,879	10.1%
TID 5 Financial Admin Expenditures:								
405-80000-2300	Professional Services	--	--	--	--	--	--	n.a.
405-80000-3000	General Expense	150	150	150	150	--	(150)	-100.0%
405-80000-6000	Transfers Out to Other Funds	--	192,875	172,550	7,500	7,500	--	0.0%
	Total TID 5 Financial Admin Expenditures	150	193,025	172,700	7,650	7,500	(150)	-2.0%
TID 5 Development Expenditures:								n.a.
405-81000-2300	Professional Services	25,000	30,000	--	--	--	--	n.a.
405-81000-3150	Site Development	--	--	--	--	--	--	n.a.
405-81000-6000	Transfers Out to Other Funds	188,275	--	--	--	--	--	n.a.
405-81000-7100	Grants	--	--	--	--	--	--	n.a.
405-81000-8200	Construction Services	--	--	--	--	--	--	n.a.
	Total TID 5 Development Expenditures	213,275	30,000	--	--	--	--	n.a.
	Total TID 5 Expenditures	213,425	223,025	172,700	7,650	7,500	(150)	-2.0%
	Total Revenue Over (under) Expenditures	(86,909)	(79,626)	(38,780)	110,085	122,114	12,029	10.9%

City of Shawano
TID 6 Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
TID 6 Revenues:								
406-80000-4100	General Property Taxes	71,671	175,907	176,887	312,204	218,750	(93,454)	-29.9%
406-80000-4110	PILOT	21,415	1,507	1,526	1,526	1,526	--	0.0%
406-80000-4330	Exempt Computer Aid	4,409	156,765	4,409	4,409	4,409	--	0.0%
406-80000-4340	Exempt Personal Property Aid	38,745	(76,178)	38,746	38,746	38,746	--	0.0%
406-80000-4800	Interest on Investments	2,542	91	152	200	--	(200)	-100.0%
406-80000-4910	Proceeds from Long-Term Debt	--	225,000	--	--	--	--	n.a.
406-81000-4810	Interest on Loans	881	1,407	442	767	669	(98)	-12.8%
406-81000-4830	Land Sales	--	--	31,516	--	--	--	n.a.
406-81000-4895	Rental Income	4,952	2,211	--	2,394	2,492	98	4.1%
406-81000-4910	Proceeds from Long-Term Debt	--	--	--	400,000	--	(400,000)	-100.0%
406-81500-4350	Other State Grants	--	--	--	--	--	--	n.a.
	Total TID 6 Revenues	144,614	486,709	253,677	760,246	266,592	(493,654)	-64.9%
TID 6 Financial Admin. Expenditures:								
406-80000-2300	Professional Services	--	--	--	--	--	--	n.a.
406-80000-3000	General Expense	173	207	180	150	150	--	0.0%
406-80000-6000	Transfers Out to Other Funds	309,357	294,875	322,790	340,190	322,050	(18,140)	-5.3%
	Total TID 6 Financial Admin. Expenditures	309,530	295,082	322,970	340,340	322,200	(18,140)	-5.3%
TID 6 Development Expenditures:								
406-81000-2300	Professional Services	675	31,474	--	--	--	--	n.a.
406-81000-3120	Advertising/Promotions	--	--	--	--	--	--	n.a.
406-81000-3150	Site Development	--	4,655	--	--	--	--	n.a.
406-81000-7000	Grants	--	--	--	--	--	--	n.a.
406-81000-7100	Grants	173,541	--	--	50,000	--	(50,000)	-100.0%
406-81000-8200	Construction Services	116,727	46,323	--	140,000	--	(140,000)	-100.0%
406-81000-8400	Property Purchases	--	225,998	518	--	--	--	n.a.
406-81500-2300	Professional Services	--	--	--	--	--	--	n.a.
406-81500-3120	Advertising/Promotions	--	--	--	--	--	--	n.a.
406-81500-3150	Site Development	--	--	--	--	--	--	n.a.
	Total TID 6 Development Expenditures	290,943	308,451	518	190,000	--	(190,000)	-100.0%
	Total TID 6 Expenditures	600,473	603,532	323,488	530,340	322,200	(208,140)	-39.2%
	Total Revenue Over (under) Expenditures	(455,859)	(116,823)	(69,811)	229,906	(55,608)	(285,514)	-124.2%

City of Shawano
TID 7 Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
TID 7 Revenues:								
407-80000-4100	General Property Taxes	209,532	535,628	924,875	1,095,687	1,095,687	--	0.0%
407-80000-4330	Exempt Computer Aid	--	(1)	--	--	--	--	n.a.
407-80000-4340	Exempt Personal Property Aid	--	--	--	--	--	--	n.a.
407-80000-4800	Interest on Investments	2,345	219	2,307	--	--	--	n.a.
407-80000-4910	Proceeds from Long-Term Debt	--	100,000	--	--	--	--	n.a.
407-81000-4810	Interest on Loans	--	--	--	--	--	--	n.a.
407-81000-4830	Land Sales	446,555	--	--	--	--	--	n.a.
407-81000-4895	Rental Income	--	--	--	--	--	--	n.a.
	Total TID 7 Revenues	658,432	635,846	927,182	1,095,687	1,095,687	--	0.0%
TID 7 Financial Admin Expenditures:								
407-80000-2300	Professional Services	--	--	--	--	--	--	n.a.
407-80000-3000	General Expense	150	150	150	150	150	--	0.0%
407-80000-6000	Transfers Out to Other Funds	142,300	137,775	516,700	218,431	144,475	(73,956)	-33.9%
	Total TID 7 Financial Admin Expenditures	142,450	137,925	516,850	218,581	144,625	(73,956)	-33.8%
TID 7 Development Expenditures:								
407-81000-2300	Professional Services	2,750	--	60,000	60,000	--	(60,000)	-100.0%
407-81000-3120	Advertising/Promotions	--	--	--	--	--	--	n.a.
407-81000-3150	Site Development	--	--	--	--	--	--	n.a.
407-81000-7000	Loans	--	--	--	--	--	--	n.a.
407-81000-7100	Grants	133,617	286,797	806,974	915,636	--	(915,636)	-100.0%
407-81000-8200	Construction Services	164,605	--	--	230,000	--	(230,000)	-100.0%
407-81000-8300	Engineering Services	--	--	--	--	--	--	n.a.
	Total TID 7 Development Expenditures	300,972	286,797	866,974	1,205,636	--	(1,205,636)	-100.0%
	Total TID 7 Expenditures	443,422	424,722	1,383,824	1,424,217	144,625	(1,279,592)	-89.8%
	Total Revenue Over (under) Expenditures	215,010	211,124	(456,642)	(328,530)	951,062	1,279,592	-389.5%

City of Shawano
TID 8 Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
TID 8 Revenues:								
408-80000-4100	General Property Taxes	473	--	--	33,699	44,365	10,666	31.7%
408-80000-4800	Interest on Investments	807	180	314	--	--	--	n.a.
408-80000-4910	Proceeds from Long-Term Debt	--	465,000	--	200,000	--	(200,000)	-100.0%
408-81000-4830	Land Sales	--	151,000	398,402	--	--	--	n.a.
	Total TID 8 Revenues	1,280	616,180	398,716	233,699	44,365	(189,334)	-81.0%
TID 8 Financial Admin. Expenditures:								
408-80000-2300	Professional Services	--	--	--	--	--	--	n.a.
408-80000-3000	General Expense	150	150	150	150	150	--	0.0%
408-80000-6000	Transfers Out to Other Funds	65,175	27,050	85,250	85,787	81,975	(3,812)	-4.4%
	Total TID 8 Financial Admin. Expenditures	65,325	27,200	85,400	85,937	82,125	(3,812)	-4.4%
TID 8 Development Expenditures:								
408-81000-2300	Professional Services	--	7,464	3,500	--	--	--	n.a.
408-81000-3120	Advertising/Promotions	--	1,975	--	--	--	--	n.a.
408-81000-3150	Site Development	--	--	20,465	--	--	--	n.a.
408-81000-7100	Grants	--	150,000	--	200,000	--	(200,000)	-100.0%
408-81000-8200	Construction Services	32,405	10,599	281,538	--	--	--	n.a.
408-81000-8300	Engineering Services	--	--	--	--	--	--	n.a.
408-81000-8400	Property Purchases	275,286	--	--	--	--	--	n.a.
	Total TID 8 Development Expenditures	307,691	170,038	305,503	200,000	--	(200,000)	-100.0%
	Total TID 8 Expenditures	373,016	197,238	390,903	285,937	82,125	(203,812)	-71.3%
	Total Revenue Over (under) Expenditures	(371,736)	418,942	7,813	(52,238)	(37,760)	14,478	-27.7%

City of Shawano
TID 9 Budget Report
2024 Budget

		2020	2021	2022	2023	2024	YOY Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	\$	%
							CHANGE	CHANGE
TID 9 Revenues:								
409-80000-4100	General Property Taxes	--	--	--	--	--	--	n.a.
409-81000-4100	General Property Taxes	--	--	--	--	--	--	n.a.
409-80000-4330	Exempt Computer Aid	--	--	--	--	--	--	n.a.
409-80000-4800	Interest on Investments	--	--	--	--	--	--	n.a.
409-80000-4910	Proceeds from Long-Term Debt	--	--	1,300,000	--	--	--	n.a.
409-81000-4810	Interest on Loans	--	--	--	20,173	20,173	--	0.0%
409-81000-4830	Land Sales	--	--	--	--	--	--	n.a.
409-81000-4895	Rental Income	--	--	338,285	6,263	6,263	--	0.0%
	Total TID 9 Revenues	--	--	1,638,285	26,436	26,436	--	0.0%
TID 9 Financial Admin. Expenditures:								
409-80000-2300	Professional Services	--	--	16,500	--	--	--	n.a.
409-80000-3000	General Expense	--	--	1,482	150	150	--	0.0%
409-80000-6000	Transfers Out to Other Funds	--	--	165,109	300,000	45,240	(254,760)	-84.9%
409-80000-6300	Debt Service Issuance Cost	--	--	20,000	48,975	--	(48,975)	-100.0%
	Total TID 9 Financial Admin. Expenditures	--	--	203,091	349,125	45,390	(303,735)	-87.0%
TID 9 Development Expenditures:								
409-81000-2300	Professional Services	--	--	13,109	--	--	--	n.a.
409-81000-3120	Advertising/Promotions	--	--	--	--	--	--	n.a.
409-81000-3150	Site Development	--	--	--	--	--	--	n.a.
409-81000-7000	Loans	--	--	338,285	--	--	--	n.a.
409-81000-7100	Grants	--	--	195,500	--	--	--	n.a.
409-81000-8200	Construction Services	--	--	62,316	200,000	1,375	(198,625)	-99.3%
409-81000-8300	Engineering Services	--	--	--	--	--	--	n.a.
409-81000-8400	Property Purchases	--	--	2,384	--	--	--	n.a.
	Total TID 9 Development Expenditures	--	--	611,594	200,000	1,375	(198,625)	-99.3%
	Total TID 9 Expenditures	--	--	814,685	549,125	46,765	(502,360)	-91.5%
	Total Revenue Over (under) Expenditures	--	--	823,600	(522,689)	(20,329)	502,360	-96.1%

SECTION 10

SHAWANO MUNICIPAL UTILITIES BUDGET



**SHAWANO
MUNICIPAL
UTILITIES
2024 BUDGET**

**Shawano Municipal Utilities
2024 Budget**

Table of Contents

	<u>Page</u>
<u>Operating Summaries:</u>	
Rate of Return.....	1
SMU Operating Budget Summary.....	2
Electric Budget	3-4
Technology Budget.....	5
Construction Budget	6

**Shawano Municipal Utilities
Rate of Return
Electric - Excludes Contributed**

	Year Ended 12/31/2021	Year Ended 12/31/2022	Estimated Year Ended 12/31/2023	Prelim Budget Year Ended 12/31/2024
Average Rate Base				
Add Average:				
Utility Plant in Service	\$ 26,657,504	\$ 27,267,972	\$ 28,234,296	\$ 42,284,296
Material & Supplies	432,900	493,876	413,876	426,292
	<u>27,090,404</u>	<u>27,761,848</u>	<u>28,648,172</u>	<u>42,710,588</u>
Less Average:				
Customer Advances Construction	(82,153)	(49,032)	(75,032)	(68,739)
Regulatory Liability	(48,751)	(29,250)	-	-
Reserve for Depreciation	(13,162,340)	(13,581,386)	(14,518,098)	(15,713,098)
	<u>(13,293,244)</u>	<u>(13,659,668)</u>	<u>(14,593,130)</u>	<u>(15,781,837)</u>
Average Net Rate Base	<u>13,797,160</u>	<u>14,102,180</u>	<u>14,055,042</u>	<u>26,928,751</u>
Net Operating Income (Loss)	<u>\$ 514,799</u>	<u>\$ 390,932</u>	<u>\$ 248,930</u>	<u>\$ (16,338)</u>
Rate of Return Operating Inc/Avg Net Rate Base	3.73%	2.77%	1.77%	-0.06%
Authorized Rate of Return	5.00%	5.00%	5.00%	5.00%
Variance	-1.27%	-2.23%	-3.23%	-5.06%

**Shawano Municipal Utilities
2024 Operating Budget Summary**

Electric Department	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	% Change
Operating Revenues	\$ 21,944,485	\$ 23,691,182	\$ 23,404,527	\$ 25,710,632	9.9%
Other Revenues	290,430	329,162	229,680	665,108	189.6%
Total Revenues	22,234,915	24,020,344	23,634,207	26,375,740	11.6%
Purchased Power	17,855,772	19,594,943	18,922,221	21,365,041	12.9%
Operating & Maintenance Expenses	1,870,184	2,095,003	2,064,266	2,463,544	19.3%
Depreciation & Amortization Expense	1,020,549	1,018,509	1,037,084	1,195,000	15.2%
Taxes	801,330	712,931	838,866	858,178	2.3%
Other Expenses	74,519	275,787	64,790	978,947	1411.0%
Total Expenses	21,622,354	23,697,173	22,927,227	26,860,710	17.2%
Net Income (Loss)	\$ 612,561	\$ 323,171	\$ 706,980	\$ (484,970)	-168.6%
Technology Department					
Total Revenues	\$ 299,672	\$ 324,779	\$ 372,690	\$ 416,211	11.7%
Purchased Services	24,445	28,799	28,400	34,660	22.0%
Operating & Maintenance Expenses	106,478	163,459	163,070	218,725	34.1%
Depreciation & Amortization Expense	58,825	59,030	61,748	57,691	-6.6%
Taxes	-	-	-	-	0.0%
Total Expenses	189,748	251,288	253,218	311,076	22.8%
Net Income (Loss)	109,924	73,491	119,472	105,135	-12.0%
Appropriation to Municipality	(108,000)	(108,000)	(108,000)	(108,000)	0.0%
Retained Earnings Increase (Decrease)	\$ 1,924	\$ (34,509)	\$ 11,472	\$ (2,865)	-12.0%
Total Utility					
Total Revenues	\$ 22,534,587	\$ 24,345,123	\$ 24,006,897	\$ 26,791,951	11.6%
Purchase Power & Service Expenses	17,880,217	19,623,742	18,950,621	21,399,701	12.9%
Operating & Maintenance Expenses	1,976,662	2,258,462	2,227,336	2,682,269	20.4%
Depreciation & Amortization Expense	1,079,374	1,077,539	1,098,832	1,252,691	14.0%
Taxes	801,330	712,931	838,866	858,178	2.3%
Other Expenses	74,519	275,787	64,790	978,947	1411.0%
Total Expenses	21,812,102	23,948,461	23,180,445	27,171,786	17.2%
Net Income (Loss)	722,485	396,662	826,452	(379,835)	-146.0%
Appropriation to Municipality	(108,000)	(108,000)	(108,000)	(108,000)	0.0%
Retained Earnings Increase (Decrease)	\$ 614,485	\$ 288,662	\$ 718,452	\$ (487,835)	-167.9%

Shawano Municipal Utilities
Electric Budget 2024 - PRELIMINARY

	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Adjust	Budget 2024	% Inc(Dec)
Sales of Power							
Residential Revenues RG1, RG2	3,731,625	4,050,910	4,186,553	4,236,339	84,727	4,321,065	2.0%
General Service Revenues GS1	1,238,087	1,274,372	1,213,643	1,329,778	26,596	1,356,374	2.0%
Large General Service Revenues GS	1,712,613	1,719,761	1,815,223	1,786,598	35,732	1,822,330	2.0%
Small Power CP1	813,857	888,343	845,418	923,810	18,476	942,286	2.0%
Large Power CP2	2,804,909	2,886,946	2,914,356	3,043,991	60,880	3,104,871	2.0%
Industrial Power TOD CP3	6,263,723	7,018,386	6,688,834	7,224,330	144,487	7,368,817	2.0%
Large Industrial TOD CP4	5,099,348	5,569,942	5,448,768	6,375,953	127,519	6,503,472	2.0%
Field Lighting Revenues FL1	56,236	59,371	58,933	60,041	1,201	61,242	2.0%
Street Lighting Revenues MS1	224,087	223,151	232,799	225,663	4,513	230,177	2.0%
Total Power Sales Revenue	21,944,485	23,691,182	23,404,527	25,206,502	504,130	25,710,632	2.0%
Purchased Power Expense	17,855,772	19,594,943	18,922,221	20,946,108	418,932	21,365,041	2.0%
GROSS PROFIT ON SALES	4,088,713	4,096,239	4,482,306	4,260,394	85,198	4,345,592	2.0%
Other Operating Revenues							
Customer Discounts Forfeited	38,604	30,445	32,782	44,608	892	45,500	2.0%
Rent Electric Property	58,148	73,601	61,670	89,596	1,792	91,387	2.0%
Other Revenues	21,396	17,091	19,167	15,974	319	16,294	2.0%
Total Other Operating Revenues	118,148	121,136	113,619	150,177	3,004	153,181	2.0%
Other Operating & Maintenance Expenses							
Supervision Expense	64,283	67,509	73,322	69,483	9,631	79,114	13.9%
Station Expense	59,686	69,091	60,064	67,749	1,489	69,238	2.2%
Overhead Line Expense	169,043	169,513	156,206	158,763	31,075	189,838	19.6%
Underground Line Expense	54,374	60,158	58,651	83,722	(6,633)	77,089	-7.9%
Street Lighting	10,042	8,212	15,132	7,166	2,410	9,576	33.6%
Meter Expense	25,843	67,186	29,286	68,324	(5,503)	62,821	-8.1%
Customer Installations	2,245	329	1,913	1,257	268	1,526	21.4%
Misc Distribution Expenses	135,609	263,040	182,744	293,419	(25,375)	268,044	-8.6%
Rents	1,797	1,950	2,516	35,937	12,868	48,805	35.8%
Distribution Operation Exp (580-589)	522,921	706,989	579,834	785,819	20,231	806,050	2.6%
Maintenance - Supervision & Engine	30,241	31,753	29,304	32,639	4,560	37,199	14.0%
Maintenance - Station Equipment	1,167	861	997	14,868	(7,099)	7,768	-47.8%
Maintenance - Overhead Lines	66,104	47,112	73,485	61,599	5,188	66,787	8.4%
Maintenance - Underground Lines	28,296	24,450	35,129	32,339	618	32,957	1.9%
Maintenance - Line Transf	4,552	12,297	11,112	14,232	(338)	13,894	-2.4%
Maintenance - Street Lights	3,475	1,600	4,181	7,006	(2,726)	4,279	-38.9%
Maintenance - Meters	2,004	125	956	147	2	149	1.6%
Distribution Maintenance Exp (590-599)	135,839	118,198	155,164	162,829	205	163,034	0.1%
Total Distribution O&M Expense	658,760	825,187	734,998	948,649	20,435	969,084	2.2%
Meter Reading Expenses	21,448	36,916	43,721	38,506	823	39,329	2.1%
Billing Expenses	192,721	189,339	194,531	190,102	11,131	201,233	5.9%
Uncollectible Accounts	2,596	5,028	4,020	3,203	240	3,443	7.5%
Customer Accounts Expenses (90-99)	216,766	231,283	242,272	231,812	12,194	244,005	5.3%
Advertising	9,244	9,566	9,473	9,801	(301)	9,500	-3.1%
Sales Expenses (911-916)	9,244	9,566	9,473	9,801	(301)	9,500	-3.1%
Administrative & General Salaries	372,334	385,771	398,106	455,750	18,898	474,647	4.1%
Office Supplies & Expenses	53,733	69,489	55,777	78,221	(8,061)	70,160	-10.3%
Admin Expenses Transferred	(159,952)	(206,525)	(169,789)	(229,964)	(15,762)	(245,726)	6.9%
Outside Services	35,770	35,919	46,804	94,626	(48,593)	46,033	-51.4%
Insurance - Property	14,269	15,545	16,945	17,228	861	18,089	5.0%
Insurance - Worker's Compensation	8,676	10,731	11,371	15,141	606	15,746	4.0%
Insurance - Liability	28,032	30,903	31,830	31,879	956	32,836	3.0%
Insurance - Medical	297,524	292,537	333,177	355,307	74,443	429,750	21.0%
Pension	93,067	95,025	114,133	115,614	7,698	123,312	6.7%
Insurance - Life	2,583	2,706	2,890	3,184	(157)	3,027	-4.9%
School Expense	40,128	50,931	45,121	48,410	4,504	52,914	9.3%
Miscellaneous Employee Benefit	21,882	20,570	15,290	59,941	(32,147)	27,793	-53.6%

Shawano Municipal Utilities
Electric Budget 2024 - PRELIMINARY

	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Adjust	Budget 2024	% Inc(Dec)
Regulatory Commission Expense	15,422	80,686	25,218	28,698	44,620	73,318	155.5%
Miscellaneous General Expense	33,548	29,614	35,024	50,746	(10,207)	40,538	-20.1%
Maintenance - General Plant	128,398	115,065	115,626	99,863	(21,346)	78,517	-21.4%
Administrative & General Expense	985,414	1,028,966	1,077,523	1,224,642	16,314	1,240,955	1.3%
						-	
Total Admin & Sales Expenses	1,211,424	1,269,816	1,329,268	1,466,254	28,206	1,494,460	1.9%
						-	
Total Admin and Dist O&M Expens	1,870,184	2,095,003	2,064,266	2,414,902	48,641	2,463,544	2.0%
Depreciation & Amortization (403-	1,020,549	1,018,509	1,037,084	936,712	258,288	1,195,000	27.6%
Taxes (408)	801,330	712,931	838,866	810,027	48,151	858,178	5.9%
Total Operating Expenses	3,692,063	3,826,443	3,940,216	4,161,641	355,080	4,516,722	0
Net Operating Income (Loss)	514,798	390,933	655,709	248,930	(266,879)	(17,949)	(0)
Non-Operating Income							
Non-Utility Operating	2,538	2,767	(1,871)	10,765		10,765	0.0%
Jobbing Income	88,084	122,758	82,230	98,691		98,691	0.0%
Misc Electric Contr Funds	6,680	55,452	-	21,162	(4,878)	16,284	-23.1%
Misc Credits to Surplus	52,927		6,479	-		-	0.0%
Interest & Dividend Income	25,519	21,843	29,223	202,285	174,215	376,500	86.1%
Change in value of investment	(3,465)	5,206		9,686		9,686	0.0%
Total Non-Operating Income	172,282	208,026	116,061	342,590	169,337	511,927	49.4%
Non-Operating Expenses							
Contributed Plant Amortization	(19,501)	(19,501)		(19,501)	19,501	-	-100.0%
Contributed Plant Deprec Exp	33,399	34,434		35,358		35,358	0.0%
Lobbying Cost	4,397	4,459	4,500	4,512		4,512	0.0%
Interest Revenue Bond	686			-	869,566	869,566	100.0%
Bond Debt Expense				355,293	(355,293)	-	100.0%
Amort of Debt Premium	(37)				(880)	(880)	-100.0%
Jobbing Expense	64,582	68,096	51,805	54,716		54,716	0.0%
Misc Interest Expense	(17,157)	263	450	4,140		4,140	0.0%
Misc Debits Surplus		180,989		-		-	0.0%
Approp. of funds to Municipality	8,150	7,047	8,035	19,410	(7,874)	11,536	-40.6%
Total Non-Operating Expense	74,519	275,787	64,790	453,928	525,020	978,947	115.7%
NET INCOME / (LOSS)	\$ 612,561	\$ 323,171	\$ 706,980	\$ 137,592	\$ (622,562)	\$ (484,970)	-452.5%

Notes: Recorded Bond Expenses in Sept 2023 \$355k.
Includes Year 1 of Bond Interest \$870k in 2024.
Assumption 2% increase in revenues.

Shawano Municipal Utilities
2024 Operating Budget - PRELIMINARY
Technology Department

	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Adjust	Budget 2024
Operating Revenues						
Fiber Optic Revenue	185,580	211,671	193,245	196,018	12,824	208,842
IT Services - Software & Licenses	20,512	25,281	24,721	24,722	11,124	35,846
IT Services - Hardware	39,019	40,674	44,494	45,868	1,918	47,786
IT Services - Services	49,402	40,022	103,000	103,000	12,500	115,500
IT Services - Network Hardware	5,159	7,131	7,230	7,230	1,007	8,237
Total Operating Revenues	299,671	324,779	372,690	376,838	39,373	416,211
Operating Expenses						
Purchased Internet Services	24,445	28,799	28,400	30,254	4,406	34,660
IT Purchases - Software & Licensir	23,663	27,823	24,500	45,696	(4,834)	40,862
IT Purchases - Hardware	31,487	23,044	25,000	30,607	9,593	40,200
IT Purchases - Network	1,315	2,987	2,650	5,716	164	5,880
IT Purchases - Support Services		64,741	68,000	74,384	616	75,000
Supervision Expense	40,252			-		-
Station Expense				303	(303)	-
Overhead Line Expense	195	1,547	475	142		142
Underground Line Expense	299	1,440	150	1,510	(430)	1,080
Misc Distribution Expenses				49		
Rents	6,029	6,687	6,420	6,676		6,676
Administrative & General Salaries				-		-
Office Supplies & Expense	431	1,236	600	921	15	936
Property Insurance	713	825	850	718	32	750
Fringe Benefit Expense		32,502	34,000	37,464	3,036	40,500
School Expense					5,000	5,000
Miscellaneous General Expense	542	211	350	1,419	(694)	725
Maintenance - General Plant	1,550	416	75	984	(9)	975
Total Operating Expenses	130,923	192,258	191,470	236,843	16,592	253,386
Depreciation & Amortization	58,826	59,030	61,748	58,479	(788)	57,691
Total Expenses	189,748	251,288	253,218	295,322	15,804	311,077
Net Operating Income	109,923	73,491	119,472	81,517	23,569	105,135
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)	\$ 1,924	\$ (34,509)	\$ 11,472	\$ (26,484)	\$ 23,569	\$ (2,865)

**SHAWANO MUNICIPAL UTILITIES
2024 CONSTRUCTION BUDGET**

BUDGET NO.	Electric Budget PROJECT NAME	2023	FINANCING SOURCE	
		Budget	OPERATIONS	OUTSIDE
E-24-01	Tools & Safety	\$ 30,000	\$ 30,000	
E-24-02	Transformer Purchase	100,000	150,000	
E-24-03	Work Orders: 1000, 1002, 1006, 1010, 1015	275,000	250,000	
E-24-04	Electric Meter Purchase	40,000	20,000	
E-24-05	Vehicle & Equipment Purchase	305,000	235,000	
E-24-06	Substation Station House Upgrades	100,000	65,000	
E-24-07	Pole Replacement	75,000	75,000	
E-24-08	Aarrowcast Upgrades		100,000	
E-24-09	Cutout Replacements		140,000	
E-24-10	New Building Equipment	150,000	150,000	
	Sub-total		\$ 1,215,000	-

Electric Sources and Uses of Funds

Net Income (Add Back Bond Interest)	\$ 386,207
Bond Payments	(877,858)
Depreciation Expense	1,230,358
Less: 2024 Capital Projects	(1,215,000)
Total Sources Remaining	<u>\$ (476,293)</u>

Carried Over from Previous Budgets Bucket Truck & Backyard Unit 535,000

	<u>9/30/2022</u>	<u>9/30/2023</u>	<u>Y/Y Difference</u>
Cash on Hand as of Sept 30	\$ 4,583,782	\$ 4,643,345	59,563

Technology Budget

IT-24-01	Fiber Cable Replacements/Additions	30,000	\$ 30,000
IT-24-02	Fiber Hub Upgrades	5,000	5,000
			<u>\$ 35,000</u>

Technology Sources and Uses of Funds

Net Operating Income	\$ 105,135
Depreciation Expense	57,691
Less: 2024 Capital Projects	(35,000)
2011 Bond Payments in 2024	(108,000)
Cash Reserved for Funds (Soft, Hard, Network)	(4,927)

Total Sources Remaining \$ 14,899

	<u>9/30/2022</u>	<u>9/30/2023</u>	<u>Y/Y Difference</u>
Cash on Hand as of Sept 30	\$ 239,571	\$ 231,561	(8,010)
Non Reserve Cash on Hand as of Sept 30	\$ 114,454	\$ 111,951	(2,503)